2025-2026
STATE OF NEBRASKA
NATURAL RESOURCES DISTRICT BUDGET FORM

Lower Loup 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:

$	5,449,758.00	Property Taxes for Non-Bond Purposes
$	-	Principal and Interest on Bonds
$	5,449,758.00	**Total Personal and Real Property Tax Required**

Outstanding Bonded Indebtedness as of JULY 1, 2025

Principal	$	-
Interest	$	-
Total Bonded Indebtedness	$	-

$ 21,938,280,847.00 **Total Certified Valuation (All Counties)**

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

County Clerk's Use ONLY

AUDITOR OF PUBLIC ACCOUNTS
RECEIVED
OCT 06 2025
STATE OF NEBRASKA

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?

[ ] YES [X] 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

SEE ACCOUNTANTS' COMPILATION REPORT

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	$ 9,795,053.00	$ 11,399,581.00	$ 12,231,944.00
3	Investments	$ -	$ -	$ -
4	County Treasurer's Balance	$ 71,352.00	$ 78,064.00	$ 69,672.00
5	**Subtotal of Beginning Balances** (Lines 2 thru 4)	**$ 9,866,405.00**	**$ 11,477,645.00**	**$ 12,301,616.00**
6	Personal and Real Property Taxes **(Columns 1 and 2 - See Preparation Guidelines)**	$ 5,683,541.00	$ 5,651,205.00	$ 5,395,800.00
7	Federal Receipts	$ 225,048.00	$ 877,448.00	$ 2,000,000.00
8	State Receipts: Motor Vehicle Pro-Rate	$ 14,777.00	$ 14,578.00	$ 13,252.00
9	State Receipts: State Aid (State Statute Section 77-27,136)	$ -	$ -	
10	State Receipts: Other	$ 328,065.00	$ 943,801.00	$ 2,000,000.00
11	State Receipts: Property Tax Credit	$ 609,513.00	$ 742,643.00	
12	Local Receipts: Nameplate Capacity Tax	$ 29,281.00	$ 19,925.00	$ 24,308.00
13	Local Receipts: In Lieu of Tax	$ 1,653.00	$ 1,939.00	$ 1,687.00
14	Local Receipts: Other	$ 1,116,084.00	$ 901,777.00	$ 768,909.00
15	Transfers In Of Surplus Fees	$ -	$ -	$ -
16	Transfer In Other Than Surplus Fees (Should agree to Transfers Out on Line 28)	$ -	$ -	$ -
17	**Total Resources Available** (Lines 5 thru 16)	**$ 17,874,367.00**	**$ 20,630,961.00**	**$ 22,505,572.00**
18	**Disbursements & Transfers:**			
19	Operating Expenses	$ 6,005,178.00	$ 6,386,293.00	$ 10,425,572.00
20	Capital Improvements (Real Property/Improvements)	$ 85,887.00	$ 1,623,410.00	$ 8,600,000.00
21	Other Capital Outlay (Equipment, Vehicles, Etc.)	$ 305,657.00	$ 319,642.00	$ 480,000.00
22	Debt Service: Bond Principal & Interest Payments	$ -	$ -	$ -
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	$ -	$ -	$ 2,000,000.00
26	Judgments	$ -	$ -	$ -
27	Transfers Out of Surplus Fees	$ -	$ -	$ -
28	Transfers Out Other Than Surplus Fees (Should agree to Transfers In on Line 16)	$ -	$ -	$ -
29	**Total Disbursements & Transfers** (Lines 19 thru 28)	**$ 6,396,722.00**	**$ 8,329,345.00**	**$ 21,505,572.00**
30	**Balance Forward/Cash Reserve** (Line 17 - Line 29)	**$ 11,477,645.00**	**$ 12,301,616.00**	**$ 1,000,000.00**
31	Cash Reserve Percentage			8%

PROPERTY TAX RECAP

Tax from Line 6	$ 5,395,800.00
County Treasurer's Commission at 1% of Line 6	$ 53,958.00
Total Property Tax Requirement	$ 5,449,758.00

SEE ACCOUNTANTS' COMPILATION REPORT

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

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

NAME	**Lower Loup NRD**
ADDRESS	**2620 Aiport Road**
CITY & ZIP CODE	**Ord, NE 68862**
TELEPHONE	**308-728-3221**
WEBSITE	**www.llnd.org**

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	Henry J Thoene	Russell Callan	Charles L Abel, CPA
TITLE /FIRM NAME	Chairperson	General Manager	Lammers, Abel & Kaps, CPA's, PC
TELEPHONE	308-721-3221	308-728-3221	308-728-3015
EMAIL ADDRESS		rcallan@llnrd,org	slachuck@frontiernet.net

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

SEE ACCOUNTANTS'
COMPILATION REPORT

Lower Loup NRD

2025-2026 LID SUPPORTING SCHEDULE

Calculation of Restricted Funds

Total Personal and Real Property Tax Requirements		(1)	$ 5,449,758.00
Motor Vehicle Pro-Rate		(2)	$ 13,252.00
In-Lieu of Tax Payments		(3)	$ 1,687.00
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))	$ 33,483.00	(5)	
LESS: Amount Spent During 2024-2025	$ 33,483.00	(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)	$ -
Nameplate Capacity Tax		(8a)	$ 24,308.00
TOTAL RESTRICTED FUNDS (A)		(9)	**$ 5,489,005.00**

Lid Exceptions

Capital Improvements (Real Property and Improvements on Real Property)	$ -	(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)	$ -
Bonded Indebtedness		(13)	
Interlocal Agreements/Joint Public Agency Agreements		(14)	$ 1,344,323.00
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)	$ 3,612,357.00
TOTAL LID EXCEPTIONS (B)		(19)	**$ 4,956,680.00**

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*	**$ 532,325.00**

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

SEE ACCOUNTANTS' COMPILATION REPORT

Lower Loup NRD

LID COMPUTATION FORM FOR FISCAL YEAR 2025-2026

Prior Year Restricted Funds Authority = Line (8) of last year's Lid Computation Form — 2,335,375.87 (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)

2025 Growth per Assessor	/	2024 Valuation	=	Multiply times 100 To get %
	/	-	=	- %

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

# 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
16	/	16	=	100.00 %

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) — 81,738.16 (7)

Total Restricted Funds Authority = Line (1) + Line (7) — 2,417,114.03 (8)

Less: Restricted Funds from Lid Supporting Schedule — 532,325.00 (9)

Total Unused Restricted Funds Authority = Line (8) - Line (9) — 1,884,789.03 (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.

SEE ACCOUNTANTS' COMPILATION REPORT

Levy Limit Form
Natural Resources Districts

Lower Loup NRD

Total Personal and Real Property Tax Request		$ 5,449,758.00 (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)	( ) (D)	
	($ -) (E)	
Interstate Compact (LB 701)	( ) (F)	
Total Exclusions		($ -) (2)
Personal and Real Property Tax Request subject to Levy Limit		$ 5,449,758.00 (3)
Valuation (Per the County Assessor)		$ 21,938,280,847.00 (4)
Calculated Levy for Levy Limit Compliance [Line (3) **Divided By** Line (4) **Times** 100]		0.024841 (5)
Calculated Ground Water Management Activities Levy *(Shall Not Exceed 1 Cent)* [Line (D) **Divided By** Line (4) **Times** 100]		0.000000 (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)]		0.024841 (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.

SEE ACCOUNTANTS COMPILATION REPORT

Lower Loup 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 4th day of September, 2025, at 5:10 o'clock P.M., at 2620 Airport Road in Ord, NE 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	$	6,396,722.00
2024-2025 Actual Disbursements & Transfers	$	8,329,345.00
2025-2026 Proposed Budget of Disbursements & Transfers	$	21,505,572.00
2025-2026 Necessary Cash Reserve	$	1,000,000.00
2025-2026 Total Resources Available	$	22,505,572.00
Total 2025-2026 Personal & Real Property Tax Requirement	$	5,449,758.00
Unused Budget Authority Created For Next Year	$	1,884,789.03
Breakdown of Property Tax:		
Personal and Real Property Tax Required for Non-Bond Purposes	$	5,449,758.00
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 4th day of September, 2025, at 5:10 o'clock P.M., at 2620 Airport Road in Ord, NE 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	21,534,207.00	21,505,572.00	0%
Property Tax Request	$ 6,486,975.05	$ 5,449,758.00	-16%
Valuation	19,802,026,260	21,938,280,847	11%
Tax Rate	0.032759	0.024841	-24%
Tax Rate if Prior Tax Request was at Current Valuation	0.029569		

SEE ACCOUNTANTS' COMPILATION REPORT

REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS
REPORTING PERIOD JULY 1, 2024 THROUGH JUNE 30, 2025

Lower Loup NRD
SUBDIVISION NAME

Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)	Amount Used as Lid Exemption (Column 4)
Central Platte NRD	N/A	Secretarial Assistance to NRCS, Buffalo, Hall, Merrick	$ 22,500.00
CPNRD L&CNRD LBNRD LBBNRD LENRD LNNRD LPNNRD MNNRD MRNRD SPNRD TBNRD TPNRD	N/A	Groundwater Management Coalition	$ 5,000.00
CNE Platte, Lower Elkhorn, Upper Big Blue, Twin Platte, Upper Loup, N Platte, NEPPD & Cen NE PP&ID	12/2001 to N/A	Piping Plover Habitat	$ 5,000.00
NE Association of Resource Districts	N/A	Group Health & Accident Insurance	$ 719,000.00
NE Association of Resource Districts	10/1/24 to 9/30/27	Agent for Acquiring Trees & Shrubs from NE Forest Service	$ 52,000.00
US Dept of Interior, USGSA	2024-2025	Water Resources Investigation - the Operation, Date Processing & Storage of Date for the Streamguage at S Loup River at Arnold, NE	$ 39,410.00
LPSNRD, LPNNRD, P-MRNRD, LCNRD, LENRD, NNRD, UENRD, CPNRD, TPNRD	7/1/17 to 6/30/20 + Extension through 6/30/27	NE GeoCloud & Airborne Electromagnetic Data Integration GeoCloud Program	$ 2,400.00
Butler County, Cass County, Colfax County, Dodge County, Lancaster County, Platte County, Sarpy County	N/A	Lower Platte Weed Management Area Association	$ 10,000.00
DNR, LPSMRD, LPNNRD, P-MRNRD, LLNRD, LENRD, UENRD, ULNRD	7/11/22 - Ongoing	Lower Platte River Basin Water Management Plan Coalition	$ 10,000.00
CPNRD, LRPPD	8/19 - Until Legal Challenges are Resolved	Joint Defense & Common Interest Agreement	$ -
City of Sargent	10/20 - Termination by Parties Involved	Sargent Flood Mitigation Project	$ -
USGS	7/17/23 - 10/31/24 Extended 2/19/25 - 10/31/25	Water Resources Investigation - the Analysis of Soil Nitrate Samples & Estimation of Nitrogen Lost to Leaching in Selected Areas	$ 78,000.00
LPNNRD	8/14/23 - 8/14/26	USGS Nitrate Legacy Groundwater Impact Study	$ 272,000.00
NDEE	5/25 - 9/25	Collection & Analysis of Basin Rotation Samples	$ 8,693.00
CPNRD, UBBNRD	FY26 - FY29	Vadose Zone Project - Collection & Analysis of Soil Samples	$ 120,320.00

Total Amount Used as Lid Exemption $ 1,344,323.00

SEE ACCOUNTANTS' COMPILATION REPORT

LOWER LOUP NRD
SUMMARY OF SIGNIFICANT FORECAST ASSUMPTIONS
June 30, 2026

Forecast results for the budget for the year ending June 30, 2026 were based on actual results from previous years, determined or anticipated additional requirements for the year ending June 30, 2026, and input from the governing board.

This forecast presents, to the best of management's knowledge and belief, expected receipts and disbursements of the Lower Loup NRD for the forecast period. Accordingly, the forecast reflects the board's judgment as of August 21, 2025, the date of this forecast, of expected conditions and its expected course of action. The assumptions disclosed herein are those that the board believes are significant to the forecast. There will usually be differences between the forecasted and actual results because events and circumstances frequently do not occur as expected, and those differences may be material.

Independent

See Proof on Next Page

AFFIDAVIT OF PUBLICATION

Grand Island Independent
422 West 1s St, Grand Island, NE 68801
(308) 382-1000

State of Florida, County of Broward, ss:

I, Anjana Bhadoriya, of lawful age, being duly sworn upon oath depose and say that I am an agent of Column Software, PBC, duly appointed and authorized agent of the Publisher of Grand Island Independent, a newspaper printed and published in Grand Island, in Hall County, Nebraska, and of general circulation in Hall County, Nebraska, that said newspaper has a bonafied circulation of more than 500 copies of each issue, has been published at Grand Island, Nebraska, for more than 52 weeks successively prior to the first publication of the annexed printed notice, and is a legal newspaper under the statutes of the State of Nebraska; that the annexed printed notice was published on the dates listed below.

Publication Dates:
- Aug 29, 2025

Notice ID: BxpvHChyunvYmPjCIHVM
Notice Name: 2025-2026 LLNRD Notice of Budget Hearing

Publication Fee: $42.00

Anjana Bhadoriya

Agent

SHERI SMITH
Notary Public - State of Florida
Commission # HH288333
Expires on May 31, 2026

VERIFICATION

State of Florida
County of Broward

Signed or attested before me on this: 09/03/2025

S Smith

Notary Public

Notarized remotely online using communication technology via Proof.

Lower Loup NRD Budget Notice
Lower Loup 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 4th day of September, 2025, at 5:10 o'clock P.M., at 2620 Airport Road in Ord, NE 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	$6,396,722.00
2024-2025 Actual Disbursements & Transfers	$8,329,345.00
2025-2026 Proposed Budget of Disbursements & Transfers	$21,505,572.00
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Total 2025-2026 Personal & Real Property Tax Requirement	$5,449,758.00
Unused Budget Authority Created For Next Year	$1,884,789.00

Breakdown of Property Tax:

Personal and Real Property Tax Required for Non-Bond Purposes	$5,449,758.00
Personal and Real Property Tax Required for Bonds	$ -

NOTICE OF SPECIAL HEARING TO SET FINAL TAX REQUEST

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Tax Rate if Prior Tax Request was at Current Valuation	0.029589		

August 28, 2025
COL-NE-13002002 ZNEZ

Telegram

See Proof on Next Page

AFFIDAVIT OF PUBLICATION

The Columbus Telegram
1254 27th Ave., Columbus, NE 68601
(402) 564-2741

State of Florida, County of Broward, ss:

I, Anjana Bhadoriya, of lawful age, being duly sworn upon oath depose and say that I am an agent of Column Software, PBC, duly appointed and authorized agent of the Publisher of The Columbus Telegram, a legal newspaper printed and published daily Tuesday-Saturday in Platte County, State of Nebraska and of general circulation in Platte County; that said newspaper has a bonafide circulation published within said county for more than 52 successive weeks immediately prior to the first date of the published notice, and is produced in an office maintained at the place of publication. This affidavit is a true and correct copy of notice which appeared in said newspaper.

Publication Dates:
- Aug 29, 2025

Notice ID: bSG7WRr70dzGfZn1EuyT
Publisher ID: COL-NE-801043
Notice Name: Lower Loup NRD Budget Notice

Publication Fee: $50.76

Section: Class Legals
Category: 0099 LEGALS
Anjana Bhadoriya

Agent

SHERI SMITH
Notary Public - State of Florida
Commission # HH
Expires on May 31 2026

VERIFICATION

State of Florida
County of Broward

Signed or attested before me on this: 09/04/2025

S Smith
Notary Public

Notarized remotely online using communication technology via Proof.

Lower Loup NRD Budget Notice

Lower Loup NRD

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

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Tax Rate		0.032759		0.024841	-24%
Tax Rate if Prior Tax Request was at Current Valuation		0.029569			

August 29, 2025
COL-NE-801043 ZNEZ

MINUTES

LOWER LOUP NATURAL RESOURCES DISTRICT
BOARD OF DIRECTORS MEETING

September 4, 2025 Ord, Nebraska

The August meeting of thc Board of Directors of the Lower Loup Natural Resources District was held at the Headquarters Office, 2620 Airport Drive, Ord, Nebraska, on September 4, 2025. Chairman Thoene called the meeting to order at 5:00 p.m.

CALL TO ORDER

Directors in attendance:

Rollie D. Amsberry, Treasurer
Colton R. DeBower
Jeremy Eschliman
Thomas L. Knutson
Larry Mohrman, Secretary
Alan Petersen
Gerald Smith
Alexander L. Vlach
Robert L. Bauer
James Eschliman
Randy Kauk
Gary A. Kruse
Todd Nitsch
John Shadle
Henry J. Thoene, Chairman
Rick Vlach, Vice Chairman

Directors absent:

Timothy E. Bartak
Chad J. Podolak
Justin W. King

Staff in attendance:

Russell G. Callan, General Manager
Irene Kreifels, Administrative Assistant
Alan Bartels, I & E Coordinator
Dell Harris, Water Resources Specialist
Aron Lewis, Conservation Forester
Tylr Naprstek, Assistant General Manager
Kim A. Lyions, Financial Secretary
Brant Bechtold, Information Specialist
Makenzi Woollen, Financial Assistant
Jason Moudry, Water Programs Specialist

Guests in attendance:

Bryce Bauer, NRCS, Ord
Senator Dan McKeon, Amherst

VERIFICATION OF MEETING NOTICE AND ADOPTION OF AGENDA

Chairman Thoene asked for verification of the meeting notice. General Manager Russ Callan stated that the agenda was current, and that the meeting notices were properly published in all newspapers, posted at the NRD Headquarters office in Ord, on the NRD website, and in the eight field office locations.

EXCUSED ABSENCES

Thoene stated that Directors Bartak, King, and Podolak had asked to be excused.

R. Vlach motioned, seconded by Bauer, to excuse absent Directors Bartak, King, and Podolak. Motion carried by electronic vote. Directors voting yes: Amsberry, Bauer, DeBower, James Eschliman, Jeremy Eschliman, Kauk, Knutson, Kruse, Mohrman, Nitsch, Petersen, Shadle, Smith, Thoene, Alex Vlach, Rick Vlach. Directors absent: Bartak, King, Podolak.

MINUTES

Thoene asked for corrections and/or additions to the July 24, 2025, Board meeting minutes.

Knutson motioned, seconded by Jeremy Eschliman, to approve the July 24, 2025, Board meeting minutes as presented. Motion carried by electronic vote, all present voting yes.

TREASURER'S REPORT

Russell Callan, General Manager, highlighted expenditures of $14,518.07 to B-Systems for new computers, and $3,997.74 to Wadas Inc. for a new air conditioning unit. Callan also highlighted an expenditure of $9,102.91 to Ward Laboratories, Inc. for water and soil samples. Smith asked about maintenance payments for Pibel Lake and Davis Creek made to Speed Services, LLC, for $1,050.00 and $3,770.00, respectively. Callan stated that it was for pumping out the toilets.

Smith also asked if there is a limit on flow meter cost-share. Callan stated that it is limited to $2,000.00 per meter, per well.

Mohrman motioned, seconded by Petersen, to approve the September 4, 2025, Treasurer's Report. Motion carried by electronic vote, all present voting yes.

The Treasurer's Report Approval Policy states that the approved expenditures are to be published and each director who has per diem and/or reimbursement of expenses included in such financial reports abstains from voting for the approval of his or her own per diem and/or expense reimbursement.

PUBLIC COMMENTS

Senator Dan McKeon stated that he is trying to be out as much as he can and talked briefly about the most recent session. He also stated that his door is always open to visit, or he can be emailed and will address the issue, when he can.

Shadle motioned, seconded by Jim Eschliman, to suspend the Regular Meeting until after the Public Hearing on the Lower Loup NRD FY 2025-2026 Budget and the Special Hearing to Set the Final Tax Request. Motion carried by electronic vote, all present voting yes.

PUBLIC HEARING ON LOWER LOUP NRD FY 2025-2026 BUDGET

Henry Thoene: I am Henry J. Thoene, Chairman of the Board of Directors of the Lower Loup Natural Resources District.

Our purpose for this meeting here this evening is to hear public comments on the proposed Fiscal Year 2026 Budget of the Lower Loup Natural Resources District. Notice of this public hearing has been published according to law in The Grand Island Independent and The Columbus Telegram.

The time is 5:11 p.m. I will formally open the Budget Hearing. I will ask for comments from the public concerning the proposed budget. I will ask that you give your name, legal residence, and whom you represent.

None heard.

Henry Thoene: OK, hearing no comments, I will now ask for comments from the Directors of the Lower Loup Natural Resources District.

None heard.

Henry Thoene: No comments? If there are no other comments, I will close this hearing at 5:12 p.m.

PUBLIC HEARING TO SET FINAL TAX REQUEST FOR FY 2025-2026

Henry Thoene: I am Henry J. Thoene, Chairman of the Board of Directors of the Lower Loup Natural Resources District.

Our purpose for meeting here this evening is to take testimony relating to the governing Board's decision to set the levy at a different amount than the Platte County Clerk's preliminary property tax rate as established pursuant to Nebraska Revised Statute 77-1601.02.

Notice of this public hearing has been published according to the law in The Grand Island Independent and The Columbus Telegram.

The time is 5:13 p.m. I will formally open the Hearing. I will ask for comments from the public. I will ask that you give your name, legal residence, and who you represent.

None heard.

Henry Thoene: Hearing none, I will now ask for comments from the Directors of the Lower Loup Natural Resources District.

None heard.

Henry Thoene: Hearing none, if there are no other comments, I will close this hearing at 5:14 p.m.

The Board of Directors of the Lower Loup Natural Resources District will now proceed with the regular agenda. All those in attendance are welcome to remain.

Smith motioned, seconded by DeBower, to resume the Regular Board of Directors meeting. Motion carried by electronic vote, all present voting yes.

LLNRD FY 2026 BUDGET

Callan explained that our tax asking is down 16% and the levy is down 24% this year. He stated that the valuation increased, and we are asking for less than last year. He added that we get into cycles when we go up for projects and other years when we go down. Callan also stated that we have $1.8 million in unused budget authority, and our budget is down by about $30,000.

Resolution Number FY2026-001 was presented to the Board as follows:

RESOLUTION TO ADOPT THE BUDGET OF THE LOWER LOUP NATURAL RESOURCES DISTRICT FOR FISCAL YEAR 2025-2026

WHEREAS, the Lower Loup Natural Resources District, a political subdivision organized under the laws of the State of Nebraska; and

WHEREAS, said Board of Directors of the Lower Loup Natural Resources District has held two (2) Budget Work sessions to hear suggestions as to what reoccurring expenses and new projects the District will incur in the coming Fiscal Year 2025-2026; and

WHEREAS, said Board of Directors of the Lower Loup Natural Resources District has compiled a list of proposed funding sources to help cover those expenses and projects planned for Fiscal Year 2025-2026; and

WHEREAS, said Board of Directors of the Lower Loup Natural Resources District recommends a budget expenditure of $21,505,572.00 for Fiscal Year 2025-2026; and

WHEREAS, said Board of Directors of the Lower Loup Natural Resources District has held a public hearing in compliance with the provisions of State Statute Sections 13-501 to 13-513, for the purpose to hear support, opposition, criticism, suggestions, or observations from the general public and the Board of Directors of the Lower Loup Natural Resources District relating to their proposed budget and no dissenting comments were heard;

NOW, THEREFORE, BE IT RESOLVED, that the Board of Directors of the Lower Loup Natural Resources District assembled on this 4th day of September, 2025, adopt Fiscal Year 2025-2026 Budget as presented.

Mohrman motioned, seconded by Smith, to adopt Resolution FY2026-001: RESOLUTION TO ADOPT THE BUDGET OF THE LOWER LOUP NATURAL RESOURCES DISTRICT FOR FISCAL YEAR 2025-2026. Motion carried by electronic vote, all present voting yes.

FINAL TAX REQUEST FOR FY 2025-2026

Callan stated that the next resolution pertains to the additional one percent increase. He added that it allows the budget amount to go over by that much. He stated that we take it every year, and it does not count against us or for us; however, it is the accountant's suggestion to use it.

Resolution Number FY2026-002 was presented to the Board as follows:

RESOLUTION
TO
APPROVE ADDITIONAL ONE PERCENT INCREASE

WHEREAS, the Lower Loup Natural Resources District has completed and approved their FY-2026 Budget; and

WHEREAS, a special public hearing was held on September 4, 2025, as required by law, to hear and consider comments concerning the property tax request; and

WHEREAS, Nebraska Revised Statute 13-519 provides a governmental unit may exceed the limit provided in subsection (1) of this section for a fiscal year by up to an additional one percent upon the affirmative vote of at least seventy-five percent of the members of the governing body constituting a quorum authorized to conduct business; and

WHEREAS, the Governing Body of the Lower Loup Natural Resources District has determined the one percent allowable increase is necessary for the financing of proposed District programs and projects;

NOW, THEREFORE, BE IT RESOLVED that the Board of Directors of the Lower Loup Natural Resources District approves the adoption of the additional one percent increase allowed to their FY-2026 budget.

Kruse motioned, seconded by Knutson, to adopt Resolution FY2026-002: RESOLUTION TO APPROVE ADDITIONAL ONE PERCENT INCREASE. Motion carried by electronic vote, all present voting yes.

Resolution Number FY2026-003 was presented to the Board as follows:

RESOLUTION
TO
SET THE PROPERTY TAX REQUEST

WHEREAS, Nebraska Revised Statute 77-1601.02 provides that the property tax request for the prior year shall be the property tax request for the current year for purposes of the levy set by the County Board of Equalization unless the Governing Body of the Lower Loup Natural Resources District passes by a majority vote a resolution setting the tax request at a different amount; and

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

WHEREAS, it is in the best interest of the Lower Loup Natural Resources District that the property tax request for the current year be a different amount than the property tax request for the prior year;

WHEREAS, the total assessed value of property differs from last year's total assessed value by 11 percent;

WHEREAS, 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 $0.029569 per $100 of assessed value;

WHEREAS, the Lower Loup Natural Resources District proposes to adopt a property tax request that will cause its tax rate to be $0.024841 per $100 of assessed value;

WHEREAS, based on the proposed property tax request and changes in other revenue, the total operating budget of Lower Loup Natural Resources District will change from last year's by 0 percent;

NOW, THEREFORE, BE IT RESOLVED, the Governing Body of the Lower Loup Natural Resources District, by a majority vote, resolves that:

1. *The 2025-2026 property tax request be set at $5,449,758.00.*
2. *A copy of this resolution be certified and forwarded to the Platte County Clerk on or before October 15, 2025.*
3. *Any levy which is not in compliance with this section and section 77-1601 shall be construed as an unauthorized levy under section 77-1606.*

James Eschliman motioned, seconded by Nitsch, to adopt Resolution FY2026-003: RESOLUTION TO SET THE PROPERTY TAX REQUEST. Motion carried by electronic vote, all present voting yes.

James Eschliman stated he appreciated that numbers were able to be brought down some.

FORESTER'S REPORT

Aron Lewis, Conservation Forester, reported that he has been working on windbreak renovations, forest stand improvement projects, and wildland urban interface projects. He added that he has been putting windbreak renovation contracts into place. He stated that on his forest stand improvement projects, all but one have hired contractors and have them cutting already. He stated they have until June 30th, when the grant expires, to get their project done. Lewis stated he is getting maps and plans ready for the wildland urban interface projects.

Lewis stated that he did a summer burn at the end of August, and they got a 70%-75% kill. He added that the end of summer is usually a great time to do burns; however, this year has been tougher due to all the rain received.

Lewis added that he would be going to Omaha tomorrow to help with Forest Fest, put on by the Nebraska Forest Service. He added that they have a property in Plattsmouth where they set up games and vendors.

Lewis stated he will also be going to the NRD Forestry meeting in Scottsbluff on Monday and Tuesday, then Husker Harvest Days on Wednesday, and an NRCS Windbreak Class on Thursday. He stated he will be in Kansas the 24th and 25th for a Society of American Foresters Conference.

NRCS REPORT

Bryce Bauer, NRCS, DC West, reported that staff has been working on CSP payments, adding that all paperwork needs to be turned in during September and payments will be made in October. He stated that, in the past, they have sent out reminder postcards; however, this year they called each producer. Bauer added that they have also been working on 2026 EQIP applications, stating there are some pivot applications, but more are for brush burning.

Bauer stated that on September 10th, Conservation Days will be held in the park and NRCS staff will help. He added that Ritch Nelson is coming September 11th to help Lewis with a windbreak training in Ord. He added that they will also be helping with MUDFEST on the 19th.

Bauer stated he has not heard anything new on the Farm Bill or their budget. He added that they have been on travel restrictions and will not be attending the NARD Annual Conference on September 29-30. He said local staff will help with Husker Harvest Days.

Bauer also gave thanks for the intern sponsorship, adding that Riley Bishop's summer internship ended on August 13th, and it worked out great.

INFORMATION & EDUCATION REPORT

Educational Events

Alan Bartels, I&E Coordinator, reported that he worked at the State Fair on August 22nd, during classroom days. He added that there were 9 NRDs and the Association assisting the 3,000 students and 500 teachers that went through the activities.

Bartels reported that he taught the wildlife session on August 28th during the 8th Grade Field Day at Upper Loup NRD, adding that USGS and NRCS helped.

Bartels stated that five schools have signed up for MUDFEST, adding that last year it capped at 100 students, and it has grown to possibly 130 this year.

Range Camp Scholarships

Bartels reported that we have received range camp scholarship requests from Ord, Arcadia, and Wheeler Central, adding that students completing camp get $75 from the Larry Schultz Outdoor Education Memorial Scholarship Fund.

Bartels also reported that he will be attending Husker Harvest Days next week and that Bechtold will be at Conservation Days.

ASSISTANT GENERAL MANAGER'S REPORT

Recreation Areas

Tylr Naprstek, Assistant General Manager, reported that water levels at Davis Creek are plummeting to get down to wintering levels of 2,056 feet, adding that other irrigation districts are shutting down for the year. He estimated that the lake is still 60% full, adding that staff is moving docks regularly.

Naprstek stated that reservations were full for Labor Day weekend; however, only about half came out, due to the rainy, cool weather. He added that there is another surge of reservations at the end of the month for Junk Jaunt.

Naprstek reported that Pibel Lake looks good. He added that there will be an archaeological survey done this fall for the Recreation Trail grant, and that we would be looking at Spring or Fall of 2026 to begin construction.

Naprstek added that the summer bacterial sampling at area recreation sites will continue through the end of September, and that nothing has triggered yet for harmful algae blooms or E. coli bacteria at any of the four sampled locations.

Chemigation Inspections

Naprstek reported that the field techs have been out and that numbers are slightly down this year. He stated that about 1,300 systems have been checked and that 71 had failed mainline check valves, adding that some information was wrong on permits and the phone numbers listed were no longer good. He stated if they don't catch up with the producer this year, the permits will be new next year and require inspection.

Water Quality Sampling

Naprstek stated they try to collect water samples along with the chemigation inspections, as well as across our WQMA, stating that Area 29 is done and the rest of the District has been slower. He added that they do not make producers fire up their system just to get a sample. He said that we will end this year slightly down in sample numbers; however, we will still have enough data to analyze.

Aerial Infrareds

Naprstek stated that flights for 4-band, high-definition imagery has started later than normal this year. He stated that they fly at about 12,000 feet up and if the pilot cannot see the field due to cloud cover or smoke in the air, he does not fly. Naprstek stated that in 2018 they flew late, starting August 24th and were able to finish September 17th; and in 2019, which was another wet year, they were not until August 27th and completed the flights October 4th, adding that the database comes back quickly once the area is flown.

GWMP Stakeholders Meeting #1

Naprstek reported that the first stakeholders meeting was held last week, adding that 27-29 people were invited and 18-19 came, adding that the attendees add a lot of variety of professions to the mix.

Kruse added that there was very active participation with the constituents that came.

Petersen stated there was not a question that staff could not answer.

Amsberry added that there was a lot of good conversation that carried on after the meeting.

Smith stated there were good suggestions made and stated it was good to see members of the stakeholder's group return and new members show up.

Kruse asked what the meeting schedule was. Naprstek answered that there will be a debriefing meeting with Olsson. The second stakeholder meeting will be in late January or early February, adding that reminder notifications are sent by letter, email, and text messages.

It was added that flow meters were brought up with varying opinions on them and that Twin Platte NRD tried to do an hourly meter and project out usage; however, that method leaves a 40-60% chance of error. Callan added that we started out that way in Area 28 and it was almost impossible to get it to work.

MANAGER'S REPORT

Water Strategies Update

Callan reported that Water Strategies is the group out of Washington, DC, that we do a lot of work with. We recently used their services when drafting a letter to our Congressional representatives in Washington, DC.

Litigation Update

There is nothing new to report on the Platte-Republican Diversion.

New Hires

No new hires. Callan stated he is looking for someone to work on the vadose zone study and there is an ad out for the Water Quality Technician position in Columbus that was recently vacated by Ryan Hellbusch.

Non-action Reports

No report.

Amsberry asked if a response letter was received on the RCPP funding being pulled. Callan stated Rob Lawson has reached out and a time was set up to meet for an informal review of some sort. He added that he does not think we will get anywhere with it, but Lawson is supposed to give a formal response within 30 days. We will most likely apply again in the new funding cycle. Callan stated he also thinks that people will be hesitant to sign up because they went through all the time and effort, and then it fell through.

James Eschliman asked if ads are out for the vacant Director positions. Callan stated that we are running Adams' position for the second time and Lukasiewicz's for the first. He added that he did receive a call for Adams' spot, but the interested person lived in the wrong area.

NARD REPORT

James Eschliman reported that there will be a committee Zoom meeting the week before Annual Conference and there will be an NARD Board of Directors meeting at Annual Conference.

NRC REPORT

Amsberry reported that there has not been a meeting.

ANNOUNCEMENTS/FUTURE MEETING TOPICS

Callan announced that Committee meetings will be November 18th, due to Veterans Day.

Callan stated he has not heard anything on the title transfer with Twin Loups. Knutson stated the irrigation district has been talking to a lot of other counties and entities to help work through the process.

ADJOURNMENT

With no further business before the Board, Chairman Thoene declared the meeting adjourned at 5:54 p.m.

Roster for attendance of this meeting and tally of votes cast on motions at this meeting are being filed with the official minutes of this meeting at the Lower Loup Natural Resources District's Headquarters Office, 2620 Airport Drive, Ord, Nebraska. Publication notification of this meeting was made via a newspaper in each county within the district. The next Board of Directors meeting will be held September 25, 2025, at 5:00 p.m., at the Headquarters Office in Ord, Nebraska.

Larry Mohrman
Secretary

Resolution Number FY2026-001

RESOLUTION TO ADOPT THE BUDGET OF THE LOWER LOUP NATURAL RESOURCES DISTRICT FOR FISCAL YEAR 2025-2026

WHEREAS, the Lower Loup Natural Resources District, a political subdivision organized under the laws of the State of Nebraska; and

WHEREAS, said Board of Directors of the Lower Loup Natural Resources District has held two (2) Budget Work sessions to hear suggestions as to what reoccurring expenses and new projects the District will incur in the coming Fiscal Year 2025-2026; and

WHEREAS, said Board of Directors of the Lower Loup Natural Resources District has compiled a list of proposed funding sources to help cover those expenses and projects planned for Fiscal Year 2025-2026; and

WHEREAS, said Board of Directors of the Lower Loup Natural Resources District recommends a budget expenditure of $21,505,572.00 for Fiscal Year 2025-2026; and

WHEREAS, said Board of Directors of the Lower Loup Natural Resources District has held a public hearing in compliance with the provisions of State Statute Sections 13-501 to 13-513, for the purpose to hear support, opposition, criticism, suggestions, or observations from the general public and the Board of Directors of the Lower Loup Natural Resources District relating to their proposed budget and no dissenting comments were heard;

NOW, THEREFORE, BE IT RESOLVED, that the Board of Directors of the Lower Loup Natural Resources District assembled on this 4th day of September, 2025, adopt Fiscal Year 2025-2026 Budget as presented.

This Resolution was adopted at a regularly scheduled Board of Directors meeting of the Lower Loup Natural Resources District held on September 4, 2025, by electronic vote, on a motion by Director Mohrman, seconded by Director Smith.

Electronic Vote: 16 Yes 0 No 3 Absent

Henry J. Thoene
Chairman

ATTEST:

Larry G. Mohrman
Secretary

Resolution Number FY2026-002

RESOLUTION
TO
APPROVE ADDITIONAL ONE PERCENT INCREASE

WHEREAS, the Lower Loup Natural Resources District has completed and approved their FY-2026 Budget; and

WHEREAS, a special public hearing was held on September 4, 2025, as required by law, to hear and consider comments concerning the property tax request; and

WHEREAS, Nebraska Revised Statute 13-519 provides a governmental unit may exceed the limit provided in subsection (1) of this section for a fiscal year by up to an additional one percent upon the affirmative vote of at least seventy-five percent of the members of the governing body constituting a quorum authorized to conduct business; and

WHEREAS, the Governing Body of the Lower Loup Natural Resources District has determined the one percent allowable increase is necessary for the financing of proposed District programs and projects;

NOW, THEREFORE, BE IT RESOLVED that the Board of Directors of the Lower Loup Natural Resources District approves the adoption of the additional one percent increase allowed to their FY-2026 budget.

This Resolution was adopted at a regularly scheduled Board of Directors meeting of the Lower Loup Natural Resources District held on September 4, 2025, by electronic vote, on a motion by Director Kruse and seconded by Director Knutson.

Electronic Vote 16 Yes 0 No 3 Absent

Henry J. Thoene
Chairman

ATTEST:

Larry G. Mohrman
Secretary

Resolution Number 2026-003

RESOLUTION
TO
SET THE PROPERTY TAX REQUEST

WHEREAS, Nebraska Revised Statute 77-1601.02 provides that the property tax request for the prior year shall be the property tax request for the current year for purposes of the levy set by the County Board of Equalization unless the Governing Body of the Lower Loup Natural Resources District passes by a majority vote a resolution setting the tax request at a different amount; and

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

WHEREAS, it is in the best interest of the Lower Loup Natural Resources District that the property tax request for the current year be a different amount than the property tax request for the prior year;

WHEREAS, the total assessed value of property differs from last year's total assessed value by 11 percent;

WHEREAS, 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 $0.029569 per $100 of assessed value;

WHEREAS, the Lower Loup Natural Resources District proposes to adopt a property tax request that will cause its tax rate to be $0.024841 per $100 of assessed value;

WHEREAS, based on the proposed property tax request and changes in other revenue, the total operating budget of Lower Loup Natural Resources District will change from last year's by 0 percent;

NOW, THEREFORE, BE IT RESOLVED, the Governing Body of the Lower Loup Natural Resources District, by a majority vote, resolves that:

1. The 2025-2026 property tax request be set at $5,449,758.00.
2. A copy of this resolution be certified and forwarded to the Platte County Clerk on or before October 15, 2025.
3. Any levy which is not in compliance with this section and section 77-1601 shall be construed as an unauthorized levy under section 77-1606.

This Resolution was adopted at a regularly scheduled Board of Directors meeting of the Lower Loup Natural Resources District held on September 4, 2025, by electronic vote, on a motion by Director James Eschliman, seconded by Director Nitsch.

Electronic Vote 16 Yes 0 No 3 Absent

Henry J. Thoene
Chairman

ATTEST:

Larry G. Mohrman
Secretary

Lammers, Abel & Kaps CPA's, P.C.

Charles Abel, CPA
Tyler Kaps, CPA
Pam Slagle, CPA
Mary Glesinger, CPA

Certified Public Accountants
140 N. 16th Street
PO Box 142
Ord, Nebraska 68862

Phone: 308-728-3015
Fax: 308-728-7977

ACCOUNTANTS' COMPILATION REPORT

To The Board Members
Lower Loup Natural Resources District
Ord, Nebraska

Management is responsible for the accompanying financial forecast of the Lower Loup Natural Resources District, which comprises the forecasted statement of receipts, disbursements and fund balance - cash basis for the year ended June 30, 2026 and the related summary of significant assumptions in accordance with guidelines for the presentation of a financial forecast established by the American Institute of Certified Public Accountants (AICPA).

Management is also responsible for the accompanying financial statements of the Lower Loup Natural Resources District, which comprise the statements of receipts, disbursements and fund balances - cash basis for the years ended June 30, 2024 and 2025 included in the accompanying prescribed form in accordance with the cash basis of accounting.

We have performed the compilation engagements in accordance with Statements on Standards for Accounting and Review Services, promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit, examine or review the forecast or the financial statements included in the accompanying prescribed form, nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on the forecast or the financial statements included in the accompanying prescribed form.

The financial statements included in the accompanying prescribed form are presented in accordance with the requirements of the State of Nebraska Auditor of Public Accounts and are not intended to be presented in accordance with in the cash basis of accounting.

AICPA presentation guidelines require a forecast to disclose that it is prepared using the cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Management has not disclosed this matter.

Management has elected to omit substantially all the disclosures required by guidelines for the presentation of a forecast established by the AICPA other than those related to the significant assumptions. If the omitted disclosures were included in the forecast, they might influence the user's conclusions about the Lower Loup Natural Resources District's forecasted statement of receipts, disbursements and fund balances. Accordingly, the forecast is not designed for those who are not informed about such matters.

The forecasted results may not be achieved, as there will usually be differences between the forecasted and actual results because events and circumstances frequently do not occur as expected, and those differences may be material. We have no responsibility to update this report for events and circumstances occurring after the date of this report.

The accompanying prescribed form and this report are intended solely for the information and use of the Lower Loup Natural Resources District and the State of Nebraska Auditor of Public Accounts and is not intended to be and should not be used by anyone other than these specified parties.

Lammers, Abel & Kapr, CPAs

August 21, 2025
Ord, Nebraska

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: BOONE

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Allowable Growth Value	Total Taxable Value
LOWER LOUP NRD	N.R.D.	10,343,197	3,130,150,884

**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 DAN LUEKEN, BOONE 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. §§ [illegible] and [illegible].

Dan Lueken
(signature of county assessor)

Official Seal

8-14-25
(date)

CC: County Clerk, BOONE 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

145,337,877 Pers Prior
147,429,567 Pers Value

2,636,494,395 Real Prior
2,982,721,317 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 LOUP NATURAL RESOURCES DIS
ATTN: KIM LYIONS
2620 AIRPORT DR
ORD, NE 68862-1002

TAXABLE VALUE LOCATED IN THE COUNTY OF: BUFFALO

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Allowable Growth Value	Total Taxable Value
LOWER LOUP NRD	N.R.D.	5,421,749	1,288,968,127

* *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 ROY MEUSCH, BUFFALO 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)

8-18-25
(date)

CC: County Clerk, BUFFALO 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
107,459,574 Pers Prior
93,156,897 Pers Value
1,029,657,113 Real Prior
1,195,811,230 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: NATURAL RESOURCE DIST
LOWER LOUP
2620 AIRPORT DR
ORD NE 68862-1002

TAXABLE VALUE LOCATED IN THE COUNTY OF: BUTLER

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Allowable Growth Value	Total Taxable Value
LOWER LOUP	N.R.D.	1,148,560	39,515,712

** 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 VICKIE DONOGHUE, BUTLER 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.

VICKIE DONOGHUE
(signature of county assessor)

Tuesday, August 12, 2025
(date)

CC: County Clerk, BUTLER County
CC: County Clerk where district is headquarter, if different county, VALLEY 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
169,842 Pers Prior
165,852 Pers Value
36,727,678 Real Prior
39,349,860 Real Value

CUSTER COUNTY COUNTY ASSESSOR OFFICIAL SEAL BROKEN BOW NE

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 LOUP NRD
2620 AIRPORT DR
ORD NE 68862

TAXABLE VALUE LOCATED IN THE COUNTY OF: CUSTER

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Allowable Growth Value	Total Taxable Value
LOWER LOUP NRD	N.R.D.	20,544,866	3,574,190,227

* *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 ELISE TAYLOR, CUSTER 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.

Elise Taylor
(signature of county assessor)

AUG 14 2025
(date)

CC: County Clerk, CUSTER 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 188,215,204 Pers Prior 3,217,012,329 Real Prior
192,080,586 Pers Value 3,382,109,641 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 LP NRD GENERAL

TAXABLE VALUE LOCATED IN THE COUNTY OF GARFIELD COUNTY, NE

Name of Political Subdivision	Subdivision Type	Allowable Growth Value	Total Taxable Value
LOWER LP NRD GENERAL	NRD	$3,925,049	$668,800,076

* 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 , Kali Bolli, Garfield 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.

Kali K. Bolli 

(signature of county assessor)

08/13/2025
(date)

CC: County Clerk, Garfield County, NE County

CC: County Clerk where district is headquartered, if different county, Garfield 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 LOUP NATURAL RESOURCES DISTRICT
2628 AIRPORT DR
ORD NE 68862

TAXABLE VALUE LOCATED IN THE COUNTY OF: GREELEY

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Allowable Growth Value	Total Taxable Value
LOWER LOUP NRD	N.R.D.	12,187,057	1,327,415,751

**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 GERRI L BEHNK , GREELEY 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.

Gerri L Behnk
(signature of county assessor)

8/15/2025
(date)

COUNTY ASSESSOR OFFICIAL Seal GREELEY COUNTY, NEBRASKA

CC: County Clerk, GREELEY 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
54,232,276 Pers Prior
59,164,558 Pers Value
1,088,049,640 Real Prior
1,268,251,193 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 LOUP NRD

TO: PO BOX 210
ORD NE 68862

TAXABLE VALUE LOCATED IN THE COUNTY OF: HALL

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Allowable Growth Value	Total Taxable Value
LOWER LOUP NRD	N.R.D.	0	7,312,793

** 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 KRISTI WOLD , HALL 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.

Kristi Wold — *(signature of county assessor)*

9/10/25 — *(date)*

CC: County Clerk, HALL 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

484,773 Pers Prior
463,839 Pers Value

6,834,527 Real Prior
6,848,954 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: KIMBERLY LYIONS
2620 AIRPORT DR
ORD NE 68862

TAXABLE VALUE LOCATED IN THE COUNTY OF: HOWARD

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Allowable Growth Value	Total Taxable Value
LOWER LOUP NRD #1	N.R.D.	12,118,179	1,567,531,163

** 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 NEAL DETHLEFS, HOWARD 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)

8/14/25
(date)

CC: County Clerk, HOWARD 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
65,610,008 Pers Prior
68,558,445 Pers Value
1,353,649,644 Real Prior
1,498,972,718 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 LOUP NRD**
KLYIONS@LLNRD.ORG

TAXABLE VALUE LOCATED IN THE COUNTY OF: LOUP

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Allowable Growth Value	Total Taxable Value
LOWER LOUP NRD	N.R.D.	1,307,367	448,046,773

* *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 **JAMIE COPSEY**, **LOUP** 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.

Jamie Copsey
(signature of county assessor)

August 18, 2025
(date)

CC: County Clerk, **LOUP** 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

9,318,602 Pers Prior
9,598,838 Pers Value

368,206,891 Real Prior
438,447,935 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 LOUP NRD

TO:

TAXABLE VALUE LOCATED IN THE COUNTY OF: MERRICK

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Allowable Growth Value	Total Taxable Value
LOWER LOUP NRD	N.R.D.	396,568	117,087,420

* *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 JEN MYERS, MERRICK 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.

Jen Myers
(signature of county assessor)

8-12-25
(date)

CC: County Clerk, MERRICK 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
3,274,947 Pers Prior
3,347,813 Pers Value
162,724,932 Real Prior
113,739,607 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}

LOWER LOUP NRD

TO:

TAXABLE VALUE LOCATED IN THE COUNTY OF: NANCE

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Value Attributable to Growth	Total Taxable Value
LOWER LOUP NRD	N.R.D.	4,812,414	1,263,806,896

**Value attributable to growth is determined pursuant to Neb. Rev. Stat. § 13-518 which includes real and personal property and annexation, if applicable.*

I **MEGAN ZOUCHA** , **NANCE** 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.

Megan Zoucha
(signature of county assessor)

8-11-25
(date)

CC: County Clerk, NANCE County
CC: County Clerk where district is headquarter, if different county, Valley 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 (August 2021)

Assessor's Use Only

57,161,569 Pers Prior
58,473,283 Pers Value

1,021,508,720 Real Prior
1,205,333,613 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 LOUP NATURAL RESOURCE DISTRICT
LEON A KOEHLMOOS
TO: 2620 AIRPORT DR
ORD NE 68862-1002

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 LOUP NRD	N.R.D.	58,646,596	5,028,238,105

**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 — 312,968,994 Pers Prior — 4,391,828,838 Real Prior
384,449,368 Pers Value — 4,723,788,745 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 LOUP NRD
2620 AIRPORT DR
ORD NE 68862-0210

TAXABLE VALUE LOCATED IN THE COUNTY OF: ROCK

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Allowable Growth Value	Total Taxable Value
LOWER LOUP NRD	N.R.D.	737,100	129,903,275

** 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 TJ ELLERMEIER, ROCK 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)

8/12/25
(date)

OFFICE OF ROCK NEBRASKA COUNTY COUNTY ASSESSOR

CC: County Clerk, ROCK 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 | 2,754,661 Pers Prior | 100,395,588 Real Prior
2,875,481 Pers Value | 127,827,794 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 LOUP NRD DIST
2620 AIRPORT DRIVE
ORD NE 68862

TAXABLE VALUE LOCATED IN THE COUNTY OF: SHERMAN

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Allowable Growth Value	Total Taxable Value
LOWER LOUP NRD	N.R.D.	2,774,723	1,311,329,268

**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 SHERIE KUSZAK, SHERMAN 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.

Sherie Kuszak
(signature of county assessor)

8/14/25
(date)

COUNTY ASSESSOR SHERMAN COUNTY NEBRASKA Seal

CC: County Clerk, SHERMAN 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
56,388,804 Pers Prior
57,147,333 Pers Value
1,049,503,615 Real Prior
1,254,181,935 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 LOUP NRD
% RUSS CALLAN
2620 AIRPORT DRIVE
ORD, NE 68862-0210

TAXABLE VALUE LOCATED IN THE COUNTY OF: VALLEY

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Allowable Growth Value	Total Taxable Value
LOWER LOUP NRD	N.R.D.	8,182,820	1,352,882,158

** 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 Linda J. Waltman , VALLEY 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.

Linda J. Waltman
(signature of county assessor)

8-18-2025
(date)

CC: County Clerk, VALLEY 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

82,762,754 Pers Prior
84,579,475 Pers Value

1,145,428,734 Real Prior
1,268,302,683 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 LOUP NRD**
2620 AIRPORT DRIVE
ORD, NE 68862

TAXABLE VALUE LOCATED IN THE COUNTY OF: WHEELER

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Allowable Growth Value	Total Taxable Value
LOWER LOUP	N.R.D.	5,920,707	683,102,219

**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 CARA SNIDER, WHEELER 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.

Cara Snider
(signature of county assessor)

August 13, 2025
(date)

CC: County Clerk, WHEELER 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

21,581,113 Pers Prior
26,125,895 Pers Value

578,233,552 Real Prior
656,976,324 Real Value