2025-2026
STATE OF NEBRASKA
NATURAL RESOURCES DISTRICT BUDGET FORM

Lower Republican 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:

$	1,763,965.00	Property Taxes for Non-Bond Purposes
$	-	Principal and Interest on Bonds
$	1,763,965.00	**Total Personal and Real Property Tax Required**

Outstanding Bonded Indebtedness as of JULY 1, 2025

Principal	$	380,000.00
Interest	$	61,627.50
Total Bonded Indebtedness	$	441,627.50

$ 5,492,131,362.00	**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?

[ ] 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

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	$ 905,591.00	$ 1,141,443.22	$ 925,573.19
3	Investments	$ 7,728,831.00	$ 8,078,849.00	$ 9,914,588.07
4	County Treasurer's Balance	$ 23,019.00	$ 31,378.00	$ 23,543.80
5	**Subtotal of Beginning Balances** (Lines 2 thru 4)	**$ 8,657,441.00**	**$ 9,251,670.22**	**$ 10,863,705.06**
6	Personal and Real Property Taxes **(Columns 1 and 2 - See Preparation Guidelines)**	$ 1,252,190.94	$ 1,473,159.71	$ 1,746,500.00
7	Federal Receipts	$ 1,546,024.00	$ 415,431.52	$ 2,423,619.00
8	State Receipts: Motor Vehicle Pro-Rate	$ 3,281.18	$ 3,421.47	$ 3,400.00
9	State Receipts: State Aid (State Statute Section 77-27,136)	$ -	$ -	
10	State Receipts: Other	$ 635,351.00	$ 402,546.30	$ 3,523,136.00
11	State Receipts: Property Tax Credit	$ 124,939.26	$ 192,256.66	
12	Local Receipts: Nameplate Capacity Tax	$ 20,240.00	$ 27,691.35	$ 25,000.00
13	Local Receipts: In Lieu of Tax	$ 87.55	$ 29.81	$ 30.00
14	Local Receipts: Other	$ 3,636,710.29	$ 3,244,101.95	$ 4,111,329.00
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)	**$ 15,876,265.22**	**$ 15,010,308.99**	**$ 22,696,719.06**
18	**Disbursements & Transfers:**			
19	Operating Expenses	$ 6,542,370.00	$ 4,110,559.18	$ 14,237,030.00
20	Capital Improvements (Real Property/Improvements)	$ -	$ -	$ 1,075,000.00
21	Other Capital Outlay (Equipment, Vehicles, Etc.)	$ 55,525.00	$ 9,474.75	$ 158,722.00
22	Debt Service: Bond Principal & Interest Payments	$ 26,700.00	$ 26,570.00	$ 26,440.00
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	$ -	$ -	$ -
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)	**$ 6,624,595.00**	**$ 4,146,603.93**	**$ 15,497,192.00**
30	**Balance Forward/Cash Reserve** (Line 17 - Line 29)	**$ 9,251,670.22**	**$ 10,863,705.06**	**$ 7,199,527.06**
31	Cash Reserve Percentage			50%

PROPERTY TAX RECAP

Tax from Line 6	$ 1,746,500.00
County Treasurer's Commission at 1% of Line 6	$ 17,465.00
Total Property Tax Requirement	$ 1,763,965.00

Lower Republican 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	$	1,763,965.00
Bond Fund	$	-
_____ Fund		
_____ Fund		
_____ Fund		
_____ Fund		
Total Tax Request	** $	1,763,965.00

** 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
NCORPE Occupation Tax	$ 2,609,369.38
Total Special Reserve Funds	$ 2,609,369.38
Total Cash Reserve	$ 7,199,527.06
Remaining Cash Reserve	$ 4,590,157.68
Remaining Cash Reserve %	32%

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

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

NAME	**Lower Republican NRD**
ADDRESS	**PO Box 618**
CITY & ZIP CODE	**Alma 68920**
TELEPHONE	**308-928-2182**
WEBSITE	www.lrnrd.org

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	Marlin Murdoch	Todd Siel	Kyle Overturf, CPA
TITLE /FIRM NAME	Chairperson	General Manager	AMGL, PC
TELEPHONE	308-991-6522	308-928-2182	308-381-1810
EMAIL ADDRESS	marlin.murdoch@gmail.com	tsiel@lrnrd.org	koverturf@gicpas.com

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

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

Lower Republican NRD

2025-2026 LID SUPPORTING SCHEDULE

Calculation of Restricted Funds

Total Personal and Real Property Tax Requirements		(1)	$ 1,763,965.00
Motor Vehicle Pro-Rate		(2)	$ 3,400.00
In-Lieu of Tax Payments		(3)	$ 30.00
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))	$ -	(5)	
LESS: Amount Spent During 2024-2025	$ -	(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)	$ 25,000.00
TOTAL RESTRICTED FUNDS (A)		(9)	**$ 1,792,395.00**

Lid Exceptions

Capital Improvements (Real Property and Improvements on Real Property)	$ 75,000.00	(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)	$ 75,000.00
Bonded Indebtedness		(13)	
Interlocal Agreements/Joint Public Agency Agreements		(14)	
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)	$ 701,191.53
TOTAL LID EXCEPTIONS (B)		(19)	**$ 776,191.53**

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*	**$ 1,016,203.47**

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

Lower Republican NRD

LID COMPUTATION FORM FOR FISCAL YEAR 2025-2026

Prior Year Restricted Funds Authority = Line (8) of last year's Lid Computation Form — 1,008,815.74 (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)

45,636,666.00 (2025 Growth per Assessor) / 5,101,808,464.00 (2024 Valuation) = 0.89 % (Multiply times 100 To get %)

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

9 (# of Board Members voting "Yes" for Increase) / 9 (Total # of Members in Governing Body at Meeting) = 100.00 % (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)	35,308.55 (7)
Total Restricted Funds Authority = Line (1) + Line (7)	1,044,124.29 (8)
Less: Restricted Funds from Lid Supporting Schedule	1,016,203.47 (9)
Total Unused Restricted Funds Authority = Line (8) - Line (9)	27,920.82 (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 Republican NRD

2025-2026 CAPITAL IMPROVEMENT LID EXEMPTIONS

Description of Capital Improvement	Amount Budgeted
WaterSmart Project	$ 75,000.00
Total - Must agree to Line 10 on Lid Support Page 4	$ 75,000.00

Levy Limit Form

Natural Resources Districts

Lower Republican NRD

Total Personal and Real Property Tax Request		$ 1,763,965.00 (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)	($ 549,213.13) (D)	
	($ -) (E)	
Interstate Compact (LB 701)	( ) (F)	
Total Exclusions		($ 549,213.13) (2)
Personal and Real Property Tax Request subject to Levy Limit		$ 1,214,751.87 (3)
Valuation (Per the County Assessor)		$ 5,492,131,362.00 (4)
Calculated Levy for Levy Limit Compliance [Line (3) **Divided By** Line (4) **Times** 100]		0.022118 (5)
Calculated Ground Water Management Activities Levy *(Shall Not Exceed 1 Cent)* [Line (D) **Divided By** Line (4) **Times** 100]		0.010000 (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)]		0.032118 (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.

Lower Republican 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 11th day of September 2025, at 1:30 o'clock P.M., at Lower Republican District office in Alma 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	$	6,624,595.00
2024-2025 Actual Disbursements & Transfers	$	4,146,603.93
2025-2026 Proposed Budget of Disbursements & Transfers	$	15,497,192.00
2025-2026 Necessary Cash Reserve	$	7,199,527.06
2025-2026 Total Resources Available	$	22,696,719.06
Total 2025-2026 Personal & Real Property Tax Requirement	$	1,763,965.00
Unused Budget Authority Created For Next Year	$	27,920.82
Breakdown of Property Tax:		
Personal and Real Property Tax Required for Non-Bond Purposes	$	1,763,965.00
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 11th day of September 2025, upon the conclusion of the budget hearing, at Lower Republican District office in Alma 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	15,446,841.00	15,497,192.00	0%
Property Tax Request	$ 1,763,965.00	$ 1,763,965.00	0%
Valuation	5,101,808,464	5,492,131,362	8%
Tax Rate	0.034575	0.032118	-7%
Tax Rate if Prior Tax Request was at Current Valuation	0.032118		

Proof of Publication

STATE OF NEBRASKA
COUNTY OF HARLAN, ss.

I, Beverly Bayley, of lawful age, being duly sworn upon oath states that she is employeed by,

THE HARLAN COUNTY JOURNAL

A weekly newspaper printed in the State of Nebraska, and published in and of general circulation in Harlan County, Nebraska, with a generally paid circulation on a yearly basis in Harlan County, Nebraska, and that said newspaper is not a trade, religious or fraternal publication.

Said newspaper is a weekly published at least 50 times a year; has been so published continuously and uninterruptedly in said county and state for a period of more than five years prior to the first publication of said notice; and has been admitted at the post office of Alma, Nebraska, in said county as second class matter.

That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for____ consecutive weeks, the first publication hereof being made as aforesaid on the _____ day of _____, 2025 with subsequent publications being made on the following dates:

_____, 20_____

_____, 20_____

_____, 20_____

_____, 20_____

in which 9 point type and 9.5 pica width was used in the setting of said notice.

Total Line Count: _____
Cost per line (1st insertion): $0.3684
Cost per line (subsequent insertion): $0.3206
Box Format Size - Column inch total: 14.25
Cost per box ($7.25 pci): _____
Notary Fee (total): _____
Total: $103.31

Sign Beverly Bayley

Subscribed and sworn before this 4 day of September, 20 25.

Stacy D. Rogers
Notary Public

My Commission expires: March 30, 2028

THIS IS NOT A STATEMENT

GENERAL NOTARY - State of Nebraska
STACY D ROGERS
My Comm. Expires MARCH 30, 2028

First published in the September 4, 2025 edition of the Harlan County Journal 1x

Lower Republican NRD

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Property Tax Request	$ 1,763,965.00	$ 1,763,965.00	0%
Valuation	5,101,808,464	5,492,131,362	8%
Tax Rate	0.034575	0.032118	-7%
Tax Rate if Prior Tax Request was at Current Valuation	0.032118		

ZNEZ

REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS

REPORTING PERIOD JULY 1, 2024 THROUGH JUNE 30, 2025

Lower Republican NRD

SUBDIVISION NAME

Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)	Amount Used as Lid Exemption (Column 4)
Natural Resources Conservation Services	Ongoing	Office Agreement, RC&D Support with Twin Valley Weed Management through Trailblazer, Buffer Strip Program. RCPP	
United States Geological Service	Ongoing	Data collection and recording	
Natural Resources Conservation Service and the Nebraska Department of Natural Resources	Ongoing	Nebraska Soil and Water Conservation Program	
Nebraska Department of Energy and Environment	Ongoing	Water Well Decommissioning Program, Chemigation	
Nebraska Department of Natural Resources	Ongoing	Intergrated Management Plan	
Nebraska Game and Parks Commission	Ongoing	Office Space Agreement, Corners for Wildlife with Pheasants Forever, Project WILD- Habitat for Wildlife	
Little Blue Natural Resources District	Ongoing	Salary Agreement, Special Protection Area work sharing agreement	
Platte Republican Diversion Project Interlocal Agreement with Tri-Basin Natural Resources District	Ongoing	Interlocal agreement for the development of a diversion structure with a water services agreement with Central Nebraska Public Power Irrigation	
Nebraska Cooperative Republican Platte Enhancement project - Upper, Middle and Twin Platte Natural	Ongoing	Groundwater Augmentation project	
CPNRD, LRNRD, SPNRD, TBNRD, TPNRD,UNWNRD,URNRD,NARD	Ongoing	Nebraska Appropriated Basins Coalition	
LRNRD/NARD	Ongoing	LRNRD Tree Program	

Total Amount used as Lid Exemption $ -

See Independent Accountant's Compilation Report and Summary of Significant Forecast Assumptions

Valuations for LRNRD - August , 2025

County	Taxable Value	Attrib. To Growth
Furnas	1,412,475,852	22,747,089
Harlan	1,475,069,247	13,706,789
Franklin	1,220,056,386	3,485,329
Webster	933,301,380	4,261,045
Nuckolls	451,228,497	1,436,414
Totals	5,492,131,362	45,636,666

Amount of Property Taxes Needed	1,763,965	
Amt of Property Tax Interstate Compact Activities	0	
	1,763,965	
Levy	0.000321	
	0.032118	per $100

Note: Attributable growth divided by last years valuation - if % is more than 2.5%, can use the difference as allowable growth under the lid automatically.

Last Year's Valuation	5,101,808,464
Allowable Growth Under Lid =	0.008945194

RECEIVED AUG 19 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: SHIRLEE POYSER
PO BOX 618
ALMA NE 68920

TAXABLE VALUE LOCATED IN THE COUNTY OF: FURNAS

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Allowable Growth Value	Total Taxable Value
LR NRD	N.R.D.	22,747,089	1,412,475,852

* *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 SHERRY THOOFT, FURNAS 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.

Sherry Thooft
(signature of county assessor)

FURNAS COUNTY ASSESSOR OFFICIAL SEAL NEBRASKA

8-15-25
(date)

CC: County Clerk, FURNAS County
CC: County Clerk where district is headquarter, if different county, Harlan 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

77,028,761 Pers Prior
95,167,395 Pers Value

1,202,187,404 Real Prior
1,317,308,457 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: LRNRD

TAXABLE VALUE LOCATED IN THE COUNTY OF HARLAN COUNTY, NE

Name of Political Subdivision	Subdivision Type	Allowable Growth Value	Total Taxable Value
LRNRD GENERAL	NRD	$13,706,789	$1,475,069,247

* 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 , Kim Fouts, Harlan 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.



Kim Fouts

(signature of county assessor)

08/18/2025

(date)

CC: County Clerk, Harlan County, NE County

CC: County Clerk where district is headquartered, if different county, Harlan 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 REPUBLICAN NRD

TO: **PO BOX 618**
ALMA, NE 68920

RECEIVED AUG 19 2025

TAXABLE VALUE LOCATED IN THE COUNTY OF: FRANKLIN

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Allowable Growth Value	Total Taxable Value
NRD	N.R.D.	3,485,329	1,220,056,386

* *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 DALLMAN**, **FRANKLIN** 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 A Dallman
(signature of county assessor)

8-15-2025
(date)

CC: County Clerk, **FRANKLIN** County
CC: County Clerk where district is headquarter, if different county, **HARLAN** 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	62,014,059 Pers Prior	1,083,832,440 Real Prior
	63,191,608 Pers Value	1,156,864,778 Real Value

RECEIVED AUG 18 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 REPUBLICAN NRD
SHIRLEE POYSER
PO BOX 618
ALMA NE 68920

TAXABLE VALUE LOCATED IN THE COUNTY OF: WEBSTER

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Allowable Growth Value	Total Taxable Value
LOWER REPUBLICAN NRD	N.R.D.	4,261,045	933,301,380

* *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 TAMI SCHEUNEMAN, WEBSTER 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.

Tami Scheuneman
(signature of county assessor)

8/14/25
(date)

CC: County Clerk, WEBSTER County
CC: County Clerk where district is headquarter, if different county, HARLAN 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

37,870,606 Pers Prior
38,296,192 Pers Value

860,495,561 Real Prior
895,005,188 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 REPUBLICAN NRD

TO: PO BOX 618
ALMA NE 68920

TAXABLE VALUE LOCATED IN THE COUNTY OF: NUCKOLLS

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Allowable Growth Value	Total Taxable Value
LOWER REPUBLICAN NRD	N.R.D.	1,436,414	451,228,497

* *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 SAMANTHA HABA, NUCKOLLS 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.

Samantha Haba
(signature of county assessor)

8-14-2025
(date)

CC: County Clerk, NUCKOLLS County
CC: County Clerk where district is headquarter, if different county, HARLAN 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 **26,315,632 Pers Prior** **392,230,503 Real Prior**
26,640,166 Pers Value **424,588,331 Real Value**

LOWER REPUBLICAN NRD

SUMMARY OF SIGNIFICANT FORECAST ASSUMPTIONS

Year Ending 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 management.

The forecast presents, to the best of the board's knowledge and belief, the expected revenue and expenditures of the Lower Republican NRD for the forecast period. Accordingly, the forecast reflects management's judgment as of August 28, 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.

RESOLUTION NO. LR-09112025-01

WHEREAS, Nebraska Revised Statute 77-1632 provides that the Governing Body of Lower Republican NRD 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 Republican NRD resolves that:

1. The 2025-2026 property tax request be set at $1,763,965.00

2. The total assessed value of property differs from last year's total assessed value by 7.65 percent.

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 $ .032118 per $100 of assessed value.

4. Lower Republican NRD proposes to adopt a property tax request that will cause its tax rate to be $.032118 per $100 of assessed value.

5. Based on the proposed property tax request and changes in other revenue, the total operating budget of Lower Republican NRD will increase (or decrease) last year's budget by 0.33 percent.

6. A copy of this resolution be certified and forwarded to the County Clerk on or before October 15, 2025.

Motion by Don Duffy, seconded by Toby tenBensel to adopt Resolution # LR-09112025-01.

Voting yes were: Don Duffy, Lee Fintel, Troy Fletcher, Chris Grams, Toby tenBensel, Brad Wulf , Brian Ballou, David Bartels, Matthew Harrison, Tim Kahrs

Voting no were: None

Dated this 11th day of September 2025.

LOWER REPUBLICAN NRD
BOARD MEETING MINUTES
Lower Republican NRD Meeting Room, 30 North John, Alma, NE
September 11th, 2025, LRNRD Board Meeting,
Immediately following the 1:30 pm Budget Hearing

FY 2026 Budget Hearing

A Notice of Budget Hearing & Summary Hearing, and Public Meeting Notice was published in the Harlan County Journal, and on the District Website at www.lrnrd.org.

FY2026 BUDGET HEARING & SUMMARY PUBLIC HEARING

The Lower Republican NRD FY2026 Budget Hearing was called to order by Vice Chairman Dave Bartels at 1:30 pm. Manager Todd Siel provided the proof of publication affidavit for the notice. The vice chairman provided notice that the location of the current copy of the statutes dealing with public meeting laws is on the south wall. Siel presented an outline of the key provisions of the proposed budget statement, including, but not limited to, a comparison with the prior year's budget. Three (3) copies of the budget were available for public review. County Valuations were reviewed, and the amount of the property tax request in the draft budget document is $1,763,965; this would equate to a tax rate of 0.032118 cents per $100 of assessed value. The total assessed value of property differs from last year's total assessed value by 7.65%. Based on the proposed property tax request and changes in other revenue and grants, the total operating budget of the LRNRD will increase by 0.33% from last year. The floor was then opened for public comment on the proposed budget statement. All members of the public wishing to address the governing body were provided a reasonable amount of time to do so. There were no comments from the public.

Vice Chairman Dave Bartels closed the budget hearing at 1:36 pm.

BOARD OF DIRECTORS MEETING:

Vice Chairman Dave Bartels called the meeting of the Lower Republican NRD Board of Directors to order at 1:36 pm. Tim Kahrs invited everyone to join in prayer. The Vice Chairman noted that the current copy of the statute regarding public meeting laws is posted on the south wall of the boardroom and is available on the district website.

Excused Absences: Marlin Murdoch.

Directors present at the NRD Office: Brian Ballou, Dave Bartels, Don Duffy, Lee Fintel, Troy Fletcher, Chris Grams, Matt Harrison, Tim Kahrs, Toby tenBensel, and Brad Wulf.

Others present: Jerry Kovarik, Harlan County NRCS.

Staff present: Todd Siel, Nick Simonson, and Shirlee Poyser.

MATERIAL E-MAILED OUT BEFORE THE MEETING & AVAILABLE AT THE MEETING

Agenda
LRNRD Board Meeting Minutes, 8/25
LRNRD/RWP Treasurer's Report, 8/25
NRCS Staff Report, 9/25
LRNRD Staff Report, 9/25

Comments from the Public: None.

Motion #1 by Toby tenBensel, seconded by Matt Harrison, to approve the August minutes as presented. Motion carried. Ayes 10, Nays 0, Absent 1, Marlin Murdoch.

Motion #2 by Tim Kahrs, seconded by Troy Fletcher, to approve the LRNRD and Rural Water Treasurer's reports. Motion carried. Ayes 10, Nays 0, Absent 1, Marlin Murdoch.

NRCS Staff Report: Jerry Kovarik, NRCS, provided an update on the Environmental Quality Incentive Program (EQIP) and the Conservation Stewardship Program (CSP). A copy of this report is in the minute book.

LRNRD Staff Report: Harlan County Reservoir is currently 58.6% full. The lake numbers indicate that Harlan is holding 27,582 acre-feet less than it was at this time last year. A copy of this report is in the minute book.

Manager Todd Siel presented the LRNRD FY2026 draft budget, the process and reasoning for the approval of the additional 1% increase in Restricted Funds Authority, and LRNRD Tax Resolution LR-09112025-01 to the board for consideration and approval.

Motion #3 by Don Duffy, seconded by Toby tenBensel, to approve the increase in Restricted Funds Authority by an additional 1%. Motion carried. Ayes 8, Nays 2, Tim Kahrs, Matt Harrison, Absent 1, Marlin Murdoch.

Motion #4 by Chris Grams, seconded by Don Duffy, to approve the FY2026 LRNRD Budget as presented. Motion carried. Ayes 10, Nays 0, Absent 1, Marlin Murdoch.

Motion #5 by Brad Wulf, seconded by Brian Ballou, to approve the LRNRD Tax Resolution LR-09112025-01, as required by Nebraska Revised Statute 77-1632, setting the property tax request at $1,763,965.00 ($.032118 per $100 of assessed value). Motion carried. Ayes 10, Nays 0, Absent 1, Marlin Murdoch.

Variance Request: None.

Rural Water Expansion Project: The Village of Riverton's only remaining municipal well has failed. They are taking measures to ensure an adequate water supply until they can connect to our system. We successfully installed the new VFDs, and although we're still fine-tuning them to work with the rest of the system, the process went smoothly. We're still on schedule to have the water tower painted this fall, but weather conditions could force us to postpone until next year.

RRCA Update: The 3-state meeting in Concordia, KS took place on August 28th. Managers Siel and Simonson did not attend the meeting but spoke with Sam Capps afterward. As expected, a lot of information was shared, and everyone agreed to stay in touch about the next steps once irrigation is finished and more details about the projected supplies are available. Both Nebraska Bostwick and FCID canals shut down last Friday, and Kansas Bostwick plans to shut down by the end of the week. The lake level was slightly lower than our estimates for the end of the season, but still above the maximum drawdown for this irrigation season.

Platte Republican High Flow Diversion: We continue working on the supplemental information about the threat of invasive species. Nebraska Game and Parks just released their data on fish sampling along the Platte River. The good news is that no invasive carp were found above the North Platte Diversion. Although there has been a presence below that point, this indicates that there has been no upstream migration of the species and no migration into the CNPPID canal system.

Flag Creek Update: We are still discussing options on funding with DWEE and details on the location and extent of a pipeline.

NCORPE: Troy and Nick traveled to Imperial on August 20th for the quarterly meeting. Good progress was made on the repairs at Kason's from the tornado damage. According to Nick, he recorded that there are 25 wells ready to pump at any time. We have two wells with downhole issues. In a subsequent update, Kyle believed those wells could be repaired and ready to operate by October 1st. One well had a pump issue, and the other had a check valve that wasn't holding. We have three wells that need to have the VFDs updated. Hopefully, that will fix those issues, and all 30 wells will be operational. We are also considering upgrading a tractor and replacing Kyle's pickup, which is scheduled to be traded.

Watershed & Flood Prevention Operations Environmental Assessment Plan and Design (WFPO EA Plan): The extra funds have been approved by NRCS.

WaterSmart: Nick has been working with McCrometer on some technology issues and trying to get the dashboard working.

NARD Update: NARD Annual Conference will be in Kearney on September 28-30th.

Other Business: We will be selling the three older Honda ATVs at Marshall's Auction on November 4th.

Motion #6 by Matt Harrison, seconded by Tim Kahrs, to move the Board into Closed Session at 2:44 pm to discuss Contractual Negotiations, Imminent Litigation, and Personnel. Motion carried. Ayes 10, Nays 0, Absent 1, Marlin Murdoch.

Motion #7 by Matt Harrison, seconded by Tim Kahrs, to move that the Board exit the Closed Session at 3:38 pm and declare that no actions, official or unofficial, were taken during the Closed Session. Motion carried. Ayes 10, Nays 0, Absent 1, Marlin Murdoch.

No other updates

The next regularly scheduled board meeting will be held on October 9th, 2025, at 7:30 am, with a virtual option for both directors and the public. Virtual meeting details will be posted on our website.

The meeting concluded at 3:45 pm.

_____ _____

Secretary Date

Recorded and distributed by: Shirlee Poyser, Administrative Assistant
S:\Board Meeting Information\FY2026 Minutes, Agenda\7 1 MINUTES 9.11.2025.docx

LOWER REPUBLICAN NRD

BUDGET FORM AND INDEPENDENT ACCOUNTANT'S COMPILATION REPORT

Year Ending June 30, 2026

AMGL
CPAs & Advisors

SHAREHOLDERS:
Marcy J. Luth
Heidi A. Ashby
Christine R. Shenk
Michael E. Hoback
Joseph P. Stump
Kyle R. Overturf
Tracy A. Cannon
Jamie L. Clemans
Travis L. Arnold

INDEPENDENT ACCOUNTANT'S COMPILATION REPORT

To the Chairman and Board Members
Lower Republican NRD

Management is responsible for the accompanying financial forecast of the Lower Republican NRD, which comprises forecasted information for the year ended June 30, 2026, included in the accompanying prescribed form and the related summary of significant forecast assumptions in accordance with guidelines for the presentation of a financial forecast established by the American Institute of Certified Public Accountants (AICPA).

Management also is responsible for the accompanying historical financial statements of the Lower Republican NRD, which comprise the financial information for the years ended June 30, 2025 and 2024, included in the accompanying prescribed form.

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 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 financial forecast and historical financial statements included in the accompanying prescribed form.

The financial forecast and historical financial statements included in the accompanying prescribed form are presented in accordance with the requirements of the State of Nebraska Budget Act, and are not intended to be a presentation in accordance with accounting principles generally accepted in the United States of America.

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 these differences may be material. We have no responsibility to update this report for events and circumstances occurring after the date of this report.

3123 W. Stolley Park Rd.
Suite A
P.O. Box 1407
Grand Island, NE 68802
P 308-381-1810
F 308-381-4824
EMAIL cpa@gicpas.com

A PROFESSIONAL CORPORATION

Wealth Management, LLC Registered Investment Advisor, is affiliated with AMGL, P.C.
and offers wealth management and investment advisory services.

Management has elected to omit the summary of significant accounting policies and substantially all the disclosures required by guidelines for the presentation of a forecast established by the AICPA other than those related to the significant forecast assumptions. If the omitted summary of significant accounting policies and disclosures were included in the forecast, they might influence the user's conclusions about the District's results of operations for the forecast periods. Accordingly, this forecast is not designed for those who are not informed about such matters.

This report is intended solely for the information and use of management of the Lower Republican NRD 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.

AMGL, P.C.

Grand Island, Nebraska
August 28, 2025