

2025-2026
STATE OF NEBRASKA
NATURAL RESOURCES DISTRICT BUDGET FORM

Lower Elkhorn NRD

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

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

<p>The following PERSONAL AND REAL PROPERTY TAX is requested for the ensuing year:</p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%; border: 1px solid black; text-align: right;">\$ 4,575,012.15</td> <td style="padding-left: 5px;">Property Taxes for Non-Bond Purposes</td> </tr> <tr> <td style="border: 1px solid black; text-align: right;">\$ -</td> <td style="padding-left: 5px;">Principal and Interest on Bonds</td> </tr> <tr> <td style="border: 1px solid black; text-align: right;">\$ 4,575,012.15</td> <td style="padding-left: 5px;">Total Personal and Real Property Tax Required</td> </tr> </table>	\$ 4,575,012.15	Property Taxes for Non-Bond Purposes	\$ -	Principal and Interest on Bonds	\$ 4,575,012.15	Total Personal and Real Property Tax Required	<p style="text-align: center;">Outstanding Bonded Indebtedness as of JULY 1, 2025</p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;"></td> <td style="width: 15%; text-align: right;">Principal</td> <td style="width: 15%; border: 1px solid black; text-align: right;">\$ 2,425,000.00</td> </tr> <tr> <td></td> <td style="text-align: right;">Interest</td> <td style="border: 1px solid black; text-align: right;">\$ 993,662.75</td> </tr> <tr> <td></td> <td style="text-align: right;">Total Bonded Indebtedness</td> <td style="border: 1px solid black; text-align: right;">\$ 3,418,662.75</td> </tr> </table>		Principal	\$ 2,425,000.00		Interest	\$ 993,662.75		Total Bonded Indebtedness	\$ 3,418,662.75
\$ 4,575,012.15	Property Taxes for Non-Bond Purposes															
\$ -	Principal and Interest on Bonds															
\$ 4,575,012.15	Total Personal and Real Property Tax Required															
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<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%; border: 1px solid black; text-align: right;">\$ 27,375,190,820.00</td> <td style="padding-left: 5px;">Total Certified Valuation (All Counties)</td> </tr> </table> <p><i>(Certification of Valuation(s) from County Assessor MUST be attached)</i></p>	\$ 27,375,190,820.00	Total Certified Valuation (All Counties)	<p style="text-align: center;">Report of Joint Public Agency & Interlocal Agreements</p> <p>Was this Subdivision involved in any Interlocal Agreements or Joint Public Agencies for the reporting period of July 1, 2024 through June 30, 2025?</p> <p style="text-align: center;"> <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO </p> <p style="text-align: center;"><i>If YES, Please submit Interlocal Agreement Report by September 30th.</i></p>													
\$ 27,375,190,820.00	Total Certified Valuation (All Counties)															
County Clerk's Use ONLY	<p style="text-align: center;">Report of Trade Names, Corporate Names & Business Names</p> <p>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?</p> <p style="text-align: center;"> <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO </p> <p style="text-align: center;"><i>If YES, Please submit Trade Name Report by September 30th</i></p>															
APA Contact Information	Submission Information															
<p style="text-align: center;">Auditor of Public Accounts PO Box 98917 Lincoln, NE 68509</p> <p>Telephone: (402) 471-2111 FAX: (402) 471-3301</p> <p style="text-align: center;">Website: auditors.nebraska.gov</p> <p style="text-align: center;">Questions - E-Mail: Jeff.Schreier@nebraska.gov</p>	<p style="text-align: center; font-size: 24pt; font-weight: bold;">Budget Due by 9-30-2025</p> <p>Submit budget to:</p> <ol style="list-style-type: none"> 1. Auditor of Public Accounts -Electronically on Website or Mail 2. County Board (SEC. 13-508), C/O County Clerk 															

Lower Elkhorn NRD

Line No.	TOTAL ALL FUNDS	Actual 2023 - 2024 (Column 1)	Actual/Estimated 2024 - 2025 (Column 2)	Adopted Budget 2025 - 2026 (Column 3)
1	Beginning Balances, Receipts, & Transfers:			
2	Net Cash Balance	\$ 1,339,404.59	\$ 1,511,347.84	\$ 1,276,114.48
3	Investments	\$ 5,808,402.42	\$ 7,067,919.47	\$ 9,091,554.92
4	County Treasurer's Balance	\$ 41,698.62	\$ 75,618.52	\$ 35,540.39
5	Subtotal of Beginning Balances (Lines 2 thru 4)	\$ 7,189,505.63	\$ 8,654,885.83	\$ 10,403,209.79
6	Personal and Real Property Taxes (Columns 1 and 2 - See Preparation Guidelines)	\$ 4,215,936.12	\$ 4,048,586.86	\$ 4,529,715.00
7	Federal Receipts	\$ 879,948.73	\$ 1,112,405.54	\$ 2,088,423.00
8	State Receipts: Motor Vehicle Pro-Rate	\$ 10,780.29	\$ 10,482.06	\$ 11,000.00
9	State Receipts: State Aid (State Statute Section 77-27,136)	\$ -	\$ -	
10	State Receipts: Other	\$ 348,893.56	\$ 182,104.36	\$ 367,980.00
11	State Receipts: Property Tax Credit	\$ 449,687.79	\$ 515,447.74	
12	Local Receipts: Nameplate Capacity Tax	\$ 61,361.81	\$ 46,839.73	\$ 47,000.00
13	Local Receipts: In Lieu of Tax	\$ 1,394.22	\$ 858.60	\$ -
14	Local Receipts: Other	\$ 1,711,218.26	\$ 1,792,039.63	\$ 2,522,554.34
15	Transfers In Of Surplus Fees	\$ -	\$ -	\$ -
16	Transfer In Other Than Surplus Fees (Should agree to Transfers Out on Line 28)	\$ 1,520,800.00	\$ 1,750,000.00	\$ 2,862,000.00
17	Total Resources Available (Lines 5 thru 16)	\$ 16,389,526.41	\$ 18,113,650.35	\$ 22,831,882.13
18	Disbursements & Transfers:			
19	Operating Expenses	\$ 5,571,473.87	\$ 5,387,261.23	\$ 9,852,498.75
20	Capital Improvements (Real Property/Improvements)	\$ 175,310.00	\$ 52,245.85	\$ 326,000.00
21	Other Capital Outlay (Equipment, Vehicles, Etc.)	\$ 19,194.21	\$ 73,143.95	\$ 198,900.00
22	Debt Service: Bond Principal & Interest Payments	\$ 440,662.50	\$ 446,815.00	\$ 457,530.00
23	Debt Service: Payments to Retire Interest-Free Loans (Public Airports)			
24	Debt Service: Payments to Bank Loans & Other Instruments (Fire Districts)			
25	Debt Service: Other	\$ 7,200.00	\$ 974.53	\$ -
26	Judgments	\$ -	\$ -	\$ -
27	Transfers Out of Surplus Fees	\$ -	\$ -	\$ -
28	Transfers Out Other Than Surplus Fees (Should agree to Transfers In on Line 16)	\$ 1,520,800.00	\$ 1,750,000.00	\$ 2,862,000.00
29	Total Disbursements & Transfers (Lines 19 thru 28)	\$ 7,734,640.58	\$ 7,710,440.56	\$ 13,696,928.75
30	Balance Forward/Cash Reserve (Line 17 - Line 29)	\$ 8,654,885.83	\$ 10,403,209.79	\$ 9,134,953.38
31	Cash Reserve Percentage			89%
PROPERTY TAX RECAP		Tax from Line 6		\$ 4,529,715.00
		County Treasurer's Commission at 1% of Line 6		\$ 45,297.15
		Total Property Tax Requirement		\$ 4,575,012.15

Lower Elkhorn NRD

To Assist the County For Levy Setting Purposes

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

Property Tax Request by Fund:		<u>Property Tax</u>	
		<u>Request</u>	
General Fund	\$	4,575,012.15	
Bond Fund	\$	-	
_____ Fund			
_____ Fund			
_____ Fund			
_____ Fund			
Total Tax Request	** \$	<u>4,575,012.15</u>	

** 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.

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

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

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

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

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

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

Board Chairperson

Clerk / Treasurer / Superintendent / Other

Preparer

Lower Elkhorn NRD
2025-2026 LID SUPPORTING SCHEDULE

Calculation of Restricted Funds

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

Lid Exceptions

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

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

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

LID COMPUTATION FORM FOR FISCAL YEAR 2025-2026

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

CURRENT YEAR ALLOWABLE INCREASES

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

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

$$\frac{353,844,791.00}{2025 \text{ Growth per Assessor}} \div \frac{24,388,738,738.00}{2024 \text{ Valuation}} = \frac{1.45}{\text{Multiply times 100 To get \%}} \%$$

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

$$\frac{11}{\# \text{ of Board Members voting "Yes" for Increase}} \div \frac{12}{\text{Total \# of Members in Governing Body at Meeting}} = \frac{91.67}{\text{Must be at least .75 (75\%) of the Governing Body}} \%$$

ATTACH A COPY OF THE BOARD MINUTES APPROVING THE INCREASE.

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

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

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

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

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

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

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

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

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

Lower Elkhorn NRD

2025-2026 CAPITAL IMPROVEMENT LID EXEMPTIONS

Description of Capital Improvement	Amount Budgeted
Pilger Rec Area Renovations	\$ 250,000.00
Willow Creek Rec Area Park Renovations	\$ 15,000.00
Maskenthine Rec Area Bike Trail	\$ 45,000.00
Maskenthine Campground Hydrants	\$ 10,000.00
Maple Creek Water Heater Replacment	\$ 6,000.00

Total - Must agree to Line 10 on Lid Support Page 4

\$ 326,000.00

Levy Limit Form
Natural Resources Districts

Lower Elkhorn NRD

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

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

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

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

Breakdown of Property Tax:

Personal and Real Property Tax Required for Non-Bond Purposes	\$ 4,575,012.15
Personal and Real Property Tax Required for Bonds	\$ -

NOTICE OF SPECIAL HEARING TO SET FINAL TAX REQUEST

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

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

CERTIFICATION OF TAXABLE VALUE AND ALLOWABLE GROWTH VALUE

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

TAX YEAR 2025

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

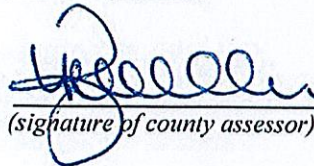
TO:

TAXABLE VALUE LOCATED IN THE COUNTY OF: ANTELOPE

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

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

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


(signature of county assessor)



8/13/25
(date)

CC: County Clerk, ANTELOPE County

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

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

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

Assessor's Use Only

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

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

CERTIFICATION OF TAXABLE VALUE AND VALUE ATTRIBUTABLE TO GROWTH

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

TAX YEAR 2025

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

To: LOWER ELKHORN

TAXABLE VALUE LOCATED IN THE COUNTY OF **BURT COUNTY, NE**

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

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

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

Katie Hart

(signature of county assessor)

08/19/2025

(date)

CC: County Clerk, Burt County, NE County

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

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

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

CERTIFICATION OF TAXABLE VALUE AND ALLOWABLE GROWTH VALUE

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

TAX YEAR 2025

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

LOWER ELKHORN NRD

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

TAXABLE VALUE LOCATED IN THE COUNTY OF: CEDAR

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

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

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

Janelle Heikes
(signature of county assessor)

8/18/25
(date)

CC: County Clerk, CEDAR County

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

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

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

Assessor's Use Only

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

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

CERTIFICATION OF TAXABLE VALUE AND ALLOWABLE GROWTH VALUE

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

TAX YEAR 2025

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


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

TAXABLE VALUE LOCATED IN THE COUNTY OF: COLFAX

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

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

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



(signature of county assessor)

AUG 18 2025

(date)

CC: County Clerk, COLFAX County
CC: County Clerk where district is headquarter, _____ County

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

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

CERTIFICATION OF TAXABLE VALUE AND ALLOWABLE GROWTH VALUE

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

TAX YEAR 2025

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

LOWER ELKHORN NRD

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

TAXABLE VALUE LOCATED IN THE COUNTY OF: CUMING

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

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

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

Cherie J. Kreikemeier
(signature of county assessor)

8/19/2025
(date)

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

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

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

Assessor's Use Only

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

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

CERTIFICATION OF TAXABLE VALUE AND ALLOWABLE GROWTH VALUE

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

TAX YEAR 2025

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

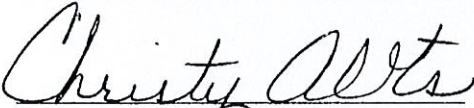
**LOWER ELKHORN NRD
C/O MIKE SOUSEK
TO: 1508 SQUARE TURN BLVD
NORFOLK NE 68701-0000**

TAXABLE VALUE LOCATED IN THE COUNTY OF: DAKOTA

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

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

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


(signature of county assessor)

8/12/2025
(date)

CC: County Clerk, DAKOTA County

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

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

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

Assessor's Use Only

104,530 Pers Prior
99,258 Pers Value

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

CERTIFICATION OF TAXABLE VALUE AND ALLOWABLE GROWTH VALUE

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

TAX YEAR 2025

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

LOWER ELKHORN NRD

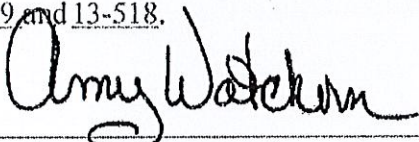
**TO: 1508 SQUARE TURN BLVD
NORFOLK, NE 68701-0809**

TAXABLE VALUE LOCATED IN THE COUNTY OF: DIXON

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

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

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


(signature of county assessor)

8.11.25
(date)

CC: County Clerk, DIXON County
CC: County Clerk where district is headquarter, _____ County

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

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

Assessor's Use Only

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

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

CERTIFICATION OF TAXABLE VALUE AND VALUE ATTRIBUTABLE TO GROWTH

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

TAX YEAR 2025

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

To: NRD ELKHORN

TAXABLE VALUE LOCATED IN THE COUNTY OF DODGE COUNTY, NE

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

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

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

BRANDY MARSHALL
(signature of county assessor)

08/15/2025
(date)

CC: County Clerk, Dodge County, NE County

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

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

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

CERTIFICATION OF TAXABLE VALUE AND ALLOWABLE GROWTH VALUE

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

TAX YEAR 2025

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

LOWER ELKHORN NATURAL RESOURCE DISTRICT

BRIAN BRUCKNER

**TO: 1508 SQUARE TURN BLVD
NORFOLK NE 68701-9998**

TAXABLE VALUE LOCATED IN THE COUNTY OF: KNOX

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

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

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

Christa M Beckmann
(signature of county assessor)

August 14, 2025
(date)

CC: County Clerk, KNOX County

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

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

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

Assessor's Use Only

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

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

CERTIFICATION OF TAXABLE VALUE AND VALUE ATTRIBUTABLE TO GROWTH

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

TAX YEAR 2025

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

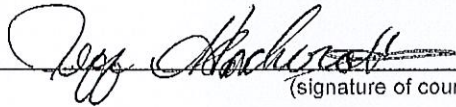
To: LOWER ELKHORN

TAXABLE VALUE LOCATED IN THE COUNTY OF MADISON COUNTY, NE

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

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

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



(signature of county assessor)

08/18/2025

(date)

CC: County Clerk, Madison County, NE County

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

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

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

(Form 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.)

CERTIFICATION OF TAXABLE VALUE AND ALLOWABLE GROWTH VALUE

TAX YEAR 2025

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

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

TAXABLE VALUE LOCATED IN THE COUNTY OF **PIERCE**

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

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

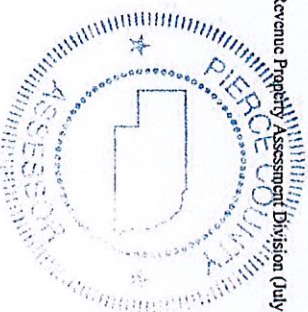
I JEAN M LUBEKE PIERCE County Assessor hereby certify that the valuation listed herein is, to the best of my knowledge and belief, the true and accurate taxable valuation for the current year, pursuant to Neb. Rev. Stat. §§ 13-509 and 13-518.

(signature of Johnny assessor) Jean M Lubeke Aug 14, 2025
(date)

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

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

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



Assessor's Use Only
143,966,578 Real Prior
147,390,531 Per Value
2,567,801,154 Real Prior
2,791,311,104 Real Value

CERTIFICATION OF TAXABLE VALUE AND ALLOWABLE GROWTH VALUE

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

TAX YEAR 2025

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

LOWER ELKHORN NATURAL RESOURCE DISTRICT

%MIKE SOUSEK

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

TAXABLE VALUE LOCATED IN THE COUNTY OF: PLATTE

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

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

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

Kari S. Urkoski
(signature of county assessor)

8-14-25
(date)

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

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

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

Assessor's Use Only

47,076,227 Pers Prior
48,281,439 Pers Value

772,978,305 Real Prior
847,039,621 Real Value

CERTIFICATION OF TAXABLE VALUE AND ALLOWABLE GROWTH VALUE

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

TAX YEAR 2025

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

LENRD

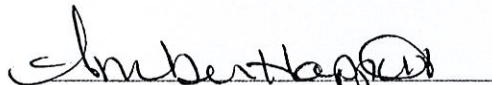
**TO: 1508 SQUARE TURN BLVD
NORFOLK NE 68701-2292**

TAXABLE VALUE LOCATED IN THE COUNTY OF: STANTON

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

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

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


(signature of county assessor)

08-15-2025
(date)

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

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

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

CERTIFICATION OF TAXABLE VALUE AND ALLOWABLE GROWTH VALUE

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

TAX YEAR 2025

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

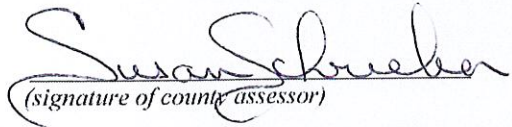
**LOWER ELKHORN NRD
1508 SQUARE TURN BLVD
TO: NORFOLK, NE 68701**

TAXABLE VALUE LOCATED IN THE COUNTY OF: THURSTON

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

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

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


(signature of county assessor)

8-13-25
(date)

CC: County Clerk, **THURSTON** County
CC: County Clerk where district is headquarter, _____ County

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

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

Assessor's Use Only

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

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

CERTIFICATION OF TAXABLE VALUE AND ALLOWABLE GROWTH VALUE

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

TAX YEAR 2025

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

POLITICAL SUBDIVISION

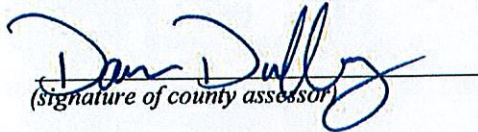
TO:

TAXABLE VALUE LOCATED IN THE COUNTY OF: WAYNE

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

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

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


(signature of county assessor)

8-12-25
(date)

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

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

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

Assessor's Use Only

110,363,511 Pers Prior
112,204,807 Pers Value

2,611,326,436 Real Prior
2,958,198,956 Real Value

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

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

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

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

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

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

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

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

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

Meeting adjourned at 7:17 p.m.

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

Kris Loberg, Secretary

Affidavit of Publication

cont. LOWER ELKHORN NRD

Order No: 174992

Lower Elkhorn NRD

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

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

2023-2024 Actual Disbursements & Transfers	\$ 7,734,640.58
2024-2025 Actual Disbursements & Transfers	\$ 7,710,440.56
2025-2026 Proposed Budget of Disbursements & Transfers	\$ 13,696,928.75
2025-2026 Necessary Cash Reserve	\$ 9,134,953.38
2025-2026 Total Resources Available	\$ 22,831,882.13
Total 2025-2026 Personal & Real Property Tax Requirement	\$ 4,575,012.15
Unused Budget Authority Created For Next Year	\$ 3,338,917.59

Breakdown of Property Tax:

Personal and Real Property Tax Required for Non-Bond Purposes	\$ 4,575,012.15
Personal and Real Property Tax Required for Bonds	\$.

NOTICE OF SPECIAL HEARING TO SET FINAL TAX REQUEST

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

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

ZNEZ

WPN 9-4-25

Affidavit of Publication

STATE OF NEBRASKA, COUNTY OF CUMING

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

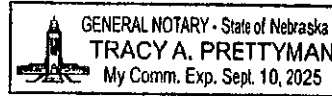
Brandi Mastel

Brandi Mastel, Bookkeeper

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

Tracy A. Prettyman

Notary Public



Name	LOWER ELKHORN NRD
Order Number	174992
Number Issues	1
First Issue	9/4/2025
	9/4/2025

Discount for mins	- \$
Prep & Notary fees	\$0
TOTAL PRICE	\$189.00

AFFIDAVIT OF PUBLICATION

The Wayne Herald

STATE OF NEBRASKA }
WAYNE COUNTY } ss.

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

1 consecutive time(s) in said paper.
Published Dates:

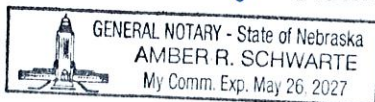
09/04/2025

Emily Patefield
(signed)

Publication Fee: \$75

Subscribed and sworn to before me this 9 day of September, 2025

Amber R Schwartz
Notary Public



Lower Elkhorn NRD

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

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

- 2023-2024 Actual Disbursements & Transfers
- 2024-2025 Actual Disbursements & Transfers
- 2025-2026 Proposed Budget of Disbursements & Transfers
- 2025-2026 Necessary Cash Reserve
- 2025-2026 Total Resources Available
- Total 2025-2026 Personal & Real Property Tax Requirement
- Unused Budget Authority Created For Next Year

Breakdown of Property Tax:

- Personal and Real Property Tax Required for Non-Bond Purposes
- Personal and Real Property Tax Required for Bonds

NOTICE OF SPECIAL HEARING TO SET FINAL TAX REQUEST

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

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

Norfolk Daily News

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

PROOF OF PUBLICATION

THE STATE OF NEBRASKA
Madison County

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

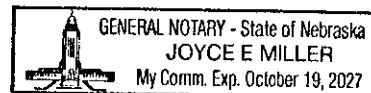
Notice of Budget Hearing and Budget Summary ; is hereto attached and made a part hereof, was published in the issue of said paper for one time, the publication being September 3, 2025; that said newspaper was published daily in the City of Norfolk within said County for more than 52 consecutive weeks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

Cristina Anderson

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

Joyce E Miller

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



NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

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- 2023-2024 Actual Disbursements & Transfers
- 2024-2025 Actual Disbursements & Transfers
- 2025-2026 Proposed Budget of Disbursements & Transfers
- 2025-2026 Necessary Cash Reserve
- 2025-2026 Total Resources Available
- Total 2025-2026 Personal & Real Property Tax Requirement
- Unused Budget Authority Created For Next Year

\$	734,640.58
\$	710,440.56
\$	13,96,928.75
\$	9,14,953.38
\$	22,831,882.13
\$	4,575,012.15
\$	3,338,917.58
\$	4,575,012.15

- Breakdown of Property Tax:**
- Personal and Real Property Tax Required for Non-Bond Purposes
 - Personal and Real Property Tax Required for Bonds

NOTICE OF SPECIAL HEARING TO SET FINAL TAX REQUEST

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- Operating Budget
- Property Tax Request
- Valuation
- Tax Rate
- Tax Rate if Prior Tax Request was at Current Valuation

2024	2025	Change
\$ 12,823,152.44	\$ 13,696,928.75	7%
\$ 4,501,887.14	\$ 4,575,012.15	2%
24,388,738.738	27,375,190,820	12%
0.018459	0.016712	-9%
0.016445		

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

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

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

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

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

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

There were no comments from the public at this time.

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

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

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

Protecting Lives – Protecting Property – Protecting the Future
Agenda subject to change 24 hours prior to meeting.

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

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

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

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

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

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

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

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

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

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

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

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

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

Protecting Lives – Protecting Property – Protecting the Future
Agenda subject to change 24 hours prior to meeting.

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

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

At this time, Jim Reeves addressed the Board.

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

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

Discussion followed.

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

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

The meeting adjourned at 9:10 p.m.

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

Kris Loberg, Secretary

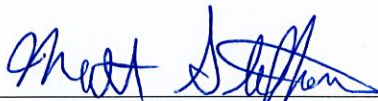
**LOWER ELKHORN NATURAL RESOURCES DISTRICT
RESOLUTION
SETTING THE PROPERTY TAX REQUEST**

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

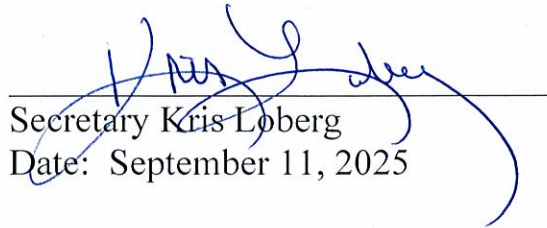
WHEREAS, a special public hearing was held as required by law to hear and consider comments concerning the property tax request;

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

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



Chairman Matt Steffen
Date: September 11, 2025



Secretary Kris Loberg
Date: September 11, 2025

REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS

REPORTING PERIOD JULY 1, 2024 THROUGH JUNE 30, 2025

LOWER ELKHORN NRD

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

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

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

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