2025-2026
STATE OF NEBRASKA
NATURAL RESOURCES DISTRICT BUDGET FORM

Lower Elkhorn NRD

This budget is for the Period JULY 1, 2025 through JUNE 30, 2026

Upon Filing, The Entity Certifies the Information Submitted on the Form to be Correct:

The following **PERSONAL AND REAL PROPERTY TAX** is requested for the ensuing year:

$	4,575,012.15	Property Taxes for Non-Bond Purposes
$	-	Principal and Interest on Bonds
$	4,575,012.15	**Total Personal and Real Property Tax Required**

Outstanding Bonded Indebtedness as of JULY 1, 2025

Principal	$	2,425,000.00
Interest	$	993,662.75
Total Bonded Indebtedness	$	3,418,662.75

$ 27,376,309,993.00 **Total Certified Valuation (All Counties)**

*(Certification of Valuation(s) from County Assessor **MUST** be attached)*

County Clerk's Use ONLY

Report of Joint Public Agency & Interlocal Agreements

Was this Subdivision involved in any Interlocal Agreements or Joint Public Agencies for the reporting period of July 1, 2024 through June 30, 2025?

[X] YES [ ] NO

*If **YES**, Please submit Interlocal Agreement Report by September 30th.*

Report of Trade Names, Corporate Names & Business Names

Did the Subdivision operate under a separate Trade Name, Corporate Name, or Business Name during the period of July 1, 2024 through June 30, 2025?

[X] YES [ ] NO

*If **YES**, Please submit Trade Name Report by September 30th*

APA Contact Information

Auditor of Public Accounts
PO Box 98917
Lincoln, NE 68509

Telephone: (402) 471-2111 **FAX:** (402) 471-3301

Website: auditors.nebraska.gov

Questions - E-Mail: Jeff.Schreier@nebraska.gov

Submission Information

Budget Due by 9-30-2025

Submit budget to:

1. Auditor of Public Accounts -Electronically on Website or Mail
2. County Board (SEC. 13-508), C/O County Clerk

2025-2026
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$ 27,375,190,820.00 **Total Certified Valuation (All Counties)**

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Line No.	TOTAL ALL FUNDS	Actual 2023 - 2024 (Column 1)	Actual/Estimated 2024 - 2025 (Column 2)	**Adopted Budget 2025 - 2026** (Column 3)
1	**Beginning Balances, Receipts, & Transfers:**			
2	Net Cash Balance	$ 1,339,404.59	$ 1,511,347.84	$ 1,276,114.48
3	Investments	$ 5,808,402.42	$ 7,067,919.47	$ 9,091,554.92
4	County Treasurer's Balance	$ 41,698.62	$ 75,618.52	$ 35,540.39
5	**Subtotal of Beginning Balances** (Lines 2 thru 4)	**$ 7,189,505.63**	**$ 8,654,885.83**	**$ 10,403,209.79**
6	Personal and Real Property Taxes **(Columns 1 and 2 - See Preparation Guidelines)**	$ 4,215,936.12	$ 4,048,586.86	$ 4,529,715.00
7	Federal Receipts	$ 879,948.73	$ 1,112,405.54	$ 2,088,423.00
8	State Receipts: Motor Vehicle Pro-Rate	$ 10,780.29	$ 10,482.06	$ 11,000.00
9	State Receipts: State Aid (State Statute Section 77-27,136)	$ -	$ -	
10	State Receipts: Other	$ 348,893.56	$ 182,104.36	$ 367,980.00
11	State Receipts: Property Tax Credit	$ 449,687.79	$ 515,447.74	
12	Local Receipts: Nameplate Capacity Tax	$ 61,361.81	$ 46,839.73	$ 47,000.00
13	Local Receipts: In Lieu of Tax	$ 1,394.22	$ 858.60	$ -
14	Local Receipts: Other	$ 1,711,218.26	$ 1,792,039.63	$ 2,522,554.34
15	Transfers In Of Surplus Fees	$ -	$ -	$ -
16	Transfer In Other Than Surplus Fees (Should agree to Transfers Out on Line 28)	$ 1,520,800.00	$ 1,750,000.00	$ 2,862,000.00
17	**Total Resources Available** (Lines 5 thru 16)	**$ 16,389,526.41**	**$ 18,113,650.35**	**$ 22,831,882.13**
18	**Disbursements & Transfers:**			
19	Operating Expenses	$ 5,571,473.87	$ 5,387,261.23	$ 9,852,498.75
20	Capital Improvements (Real Property/Improvements)	$ 175,310.00	$ 52,245.85	$ 326,000.00
21	Other Capital Outlay (Equipment, Vehicles, Etc.)	$ 19,194.21	$ 73,143.95	$ 198,900.00
22	Debt Service: Bond Principal & Interest Payments	$ 440,662.50	$ 446,815.00	$ 457,530.00
23	Debt Service: Payments to Retire Interest-Free Loans **(Public Airports)**			
24	Debt Service: Payments to Bank Loans & Other Instruments **(Fire Districts)**			
25	Debt Service: Other	$ 7,200.00	$ 974.53	$ -
26	Judgments	$ -	$ -	$ -
27	Transfers Out of Surplus Fees	$ -	$ -	$ -
28	Transfers Out Other Than Surplus Fees (Should agree to Transfers In on Line 16)	$ 1,520,800.00	$ 1,750,000.00	$ 2,862,000.00
29	**Total Disbursements & Transfers** (Lines 19 thru 28)	**$ 7,734,640.58**	**$ 7,710,440.56**	**$ 13,696,928.75**
30	**Balance Forward/Cash Reserve** (Line 17 - Line 29)	**$ 8,654,885.83**	**$ 10,403,209.79**	**$ 9,134,953.38**
31	Cash Reserve Percentage			89%

PROPERTY TAX RECAP

Tax from Line 6	$ 4,529,715.00
County Treasurer's Commission at 1% of Line 6	$ 45,297.15
Total Property Tax Requirement	$ 4,575,012.15

Lower Elkhorn NRD

To Assist the County For Levy Setting Purposes

The Cover Page identifies the Property Tax Request between Principal & Interest on Bonds and All Other Purposes. If your NRD needs more of a breakdown for levy setting purposes, complete the section below.

Property Tax Request by Fund:		Property Tax Request
General Fund	$	4,575,012.15
Bond Fund	$	-
_____ Fund		
_____ Fund		
_____ Fund		
_____ Fund		
Total Tax Request	** $	4,575,012.15

** This Amount should agree to the Total Personal and Real Property Tax Required on the Cover Page (Page 1).

Cash Reserve Funds

Statute 13-503 says cash reserve means funds required for the period before revenue would become available for expenditure but shall not include funds held in any special reserve fund. If the cash reserve on Page 2 exceeds 50%, you can list below funds being held in a special reserve fund.

Special Reserve Fund Name		Amount
Battle Creek Flood Control Project	$	3,766,297.35
West Point Levee Project	$	1,473,778.25
Willow Creek Project Sinking Fund	$	1,042,764.25
Flood Mitigation Sinking Fund	$	1,610,645.57
Total Special Reserve Funds	$	7,893,485.42
Total Cash Reserve	$	9,134,953.38
Remaining Cash Reserve	$	1,241,467.96
Remaining Cash Reserve %		12%

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

If no official address, please provide address where correspondence should be sent

NAME	**Lower Elkhorn NRD**
ADDRESS	**1508 Square Turn Blvd**
CITY & ZIP CODE	**Norfolk 68701**
TELEPHONE	**402-371-7313**
WEBSITE	**www.lenrd.org**

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	Matt Steffen		Brian Bruckner
TITLE /FIRM NAME	Chairperson		General Manager
TELEPHONE	402-380-4902		402-371-7313
EMAIL ADDRESS	mattsteffen@hotmail.com		bbruckner@lenrd.org

For Questions on this form, who should we contact (please √ one): Contact will be via email if supplied.

- [ ] Board Chairperson
- [ ] Clerk / Treasurer / Superintendent / Other
- [x] Preparer

Lower Elkhorn NRD

2025-2026 LID SUPPORTING SCHEDULE

Calculation of Restricted Funds

Total Personal and Real Property Tax Requirements		(1)	$ 4,575,012.15
Motor Vehicle Pro-Rate		(2)	$ 11,000.00
In-Lieu of Tax Payments		(3)	$ -
Transfers of Surplus Fees		(4)	$ -
Prior Year Budgeted Capital Improvements that were excluded from Restricted Funds.			
Prior Year Capital Improvements Excluded from Restricted Funds (From Prior Year Lid Exceptions, Line (10))	$ 147,000.00	(5)	
LESS: Amount Spent During 2024-2025	$ 52,245.85	(6)	
LESS: Amount Expected to be Spent in Future Budget Years	$ -	(7)	
Amount to be included as Restricted Funds **(Cannot be a Negative Number)**		(8)	$ 94,754.15
Nameplate Capacity Tax		(8a)	$ 18,252.57
TOTAL RESTRICTED FUNDS (A)		(9)	**$ 4,699,018.87**

Lid Exceptions

Capital Improvements (Real Property and Improvements on Real Property)	$ 326,000.00	(10)	
LESS: Amount of prior year capital improvements that were excluded from previous lid calculations but were not spent and now budgeted this fiscal year *(cannot exclude same capital improvements from more than one lid calculation.)* Agrees to Line (7) above.	$ -	(11)	
Allowable Capital Improvements		(12)	$ 326,000.00
Bonded Indebtedness		(13)	
Interlocal Agreements/Joint Public Agency Agreements		(14)	$ 1,992,256.81
Judgments		(15)	
Refund of Property Taxes to Taxpayers		(16)	
Repairs to Infrastructure Damaged by a Natural Disaster		(17)	
Ground Water Management Activities *(Amount exceeding FY 2003-04)*		(18)	$ 1,070,770.74
TOTAL LID EXCEPTIONS (B)		(19)	**$ 3,389,027.55**

TOTAL RESTRICTED FUNDS **For Lid Computation (To Line 9 of the Lid Computation Form)** *To Calculate: Total Restricted Funds (A)-Line 9 MINUS Total Lid Exceptions (B)-Line 19*	**$ 1,309,991.32**

Total Restricted Funds for Lid Computation ***cannot*** *be less than zero. See Instruction Manual on completing the Lid Supporting Schedule.*

LID COMPUTATION FORM FOR FISCAL YEAR 2025-2026

Prior Year Restricted Funds Authority = Line (8) of last year's Lid Computation Form — 4,491,699.42 (1)

CURRENT YEAR ALLOWABLE INCREASES

1 **BASE LIMITATION PERCENT INCREASE (2.5%)** — 2.50 % (2)

2 **ALLOWABLE GROWTH PER THE ASSESSOR MINUS 2.5%** — - % (3)

353,844,791.00	/	24,388,738,738.00	=	1.45 %
2025 Growth per Assessor		2024 Valuation		Multiply times 100 To get %

3 **ADDITIONAL ONE PERCENT BOARD APPROVED INCREASE** — 1.00 % (4)

11	/	12	=	91.67 %
# of Board Members voting "Yes" for Increase		Total # of Members in Governing Body at Meeting		Must be at least .75 (75%) of the Governing Body

ATTACH A COPY OF THE BOARD MINUTES APPROVING THE INCREASE.

4 **SPECIAL ELECTION - VOTER APPROVED % INCREASE** — % (5)

Please Attach Ballot Sample and Election Results OR Record of Action From Townhall Meeting

TOTAL ALLOWABLE PERCENT INCREASE = Line (2) + Line (3) + Line (4) + Line (5) — 3.50 % (6)

Allowable Dollar Amount of Increase to Restricted Funds = Line (1) x Line (6) — 157,209.48 (7)

Total Restricted Funds Authority = Line (1) + Line (7) — 4,648,908.90 (8)

Less: Restricted Funds from Lid Supporting Schedule — 1,309,991.32 (9)

Total Unused Restricted Funds Authority = Line (8) - Line (9) — 3,338,917.58 (10)

LINE (10) MUST BE GREATER THAN OR EQUAL TO ZERO OR YOU ARE IN VIOLATION OF THE LID LAW.

The amount of Unused Restricted Funds Authority on Line (10) must be published in the Notice of Budget Hearing.

Lower Elkhorn NRD

2025-2026 CAPITAL IMPROVEMENT LID EXEMPTIONS

Description of Capital Improvement		Amount Budgeted
Pilger Rec Area Renovations	$	250,000.00
Willow Creek Rec Area Park Renovations	$	15,000.00
Maskenthine Rec Area Bike Trail	$	45,000.00
Maskenthine Campground Hydrants	$	10,000.00
Maple Creek Water Heater Replacment	$	6,000.00
Total - Must agree to Line 10 on Lid Support Page 4	$	326,000.00

Levy Limit Form

Natural Resources Districts

Lower Elkhorn NRD

Total Personal and Real Property Tax Request		$ 4,575,012.15 (1)
Less Personal and Real Property Tax Request for:		
Judgments (not paid by liability insurance coverage)	( ) (A)	
Preexisting lease-purchase contracts approved prior to **July 1, 1998**	( ) (B)	
Bonded Indebtedness	( ) (C)	
Ground Water Management Activities (Exceeding FY 2003-2004)	($ 1,070,770.74) (D)	
	($ -) (E)	
Interstate Compact (LB 701)	( ) (F)	
Total Exclusions		($ 1,070,770.74) (2)
Personal and Real Property Tax Request subject to Levy Limit		$ 3,504,241.41 (3)
Valuation (Per the County Assessor)		$ 27,376,309,993.00 (4)
Calculated Levy for Levy Limit Compliance [Line (3) **Divided By** Line (4) **Times** 100]		0.012800 (5)
Calculated Ground Water Management Activities Levy *(Shall Not Exceed 1 Cent)* [Line (D) **Divided By** Line (4) **Times** 100]		0.003911 (6)
		0.000000 (7)
Calculated LB 701 Interstate Compact Levy *(Shall Not Exceed 10 Cents)* [Line (F) **Divided By** Line (4) **Times** 100]		0.000000 (8)
Total Calculated Levy for Limit Compliance [Line (5) **Plus** Line (6) **Plus** Line (7) **Plus** Line (8)]		0.016711 (9)

Note : **Levy Limit established by State Statute Section 77-3442:**
Natural Resources District (NRD) - 4.5 Cents
PLUS Ground Water Management Activities as allowed by State Statute Section 2-3225. Ground Water Management Activities shall not exceed 1 Cent.
PLUS Interstate Compact as allowed by LB 701, shall not exceed 10 Cents.

Attach supporting documentation if a vote was held to exceed the levy limit.

Levy Limit Form

Natural Resources Districts

Lower Elkhorn NRD

Total Personal and Real Property Tax Request		$ 4,575,012.15 (1)
Less Personal and Real Property Tax Request for:		
Judgments (not paid by liability insurance coverage)	( ) (A)	
Preexisting lease-purchase contracts approved prior to **July 1, 1998**	( ) (B)	
Bonded Indebtedness	( ) (C)	
Ground Water Management Activities (Exceeding FY 2003-2004)	($ 1,070,770.74) (D)	
	($ -) (E)	
Interstate Compact (LB 701)	( ) (F)	
Total Exclusions		($ 1,070,770.74) (2)
Personal and Real Property Tax Request subject to Levy Limit		$ 3,504,241.41 (3)
Valuation (Per the County Assessor)		$ 27,375,190,820.00 (4)
Calculated Levy for Levy Limit Compliance [Line (3) **Divided By** Line (4) **Times** 100]		0.012801 (5)
Calculated Ground Water Management Activities Levy *(Shall Not Exceed 1 Cent)* [Line (D) **Divided By** Line (4) **Times** 100]		0.003911 (6)
		0.000000 (7)
Calculated LB 701 Interstate Compact Levy *(Shall Not Exceed 10 Cents)* [Line (F) **Divided By** Line (4) **Times** 100]		0.000000 (8)
Total Calculated Levy for Limit Compliance [Line (5) **Plus** Line (6) **Plus** Line (7) **Plus** Line (8)]		0.016712 (9)

Note : **Levy Limit established by State Statute Section 77-3442:**
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Lower Elkhorn NRD

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Sections 13-501 to 13-513, that the governing body will meet on the 11 day of September 2025, at 7:00 o'clock P.M., at 1508 Square Turn Blvd, Norfolk, NE 68701 for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget. The budget detail is available at the office of the Clerk during regular business hours.

2023-2024 Actual Disbursements & Transfers	$	7,734,640.58
2024-2025 Actual Disbursements & Transfers	$	7,710,440.56
2025-2026 Proposed Budget of Disbursements & Transfers	$	13,696,928.75
2025-2026 Necessary Cash Reserve	$	9,134,953.38
2025-2026 Total Resources Available	$	22,831,882.13
Total 2025-2026 Personal & Real Property Tax Requirement	$	4,575,012.15
Unused Budget Authority Created For Next Year	$	3,338,917.58
Breakdown of Property Tax:		
Personal and Real Property Tax Required for Non-Bond Purposes	$	4,575,012.15
Personal and Real Property Tax Required for Bonds	$	-

NOTICE OF SPECIAL HEARING TO SET FINAL TAX REQUEST

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Section 77-1632, that the governing body will meet on the 11 day of September 2025, at 7:00 o'clock P.M., at 1508 Square Turn Blvd, Norfolk, NE 68701 for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

	2024	2025	Change
Operating Budget	12,823,152.44	13,696,928.75	7%
Property Tax Request	$ 4,501,887.14	$ 4,575,012.15	2%
Valuation	24,388,738,738	27,376,309,993	12%
Tax Rate	0.018459	0.016712	-9%
Tax Rate if Prior Tax Request was at Current Valuation	0.016444		

Lower Elkhorn NRD

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Tax Rate	0.018459	0.016712	-9%
Tax Rate if Prior Tax Request was at Current Valuation	0.016445		

REPORT OF TRADE NAMES, CORPORATE NAMES, BUSINESS NAMES

REPORTING PERIOD JULY 1, 2024 THROUGH JUNE 30, 2025

Lower Elkhorn NRD

SUBDIVISION NAME

List all Trade Names, Corporate Names and Business Names under which the political subdivision conducted business.

Logan East Rural Water System

Wau-Col Regional Water System

REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS

REPORTING PERIOD JULY 1, 2024 THROUGH JUNE 30, 2025

LOWER ELKHORN NRD

SUBDIVISION NAME		COUNTY	
Parties to Agreement (Column 1)	**Agreement Period (Column 2)**	**Description (Column 3)**	**Amount Used as Lid Exemption (Column 4)**
Other Natural Resources Districts	12-19-74 to Continuously	Creation of the Nebraska Association of Resources Districts	
Nebraska Association of Resources Districts & Other NRD's	7-25-96 to Continuosly	Employee Benefits Plan	
Burt County, Nebraska and Burt County Mutual Aid	12-8-98 to Continuously	Emergency Radio Antenna	
Nebraska Game & Parks Commission, Various NRD and Public Power & Irrigation Districts	9-23-99 to Continuously	Pallid Sturgeon & Sturgeon Chub Study of Lower Platte River	
Lewis & Clark NRD, Hartington	7-27-01 to Continuously	Shared Personnel Services	
Lower Platte South NRD, Lincoln; Lower Platte North NRD, Wahoo and Papio-Missouri River NRD, Omaha	6-11-02 to Continuously	Lower Platte River Corridor Alliance GIS	
Various NRD's, Public Power, Irrigation Districts, etc.	1-23-02 to Continuous	Nebraska Habitat Conservation Coalition	
Village of Belden, Belden	1-25-07 to Continously	Wellhead Protection Area Plan	
Other NRD's	7-1-22 to 6-30-27	Eastern Nebraska Water Resources Assessment	
Other Natural Resources Districts	7-1-07 to Continuously	Intergovernmental Risk Management Pool	
Other NRD's and Public Power Districts	11-20-07 to Completion	Lower Platte Basin Coalition	
City of Norfolk, Norfolk	7-24-08 to Continously	Wellhead Protection Area Plan	
NE Department of Roads	12-22-08 to Continously	Operation & Maintenance of Norfolk Northeast Trail	
NE Game & Parks Commission	7-1-13 to 6-30-38	Willow Creek Recreation Area Management	
City of Oakland, Oakland	2-7-11 to Continously	Assistant Operator for City of Oakland Wastewater Treatment Facility	
Village of McLean, McLean	11-8-12 to Continously	Wau-Col Regional Water System Meter Reading	
Platte County Nebraska	2-28-13 to Continously	Public Data Sharing	
Colfax County Nebraska	2-28-13 to Continously	Public Data Sharing	

Pierce County Nebraska	2-28-13 to Continously	Public Data Sharing	
Cuming County Nebraska	3-7-13 to Continously	Public Data Sharing	
Dodge County Nebraska	4-11-13 to Continously	Public Data Sharing	
Stanton County Nebraska	4-17-13 to Continously	Public Data Sharing	
Upper Elkhorn NRD, Lewis & Clark NRD, NE Dept of Environmental Quality	7-1-13 to Completion	Bazile Groundwater Management Plan 319 Grant	
City of West Point	7-1-20 to 6-30-25	West Point Flood Control Levee Accreditation	
City of Randolph	3-1-2018 to Completion	Randolph Section 205 Feasibility Study	
NE Association of Resources Districts & Other NRD's	10-1-24 to 9-30-27	Obtaining Seedling Trees & Shrubs	
Lower Platte North NRD, Wahoo	12/29/16 to Continuously	District Boundary Certification	
City of Scribner	1-1-17 to Continously	Maintenance Bank Stablization Project	
City of Norfolk	9-19-22 to Continuously	Lease Agreement Telemetry System	
Village of Winslow	3/25/21 to completion or 5 years (3/25/26)	Winslow Demolition Projects	$110,000.00
Village of Pender	3-25-2021 to completion	Flood Prevention	$264,000.00
Nebraska Game & Parks	7/1/20 to Continuous	Employees Fund	$10,000.00
Cedar & Dixon counties; LCNRD	12/14/21 to completion	Hazard Mitigation Plan Update	
City of Wayne	8/7/24 to continuously	Prairie Park Project	$50,000.00
NE Dept of Environment & Energy	5/1/25 to 9/30/27	Public Beach Monitoring Program	
City of Norfolk	4/8/25 to continuous	Household Hazardous Waste Facility	$5,000.00
Nebraska Forest Service	7/1/24 to 6/30/27	Office Lease	
University of Nebraska, Lewis & Clark NRD, Upper Elkhorn NRD	5/1/24 to 6/30/26	Bazile Extension Intern & Extension Educator	
NE Dept of Environment & Energy	12/20/24 to 10/30/27	Willow Creek Watershed Improvement Project	

City of West Point	7/1/25 to 6/30/28	West Point Flood Control Levee Accreditation	$1,273,000.00
Stanton County	Fy 23 to FY 25	Recreation Area Development	$19,849.50
City of West Point	Fy 23 to FY 25	Recreation Area Development	
Village of Wausa	Fy 23 to FY 25	Recreation Area Development	$30,000.00
Village of Emerson	Fy 23 to FY 25	Recreation Area Development	$12,189.50
Village of Emerson	FY 24 to FY 26	Recreation Area Development	$12,810.50
Scribner-Snyder Community School	FY 24 to FY 26	Recreation Area Development	
City of Wakefield	FY 24 to FY 26	Recreation Area Development	
City of Lyons	FY 24 to FY 26	Recreation Area Development	$25,000.00
City of Wisner	FY 24 to FY 26	Recreation Area Development	
City of Pierce	FY 24 to FY 26	Recreation Area Development	$25,000.00
City of Lyons	FY 24 to FY 25	Community Forestry Incentive Program	
Village of Pender	FY 24 to FY 25	Community Forestry Incentive Program	
Village of Pilger	FY 24 to FY 25	Community Forestry Incentive Program	
City of West Point	FY 24 to FY 25	Community Forestry Incentive Program	
Pender Public Schools	FY 24 to FY 25	Community Forestry Incentive Program	
City of Clarkson	FY 24 to FY 25	Community Forestry Incentive Program	
City of Randolph	FY 24 to FY 25	Community Forestry Incentive Program	$2,101.03
Logan View Public Schools	FY 24 to FY 25	Community Forestry Incentive Program	
Norfolk Public Schools	FY 24 to FY 25	Community Forestry Incentive Program	
Village of Emerson	FY 24 to FY 25	Community Forestry Incentive Program	

City of Wakefield	FY 25 to FY 26	Community Forestry Incentive Program	$5,000.00
Village of Pilger	FY 25 to FY 26	Community Forestry Incentive Program	$1,181.29
City of Norfolk	FY 25 to FY 26	Community Forestry Incentive Program	$3,295.88
Northeast Community College	FY 25 to FY 26	Community Forestry Incentive Program	$3,067.50
Village of Leigh	FY 25 to FY 26	Community Forestry Incentive Program	$1,000.00
City of Lyons	FY 25 to FY 26	Community Forestry Incentive Program	$4,000.00
City of Wisner	FY 25 to FY 26	Community Forestry Incentive Program	$5,000.00
City of West Point	FY 25 to FY 26	Community Forestry Incentive Program	$3,841.21
Village of Wausa	FY 25 to FY 26	Community Forestry Incentive Program	$3,200.00
Pender Public Schools	FY 25 to FY 26	Community Forestry Incentive Program	$4,987.50
City of Lyons	FY 25 to FY 27	Urban Conservation Program	$25,000.00
Norfolk Public Schools	FY 25 to FY 27	Recreation Area Development	$25,000.00
Village of Belden	FY 25 to FY 27	Recreation Area Development	$10,000.00
Village of Carroll	FY 25 to FY 27	Recreation Area Development	$11,437.50
Village of Hoskins	FY 25 to FY 27	Recreation Area Development	$29,840.00
Village of Pender	FY 25 to FY 27	Recreation Area Development	$17,455.40
		TOTAL	$1,992,256.81

CERTIFICATION OF TAXABLE VALUE AND ALLOWABLE GROWTH VALUE

{format for all political subdivisions other than (a) sanitary improvement districts in existence five years or less, (b) counties, (c) cities, (d) school districts and (e) community colleges.}

TAX YEAR 2025

{certification required on or before August 20th, of each year}

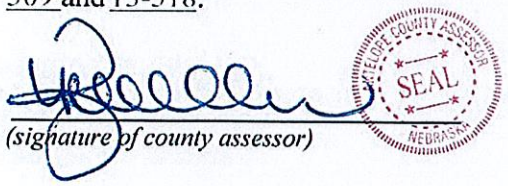
TO:

TAXABLE VALUE LOCATED IN THE COUNTY OF: ANTELOPE

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Allowable Growth Value	Total Taxable Value
LOWER ELKHORN NRD	N.R.D.	242,570	33,391,844

* *Allowable Growth Value is determined pursuant to Neb. Rev. Stat. § 13-518 which includes (a) improvements to real property as a result of new construction and additions to existing buildings, (b) any other improvements to real property which increase the value of such property, (c) annexation of real property by the political subdivision, (d) a change in the use of real property, (e) any increase in personal property valuation over the prior year, and (f) the accumulated excess valuation over the redevelopment project valuation described in section 18-2147 of the Community Redevelopment Law for redevelopment projects within the political subdivision in the year immediately after the division of taxes for such redevelopment project has ended.*

I KELLY MUELLER-OLTJENBRUNS, ANTELOPE County Assessor hereby certify that the valuation listed herein is, to the best of my knowledge and belief, the true and accurate taxable valuation for the current year, pursuant to Neb. Rev. Stat. §§ 13-509 and 13-518.



(signature of county assessor)

8/13/25
(date)

CC: County Clerk, ANTELOPE County
CC: County Clerk where district is headquarter, if different county, _____ County

Note to political subdivision: A copy of the Certification of Value must be attached to the budget document.

Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division (July 2025)

Assessor's Use Only

4,310,676 Pers Prior
4,192,315 Pers Value

25,402,299 Real Prior
29,199,529 Real Value

CERTIFICATION OF TAXABLE VALUE AND VALUE ATTRIBUTABLE TO GROWTH

{format for all political subdivisions other than (a) sanitary improvement districts in existence five years or less, (b) counties, (c) cities, (d) school districts, and (e) community colleges.}

TAX YEAR 2025

{certification required on or before August 20th of each year}

To: LOWER ELKHORN

TAXABLE VALUE LOCATED IN THE COUNTY OF BURT COUNTY, NE

Name of Political Subdivision	Subdivision Type	Allowable Growth Value	Total Taxable Value
LOWER ELKHORN GENERAL	NRD	$4,270,160	$1,217,080,439

* Allowable Growth Value is determined pursuant to Neb. Rev. Stat. § 13-518 which includes (i) improvements to real property as a result of new construction and additions to existing buildings, (ii) any other improvements to real property which increase the value of such property, (iii) annexation of real property by the political subdivision, (iv) a change in the use of real property, (v) any increase in personal property valuation over the prior year, and (vi) the accumulated excess valuation over the redevelopment project valuation described in section 18-2147 of the Community Redevelopment Law for redevelopment projects within the political subdivision in the year immediately after the division of taxes for such redevelopment project has ended.

I , Katie Hart, Burt County, NE County Assessor, hereby certify that the valuation listed herein is, to the best of my knowledge and belief, the true and accurate taxable valuation for the current year, pursuant to Neb. Rev. Stat. § 13-509 and § 13-518.

Katie Hart

(signature of county assessor)

08/19/2025

(date)

CC: County Clerk, Burt County, NE County

CC: County Clerk where district is headquartered, if different county, Burt County, NE County

Note to Political Subdivision: A copy of the Certification of Value must be attached to the budget document.

Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division (July 2025)

CERTIFICATION OF TAXABLE VALUE AND ALLOWABLE GROWTH VALUE

{format for all political subdivisions other than (a) sanitary improvement districts in existence five years or less, (b) counties. (c) cities, (d) school districts and (e) community colleges.}

TAX YEAR 2025

{certification required on or before August 20th, of each year}

LOWER ELKHORN NRD

TO: 1508 SQUARE TURN BLVD
NORFOLK, NE 68701

TAXABLE VALUE LOCATED IN THE COUNTY OF: CEDAR

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Allowable Growth Value	Total Taxable Value
LOWER ELKHORN	N.R.D.	6,289,265	1,264,088,691

* *Allowable Growth Value is determined pursuant to Neb. Rev. Stat. § 13-518 which includes (a) improvements to real property as a result of new construction and additions to existing buildings, (b) any other improvements to real property which increase the value of such property, (c) annexation of real property by the political subdivision, (d) a change in the use of real property, (e) any increase in personal property valuation over the prior year, and (f) the accumulated excess valuation over the redevelopment project valuation described in section 18-2147 of the Community Redevelopment Law for redevelopment projects within the political subdivision in the year immediately after the division of taxes for such redevelopment project has ended.*

I JANELLE HEIKES, CEDAR County Assessor hereby certify that the valuation listed herein is, to the best of my knowledge and belief, the true and accurate taxable valuation for the current year, pursuant to Neb. Rev. Stat. §§ 13-509 and 13-518.

Janelle Heikes
(signature of county assessor)

8/18/25
(date)

CC: County Clerk, CEDAR County
CC: County Clerk where district is headquarter, if different county, _____ County

Note to political subdivision: A copy of the Certification of Value must be attached to the budget document.

Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division (July 2025)

Assessor's Use Only

57,098,288 Pers Prior
54,359,187 Pers Value

908,529,565 Real Prior
1,209,729,504 Real Value

CERTIFICATION OF TAXABLE VALUE AND ALLOWABLE GROWTH VALUE

*{format for all political subdivisions **other than** (a) sanitary improvement districts in existence five years or less, (b) counties, (c) cities, (d) school districts and (e) community colleges.}*

TAX YEAR 2025

{certification required on or before August 20th, of each year}

TO: LOWER ELKHORN
1508 SQUARE TURN BOULEVARD
NORFOLK, NE 68701

TAXABLE VALUE LOCATED IN THE COUNTY OF: COLFAX

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Allowable Growth Value	Total Taxable Value
LOWER ELKHORN	N.R.D.	11,035,495	1,385,216,098

* *Allowable Growth Value is determined pursuant to Neb. Rev. Stat. § 13-518 which includes (a) improvements to real property as a result of new construction and additions to existing buildings, (b) any other improvements to real property which increase the value of such property, (c) annexation of real property by the political subdivision, (d) a change in the use of real property, (e) any increase in personal property valuation over the prior year, and (f) the accumulated excess valuation over the redevelopment project valuation described in section 18-2147 of the Community Redevelopment Law for redevelopment projects within the political subdivision in the year immediately after the division of taxes for such redevelopment project has ended.*

I BILL WHITE, COLFAX County Assessor hereby certify that the valuation listed herein is, to the best of my knowledge and belief, the true and accurate taxable valuation for the current year, pursuant to Neb. Rev. Stat. §§ 13-509 and 13-518.

(signature of county assessor)

AUG 18 2025
(date)

CC: County Clerk, COLFAX County
CC: County Clerk where district is headquarter, if different county, _____ County

Note to political subdivision: A copy of the Certification of Value must be attached to the budget document.

Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division (July 2025)

Assessor's Use Only

70,192,154 Pers Prior	1,248,790,801 Real Prior
73,900,444 Pers Value	1,311,315,654 Real Value

CERTIFICATION OF TAXABLE VALUE AND ALLOWABLE GROWTH VALUE

{format for all political subdivisions other than (a) sanitary improvement districts in existence five years or less, (b) counties, (c) cities, (d) school districts and (e) community colleges.}

TAX YEAR 2025

{certification required on or before August 20th, of each year}

LOWER ELKHORN NRD

TO: P.O. BOX 1204
NORFOLK, NE 68701

TAXABLE VALUE LOCATED IN THE COUNTY OF: CUMING

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Allowable Growth Value	Total Taxable Value
LOWER ELKHORN	N.R.D.	15,761,798	3,820,053,471

**Allowable Growth Value is determined pursuant to Neb. Rev. Stat. § 13-518 which includes (a) improvements to real property as a result of new construction and additions to existing buildings, (b) any other improvements to real property which increase the value of such property, (c) annexation of real property by the political subdivision, (d) a change in the use of real property, (e) any increase in personal property valuation over the prior year, and (f) the accumulated excess valuation over the redevelopment project valuation described in section 18-2147 of the Community Redevelopment Law for redevelopment projects within the political subdivision in the year immediately after the division of taxes for such redevelopment project has ended.*

I CHERIE KREIKEMEIER, CUMING County Assessor hereby certify that the valuation listed herein is, to the best of my knowledge and belief, the true and accurate taxable valuation for the current year, pursuant to Neb. Rev. Stat. §§ 13-509 and 13-518.

Cherie J. Kreikemeier
(signature of county assessor)

8/18/2025
(date)

CC: County Clerk, CUMING County
CC: County Clerk where district is headquarter, if different county, _____ County

Note to political subdivision: A copy of the Certification of Value must be attached to the budget document.

Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division (July 2025)

Assessor's Use Only

179,389,784 Pers Prior
180,475,382 Pers Value

3,194,521,617 Real Prior
3,639,578,089 Real Value

CERTIFICATION OF TAXABLE VALUE AND ALLOWABLE GROWTH VALUE

*{format for all political subdivisions **other than** (a) sanitary improvement districts in existence five years or less, (b) counties, (c) cities, (d) schooldistricts and (e) community colleges.}*

TAX YEAR 2025

{certification required on or before August 20th, of each year}

TO: LOWER ELKHORN NRD
C/O MIKE SOUSEK
1508 SQUARE TURN BLVD
NORFOLK NE 68701-0000

TAXABLE VALUE LOCATED IN THE COUNTY OF: DAKOTA

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Allowable Growth Value	Total Taxable Value
LOWER ELKHORN NRD	N.R.D.	125,600	18,741,481

* *Allowable Growth Value is determined pursuant to Neb. Rev. Stat. § 13-518 which includes (a) improvements to real property as a result of new construction and additions to existing buildings, (b) any other improvements to real property which increase the value of such property, (c) annexation of real property by the political subdivision, (d) a change in the use of real property, (e) any increase in personal property valuation over the prior year, and (f) the accumulated excess valuation over the redevelopment project valuation described in section 18-2147 of the Community Redevelopment Law for redevelopment projects within the political subdivision in the year immediately after the division of taxes for such redevelopment project has ended.*

I CHRISTY ABTS, DAKOTA County Assessor hereby certify that the valuation listed herein is, to the best of my knowledge and belief, the true and accurate taxable valuation for the current year, pursuant to Neb. Rev. Stat. §§ 13-509 and 13-518.

Christy Abts
(signature of county assessor)

8/12/2025
(date)

CC: County Clerk, DAKOTA County
CC: County Clerk where district is headquarter, if different county, MADISON County

Note to political subdivision: A copy of the Certification of Value must be attached to the budget document.

Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division (July 2025)

Assessor's Use Only

104,530 Pers Prior
99,258 Pers Value

17,647,868 Real Prior
18,642,223 Real Value

CERTIFICATION OF TAXABLE VALUE AND ALLOWABLE GROWTH VALUE

(format for all political subdivisions other than (a) sanitary improvement districts in existence five years or less, (b) counties, (c) cities, (d) school districts and (e) community colleges.)

TAX YEAR 2025

(certification required on or before August 20th, of each year)

LOWER ELKHORN NRD

TO: **1508 SQUARE TURN BLVD**
NORFOLK, NE 68701-0809

TAXABLE VALUE LOCATED IN THE COUNTY OF: DIXON

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Allowable Growth Value	Total Taxable Value
LOWER ELKHORN NRD	N.R.D.	11,161,701	830,112,997

**Allowable Growth Value is determined pursuant to Neb. Rev. Stat. § 13-518 which includes (a) improvements to real property as a result of new construction and additions to existing buildings, (b) any other improvements to real property which increase the value of such property, (c) annexation of real property by the political subdivision, (d) a change in the use of real property, (e) any increase in personal property valuation over the prior year, and (f) the accumulated excess valuation over the redevelopment project valuation described in section 18-2147 of the Community Redevelopment Law for redevelopment projects within the political subdivision in the year immediately after the division of taxes for such redevelopment project has ended.*

I AMY WATCHORN, DIXON County Assessor hereby certify that the valuation listed herein is, to the best of my knowledge and belief, the true and accurate taxable valuation for the current year, pursuant to Neb. Rev. Stat. §§ 13-509 and 13-518.

Amy Watchorn
(signature of county assessor)

8.11.25
(date)

CC: County Clerk, DIXON County
CC: County Clerk where district is headquarter, if different county, _____ County

Note to political subdivision: A copy of the Certification of Value must be attached to the budget document.

Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division (July 2025)

Assessor's Use Only

57,555,972 Pers Prior
65,178,074 Pers Value

675,471,787 Real Prior
764,934,923 Real Value

CERTIFICATION OF TAXABLE VALUE AND VALUE ATTRIBUTABLE TO GROWTH

{format for all political subdivisions other than (a) sanitary improvement districts in existence five years or less, (b) counties, (c) cities, (d) school districts, and (e) community colleges.}

TAX YEAR 2025

{certification required on or before August 20th of each year}

To: NRD ELKHORN

TAXABLE VALUE LOCATED IN THE COUNTY OF DODGE COUNTY, NE

Name of Political Subdivision	Subdivision Type	Allowable Growth Value	Total Taxable Value
NRD ELKHORN GEN	NRD	$13,136,916	$2,217,865,998

* Allowable Growth Value is determined pursuant to Neb. Rev. Stat. § 13-518 which includes (i) improvements to real property as a result of new construction and additions to existing buildings, (ii) any other improvements to real property which increase the value of such property, (iii) annexation of real property by the political subdivision, (iv) a change in the use of real property, (v) any increase in personal property valuation over the prior year, and (vi) the accumulated excess valuation over the redevelopment project valuation described in section 18-2147 of the Community Redevelopment Law for redevelopment projects within the political subdivision in the year immediately after the division of taxes for such redevelopment project has ended.

I , , Dodge County, NE County Assessor, hereby certify that the valuation listed herein is, to the best of my knowledge and belief, the true and accurate taxable valuation for the current year, pursuant to Neb. Rev. Stat. § 13-509 and § 13-518.

BRANDY MARSHALL
(signature of county assessor)

08/15/2025
(date)

CC: County Clerk, Dodge County, NE County

CC: County Clerk where district is headquartered, if different county, Dodge County, NE County

Note to Political Subdivision: A copy of the Certification of Value must be attached to the budget document.

Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division (July 2025)

CERTIFICATION OF TAXABLE VALUE AND ALLOWABLE GROWTH VALUE

*{format for all political subdivisions **other than** (a) sanitary improvement districts in existence five years or less, (b) counties, (c) cities, (d) school districts and (e) community colleges.}*

TAX YEAR 2025

{certification required on or before August 20th, of each year}

TO: LOWER ELKHORN NATURAL RESOURCE DISTRICT
BRIAN BRUCKNER
1508 SQUARE TURN BLVD
NORFOLK NE 68701-9998

TAXABLE VALUE LOCATED IN THE COUNTY OF: KNOX

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Allowable Growth Value	Total Taxable Value
LOWER ELKHORN	N.R.D.	4,127,065	389,995,043

**Allowable Growth Value is determined pursuant to Neb. Rev. Stat. § 13-518 which includes (a) improvements to real property as a result of new construction and additions to existing buildings, (b) any other improvements to real property which increase the value of such property, (c) annexation of real property by the political subdivision, (d) a change in the use of real property, (e) any increase in personal property valuation over the prior year, and (f) the accumulated excess valuation over the redevelopment project valuation described in section 18-2147 of the Community Redevelopment Law for redevelopment projects within the political subdivision in the year immediately after the division of taxes for such redevelopment project has ended.*

I CHRISTA M BECKMANN, KNOX County Assessor hereby certify that the valuation listed herein is, to the best of my knowledge and belief, the true and accurate taxable valuation for the current year, pursuant to Neb. Rev. Stat. §§ 13-509 and 13-518.

Christa M Beckmann
(signature of county assessor)

August 14, 2025
(date)

CC: County Clerk, KNOX County
CC: County Clerk where district is headquarter, if different county, _____ County

Note to political subdivision: A copy of the Certification of Value must be attached to the budget document.

Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division (July 2025)

Assessor's Use Only

14,313,569 Pers Prior
13,118,458 Pers Value

359,519,325 Real Prior
376,876,585 Real Value

CERTIFICATION OF TAXABLE VALUE AND VALUE ATTRIBUTABLE TO GROWTH

{format for all political subdivisions other than (a) sanitary improvement districts in existence five years or less, (b) counties, (c) cities, (d) school districts, and (e) community colleges.}

TAX YEAR 2025

{certification required on or before August 20th of each year}

To: LOWER ELKHORN

TAXABLE VALUE LOCATED IN THE COUNTY OF MADISON COUNTY, NE

Name of Political Subdivision	Subdivision Type	Allowable Growth Value	Total Taxable Value
LOWER ELKHORN GENERAL	NRD	$204,553,050	$6,196,266,397

* Allowable Growth Value is determined pursuant to Neb. Rev. Stat. § 13-518 which includes (i) improvements to real property as a result of new construction and additions to existing buildings, (ii) any other improvements to real property which increase the value of such property, (iii) annexation of real property by the political subdivision, (iv) a change in the use of real property, (v) any increase in personal property valuation over the prior year, and (vi) the accumulated excess valuation over the redevelopment project valuation described in section 18-2147 of the Community Redevelopment Law for redevelopment projects within the political subdivision in the year immediately after the division of taxes for such redevelopment project has ended.

I , Jeff Hackerott, Madison County, NE County Assessor, hereby certify that the valuation listed herein is, to the best of my knowledge and belief, the true and accurate taxable valuation for the current year, pursuant to Neb. Rev. Stat. § 13-509 and § 13-518.

Jeff Hackerott

(signature of county assessor)

08/18/2025

(date)

CC: County Clerk, Madison County, NE County

CC: County Clerk where district is headquartered, if different county, Madison County, NE County

Note to Political Subdivision: A copy of the Certification of Value must be attached to the budget document.

Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division (July 2025)

CERTIFICATION OF TAXABLE VALUE AND VALUE ATTRIBUTABLE TO GROWTH

{format for all political subdivisions other than (a) sanitary improvement districts in existence five years or less, (b) counties, (c) cities, (d) school districts, and (e) community colleges.}

TAX YEAR 2025

{certification required on or before August 20th of each year}

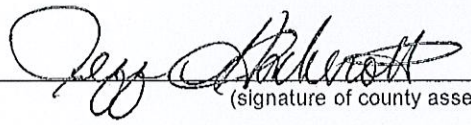
To: LOWER ELKHORN

TAXABLE VALUE LOCATED IN THE COUNTY OF MADISON COUNTY, NE

Name of Political Subdivision	Subdivision Type	Allowable Growth Value	Total Taxable Value
LOWER ELKHORN GENERAL	NRD	$204,553,050	$6,197,385,570

* Allowable Growth Value is determined pursuant to Neb. Rev. Stat. § 13-518 which includes (i) improvements to real property as a result of new construction and additions to existing buildings, (ii) any other improvements to real property which increase the value of such property, (iii) annexation of real property by the political subdivision, (iv) a change in the use of real property, (v) any increase in personal property valuation over the prior year, and (vi) the accumulated excess valuation over the redevelopment project valuation described in section 18-2147 of the Community Redevelopment Law for redevelopment projects within the political subdivision in the year immediately after the division of taxes for such redevelopment project has ended.

I , Jeff Hackerott, Madison County, NE County Assessor, hereby certify that the valuation listed herein is, to the best of my knowledge and belief, the true and accurate taxable valuation for the current year, pursuant to Neb. Rev. Stat. § 13-509 and § 13-518.



(signature of county assessor)

08/18/2025
(date)

CC: County Clerk, Madison County, NE County

CC: County Clerk where district is headquartered, if different county, Madison County, NE County

Note to Political Subdivision: A copy of the Certification of Value must be attached to the budget document.

Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division (July 2025)

CERTIFICATION OF TAXABLE VALUE AND ALLOWABLE GROWTH VALUE

{format for all political subdivisions other than (a) sanitary improvement districts in existence five years or less, (b) counties, (c) cities, (d) school districts and (e) community colleges.}

TAX YEAR 2025

{certification required on or before August 20th, of each year}

TO: LOWER ELKHORN NATURAL RES. DIST
BRIAN BRUCKNER
1508 SQUARE TURN BLVD
NORFOLK NE 68701-

TAXABLE VALUE LOCATED IN THE COUNTY OF: PIERCE

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Allowable Growth Value	Total Taxable Value
LENRD FUND	N.R.D.	14,389,004	2,939,302,035

**Allowable Growth Value is determined pursuant to Neb. Rev. Stat. § 13-518 which includes (a) improvements to real property as a result of new construction and additions to existing buildings, (b) any other improvements to real property which increase the value of such property, (c) annexation of real property by the political subdivision, (d) a change in the use of real property, (e) any increase in personal property valuation over the prior year, and (f) the accumulated excess valuation over the redevelopment project valuation described in section 18-2147 of the Community Redevelopment Law for redevelopment projects within the political subdivision in the year immediately after the division of taxes for such redevelopment project has ended.*

I JEAN M LUBKE, PIERCE County Assessor hereby certify that the valuation listed herein is, to the best of my knowledge and belief, the true and accurate taxable valuation for the current year, pursuant to Neb. Rev. Stat. §§ 13-509 and 13-518.

Jean M Lubke — *(signature of county assessor)*

Aug 14, 2025 — *(date)*

CC: County Clerk, PIERCE County
CC: County Clerk where district is headquarter, if different county, _____ County

Note to political subdivision: A copy of the Certification of Value must be attached to the budget document.

Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division (July 2025)

PIERCE COUNTY ASSESSOR

Assessor's Use Only

143,996,578 Pers Prior
147,990,931 Pers Value

2,526,981,154 Real Prior
2,791,311,104 Real Value

CERTIFICATION OF TAXABLE VALUE AND ALLOWABLE GROWTH VALUE

(format for all political subdivisions other than (a) sanitary improvement districts in existence five years or less, (b) counties, (c) cities, (d) school districts and (e) community colleges.)

TAX YEAR 2025

(certification required on or before August 20th, of each year)

LOWER ELKHORN NATURAL RESOURCE DISTRICT
%MIKE SOUSEK
TO: 1508 SQUARE TURN BLVD
NORFOLK NE 68701

TAXABLE VALUE LOCATED IN THE COUNTY OF: PLATTE

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Allowable Growth Value	Total Taxable Value
LOWER ELKHORN NRD	N.R.D.	6,981,027	895,321,060

** Allowable Growth Value is determined pursuant to Neb. Rev. Stat. § 13-518 which includes (a) improvements to real property as a result of new construction and additions to existing buildings, (b) any other improvements to real property which increase the value of such property, (c) annexation of real property by the political subdivision, (d) a change in the use of real property, (e) any increase in personal property valuation over the prior year, and (f) the accumulated excess valuation over the redevelopment project valuation described in section 18-2147 of the Community Redevelopment Law for redevelopment projects within the political subdivision in the year immediately after the division of taxes for such redevelopment project has ended.*

I KARI URKOSKI, PLATTE County Assessor hereby certify that the valuation listed herein is, to the best of my knowledge and belief, the true and accurate taxable valuation for the current year, pursuant to Neb. Rev. Stat. §§ 13-509 and 13-518.

Kari S. Urkoski
(signature of county assessor)

8-14-25
(date)

CC: County Clerk, PLATTE County
CC: County Clerk where district is headquarter, if different county, _____ County

Note to political subdivision: A copy of the Certification of Value must be attached to the budget document.

Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division (July 2025)

Assessor's Use Only
47,076,227 Pers Prior
48,281,439 Pers Value
772,978,305 Real Prior
847,039,621 Real Value

CERTIFICATION OF TAXABLE VALUE AND ALLOWABLE GROWTH VALUE

*{format for all political subdivisions **other than** (a) sanitary improvement districts in existence five years or less, (b) counties, (c) cities, (d) school districts and (e) community colleges.}*

TAX YEAR 2025

{certification required on or before August 20th, of each year}

LENRD

TO: **1508 SQUARE TURN BLVD**
NORFOLK NE 68701-2292

TAXABLE VALUE LOCATED IN THE COUNTY OF: STANTON

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Allowable Growth Value	Total Taxable Value
LOWER ELKHORN	N.R.D.	41,893,838	2,399,251,621

* *Allowable Growth Value is determined pursuant to Neb. Rev. Stat. § 13-518 which includes (a) improvements to real property as a result of new construction and additions to existing buildings, (b) any other improvements to real property which increase the value of such property, (c) annexation of real property by the political subdivision, (d) a change in the use of real property, (e) any increase in personal property valuation over the prior year, and (f) the accumulated excess valuation over the redevelopment project valuation described in section 18-2147 of the Community Redevelopment Law for redevelopment projects within the political subdivision in the year immediately after the division of taxes for such redevelopment project has ended.*

I **AMBER HAPPOLD**, **STANTON** County Assessor hereby certify that the valuation listed herein is, to the best of my knowledge and belief, the true and accurate taxable valuation for the current year, pursuant to Neb. Rev. Stat. §§ 13-509 and 13-518.

Amber Happold
(signature of county assessor)

08-15-2025
(date)

CC: County Clerk, **STANTON** County
CC: County Clerk where district is headquarter, if different county, _____ County

Note to political subdivision: A copy of the Certification of Value must be attached to the budget document.

Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division (July 2025)

Assessor's Use Only

179,348,286 Pers Prior
203,788,781 Pers Value

1,846,862,073 Real Prior
2,195,462,840 Real Value

CERTIFICATION OF TAXABLE VALUE AND ALLOWABLE GROWTH VALUE

*{format for all political subdivisions **other than** (a) sanitary improvement districts in existence five years or less, (b) counties, (c) cities, (d) school districts and (e) community colleges.}*

TAX YEAR 2025

{certification required on or before August 20th, of each year}

TO: LOWER ELKHORN NRD
1508 SQUARE TURN BLVD
NORFOLK, NE 68701

TAXABLE VALUE LOCATED IN THE COUNTY OF: THURSTON

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Allowable Growth Value	Total Taxable Value
NRD LOWER ELK	N.R.D.	2,057,543	698,099,882

* *Allowable Growth Value is determined pursuant to Neb. Rev. Stat. § 13-518 which includes (a) improvements to real property as a result of new construction and additions to existing buildings, (b) any other improvements to real property which increase the value of such property, (c) annexation of real property by the political subdivision, (d) a change in the use of real property, (e) any increase in personal property valuation over the prior year, and (f) the accumulated excess valuation over the redevelopment project valuation described in section 18-2147 of the Community Redevelopment Law for redevelopment projects within the political subdivision in the year immediately after the division of taxes for such redevelopment project has ended.*

I _____, THURSTON County Assessor hereby certify that the valuation listed herein is, to the best of my knowledge and belief, the true and accurate taxable valuation for the current year, pursuant to Neb. Rev. Stat. §§ 13-509 and 13-518.

Susan Schueler
(signature of county assessor)

8-13-25
(date)

CC: County Clerk, THURSTON County
CC: County Clerk where district is headquarter, if different county, _____ County

Note to political subdivision: A copy of the Certification of Value must be attached to the budget document.

Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division (July 2025)

Assessor's Use Only

48,812,880 Pers Prior
50,033,063 Pers Value

583,931,339 Real Prior
648,066,819 Real Value

CERTIFICATION OF TAXABLE VALUE AND ALLOWABLE GROWTH VALUE

{format for all political subdivisions other than (a) sanitary improvement districts in existence five years or less, (b) counties, (c) cities, (d) school districts and (e) community colleges.}

TAX YEAR 2025

{certification required on or before August 20th, of each year}

POLITICAL SUBDIVISION

TO:

TAXABLE VALUE LOCATED IN THE COUNTY OF: WAYNE

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Allowable Growth Value	Total Taxable Value
LOWER ELKHORN NRD	N.R.D.	17,819,759	3,070,403,763

* *Allowable Growth Value is determined pursuant to Neb. Rev. Stat. § 13-518 which includes (a) improvements to real property as a result of new construction and additions to existing buildings, (b) any other improvements to real property which increase the value of such property, (c) annexation of real property by the political subdivision, (d) a change in the use of real property, (e) any increase in personal property valuation over the prior year, and (f) the accumulated excess valuation over the redevelopment project valuation described in section 18-2147 of the Community Redevelopment Law for redevelopment projects within the political subdivision in the year immediately after the division of taxes for such redevelopment project has ended.*

I DAWN DUFFY, WAYNE County Assessor hereby certify that the valuation listed herein is, to the best of my knowledge and belief, the true and accurate taxable valuation for the current year, pursuant to Neb. Rev. Stat. §§ 13-509 and 13-518.

Dawn Duffy
(signature of county assessor)

8-12-25
(date)

CC: County Clerk, WAYNE County
CC: County Clerk where district is headquarter, if different county, _____ County

Note to political subdivision: A copy of the Certification of Value must be attached to the budget document.

Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division (July 2025)

Assessor's Use Only

110,363,511 Pers Prior
112,204,807 Pers Value
2,611,326,436 Real Prior
2,958,198,956 Real Value

MINUTES OF
THE LOWER ELKHORN NATURAL RESOURCES DISTRICT
BOARD OF DIRECTORS BUDGET MEETING
APPROVING THE FISCAL YEAR 2026 BUDGET, LONG RANGE PLAN,
AND FINAL TAX REQUEST RESOLUTION

Thursday, September 11, 2025
Lower Elkhorn NRD
1508 Square Turn Blvd, Norfolk, Nebraska

The Board of Directors Meeting of the Lower Elkhorn Natural Resources District was called to order, upon conclusion of the Fiscal Year 2026 Budget Hearing and Special Hearing to Set Final Tax Request, by Chairman Matt Steffen at 7:10 p.m. on Thursday, September 11, 2025 at the Lower Elkhorn NRD, 1508 Square Turn Blvd, Norfolk, Nebraska. Chairman Steffen informed the Board and those attending of the Publication of Meeting Notice in the Norfolk Daily News on September 5, 2025 and the Nebraska Open Meetings Act information posted.

Roll call was taken by Administrative Assistant Patty Martens with 11 of 15 Directors present. Present: Jerry Allemann, Mark Burenheide, Scott Clausen, Roger Gustafson, Andrew Hrabanek, Lee Klein, Chad Korth, Gary Loftis, Jay Reikofski, Matt Steffen, and Melissa Temple. Absent: Jim Aschoff, Mike Fleer, Kris Loberg, and Anthony Wisnieski.

Motion was made by Loftis and seconded by Korth *to excuse the absence of Aschoff, Loberg, Fleer and Wisnieski*. Aye: Allemann, Burenheide, Clausen, Gustafson, Hrabanek, Klein, Korth, Loftis, Reikofski, Steffen, Temple. Nay: None. Absent: Aschoff, Loberg, Fleer, Wisnieski. Motion Carried.

Motion was made by Allemann and seconded by Hrabanek *to adopt the agenda*. Aye: Allemann, Burenheide, Clausen, Gustafson, Hrabanek, Klein, Korth, Loftis, Reikofski, Steffen, Temple. Nay: None. Absent: Aschoff, Loberg, Fleer, Wisnieski. Motion Carried.

Motion was made by Hrabanek and seconded by Loftis *to approve the Fiscal Year 2026 Lower Elkhorn Natural Resources District Budget and set the total property tax request at $4,575,012.15*. Aye: Allemann, Burenheide, Clausen, Gustafson, Hrabanek, Klein, Korth, Loftis, Reikofski, Steffen, Temple. Nay: None. Absent: Aschoff, Loberg, Fleer, Wisnieski. Motion Carried.

Motion was made by Clausen and seconded by Gustafson *to approve the Fiscal Year 2026 Long Range Plan as per the approved budget*. Aye: Allemann, Burenheide, Clausen, Gustafson, Hrabanek, Klein, Korth, Loftis, Reikofski, Steffen, Temple. Nay: None. Absent: Aschoff, Loberg, Fleer, Wisnieski. Motion Carried.

Motion was made by Clausen and seconded by Klein *to approve the resolution certifying the Fiscal Year 2026 Lower Elkhorn Natural Resources District levy at .016712 cent per $100 actual valuation*. Aye: Allemann, Burenheide, Clausen, Gustafson, Hrabanek, Klein, Korth, Loftis, Reikofski, Steffen, Temple. Nay: None. Absent: Aschoff, Loberg, Fleer, Wisnieski. Motion Carried.

Meeting adjourned at 7:17 p.m.

I, the undersigned Secretary of the Lower Elkhorn Natural Resources District hereby certify that the foregoing is a true and correct copy of the proceedings had and done by the Board of Directors on September 11, 2025, that all of the subjects included in the foregoing proceedings were contained in the agenda for at least twenty-four hours prior to said meeting, the minutes of the Chairman and the Board were in written form and available for public inspection within ten working days and prior to the next convened meeting of said body, that all news media requesting notification of the time and place of said meeting and the subjects to be discussed at said meeting.

_____
Kris Loberg, Secretary

Affidavit of Publication

cont. LOWER ELKHORN NRD

Order No: 174992

Lower Elkhorn NRD

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Sections 13-501 to 13-513, that the governing body will meet on the 11 day of September 2025, at 7:00 o'clock P.M., at 1508 Square Turn Blvd, Norfolk, NE 68701 for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget. The budget detail is available at the office of the Clerk during regular business hours

2023-2024 Actual Disbursements & Transfers	$	7,734,640.58
2024-2025 Actual Disbursements & Transfers	$	7,710,440.56
2025-2026 Proposed Budget of Disbursements & Transfers	$	13,696,928.75
2025-2026 Necessary Cash Reserve	$	9,134,953.38
2025-2026 Total Resources Available	$	22,831,882.13
Total 2025-2026 Personal & Real Property Tax Requirement	$	4,575,012.15
Unused Budget Authority Created For Next Year	$	3,338,917.58
Breakdown of Property Tax:		
Personal and Real Property Tax Required for Non-Bond Purposes	$	4,575,012.15
Personal and Real Property Tax Required for Bonds	$	-

NOTICE OF SPECIAL HEARING TO SET FINAL TAX REQUEST

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Section 77-1632, that the governing body will meet on the 11 day of September 2025, at 7:00 o'clock P.M., at 1508 Square Turn Blvd, Norfolk, NE 68701 for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

	2024	2025	Change
Operating Budget	12,823,152.44	13,696,928.75	7%
Property Tax Request	$ 4,501,887.14	$ 4,575,012.15	2%
Valuation	24,388,738,738	27,375,190,820	12%
Tax Rate	0.018459	0.016712	-9%
Tax Rate if Prior Tax Request was at Current Valuation	0.016445		

ZNEZ

WPN 9-4-25

WEST POINT NEWS WISNER News-Chronicle

Affidavit of Publication

STATE OF NEBRASKA, COUNTY OF CUMING

Brandi Mastel, Being by me first duly sworn, deposes and says that she is the Bookkeeper of the West Point News, a legal weekly newspaper printed and published at West Point, in Cuming County, Nebraska and of general circulation in said County and State: that said newspaper has a bona fide circulation of more than 300 copies weekly, in said County: and has been published in said County for more than 52 successive weeks prior to the first publication of the attached notice, that the attached notice was published in said newspaper for 1 consecutive week(s) being the issues starting with 9/4/2025 and ending with 9/4/2025

Brandi Mastel

Brandi Mastel, Bookkeeper

Subscribed in my presence, and sworn to before me this date:
9/4/2025

Tracy A. Prettyman

Notary Public

GENERAL NOTARY - State of Nebraska
TRACY A. PRETTYMAN
My Comm. Exp. Sept. 10, 2025

Name	LOWER ELKHORN NRD
Order Number	174992
Number Issues	1
First Issue	**9/4/2025**
	9/4/2025
Discount for mins	- $
Prep & Notary fees	$0
TOTAL PRICE	**$189.00**

WEST POINT NEWS WISNER News-Chronicle

AFFIDAVIT OF PUBLICATION — The Wayne Herald

STATE OF NEBRASKA } ss.
WAYNE COUNTY }

The undersigned, being first duly sworn, says that he/she is an employee of THE WAYNE HERALD, which is a legal weekly newspaper, wholly printed and published in its office in Wayne, Wayne County, Nebraska, for more than fifty-two consecutive weeks prior to the first publication of the annexed notice and the present time; that said newspaper now has and during all of that time had an actual bona fide circulation of more than three hundred copies weekly within said Wayne County, and that the notice hereto attached has been published weekly in said paper as follows:

1 consecutive time(s) in said paper.
Published Dates:
09/04/2025

Ashley Pittefield
(signed)

Publication Fee: $175

Subscribed and sworn to before me this
4 day of September, 2025

Amber R Schwarte
Notary Public

GENERAL NOTARY - State of Nebraska
AMBER R. SCHWARTE
My Comm. Exp. May 26, 2027

Lower Elkhorn NRD

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Sections 13-501 to 13-513, that the g
11 day of September 2025, at 7:00 o'clock P.M., at 1508 Square Turn Blvd, Norfolk, NE 68701 for the purpose of hearing
suggestions or observations of taxpayers relating to the following proposed budget. The budget detail is available at the
business hours.

2023-2024 Actual Disbursements & Transfers	
2024-2025 Actual Disbursements & Transfers	
2025-2026 Proposed Budget of Disbursements & Transfers	
2025-2026 Necessary Cash Reserve	
2025-2026 Total Resources Available	
Total 2025-2026 Personal & Real Property Tax Requirement	
Unused Budget Authority Created For Next Year	
Breakdown of Property Tax:	
Personal and Real Property Tax Required for Non-Bond Purposes	
Personal and Real Property Tax Required for Bonds	

NOTICE OF SPECIAL HEARING TO SET FINAL TAX REQUEST

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Section 77-1632, that the governing bo
September 2025, at 7:00 o'clock P.M., at 1508 Square Turn Blvd, Norfolk, NE 68701 for the purpose of hearing support, opp
suggestions or observations of taxpayers relating to setting the final tax request.

	2024	2025
Operating Budget	12,823,152.44	13,696,928.75
Property Tax Request	$ 4,501,887.14	$ 4,575,012.15
Valuation	24,388,738,738	27,375,190,820
Tax Rate	0.018459	0.016712
Tax Rate if Prior Tax Request was at Current Valuation	0.016445	

Norfolk Daily News

OWNED BY THE HUSE PUBLISHING COMPANY
NORFOLK, NEBRASKA
Federal ID #47-0197190

PROOF OF PUBLICATION

THE STATE OF NEBRASKA
Madison County

Cristina Anderson, being first duly sworn on oath says that she is the Circulation Manager of **The Huse Publishing Company**, a corporation, publishers of the **Norfolk Daily News**, a legal daily newspaper published at Norfolk, Madison County, Nebraska, and of general circulation in said county; that a notice entitled

Notice of Budget Hearing and Budget Summary ; is hereto attached and made a part hereof, was published in the issue of said paper for **one time**, the publication being **September 3, 2025**; that said newspaper was published daily in the City of Norfolk within said County for more than 52 consecutive weeks immediately prior to the commencement of the publication of said notice and every week consecutively since that time; and during all of said time said newspaper had a bona fide circulation of more than 300 copies daily and was printed wholly in the English language and in whole or in part in an office maintained by the publisher at said place of publication.

Cristina Anderson

Subscribed and sworn to before me this 3rd day of September, 2025

Joyce E Miller

3" x 4.5"	$	97.20
Clip Fee	$	
Proof of Publication	$	
Prepayment	$	
Balance Due	$	97.20

GENERAL NOTARY - State of Nebraska
JOYCE E MILLER
My Comm. Exp. October 19, 2027

Lower Elkhorn NRD

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Sections 13-501 to 13-513, that the governing body will meet on the 11 day of September 2025, at 7:00 o'clock P.M., at 1508 Square Turn Blvd, Norfolk, NE 68701 for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget. The budget detail is available at the office of the Clerk during regular business hours.

2023-2024 Actual Disbursements & Transfers	$
2024-2025 Actual Disbursements & Transfers	$ 2,734,640.58
2025-2026 Proposed Budget of Disbursements & Transfers	$ 7,710,440.56
2025-2026 Necessary Cash Reserve	$ 13,696,928.75
2025-2026 Total Resources Available	$ 9,134,953.38
Total 2025-2026 Personal & Real Property Tax Requirement	$ 22,831,882.13
Unused Budget Authority Created For Next Year	$ 4,575,012.15
	$ 3,338,917.58
Breakdown of Property Tax:	
Personal and Real Property Tax Required for Non-Bond Purposes	$
Personal and Real Property Tax Required for Bonds	$ 4,575,012.15

NOTICE OF SPECIAL HEARING TO SET FINAL TAX REQUEST

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Section 77-1632, that the governing body will meet on the 11 day of September 2025, at 7:00 o'clock P.M., at 1508 Square Turn Blvd, Norfolk, NE 68701 for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

	2024	2025	Change
Operating Budget	$ 12,823,152.44	$ 13,696,928.75	7%
Property Tax Request	4,501,887.14	4,575,012.15	2%
Valuation	24,388,738,738	27,375,190,820	12%
Tax Rate	0.018459	0.016712	-9%
Tax Rate if Prior Tax Request was at Current Valuation	0.016445		

September 3, 2025 L2368A ZNEZ

MINUTES OF THE
LOWER ELKHORN NATURAL RESOURCES DISTRICT
BOARD OF DIRECTORS MEETING

Lower Elkhorn NRD Office
1508 Square Turn Blvd, Norfolk, Nebraska
7:30 p.m. – Thursday, August 28, 2025

The Board of Directors Meeting of the Lower Elkhorn Natural Resources District was called to order by Chairman Matt Steffen on Thursday, August 28, 2025 at the Lower Elkhorn NRD, 1508 Square Turn Blvd., Norfolk, Nebraska. Chairman Steffen informed the Board and those attending of the Publication of Meeting Notice in the Norfolk Daily News on August 22, 2025, and of the Nebraska Open Meetings Act information posted on the wall.

Roll call was taken by Administrative Assistant Patty Martens with 12 of 15 Directors present. Members present were Jerry Allemann, Jim Aschoff, Mark Burenheide, Roger Gustafson, Andy Hrabanek, Lee Klein, Kris Loberg, Gary Loftis, Jay Reikofski, Melissa Temple, Anthoney Wisnieski, and Matt Steffen. Scott Clausen, Mike Fleer, and Chad Korth were absent from the meeting

Motion was made by Aschoff and seconded by Hrabanek *to excuse the absences of Clausen, Fleer, and Korth*. Aye: Allemann, Aschoff, Burenheide, Gustafson, Hrabanek, Klein, Loberg, Loftis, Reikofski, Temple, Wisnieski, and Steffen. Nay: None. Absent: Clausen, Fleer, Korth. Motion carried.

Motion was made by Reikofski and seconded by Loftis *to adopt the agenda*. Aye: Allemann, Aschoff, Burenheide, Gustafson, Hrabanek, Klein, Loberg, Loftis, Reikofski, Temple, Wisnieski, and Steffen. Nay: None. Absent: Clausen, Fleer, Korth. Motion carried.

There were no comments from the public at this time.

Motion was made by Allemann and seconded by Wisnieski *to approve the minutes of the July 24, 2025 Board of Directors Meeting.* Aye: Allemann, Aschoff, Burenheide, Gustafson, Hrabanek, Klein, Loberg, Loftis, Reikofski, Temple, Wisnieski, and Steffen. Nay: None. Absent: Clausen, Fleer, Korth. Motion carried.

The Finance Subcommittee report was given by Treasurer Jerry Allemann. Motion was made by Allemann and seconded by Klein *to approve income in the amount of $213,015.61 and expenses in the amount of $1,303,077.94 for the Lower Elkhorn Natural Resources District.* Aye: Aschoff, Burenheide, Gustafson, Hrabanek, Klein, Loberg, Reikofski, Temple, Wisnieski, and Steffen. Nay: None. Abstain: Allemann and Loftis. Absent: Clausen, Fleer, Korth. Motion carried.

Motion was made by Allemann and seconded by Hrabanek *to approve income in the amount of $92,011.86 and expenses in the amount of $60,859.63 for the Logan East Rural Water System* Aye: Allemann, Aschoff, Burenheide, Gustafson, Hrabanek, Klein, Loberg, Loftis,

Reikofski, Temple, Wisnieski, and Steffen. Nay: None. Absent: Clausen, Fleer, Korth. Motion carried.

Motion was made by Allemann and seconded by Burenheide *to approve income in the amount of $11,259.88 and expenses in the amount of $10,868.91 for the Wau-Col Regional Water System*. Aye: Allemann, Aschoff, Burenheide, Gustafson, Hrabanek, Klein, Loberg, Loftis, Reikofski, Temple, Wisnieski, and Steffen. Nay: None. Absent: Clausen, Fleer, Korth. Motion carried.

The conservation cost share report was given by General Manager Brian Bruckner. A copy of the report is attached to the official minutes.

The Nebraska Association of Resources District report was given by Gary Loftis. Gary noted upcoming NARD Fall conference.

The Nebraska Natural Resources Commission – The report was given by General Manager Brian Bruckner. A copy of the report is attached to the official minutes.

The Natural Resources Conservation Service report was referenced in Dropbox by General Manager Brian Bruckner as Robin Sutherland was not in attendance. A copy of the report is attached to the official minutes.

The Nebraska Loess Hills report was given by Gary Loftis. The Northeast Nebraska RC&D report was given by Melissa Temple. A copy of the Loess Hills report is attached to the official minutes.

The Bazile Groundwater Management Area report – No report was presented.

The Administrative Report was given by General Manager Brian Bruckner. A copy of the report is attached to the official minutes.

The Logan East Rural Water System report was presented by Logan East RWS Manager Shawn Blahak. A copy of the report is attached to the official minutes.

Motion was made by Loftis and seconded by Gustafson *to approve the minutes of the August 11, 2025 Logan East RWS Advisory meeting.* Aye: Allemann, Aschoff, Burenheide, Gustafson, Hrabanek, Klein, Loberg, Loftis, Reikofski, Temple, Wisnieski, and Steffen. Nay: None. Absent: Clausen, Fleer, Korth. Motion carried.

Motion was made by Reikofski and seconded by Alleman *to approve the minutes of the August 7, 2025 Wau-Col RWS Advisory meeting.* Aye: Allemann, Aschoff, Burenheide, Gustafson, Hrabanek, Klein, Loberg, Loftis, Reikofski, Temple, Wisnieski, and Steffen. Nay: None. Absent: Clausen, Fleer, Korth. Motion carried.

Motion was made by Reikofski and seconded by Allemann *to accept the Scope of Work and Flow Meter Maintenance Agreement from Derek and Austin Becker which outlines the requirements for the completion of Flow Meter Preventative Maintenance Services within the Lower Elkhorn NRD, and to authorize the General Manager to sign the agreement on behalf*

of the District. Aye: Allemann, Aschoff, Burenheide, Gustafson, Hrabanek, Klein, Loberg, Loftis, Reikofski, Temple, Wisnieski, and Steffen. Nay: None. Absent: Clausen, Fleer, Korth. Motion carried.

Water Resources Manager Doug Hallum presented a PowerPoint presentation on the Lower Elkhorn NRD Standard Variance process and Quantity Management Subareas. An Ad Hoc Variance Committee has been meeting for several months. Doug presented aspects of the committee's discussions including water depletions, groundwater trends, soil score distributions, and last year's approvals.

At this time, Jim Reeves addressed the Board.

Motion was made by Burenheide and seconded by Loftis *to approve an additional 1% increase in Restricted Funds Authority for Fiscal Year 2026.* Aye: Allemann, Aschoff, Burenheide, Gustafson, Hrabanek, Klein, Loberg, Loftis, Reikofski, Wisnieski, and Steffen. Nay: Temple. Absent: Clausen, Fleer, Korth. Motion carried.

Motion was made by Burenheide and seconded by Hrabanek *to advertise and present the proposed Fiscal Year 2026 Budget and Long-Range Plan at a Public Hearing on Thursday, September 11, 2025 at 7:00 p.m. at the Lower Elkhorn NRD boardroom, 1508 Square Turn Blvd., Norfolk, Nebraska.*

Discussion followed.

Motion was made by Reikofski and seconded by Aschoff to amend the presented proposed budget amount to be advertised by reducing the total expenditures by $250,000.

Vote on original motion with reduced proposed expenditures - Aye: Allemann, Aschoff, Gustafson, Klein, Loberg, Reikofski, Wisnieski, Steffen. Nay: Burenheide, Hrabanek, Loftis, Temple. Absent: Clausen, Fleer, Korth. Motion carried.

The meeting adjourned at 9:10 p.m.

I, the undersigned Secretary of the Lower Elkhorn Natural Resources District hereby certify that the foregoing is a true and correct copy of the proceedings had and done by the Board of Directors on August 28, 2025 that all of the subjects included in the foregoing proceedings were contained in the agenda for at least twenty-four hours prior to said meeting, the minutes of the Chairman and the Board were in written form and available for public inspection within ten working days and prior to the next convened meeting of said body, that all news media requesting notification of the time and place of said meeting and the subjects to be discussed at said meeting.

_____
Kris Loberg, Secretary

LOWER ELKHORN NATURAL RESOURCES DISTRICT
RESOLUTION
SETTING THE PROPERTY TAX REQUEST

WHEREAS, Nebraska Revised Statute 77-1632 provides that the Governing Body of the Lower Elkhorn Natural Resources District passes by a majority vote a resolution or ordinance setting the tax request; and

WHEREAS, a special public hearing was held as required by law to hear and consider comments concerning the property tax request;

NOW, THEREFORE, the Governing Body of the Lower Elkhorn Natural Resources District, resolves that:

1. The 2025 – 2026 property tax request be set at $4,575,012.15.
2. The total assessed value of property differs from last year's total assessed value by 12.25%.
3. The tax rate which would levy the same amount of property taxes as last year, when multiplied by the new total assessed value of property, would be $0.016445 per $100 of assessed value.
4. The Lower Elkhorn Natural Resources District proposes to adopt a property tax request that will cause its tax rate to be $0.016712 per $100 of assessed value.
5. Based on the proposed property tax request and changes in other revenue, that total operating budget of the Lower Elkhorn Natural Resources District will increase from last years by 6.81%.
6. A copy of this resolution will be certified and forwarded to the County Clerk on or before October 15, 2025.

Chairman Matt Steffen
Date: September 11, 2025

Secretary Kris Loberg
Date: September 11, 2025

REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS

REPORTING PERIOD JULY 1, 2024 THROUGH JUNE 30, 2025

LOWER ELKHORN NRD

SUBDIVISION NAME		COUNTY	
Parties to Agreement (Column 1)	**Agreement Period (Column 2)**	**Description (Column 3)**	**Amount Used as Lid Exemption (Column 4)**
Other Natural Resources Districts	12-19-74 to Continuously	Creation of the Nebraska Association of Resources Districts	
Nebraska Association of Resources Districts & Other NRD's	7-25-96 to Continuosly	Employee Benefits Plan	
Burt County, Nebraska and Burt County Mutual Aid	12-8-98 to Continuously	Emergency Radio Antenna	
Nebraska Game & Parks Commission, Various NRD and Public Power & Irrigation Districts	9-23-99 to Continuously	Pallid Sturgeon & Sturgeon Chub Study of Lower Platte River	
Lewis & Clark NRD, Hartington	7-27-01 to Continuously	Shared Personnel Services	
Lower Platte South NRD, Lincoln; Lower Platte North NRD, Wahoo and Papio-Missouri River NRD, Omaha	6-11-02 to Continuously	Lower Platte River Corridor Alliance GIS	
Various NRD's, Public Power, Irrigation Districts, etc.	1-23-02 to Continuous	Nebraska Habitat Conservation Coalition	
Village of Belden, Belden	1-25-07 to Continously	Wellhead Protection Area Plan	
Other NRD's	7-1-22 to 6-30-27	Eastern Nebraska Water Resources Assessment	
Other Natural Resources Districts	7-1-07 to Continuously	Intergovernmental Risk Management Pool	
Other NRD's and Public Power Districts	11-20-07 to Completion	Lower Platte Basin Coalition	
City of Norfolk, Norfolk	7-24-08 to Continously	Wellhead Protection Area Plan	
NE Department of Roads	12-22-08 to Continously	Operation & Maintenance of Norfolk Northeast Trail	
NE Game & Parks Commission	7-1-13 to 6-30-38	Willow Creek Recreation Area Management	
City of Oakland, Oakland	2-7-11 to Continously	Assistant Operator for City of Oakland Wastewater Treatment Facility	
Village of McLean, McLean	11-8-12 to Continously	Wau-Col Regional Water System Meter Reading	
Platte County Nebraska	2-28-13 to Continously	Public Data Sharing	
Colfax County Nebraska	2-28-13 to Continously	Public Data Sharing	

Pierce County Nebraska	2-28-13 to Continously	Public Data Sharing	
Cuming County Nebraska	3-7-13 to Continously	Public Data Sharing	
Dodge County Nebraska	4-11-13 to Continously	Public Data Sharing	
Stanton County Nebraska	4-17-13 to Continously	Public Data Sharing	
Upper Elkhorn NRD, Lewis & Clark NRD, NE Dept of Environmental Quality	7-1-13 to Completion	Bazile Groundwater Management Plan 319 Grant	
City of West Point	7-1-20 to 6-30-25	West Point Flood Control Levee Accreditation	
City of Randolph	3-1-2018 to Completion	Randolph Section 205 Feasibility Study	
NE Association of Resources Districts & Other NRD's	10-1-24 to 9-30-27	Obtaining Seedling Trees & Shrubs	
Lower Platte North NRD, Wahoo	12/29/16 to Continuously	District Boundary Certification	
City of Scribner	1-1-17 to Continously	Maintenance Bank Stablization Project	
City of Norfolk	9-19-22 to Continuously	Lease Agreement Telemetry System	
Village of Winslow	3/25/21 to completion or 5 years (3/25/26)	Winslow Demolition Projects	$110,000.00
Village of Pender	3-25-2021 to completion	Flood Prevention	$264,000.00
Nebraska Game & Parks	7/1/20 to Continuous	Employees Fund	$10,000.00
Cedar & Dixon counties; LCNRD	12/14/21 to completion	Hazard Mitigation Plan Update	
City of Wayne	8/7/24 to continuously	Prairie Park Project	$50,000.00
NE Dept of Environment & Energy	5/1/25 to 9/30/27	Public Beach Monitoring Program	
City of Norfolk	4/8/25 to continuous	Household Hazardous Waste Facility	$5,000.00
Nebraska Forest Service	7/1/24 to 6/30/27	Office Lease	
University of Nebraska, Lewis & Clark NRD, Upper Elkhorn NRD	5/1/24 to 6/30/26	Bazile Extension Intern & Extension Educator	
NE Dept of Environment & Energy	12/20/24 to 10/30/27	Willow Creek Watershed Improvement Project	

City of West Point	7/1/25 to 6/30/28	West Point Flood Control Levee Accreditation	$1,273,000.00
Stanton County	Fy 23 to FY 25	Recreation Area Development	$19,849.50
City of West Point	Fy 23 to FY 25	Recreation Area Development	
Village of Wausa	Fy 23 to FY 25	Recreation Area Development	$30,000.00
Village of Emerson	Fy 23 to FY 25	Recreation Area Development	$12,189.50
Village of Emerson	FY 24 to FY 26	Recreation Area Development	$12,810.50
Scribner-Snyder Community School	FY 24 to FY 26	Recreation Area Development	
City of Wakefield	FY 24 to FY 26	Recreation Area Development	
City of Lyons	FY 24 to FY 26	Recreation Area Development	$25,000.00
City of Wisner	FY 24 to FY 26	Recreation Area Development	
City of Pierce	FY 24 to FY 26	Recreation Area Development	$25,000.00
City of Lyons	FY 24 to FY 25	Community Forestry Incentive Program	
Village of Pender	FY 24 to FY 25	Community Forestry Incentive Program	
Village of Pilger	FY 24 to FY 25	Community Forestry Incentive Program	
City of West Point	FY 24 to FY 25	Community Forestry Incentive Program	
Pender Public Schools	FY 24 to FY 25	Community Forestry Incentive Program	
City of Clarkson	FY 24 to FY 25	Community Forestry Incentive Program	
City of Randolph	FY 24 to FY 25	Community Forestry Incentive Program	$2,101.03
Logan View Public Schools	FY 24 to FY 25	Community Forestry Incentive Program	
Norfolk Public Schools	FY 24 to FY 25	Community Forestry Incentive Program	
Village of Emerson	FY 24 to FY 25	Community Forestry Incentive Program	

City of Wakefield	FY 25 to FY 26	Community Forestry Incentive Program	$5,000.00
Village of Pilger	FY 25 to FY 26	Community Forestry Incentive Program	$1,181.29
City of Norfolk	FY 25 to FY 26	Community Forestry Incentive Program	$3,295.88
Northeast Community College	FY 25 to FY 26	Community Forestry Incentive Program	$3,067.50
Village of Leigh	FY 25 to FY 26	Community Forestry Incentive Program	$1,000.00
City of Lyons	FY 25 to FY 26	Community Forestry Incentive Program	$4,000.00
City of Wisner	FY 25 to FY 26	Community Forestry Incentive Program	$5,000.00
City of West Point	FY 25 to FY 26	Community Forestry Incentive Program	$3,841.21
Village of Wausa	FY 25 to FY 26	Community Forestry Incentive Program	$3,200.00
Pender Public Schools	FY 25 to FY 26	Community Forestry Incentive Program	$4,987.50
City of Lyons	FY 25 to FY 27	Urban Conservation Program	$25,000.00
Norfolk Public Schools	FY 25 to FY 27	Recreation Area Development	$25,000.00
Village of Belden	FY 25 to FY 27	Recreation Area Development	$10,000.00
Village of Carroll	FY 25 to FY 27	Recreation Area Development	$11,437.50
Village of Hoskins	FY 25 to FY 27	Recreation Area Development	$29,840.00
Village of Pender	FY 25 to FY 27	Recreation Area Development	$17,455.40
		TOTAL	$1,992,256.81

LOWER ELKHORN NATURAL RESOURCES DISTRICT

8/25/25

Line No.	GENERAL FUND	A/C No.	Actual 7/1/22 to 6/30/2023	Actual 7/1/23 to 6/30/2024	Actual 7/1/24 to 6/30/2025	Proposed FY 26 Budget 7/1/2025 to 6/30/2026
1	EXPENDITURES					
2	General Operating Costs:					
3	Auto & Truck Expense	6405	$ 55,713.12	$ 35,850.02	$ 46,551.96	$ 40,000.00
4	Directors Expense	6407	$ 29,785.94	$ 29,515.88	$ 28,658.73	$ 33,000.00
5	Directors Per Diem	6409	$ 26,254.00	$ 20,876.00	$ 21,860.00	$ 25,000.00
6	Dues & Membership	6413	$ 50,993.22	$ 52,483.43	$ 51,632.54	$ 55,165.00
7	Employee Benefits	6415	$ 490,040.49	$ 549,789.14	$ 565,956.82	$ 636,300.00
8	Personnel Expenses	6417	$ 44,863.20	$ 39,185.59	$ 43,116.75	$ 45,000.00
9	Fees & Licenses	6419	$ 9,149.81	$ 310.07	$ 5,536.71	$ 4,000.00
10	Audit Fees	6439	$ 9,850.00	$ 19,400.00	$ 22,375.00	$ 24,000.00
11	Information & Education	6421	$ 64,102.55	$ 86,959.90	$ 134,895.31	$ 141,300.00
12	Bonds	6423	$ 448.00	$ 448.00	$ 448.00	$ 450.00
13	Insurance	6425	$ 63,983.88	$ 68,002.96	$ 70,729.84	$ 77,200.00
14	Legal Notice	6431	$ 3,966.94	$ 3,785.83	$ 3,817.92	$ 5,000.00
15	Office Supplies & Expenses	6433	$ 38,093.71	$ 41,871.67	$ 39,386.78	$ 43,000.00
16	Payroll Taxes	6435	$ 96,268.88	$ 98,068.50	$ 103,208.51	$ 125,500.00
17	Postage	6437	$ 12,181.15	$ 14,319.64	$ 10,065.83	$ 15,000.00
18	Special Projects	6438	$ 329,940.68	$ 28,477.58	$ 95,285.88	$ 1,707,000.00
19	Professional Services	6439	$ 550,375.97	$ 732,447.57	$ 534,680.13	$ 1,694,600.00
20	Project Construction Cost	6441	$ 215,736.70	$ 623,725.36	$ 251,571.76	$ 661,000.00
21	Project Land Rights	6443	$ 4,327.27	$ -	$ 9,066.40	$ 15,000.00
22	Project Legal Costs	6445	$ 27,090.42	$ 62,589.75	$ 9,683.40	$ 30,000.00
23	Project Operation & Mainten	6447	$ 90,275.33	$ 92,012.48	$ 93,182.18	$ 197,800.00
24	Purchase-Stock for Resale	6449	$ 67,351.70	$ 104,824.49	$ 89,712.41	$ 120,000.00
25	Rent	6451				
26	Telephone	6452	$ 12,767.11	$ 13,109.70	$ 12,282.39	$ 14,000.00
27	Utilities	6453	$ 36,354.54	$ 34,869.00	$ 35,284.37	$ 39,000.00
28	Salaries-Support Staff	6455	$ 559,915.87	$ 663,440.66	$ 698,369.91	$ 766,000.00
29	Salaries-Administrative	6457	$ 419,599.02	$ 299,274.47	$ 372,310.33	$ 444,500.00
30	Salaries-Technical	6459	$ 8,564.40	$ 9,092.45	$ 9,279.60	$ 10,000.00
31	Salaries-Part-Time	6460	$ 72,685.17	$ 84,405.00	$ 81,299.20	$ 88,000.00
32	Salaries-Water Resources	6461	$ 365,241.11	$ 412,744.80	$ 372,896.30	$ 442,500.00
33	Building Maintenance	463	$ 11,824.27	$ 11,653.70	$ 11,185.26	$ 14,290.00
34	Water Resources	464	$ 595,854.47	$ 247,368.31	$ 276,144.11	$ 586,520.00
35	Wildlife Habitat	469	$ 63,366.66	$ 55,207.80	$ 60,435.96	$ 60,000.00
36	Cooperator Cost Share	470	$ 403,072.14	$ 465,383.55	$ 442,821.17	$ 565,000.00
37	Intergovern. Cost Sharing	471	$ 106,834.28	$ 115,829.50	$ 105,074.00	$ 243,650.00
38	Payment to DEQ for Chemig	474	$ 4,722.00	$ 4,852.00	$ 4,800.00	$ 5,000.00
39	Forestry	476	$ 47,948.39	$ 39,330.88	$ 33,866.34	$ 45,800.00
40	Capital Outlay					
41	Land	161	$ -	$ -		
42	Buildings	163	$ -	$ -		$ 5,100.00
43	Machinery & Equipment	165	$ 70,355.59	$ 14,218.21	$ 6,250.00	$ 21,000.00
44	Autos & Trucks	167	$ 28,884.70	$ -	$ 57,692.00	$ 50,000.00
45	Office Equipment	169	$ 6,099.72	$ 4,976.00	$ 9,201.95	$ 5,300.00
46	Total Capital Outlay		$ 105,340.01	$ 19,194.21	$ 73,143.95	$ 81,400.00
47	Debt Service:					
48	Note Principal	213				
49	Mortgage Principal	215				
50	Bond Principal	217				
51	Interest Expense	429				
52	Total Debt Service Payment					
53	Transfers of Surplus Fees					

LOWER ELKHORN NATURAL RESOURCES DISTRICT

Line No.	GENERAL FUND	A/C No.	Actual 7/1/22 to 6/30/2023	Actual 7/1/23 to 6/30/2024	Actual 7/1/24 to 6/30/2025	Proposed FY 26 Budget 7/1/2025 to 6/30/2026
54	TO Other Funds					
55	Total Transfer of Surplus					
56	Fees					
57	Transfers Other Than					
58	Surplus Fees TO Other Funds		$ 2,309,722.46	$ 1,225,000.00	$ 1,750,000.00	$ 1,075,000.00
59	Total Transfers Other					
60	Than Surplus Fees		$ 2,309,722.46	$ 1,225,000.00	$ 1,750,000.00	$ 1,075,000.00
61	TOTAL EXPENDITURES					
62	TOTAL BUDGET OF EXPENDITURES		$ 7,404,604.86	$ 6,405,699.89	$ 6,570,615.75	$ 10,175,975.00
63	NECESSARY CASH RESERVE					$ 500,000.00
64	TOTAL REQUIREMENTS		$ 7,404,604.86	$ 6,405,699.89	$ 6,570,615.75	$ 10,675,975.00

LOWER ELKHORN NATURAL RESOURCES DISTRICT

8/25/25

Line No.	GENERAL FUND	A/C No.	Actual 7/1/22 to 6/30/2023	Actual 7/1/23 to 6/30/2024	Actual 7/1/24 to 6/30/2025	Proposed FY 26 Budget 7/1/2025 to 6/30/2026
1	RECEIPTS					
2	Net Cash Balance 7-1	102	$ 1,774,948.99	$ 1,296,386.34	$ 1,416,617.87	$ 1,201,752.27
3	Investments 7-1	111	$ 863,253.01	$ -	$ -	$ -
4	County Treasurer Balance	103	$ 30,789.86	$ 41,698.62	$ 75,618.52	$ 35,540.39
5	Subtotal of Beginning Balance		$ 2,668,991.86	$ 1,338,084.96	$ 1,492,236.39	$ 1,237,292.66
6	INTERGOVERNMENTAL FEDERAL					
7	Federal Grants & Funds	303	$ 826,355.71	$ 879,948.73	$ 1,112,405.54	$ 1,981,664.00
8	Subtotal Federal Receipts		$ 826,355.71	$ 879,948.73	$ 1,112,405.54	$ 1,981,664.00
9	INTERGOVERNMENTAL STATE					
10	State Grants & Funds	301	$ 342,732.37	$ 278,887.06	$ 182,104.36	$ 357,980.00
11	Pro-Rate Motor Vehicle		$ 10,479.22	$ 10,780.29	$ 10,482.06	$ 11,000.00
12	Homestead Exemptions		$ 63,161.58	$ 70,006.50	$ 66,987.83	$ 67,000.00
13	Property Tax Credit		$ 374,375.32	$ 449,687.79	$ 515,447.74	$ -
14	Nameplate Capacity Tax		$ 54,749.18	$ 61,361.81	$ 46,839.73	$ 47,000.00
14	Subtotal State Receipts		$ 845,497.67	$ 870,723.45	$ 821,861.72	$ 482,980.00
15	INTERGOVERNMENTAL LOCAL					
16	Property Rent	307	$ 4,065.00	$ 4,065.00	$ 4,065.00	$ 4,065.00
17	Customer Charges	309	$ 87,788.41	$ 127,407.24	$ 116,515.05	$ 120,000.00
18	Investment Interest	311	$ 17,868.59	$ 1,600.23	$ 1,872.77	$ 2,000.00
19	Camper Fees	318	$ 84,995.16	$ 82,954.66	$ 83,529.24	$ 85,000.00
20	Other NRD's Reimbursement	316	$ 26,045.53	$ 10,171.53	$ 11,878.03	$ 46,958.34
21	Wau-Col RWS Reimbursement	317	$ 7,200.00	$ 7,200.00	$ 974.53	$ -
22	NEWRA Reimbursement					
22	Other Income	315	$ 14,724.00	$ 1,332.76	$ 35,884.50	$ 344,300.00
23	NACD Technical Grant					
24	Insurance Proceeds		$ 18,818.51	$ -	$ 7,666.60	
25	Chemigation Permits		$ 49,000.00	$ 48,390.00	$ 52,700.00	$ 50,000.00
26	Well Permits & Variances		$ 2,900.00	$ 18,848.75	$ 26,176.25	$ 5,000.00
27	Receivable Adjustments		$ 80,433.48	$ (5,921.37)	$ (9,302.67)	
28	Subtotal Local Receipts		$ 393,838.68	$ 296,048.80	$ 331,959.30	$ 657,323.34
29	Loan Proceeds					
30	Transfer In of Surplus Funds					
31	Total Tranfers in of Surplus Funds					
32	Transfer FROM Other Funds:					
33	From General Sinking Fund					
	From Willow Creek Sinking Fund			$ 295,800.00		$ 250,000.00
	From Flood Mitigation Sinking Fund					$ 264,000.00
	From West Point Sinking Fund		$ -	$ -		$ 1,273,000.00
34	Transfer FROM Other Funds		$ -	$ 295,800.00	$ -	$ 1,787,000.00
35	Total Receipts before Tax		$ 4,734,683.92	$ 3,680,605.94	$ 3,758,462.95	$ 6,146,260.00
36	Property Taxes	305	$ 4,008,005.90	$ 4,217,330.34	$ 4,049,445.46	$ 4,529,715.00
37	**Total Receipts Available**		$ 8,742,689.82	$ 7,897,936.28	$ 7,807,908.41	$ 10,675,975.00
38	Less Expenditures		$ 7,404,604.86	$ 6,405,699.89	$ 6,570,615.75	$ 10,675,975.00
39	BALANCE FORWARD		$ 1,338,084.96	$ 1,492,236.39	$ 1,237,292.66	$ -
40						
41	Tax From Line 40		$ 4,008,005.90	$ 4,217,330.34	$ 4,049,445.46	$ 4,529,715.00
42	County Treasurer's Comm at 1%					$ 45,297.15
43	Delinquent Tax Allowance					
44	Total Property Tax Requirement		$ 4,008,005.90	$ 4,217,330.34	$ 4,049,445.46	$ 4,575,012.15

LOWER ELKHORN NATURAL RESOURCES DISTRICT

8/25/25

Line No.	PROJECT SINKING FUND	A/C No.	Actual 7-1-22 to 6-30-23	Actual 7-1-23 to 6-30-24	Actual 7-1-24 to 6-30-25	Proposed 7-1-25 to 6-30-26
1	EXPENDITURES					
3	Total Current Expenditures					
4	Deferred Operating Expenditures					
5	Project - West Point Project		$ 1,366,391.20	$ 1,421,296.36	$ 1,473,778.25	$ 225,778.25
6	Project - Randolph Project			$ -		
7	Project - Willow Creek		$ 1,243,738.74	$ 998,458.35	$ 1,042,764.25	$ 832,764.25
8	Project - Maple Creek Paving					
9	Project - Battle Creek Project		$ 1,638,995.54	$ 2,705,369.86	$ 3,766,297.35	$ 4,326,297.35
	Project - Riverfront Project					
	Project - Flood Mitigation		$ 540,700.23	$ 809,161.48	$ 1,610,645.57	$ 1,971,645.57
10	Total Deferred Expenditures		$ 4,789,825.71	$ 5,934,286.05	$ 7,893,485.42	$ 7,356,485.42
11	Debt Service:					
12	Principal Payment					
13	Interest Payment					
14	Total Debt Service					
15	Transfers to Other Funds					
16	Maple Creek Paving to General Fund					
17	Building Sinking Fund					
18	Battle Creek Sinking Fund					
	Flood Mitigation Projects			$ -		$ 264,000.00
	West Point Levee			$ -		$ 1,273,000.00
	Willow Creek Fund			$ 295,800.00		$ 250,000.00
19	Total Transfer Other Than Surplus Fees					
20	Total Expenditures					
21	Total Budget of Expenditures		$ 4,789,825.71	$ 6,230,086.05	$ 7,893,485.42	$ 9,143,485.42
22	Necessary Cash Reserve		None	None	None	
23	Total Requirements		$ 4,789,825.71	$ 6,230,086.05	$ 7,893,485.42	$ 9,143,485.42
24	RECEIPTS					
25	Net Cash Balance, 7-1	102				
26	Investments, 7-1	111	$ 2,401,538.13	$ 4,789,825.71	$ 5,934,286.05	$ 7,893,485.42
27	County Treasurer's Balance	103				
28	Subtotal of Beginning Balance		$ 2,401,538.13	$ 4,789,825.71	$ 5,934,286.05	$ 7,893,485.42
29	INTERGOVERNMENTAL LOCAL					
30	Interest on Investments	311	$ 78,565.12	$ 215,260.34	$ 209,199.37	$ 175,000.00
31	Subtotal of Local Receipts					
32	Transfers FROM Other Funds					
33	General Fund to Randolph Project			$ -		
	General Fund to Willow Creek		$ 750,000.00	$ -		
35	General Fund to West Point Project			$ -		
	General Fund to Battle Creek Project		$ 879,722.46			
	General Fund to Battle Creek Project		$ 500,000.00	$ 975,000.00	$ 1,000,000.00	$ 550,000.00
	General Fund to Flood Mitigation Projects		$ 180,000.00	$ 250,000.00	$ 750,000.00	$ 575,000.00
36	Total Transfers FROM Other Funds			$ -		
37	Total Receipts Before Property Tax		$ 4,789,825.71	$ 6,230,086.05	$ 7,893,485.42	$ 9,193,485.42
38	Property Taxes		None	None	None	None
39	TOTAL RECEIPTS AVAILABLE		$ 4,789,825.71	$ 6,230,086.05	$ 7,893,485.42	$ 9,193,485.42
40	Less Expenditures		$ 4,789,825.71	$ 6,230,086.05	$ 7,893,485.42	$ 9,143,485.42
41	Balance Forward		None	None	None	None
42						
43	Tax From Line 9		None	None	None	None
44	Compute County Treasurer's Commission at		None	None	None	None
45	Delinquent Tax Allowance		None	None	None	None
46	Total Property Tax Requirement		None	None	None	None

LOWER ELKHORN NATURAL RESOURCES DISTRICT

8/5/25

Line No.	LOGAN EAST RURAL WATER SYSTEM	A/C No.	Actual 7-1-22 to 6-30-23	Actual 7-1-23 to 6-30-24	Actual 7-1-24 to 6-30-25	Proposed 7-1-25 to 6-30-26
	EXPENDITURES					
1	Employee Benefits		$ 71,239.66	$ 69,960.29	$ 65,448.32	$ 68,000.00
2	Personnel Expenses		$ 2,606.12	$ 2,720.48	$ 3,511.22	$ 4,000.00
3	Insurance		$ 18,445.31	$ 12,134.72	$ 18,313.02	$ 19,000.00
4	Office Supplies		$ 3,125.63	$ 5,583.94	$ 4,156.62	$ 5,600.00
5	Payroll Taxes		$ 12,797.75	$ 13,679.14	$ 14,346.62	$ 14,848.75
6	Postage		$ 7,442.71	$ 9,640.70	$ 9,668.38	$ 11,000.00
7	Professional Services		$ 8,025.00	$ 6,575.00	$ 5,250.00	$ 8,000.00
8	Project Professional Fees		$ 249,689.33	$ -	$ -	$ 445,150.00
9	Project Land Rights		.	$ -	$ -	$ 51,500.00
10	Project Legal Costs		$ -	$ -	$ -	$ 32,000.00
11	Project Operation & Mainten		$ 148,841.22	$ 129,276.49	$ 231,910.35	$ 140,000.00
12	Utilities		$ 59,301.32	$ 53,190.07	$ 54,910.41	$ 57,000.00
13	Telephone		$ 4,240.39	$ 4,522.89	$ 4,739.93	$ 4,800.00
14	Salaries-Hourly		$ 106,019.94	$ 112,347.04	$ 114,836.45	$ 118,855.00
15	Salaries-Administrative		$ 73,154.00	$ 75,711.96	$ 78,353.64	$ 82,000.00
16	Salaries-Part-Time		$ -	$ -	$ -	$ 1,000.00
17	Dues & Memberships		$ 250.00	$ -	$ 500.00	$ 500.00
18	Auto & Truck Expense		$ 18,769.62	$ 17,380.22	$ 18,645.92	$ 22,000.00
19	Building Maintenance		$ -	$ -	$ -	$ -
20	Capital Outlay					
21	Vehicles		$ -	$ -	$ -	$ -
22	Machinery & Equipment		$ 5,665.12	$ -	$ -	$ 48,500.00
23	Office Equipment		$ -	$ -	$ -	$ 1,000.00
24	Buildings		$ -	$ -	$ -	$ -
	Subtotal		$ 789,613.12	$ 512,722.94	$ 624,590.88	$ 1,134,753.75
25	Debt Service Payments					
26	Note Principal					
27	Bond Principal		$ 410,000.00	$ 400,000.00	$ 410,000.00	$ 425,000.00
28	Interest Expense		$ 47,368.75	$ 40,662.50	$ 36,815.00	$ 32,530.00
29	Repayment to NRD		$ -	$ -	$ -	$ -
30	Cash Reserve					$ 1,083,236.04
31	TOTAL EXPENDITURES		$ 1,246,981.87	$ 953,385.44	$ 1,071,405.88	$ 2,675,519.79
32	REVENUES					
33	UNENCUMBERED BALANCES 7-1					
34	Cash in Bank		$ 90,827.29	$ 18,158.76	$ 72,421.61	$ 44,336.43
35	Investments		$ 925,487.47	$ 861,469.84	$ 952,442.76	$ 998,333.36
36	Total Available Assets		$ 1,016,314.76	$ 879,628.60	$ 1,024,864.37	$ 1,042,669.79
37	REVENUES					
38	Federal Grants					$ 96,759.00
39	Loans					$ 431,891.00
40	Hookup Fees		$ 21,000.00	$ 33,500.00	$ 32,000.00	$ 36,000.00
41	Water Sales		$ 1,011,905.27	$ 1,024,546.05	$ 1,021,419.23	$ 1,025,000.00
42	Investment Income		$ 15,881.74	$ 31,249.78	$ 31,695.23	$ 32,000.00
43	Non Water Sales		$ 46,508.70	$ 9,325.38	$ 4,096.84	$ 1,200.00
44	Other Revenues		$ 5,000.00			
45	State Grants & Funds		$ 10,000.00		$ -	$ 10,000.00
46	Total Revenue Available		$ 2,126,610.47	$ 1,978,249.81	$ 2,114,075.67	$ 2,675,519.79
47	Less Expenditures		$ 1,246,981.87	$ 953,385.44	$ 1,071,405.88	$ 2,675,519.79
48	BALANCE FORWARD		$ 879,628.60	$ 1,024,864.37	$ 1,042,669.79	$ -

LOWER ELKHORN NATURAL RESOURCES DISTRICT

8/5/25

Line No.	WAU-COL REGIONAL WATER SYSTEM	A/C No.	Actual 7/1/2022 6-30-23	Actual 7/1/2023 6-30-24	Actual 7/1/2024 6-30-25	Proposed 7-1-25 to 6-30-26
	EXPENDITURES					
1	Employee Benefits		$ 1,402.93	$ 1,379.60	$ 1,300.42	$ 1,400.00
2	Personnel Expenses		$ 3,960.12	$ 3,937.78	$ 3,855.08	$ 4,200.00
3	Insurance		$ 4,526.33	$ 4,699.24	$ 4,525.79	$ 5,000.00
4	Office Supplies		$ 974.22	$ 283.25	$ 329.42	$ 350.00
5	Payroll Taxes		$ 1,291.06	$ 1,415.51	$ 1,436.19	$ 1,500.00
6	Postage		$ 627.19	$ 857.00	$ 859.85	$ 1,000.00
7	Legal Notices		$ 121.79	$ 155.52	$ 166.30	$ 170.00
8	Professional Services		$ 1,850.00	$ 1,900.00	$ 1,500.00	$ 2,600.00
9	Project Construction Cost					
10	Project Land Rights					
11	Project Legal Costs					$ 250.00
12	Project Operation & Mainten		$ 3,929.39	$ 9,545.76	$ 2,896.82	$ 5,000.00
13	Utilities		$ 1,701.01	$ 1,682.43	$ 1,556.23	$ 1,800.00
14	Telephone		$ 600.00	$ 600.00	$ 600.00	$ 600.00
15	Water Purchase		$ 33,099.74	$ 27,349.35	$ 29,340.30	$ 30,100.00
16	Salaries-Hourly		$ 16,910.92	$ 18,549.81	$ 18,878.00	$ 19,500.00
17	Inspection Services					
18	Dues & Memberships		$ 100.00	$ 200.00	$ 200.00	$ 200.00
19	Auto & Truck Expense					
20	Building Maintenance					
21	Capital Outlay					
22	Vehicles					
23	Machinery & Equipment					$ 68,000.00
24	Office Equipment					
25	Buildings					
26	Subtotal		$ 71,094.70	$ 72,555.25	$ 67,444.40	$ 141,670.00
27	Debt Service Payments					
28	Note Principal					
29	Bond Principal					
30	Interest Expense					
31	Repayment to NRD		$ 7,200.00	$ 7,200.00	$ 974.53	$ -
32	Cash Reserve					$ 195,231.92
33	TOTAL EXPENDITURES		$ 78,294.70	$ 79,755.25	$ 68,418.93	$ 336,901.92
34	REVENUES					
35	UNENCUMBERED BALANCES 7-1					
36	Cash in Bank		$ 55,588.49	$ 24,859.49	$ 22,308.36	$ 30,025.78
37	Investments		$ 109,393.49	$ 157,106.87	$ 181,190.66	$ 199,736.14
38	Total Available Assets		$ 164,981.98	$ 181,966.36	$ 203,499.02	$ 229,761.92
39	REVENUES					
40	Federal Grants					$ 10,000.00
41	Federal Loans					
42	Hookup Fees					
43	Water Sales		$ 90,990.60	$ 86,096.11	$ 82,988.95	$ 85,000.00
44	Investment Income		$ 1,468.48	$ 6,094.03	$ 6,052.88	$ 6,500.00
45	Non Water Sales		$ 2,820.00	$ 9,097.77	$ 5,640.00	$ 5,640.00
46	Other Revenues					
47	Interim Financing					
48	Total Revenue Available		$ 260,261.06	$ 283,254.27	$ 298,180.85	$ 336,901.92
49	Less Expenditures		$ 78,294.70	$ 79,755.25	$ 68,418.93	$ 336,901.92
50	BALANCE FORWARD		$ 181,966.36	$ 203,499.02	$ 229,761.92	$ -

NRD FORM WORKSHEET

Line No.	2025-2026 ADOPTED BUDGET	General Fund	Sinking Fund	Logan East	Wau-Col	TOTAL FOR ALL FUNDS
1	**Beginning Balances, Receipts, & Transfers:**					
2	Net Cash Balance	$ 1,201,752.27		$ 44,336.43	$ 30,025.78	$ 1,276,114.48
3	Investments		$ 7,893,485.42	$ 998,333.36	$ 199,736.14	$ 9,091,554.92
4	County Treasurer's Balance	$ 35,540.39				$ 35,540.39
5	**Subtotal of Beginning Balances** (Lines 2 thru 4)	$ 1,237,292.66	$ 7,893,485.42	$ 1,042,669.79	$ 229,761.92	$ 10,403,209.79
6	Personal and Real Property Taxes	$ 4,529,715.00				$ 4,529,715.00
7	Federal Receipts	$ 1,981,664.00		$ 96,759.00	$ 10,000.00	$ 2,088,423.00
8	State Receipts: Motor Vehicle Pro-Rate **(To Lid Supporting Schedule)**	$ 11,000.00				$ 11,000.00
9	State Receipts: State Aid					
10	State Receipts: Other	$ 357,980.00		$ 10,000.00		$ 367,980.00
11	State Receipts: Property Tax Credit					
12	Local Receipts: Nameplate Capacity Tax	$ 47,000.00				$ 47,000.00
13	Local Receipts: In Lieu of Tax **(To Lid Supporting Schedule)**					$ -
14	Local Receipts: Other	$ 724,323.34	$ 175,000.00	$ 1,526,091.00	$ 97,140.00	$ 2,522,554.34
15	Transfers In Of Surplus Fees **(To Lid Supporting Schedule)**					$ -
16	Transfers In Other Than Surplus Fees	$ 1,787,000.00	$ 1,075,000.00			$ 2,862,000.00
17	**Total Resources Available** (Lines 5 thru 16)	$ 10,675,975.00	$ 9,143,485.42	$ 2,675,519.79	$ 336,901.92	$ 22,831,882.13
18	**Disbursements & Transfers:**					
19	Operating Expenses	$ 8,693,575.00		$ 1,085,253.75	$ 73,670.00	$ 9,852,498.75
20	Capital Improvements (Real Property/Improvements)	$ 326,000.00				$ 326,000.00
21	Other Capital Outlay (Equipment, Vehicles, Etc.)	$ 81,400.00		$ 49,500.00	$ 68,000.00	$ 198,900.00
22	Debt Service: Bond Principal & Interest Payments			$ 457,530.00		$ 457,530.00
23	Debt Service: Pymts to Retire Interest-Free Loans **(Public Airports)**					
24	Debt Service: Pymts to Retire Bank Loans & Other Instruments **(Fire Dist.)**					
25	Debt Service: Other					$ -
26	Judgments					$ -
27	Transfers Out of Surplus Fees					$ -
28	Transfers Out Other Than Surplus Fees	$ 1,075,000.00	$ 1,787,000.00			$ 2,862,000.00
29	**Total Disbursements & Transfers** (Lines 19 thru 28)	$ 10,175,975.00	$ 1,787,000.00	$ 1,592,283.75	$ 141,670.00	$ 13,696,928.75
30	**Cash Reserve** (Line 17 - Line 29)	$ 500,000.00	$ 7,356,485.42	$ 1,083,236.04	$ 195,231.92	$ 9,134,953.38

PROPERTY TAX RECAP					
Tax from Line 6	$ 4,529,715.00	$ -	$ -	$ -	$ 4,529,715.00
County Treasurer's Commission at 1 % of Line 6	$ 45,297.15	$ -	$ -	$ -	$ 45,297.15
Total Property Tax Requirement (To LC-3 Supporting Schedule)	$ 4,575,012.15	$ -	$ -	$ -	$ 4,575,012.15

LENRD Budget Summary - FY 2026

8.29.2025

Expenses		
FY 2025		FY 2026
$40,000	**Auto & Truck Expense** Service, maintenance & repairs of vehicles 2022 Tahoe, 2015 Traverse Water Resources - 2023 F150 2016 Chevy, (2) 2019 Chevy, 2022 F150 Maintenance - 2009 Truck, 2011 (white club), 2014 Chevy 2016 Dodge, 2017 F350, 2024 Dodge 2500	**$40,000**
$33,000	**Directors Expense** Expenses for attendance at meetings, motel, mileage, meals, registrations	**$33,000**
$25,000	**Directors Per Diem** Directors receive a max of $70 per day or $20 per hour up to $70 while on NRD business	**$25,000**
$53,560	**Dues & Memberships**	**$55,165**
$45,200	Nebraska Association of Resources Districts	$46,330
$250	Nebraska Association of Resources Districts Foundation	$250
$800	National Association of Conservation Districts	$800
$2,600	Nebraska Water Resources Association	$2,600
$150	Norfolk Chamber of Commerce	$200
$400	Groundwater Districts Association GMDA	$400
$4,000	RC&D's	$4,000
$160	Nebraska Statewide Arboretum & Arbor Day	$210
	Wayne Area Economic Development	$100
	Soil & Water Conservation Society	$275
$638,000	**Employee Benefits**	**$636,300**
$96,000	Retirement - NRD contribution of 7% wages paid	$108,000
$542,000	Health, Life, Dental - NRD pays portion of each employee	$528,300
$45,000	**Personnel Expenses** Expenses of mileage, miles, meeting registrations while on NRD business, employee wellness, advanced degree	**$45,000**

LENRD Budget Summary - FY 2026

8.29.2025

Expenses		
FY 2025		FY 2026
$12,000	**Fees & Licenses** Election Costs	**$4,000**
$20,125	**Audit Fees**	**$24,000**
$150,300	**Information & Education**	**$141,300**
$89,800	Public Outreach	$84,800
$500	District Awards Program	$500
$12,500	Youth & Adult Education	$12,500
$6,000	Scholarship Program	$5,000
$5,000	Watershed Dynamics Program	$2,000
$15,000	Water Resources Advertising	$15,000
$3,000	Outdoor Classrooms	$3,000
$10,000	Forestry Advertising	$10,000
$500	Forestry Education	$500
$8,000	Sponsorships	$8,000
$450	**Bonds** Treasurer, General Manager & Other Employees	**$450**
$70,000	**Insurance** Work Comp, Package (General Liability, Comprehensive Auto Property, Equp), Umbrella, Errors & Omissions	**$77,200**
$5,000	**Legal Notices** Public meeting & Legal Expenditures	**$5,000**
$43,000	**Office Supplies & Expenses** Paper, copier supplies, printing, kitchen & cleaning	**$43,000**
$119,000	**Payroll Taxes** Social Security & Medicare (total 7.65% both)	**$125,500**
$15,000	**Postage**	**$15,000**

LENRD Budget Summary - FY 2026

8.29.2025

Expenses		
FY 2025		FY 2026
$1,579,000	**Special Projects**	**$1,707,000**
$1,304,000	West Point Levee	$1,273,000
$110,000	Winslow Demolition Projects	$110,000
$40,000	Logan East RWS	None
	City of Norfolk Household Hazardous Waste Facility	$5,000
$50,000	City of Wayne Prairie Park Project	$50,000
$5,000	RC&D - Recycling Collection Events	$5,000
	Pender Rattlesnake Creek Project	$264,000
$1,119,000	**Professional Services**	**$1,694,600**
$6,000	Computer Services & Other Services	$7,600
$135,000	Battle Creek WFPO (Partially reimbursed grant)	$1,076,000
$25,000	Hazard Mitigation Plan Update (Reimbursed grant)	$5,000
$585,000	Maple Creek WFPO (Partially reimbursed grant)	$451,000
$300,000	North Fork Elkhorn WFPO (Reimbursed grant)	$76,000
$5,000	Groundwater Model GUI	$5,000
$18,000	District Database - Longitude 103	$18,000
$45,000	Willow Creek Dam Flood Plain Management Plan	$26,000
$5,000	Scribner Air Base East Dam (Moved from Spec. Proj.)	$5,000
None	Pierce Levee	$25,000
$397,000	**Project Construction**	**$661,000**
$10,000	Pilger Rec Area Renovations	
	Picnic Shelter, Trail Installation	$250,000
	Maskenthine Rec Area	
$80,000	Bike Trail	$45,000
	Campground hydrants	$10,000
	Maple Creek Rec Area	
	Replace water heaters	$6,000
$17,000	Storm Repair	None
$25,000	Shoreline Stabilization	None
	Willow Creek Rec Area	
$15,000	Park renovations (asphalt repair, etc.)	$15,000
$250,000	Willow Creek Artesian Pressure Mitigation	$250,000
$65,000	McKenzie Dam Principal Spillway Renovation (Moved from Spec. Proj.)	$75,000
	Scribner Air Base West Dam	$10,000
$15,000	**Project Land Rights**	**$15,000**
	Crop Damage Willow Creek	
$30,000	**Legal Costs**	**$30,000**

LENRD Budget Summary - FY 2026

8.29.2025

Expenses		
FY 2025		FY 2026
$150,000	**Project Operation & Maintenance**	**$197,800**
$30,000	Maskenthine O&M (garbage, fuel, repairs, dump station)	$30,000
$15,000	Maskenthine Grounds O&M (gravel, riprap, road, tree remove, etc)	$20,000
$1,000	Maskenthine Arboretum (trees, gras, mulch)	$1,000
$20,000	Maskenthine Campground (showerhouse, restroom, grounds maintenance supplies)	$20,000
$15,000	Maple Creek O&M (garbage, fuel, repairs, dump station)	$15,000
$25,000	Maple Creek Grounds O&M (gravel, riprap, tree remove, etc) sand & boat dock sidewalk concrete-2023-around $5,000	$25,000
$5,000	Maple Creek Campground (showerhouse, restroom, grounds maintenance supplies)	$10,000
$10,000	Building O&M (building repairs, doors, shop gutters, projects)	$10,000
$20,000	Equipment O&M (leases, repairs, service)	$20,000
$5,000	Tree Program (cooler, supplies, tree planter repairs)	$5,000
$2,000	Trail Maintenance (Maple Creek, Willow, Cowboy, Hwy 35)	$2,000
$2,000	Willow Creek Dam & Reservoir O&M (tree removal)	$2,000
None	Maskenthine Bike Trail Improvements	None
None	William J Hansen Estate - Maskenthine	$37,800
$120,000	**Purchases - Stock Materials for Resale** (Trees, mats, moisture sensors, chemigation equpment flow meter)	**$120,000**
$14,000	**Telephone**	**$14,000**
$39,000	**Utilities - Maskenthine, Maple, NRD Office**	**$39,000**
$33,000	Electricity	$33,000
$3,000	Heat	$3,000
$3,000	Other Utilities - Water	$3,000
$745,000	**Salaries - Support Staff** Includes $10,000 Game & Park Agreement	**$766,000**
$405,000	**Salaries - Administrative** GM, Assistant GM, Projects Mgr, Rec Super	**$444,500**
$10,000	**Salaries - Technical (Char)** NRCS / NRD Conservation Aids	**$10,000**

LENRD Budget Summary - FY 2026

8.29.2025

Expenses		
FY 2025		FY 2026
$88,000	**Salaries - Part-Time** Includes maintenance personnel @ Maskenthine, Maple and Cowboy Trail	**88,000**
$422,000	**Salaries - Water Resources**	**$442,500**
$17,650	**Building Maintenance**	**$14,290**
$800	Garbage & Recycle	$1,000
$7,200	Office Cleaning	$8,600
$550	Pest Control	$560
$150	Fire Extinguisher Inspections	$160
$450	Culligan	$470
$500	Heating / Cooling Repairs	$500
$500	Maintenance Supplies	$500
$5,000.00	Maskenthine House Repair	None
$2,500	Miscellaneous Repairs	$2,500
$384,250	**Water Resources**	**$586,520**
$50,000	Water Quality Sampling (Partially Reimbursed Grant)	$259,135
$25,000	Well Abandonment	$25,000
	Groundwater Management Area (GWMA)	
$60,000	Rule 12 - Phase 2 & 3 Area	$15,000
$70,000	Flow Meter Maintenance	$65,000
$30,000	BGMA - Meetings, supplies, UNL Coordinator etc.	$49,250
$13,250	Groundwater Quantity Monitoring & Stream Gages	$13,135
$10,000	Water Resources Planning	$10,000
	Hydrogeologic Research	
$30,000	Eastern Nebraska Water Resources Association	$30,000
$50,000	Monitoring Program	$64,000
$6,000	Fund & Maintenance Weather Stations	$6,000
$10,000	Public Water Supply Testing	$10,000
$5,000	Wellhead Protection	$5,000
$25,000	Vadose Zone Monitoring	$35,000
$60,500	**Wildlife Habitat** Wild Nebraska, Corners for Wildlife, NE. Buffer Strip Program	**$60,000**

LENRD Budget Summary - FY 2026

8.29.2025

Expenses		
FY 2025		FY 2026
$708,000	**Cooperator Cost Share Programs**	**$565,000**
$313,000	NRD Cost Share Programs	$290,000
$180,000	Willow Creek Best Management Practices	$150,000
$215,000	Bazile Best Management Practices	$125,000
$240,000	**Intergovernmental Cost-Sharing**	**$243,650**
$148,000	Urban Recreation and Urban Conservation Programs	$118,800
$92,000	(From FY 25 projects not completed)	$124,850
$5,000	**Payments to DEE for Chemigation permits**	**$5,000**
$65,850	**Forestry**	**$45,800**
$28,000	Agroforestry	$10,000
$28,450	Community Forestry	$34,600
$1,200	Forestry Incentive for Public Facilities	$1,200
$8,200	(From FY 25 projects not completed)	$0
	Capital Outlay	
	Land	
	Building Improvements (handicap door opener)	**$5,100**
$15,700	**Machinery & Equipment**	**$21,000**
	Mower	$18,000
	3 Point Tiller	$3,000
$6,400	Shredder - Skid Loader	None
$2,500	3 Point Broadcast Seeder	None
$6,800	UTV For Maskenthine	None
$70,000	**Auto & Truck** (Asset)	**$50,000**
$9,700	**Office Equipment**	**$5,300**
$3,200	Replacement computers, Ipads	$5,300
$6,500	Server Upgrade Hardware	None

LENRD Budget Summary - FY 2026

8.29.2025

Expenses		
FY 2025		FY 2026
$95,400	**Total Capital Outlay**	**$81,400**
	Debt Service Payments	
	Note Principle - None	
	Mortgage Principle - None	
	Bond Principle - None	
	Interest Expense - None	
	Total Debt Service Payments - None	
	Transfers of Surplus Fees to OTHER Funds	
	Total Transfer of Surplus Funds - None	
$1,750,000	**Transfers Other Than Surplus Fees to OTHER Funds**	**$1,075,000**
$750,000	Transfer to Flood Mitigation Projects	$575,000
$1,000,000	Transfer to Battle Creek Sinking Fund	$500,000
$1,750,000	**Total Transfers Other Than Surplus Fees to OTHER Funds**	$1,075,000
$9,729,085	Total Budget of Expenditures	$10,175,975
$500,000	Necessary Cash Reserve	$500,000
$10,229,085	Total Requirements	**$10,675,975**

LENRD Budget Summary - FY 2026

8.29.2025

Revenue		
FY 2025		FY 2026
$1,416,617.87	Net Cash Balance 7/1/2024 Net Cash Balance 7/1/2025	$1,201,752.27
$0	Investments 7/1/2024 Investments 7/1/2025	$0
$75,618.52	County Treasurer Balance	$35,540.39
$1,492,236.39	Subtotal of Beginning Balance	$1,237,292.66

Intergovernmental Federal

$1,971,650	**Federal Grants and Funds**	**$1,981,664**
$135,000	FEMA-NEMA - Hazard Mitigation Plan	$125,000
$342,000	FEMA-NEMA - Scribner Bank Stabilization	None
$170,000	FEMA-NEMA - Willow Creek Dam Artesian Pressure Project	None
$35,500	USDA-NRCS - Battle Creek WFPO	$1,001,000
$400,000	USDA-NRCS - Maple Creek WFPO	$338,000
$300,000	USDA-NRCS - North Fork Elkhorn WFPO Grant	$76,000
$140,000	EPA - 319 - Willow Creek Best Management Practices	$114,500
$300,000	EPA - 319 - Bazile Best Management Practices	$125,000
	EPA - 319 - Public Beach Monitoring Program	$4,664
$72,000	USDA-NRCS - Bazile Coordinator - Lisa	$74,000
$27,150	NACD Technical Grant - Conservation Planner - Jim	$73,500
$50,000	USDA-NRCS - Source Water Protection Person	$50,000

$1,971,650	**Subtotal Federal Receipts**	**$1,981,664**

LENRD Budget Summary - FY 2026

8.29.2025

Revenue		
FY 2025		FY 2026
Intergovernmental State		
$299,445	**State Grants & Funds**	**$357,980**
$57,000	Game & Parks Habitat Funds & Buffer Strip	$55,000
$64,000	Game & Parks Trail Improvement Grant	None
$6,200	Well Decommissioning Fund	$4,400
$101,000	Water Quality Fund	$101,000
$15,000	NET Groundwater Monitoring	$163,835
$15,000	NET Flow Meter Telemetry Upgrade	$21,245
$14,845	Dodge, Cuming, Colfax	$12,500
$6,000	Scribner Bank Stabilization	None
$20,400	Nebraska Forest Service (NFS) - Agroforestry Cost share	None
$11,000	Pro-Rate Motor Vehicle	$11,000
$71,000	Homestead Exemptions	$67,000
$0	Property Tax Credit	$0
$62,000	Nameplate Capacity Tax	$47,000
$443,445	**Subtotal State Receipts**	**$482,980**
Intergovernmental Local		
$4,065	**Property Rent** DNR, Nebraska Forest Service	**$4,065**
$120,000	**Trees, Mats, Planting, Chemigation & Flow Meter Supplies**	**$120,000**
$4,500	**Interest**	**$2,000**
$23,000	**Bazile Reimbursements from other NRDs**	**$10,000**
$17,900	**Source Water Protection - Lewis & Clark NRD**	**$36,958**

LENRD Budget Summary - FY 2026

8.29.2025

Revenue		
FY 2025		FY 2026
$85,000	**Camper Fees**	**$85,000**
$975	**Project Operation & Maintenance** Repayment for Wau-Col Water System ($600)	**None**
$0	**Other Income** Pilger Donations Nickerson & Clarkson (Maple Creek WFPO Permitting) William J Hansen Estate	**$344,300.00** $250,000 $56,500 $37,800
$50,000	**Chemigation Permits**	**$50,000**
$5,000	**Well Permits**	**$5,000**
$310,440	**Subtotal Local Receipts**	**$657,323**
	Loan Proceeds	
	Tranfser In of Surplus Funds	
	Total Transfers In of Surplus Funds	
	Transfer From Other Funds	
$1,554,000	**Transfers from Other Funds**	**$1,787,000**
$250,000 $1,304,000	Transfer from Willow Creek Sinking Fund Transfer from West Point Sinking Fund Transfer from Flood Mitigation Sinking Fund	$250,000 $1,273,000 $264,000

LENRD Budget Summary - FY 2026

8.29.2025

Revenue		
FY 2025		FY 2026
$1,554,000	Transfers from Other Funds	$1,787,000
$5,771,771	**Total Resources before Taxes**	**$6,146,260**
$4,457,314	**Property Taxes**	**$4,529,715**
$10,229,085	**Total Resources Available**	**$10,675,975**
$10,229,085	**Less Expenditures**	**$10,675,975**
$4,457,314	Tax from Line 35	$4,529,715
$44,573	Treasurer's Commission at 1% of Line 35	$45,297
	Delinquent Tax Allowance	
$4,501,887 1.8459	**Total Property Tax Requirement**	**$4,575,012** 1.6712