

2026-2027
STATE OF NEBRASKA
NATURAL RESOURCES DISTRICT BUDGET FORM

Lower Elkhorn NRD

This budget is for the Period JULY 1, 2026 through JUNE 30, 2027

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:		Outstanding Bonded Indebtedness as of JULY 1, 2026	
\$ 4,495,275.71	Property Taxes for Non-Bond Purposes	Principal	\$ 2,000,000.00
\$ -	Principal and Interest on Bonds	Interest	\$ 73,986.25
\$ 4,495,275.71	Total Personal and Real Property Tax Required	Total Bonded Indebtedness	\$ 2,073,986.25
Total Certified Valuation (All Counties) \$ 28,620,810,474.00 <i>(Certification of Valuation(s) from County Assessor MUST be attached)</i>		Report of Joint Public Agency & Interlocal Agreements	
County Clerk's Use ONLY		Was this Subdivision involved in any Interlocal Agreements or Joint Public Agencies for the reporting period of July 1, 2025 through June 30, 2026? ☒ YES ☐ NO <i>If YES, Please submit Interlocal Agreement Report by September 30th.</i>	
		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, 2025 through June 30, 2026? ☒ YES ☐ NO <i>If YES, Please submit Trade Name Report by September 30th</i>	
APA Contact Information		Submission 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		Budget Due by 9-30-2026	
		Submit budget to:	
		1. Auditor of Public Accounts -Electronically on Website or Mail	
		2. County Board (SEC. 13-508), C/O County Clerk	

Lower Elkhorn NRD

TOTAL ALL FUNDS				Actual 2024 - 2025 (Column 1)	Actual/Estimated 2025 - 2026 (Column 2)	Adopted Budget 2026 - 2027 (Column 3)
Line No.						
1	Beginning Balances, Receipts, & Transfers:					
2	Net Cash Balance			\$ 1,511,347.84	\$ 1,276,114.26	\$ 1,721,110.31
3	Investments			\$ 7,067,919.47	\$ 9,091,950.54	\$ 9,077,031.76
4	County Treasurer's Balance			\$ 75,618.52	\$ 35,540.39	\$ 36,757.32
5	Subtotal of Beginning Balances (Lines 2 thru 4)			\$ 8,654,885.83	\$ 10,403,605.19	\$ 10,834,899.39
6	Personal and Real Property Taxes (Columns 1 and 2 - See Preparation Guidelines)			\$ 4,048,586.86	\$ 3,906,717.45	\$ 4,450,323.00
7	Federal Receipts			\$ 1,112,405.54	\$ 657,793.83	\$ 1,268,764.00
8	State Receipts: Motor Vehicle Pro-Rate			\$ 10,482.06	\$ 10,087.50	\$ 10,000.00
9	State Receipts: State Aid (State Statute Section 77-27,136)			\$ -	\$ -	
10	State Receipts: Other			\$ 182,104.36	\$ 315,945.46	\$ 1,049,473.00
11	State Receipts: Property Tax Credit			\$ 515,447.74	\$ 554,679.40	
12	Local Receipts: Nameplate Capacity Tax			\$ 46,839.73	\$ 50,645.82	\$ 51,000.00
13	Local Receipts: In Lieu of Tax			\$ 858.60	\$ 708.94	\$ -
14	Local Receipts: Other			\$ 1,792,435.03	\$ 1,912,635.72	\$ 2,972,628.11
15	Transfers In Of Surplus Fees			\$ -	\$ -	\$ -
16	Transfer In Other Than Surplus Fees (Should agree to Transfers Out on Line 28)			\$ 1,750,000.00	\$ 2,460,749.27	\$ 2,099,200.00
17	Total Resources Available (Lines 5 thru 16)			\$ 18,114,045.75	\$ 20,273,568.58	\$ 22,736,287.50
18	Disbursements & Transfers:					
19	Operating Expenses			\$ 5,387,261.23	\$ 6,374,183.15	\$ 9,122,782.00
20	Capital Improvements (Real Property/Improvements)			\$ 52,245.85	\$ 30,703.44	\$ 939,600.00
21	Other Capital Outlay (Equipment, Vehicles, Etc.)			\$ 73,143.95	\$ 115,503.33	\$ 278,355.00
22	Debt Service: Bond Principal & Interest Payments			\$ 446,815.00	\$ 457,530.00	\$ 462,530.00
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			\$ 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)			\$ 1,750,000.00	\$ 2,460,749.27	\$ 2,099,200.00
29	Total Disbursements & Transfers (Lines 19 thru 28)			\$ 7,710,440.56	\$ 9,438,669.19	\$ 12,902,467.00
30	Balance Forward/Cash Reserve (Line 17 - Line 29)			\$ 10,403,605.19	\$ 10,834,899.39	\$ 9,833,820.50
31	Cash Reserve Percentage					103%
PROPERTY TAX RECAP				Tax from Line 6		
				County Treasurer's Commission - 1% of Total Taxes Collected		
				Total Property Tax Requirement		
				\$ 4,450,323.00		
				\$ 44,952.71		
				\$ 4,495,275.71		

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:

	Expected Levy **	Property Tax Request
General Fund	0.015706	\$ 4,495,275.71
Bond Fund	0.000000	\$ -
Fund	0.000000	
Fund	0.000000	
Fund	0.000000	
Fund	0.000000	
Total Tax Request	0.015706	\$ 4,495,275.71

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

**** County must independently verify levy calculations before County Board approves final levies pursuant to Neb. Rev. Stat. §77-1601. Calculations shown here are intended to assist only - it is not to be used for official levy setting purposes.**

*Levy Formula : Property Tax Request / Taxable Valuation * 100*
(levies are expressed per \$100 of taxable valuation)

Cash Reserve Funds

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

Special Reserve Fund Name	Amount
Battle Creek Flood Control Project	\$ 4,432,476.65
Willow Creek Project Sinking Fund	\$ 1,081,520.91
Flood Mitigation Sinking Fund	\$ 2,365,179.75
Total Special Reserve Funds	\$ 7,879,177.31
Total Cash Reserve	\$ 9,833,820.50
Remaining Cash Reserve	\$ 1,954,643.19
Remaining Cash Reserve %	20%

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

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

NAME
Lower Elkhorn NRD

ADDRESS
1508 Square Turn Blvd

CITY & ZIP CODE
Norfolk 68701

TELEPHONE
402-371-7313

WEBSITE
www.lenrd.org

BOARD CHAIRPERSON

NAME
Matt Steffen

TITLE /FIRM NAME
Chairperson

TELEPHONE
402-380-4902

EMAIL ADDRESS
mattsteffen@hotmail.com

CLERK/TREASURER/SUPERINTENDENT/OTHER

PREPARER
Brian Bruckner

General Manager

402-371-7313

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
2026-2027 LID SUPPORTING SCHEDULE

Calculation of Restricted Funds

Total Personal and Real Property Tax Requirements	(1)	\$	4,495,275.71
Motor Vehicle Pro-Rate	(2)	\$	10,000.00
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))		\$	326,000.00 (5)
LESS: Amount Spent During 2025-2026		\$	30,703.44 (6)
LESS: Amount Expected to be Spent in Future Budget Years		\$	- (7)
Amount to be included as Restricted Funds <u>(Cannot be a Negative Number)</u>	(8)	\$	295,296.56
Nameplate Capacity Tax	(8a)	\$	31,081.58
TOTAL RESTRICTED FUNDS (A)	(9)	\$	4,831,653.85

Lid Exceptions

Capital Improvements (Real Property and Improvements on Real Property)		\$	64,600.00 (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)	\$	64,600.00
Bonded Indebtedness	(13)		
Interlocal Agreements/Joint Public Agency Agreements	(14)	\$	1,190,127.13
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)	\$	855,892.98
TOTAL LID EXCEPTIONS (B)	(19)	\$	2,110,620.11

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

\$ 2,721,033.74

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 2026-2027

Prior Year Restricted Funds Authority = Line (8) of last year's Lid Computation Form

4,648,908.90

(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)

$$\frac{157,105,475.00}{2026 \text{ Growth per Assessor}} \div \frac{27,376,309,993.00}{2025 \text{ Valuation}} = \frac{0.57}{\text{Multiply times 100 To get \%}} \%$$

3 ADDITIONAL ONE PERCENT BOARD APPROVED INCREASE

1.00 %

(4)

$$\frac{11}{\text{\# of Board Members voting "Yes" for Increase}} \div \frac{13}{\text{Total \# of Members in Governing Body at Meeting}} = \frac{84.62}{\text{Must be at least .75 (75\%) of the Governing Body}} \%$$

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)

162,711.81

(7)

Total Restricted Funds Authority = Line (1) + Line (7)

4,811,620.71

(8)

Less: Restricted Funds from Lid Supporting Schedule

2,721,033.74

(9)

Total Unused Restricted Funds Authority = Line (8) - Line (9)

2,090,586.97

(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

2026-2027 CAPITAL IMPROVEMENT LID EXEMPTIONS

Description of Capital Improvement	Amount Budgeted	
Willow Creek Rec Area Park Renovations	\$	15,000.00
Maskenthine Rec Area Bike Trail	\$	20,600.00
Maskenthine Campground Hydrants	\$	12,000.00
Maple Creek Beach Sand	\$	17,000.00

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

\$	64,600.00
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Levy Limit Form
Natural Resources Districts

Lower Elkhorn NRD

Total Personal and Real Property Tax Request		\$ 4,495,275.71 (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)	(\$ 855,892.98) (D)	
	(\$ -) (E)	
Interstate Compact (LB 701)	(_____) (F)	
Total Exclusions		(\$ 855,892.98) (2)
Personal and Real Property Tax Request subject to Levy Limit		\$ 3,639,382.73 (3)
Valuation (Per the County Assessor)		\$ 28,620,810,474.00 (4)
Calculated Levy for Levy Limit Compliance [Line (3) Divided By Line (4) Times 100]		0.012716 (5)
Calculated Ground Water Management Activities Levy (<i>Shall Not Exceed 1 Cent</i>) [Line (D) Divided By Line (4) Times 100]		0.002990 (6)
		0.000000 (7)
Calculated LB 701 Interstate Compact Levy (<i>Shall Not Exceed 10 Cents</i>) [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)]		0.015706 (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.

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 10 day of September 2026, 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.

2024-2025 Actual Disbursements & Transfers	\$	7,710,440.56
2025-2026 Actual Disbursements & Transfers	\$	9,438,669.19
2026-2027 Proposed Budget of Disbursements & Transfers	\$	12,902,467.00
2026-2027 Necessary Cash Reserve	\$	9,833,820.50
2026-2027 Total Resources Available	\$	22,736,287.50
Total 2026-2027 Personal & Real Property Tax Requirement	\$	4,495,275.71
Unused Budget Authority Created For Next Year	\$	2,090,586.97
Breakdown of Property Tax:		
Personal and Real Property Tax Required for Non-Bond Purposes	\$	4,495,275.71
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 10 day of September 2026, 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.

	2025	2026	Change
Operating Budget	13,696,928.75	12,902,467.00	-6%
Property Tax Request	\$ 4,575,012.15	\$ 4,495,275.71	-2%
Valuation	27,376,309,993	28,620,810,474	5%
Tax Rate	0.016712	0.015706	-6%
Tax Rate if Prior Tax Request was at Current Valuation	0.015985		

REPORT OF TRADE NAMES, CORPORATE NAMES, BUSINESS NAMES
REPORTING PERIOD JULY 1, 2025 THROUGH JUNE 30, 2026

Lower Elkhorn NRD

SUBDIVISION NAME

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

Logan East Rural Water System

Wau-Col Regional Water System

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 2026

{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.	147,765	35,551,447

* 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.

IKELLY 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]
(signature of county assessor)

8-18-26
(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

4,192,315 Pers Prior

3,949,964 Pers Value

29,199,529 Real Prior

31,601,483 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 2026

{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	\$5,128,508	\$1,231,457,565

* 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)

08/20/2026

(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 2026

{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.	4,347,465	1,306,647,752

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

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

JANELLE HEIKES Tuesday, August 18, 2026
(signature of county assessor) (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)

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 2026

{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.	655,395	1,476,026,470

* 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.

BILL WHITE

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 19 2026

(date)

CC: County Clerk, COLFAX County

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

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

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

Assessor's Use Only

73,900,444 Pers Prior

1,311,315,654 Real Prior

72,503,504 Pers Value

1,403,442,886 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 2026

{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.	18,637,345	4,067,175,037

* 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.

ICHERIE 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 Kreikemeier 8/19/2026
(signature of county assessor) *(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
180,475,382 Pers Prior
177,034,366 Pers Value
3,639,578,089 Real Prior
3,890,140,671 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 2026

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

LOWER ELKHORN NRD
C/O BRIAN BRUCKNER
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.	172,886	21,762,666

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

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

Christy Abts
(signature of county assessor)

8/18/26
(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
99,258 Pers Prior
107,554 Pers Value
18,642,223 Real Prior
21,655,112 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 2026

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

LOWER ELKHORN NRD

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

TAXABLE VALUE LOCATED IN THE COUNTY OF DIXON

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Allowable Growth Value	Total Taxable Value
LOWER ELKHORN NRD	N.R.D.	5,371,165	837,471,438

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

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

AMY WATCHORN _____
(signature of county assessor) Thursday, August 13, 2026
(date)

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

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

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

Assessor's Use Only

65,178,074 Pers Prior

62,857,150 Pers Value

764,934,923 Real Prior

774,614,288 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 2026

{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	\$14,945,270	\$2,403,821,174

* 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, Brandy Marshall, 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)

08/17/2026

(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 2026

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

LOWER ELKHORN NATURAL RESOURCE DISTRICT

BRIAN BRUCKNER, MNGR

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.	2,582,587	422,022,707

* 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 Monday, August 17, 2026
(signature of county assessor) (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)

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 2026

{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	\$55,080,102	\$6,321,600,386

* 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)

08/19/2026

(date)

CC: County Clerk, Madison County, NE County

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

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

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

CERTIFICATION OF TAXABLE VALUE AND ALLOWABLE GROWTH VALUE

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

TAX YEAR 2026

(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.	26,209,647	3,139,460,008

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

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

Jean M Lubke
(signature of county assessor)

8-18-2026
(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

147,990,931 Pers Prior
156,750,337 Pers Value

2,791,311,104 Real Prior
2,982,709,671 Real Value



CERTIFICATION OF TAXABLE VALUE AND ALLOWABLE GROWTH VALUE

{Formal 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 2026

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

LOWER ELKHORN NATURAL RESOURCE DISTRICT

**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.	3,847,205	935,443,977

* 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.

[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)

8-20-26
(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

48,281,439 Prior

47,545,207 Prior

847,039,631 Real Prior

887,898,770 Real Prior

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 2026
{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.	5,911,590	2,524,643,311

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

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

AMBER HAPPOLD
(signature of county assessor) Monday, August 17, 2026
(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 2026

[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.	1,075,775	795,021,970

* 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, Susan Schrieber, 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)
8-13-26
(date)

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

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

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

Assessor's Use Only

50,033,063 Pers Prior
50,245,185 Pers Value
648,066,819 Real Prior
744,776,785 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 2026

{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.	12,992,770	3,102,704,566

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

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

DAWN DUFFY Monday, August 17, 2026
(signature of county assessor) (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)

**MINUTES OF
THE LOWER ELKHORN NATURAL RESOURCES DISTRICT
BOARD OF DIRECTORS BUDGET MEETING
APPROVING THE FISCAL YEAR 2027 BUDGET
AND FINAL TAX REQUEST RESOLUTION**

Thursday, September 10, 2026
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 2027 Budget Hearing and Special Hearing to Set Final Tax Request, by Chairman Matt Steffen at 7:20 p.m. on Thursday, September 10, 2026 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 4, 2026 and the Nebraska Open Meetings Act information posted.

Roll call was taken by Administrative Assistant Kristie Freudenburg with 14 of 15 Directors present. Present: Jerry Allemann, Jim Aschoff, Mark Burenheide, Scott Clausen, Roger Gustafson, Andrew Hrabanek, Lee Klein, Chad Korth, Kris Loberg, Gary Loftis, Jay Reikofski, Matt Steffen, Melissa Temple, and Anthony Wisnieski. Absent: Mike Fleer.

Motion was made by Korth and seconded by Hrabanek *to excuse the absence of Mike Fleer*. Aye: Hrabanek, Korth, Loftis, Temple. Nay: Allemann, Aschoff, Burenheide, Clausen, Gustafson, Klein, Loberg, Reikofski, Wisnieski, Steffen. Absent: Fleer. Motion Failed.

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

Mark Hall addressed the Board at this time.

Motion was made by Reikofski and seconded by Clausen *to approve the Fiscal Year 2027 Lower Elkhorn Natural Resources District Budget and set the total property tax request at \$4,495,275.71*. Aye: Allemann, Burenheide, Clausen, Gustafson, Hrabanek, Klein, Korth, Loberg, Loftis, Temple, Wisnieski, Steffen. Nay: Aschoff, Reikofski. Absent: Fleer. Motion Carried.

Motion was made by Reikofski and seconded by Klein *to approve the resolution certifying the Fiscal Year 2027 Lower Elkhorn Natural Resources District levy at .015706 cent per \$100 actual valuation*. Aye: Allemann, Burenheide, Clausen, Gustafson, Hrabanek, Klein, Korth, Loberg, Loftis, Reikofski, Temple, Wisnieski, Steffen. Nay: Aschoff. Absent: Fleer. Motion Carried.

Meeting adjourned at 7:29 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 10, 2026, 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

Norfolk Daily News
525 Norfolk Avenue, Norfolk, NE 68702
(402) 371-1020

I, Debbie Warneke, of lawful age, being duly sworn upon oath, deposes and says that I am the Business Manager of Norfolk Daily News, a publication that is a "legal newspaper" as that phrase is defined for the city of Norfolk, for county of Madison, in the state of Nebraska, that this affidavit is 1 of 2 with the full text of the sworn-to notice set forth on the page(s) that follow, and that the attachment hereto contains the correct copy of what was published in said legal newspaper in consecutive issues on the following dates:

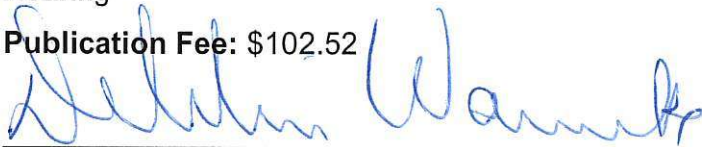
Publication Dates:

- Sep 4, 2026

Notice ID: B5DrFeBQouanpsua3l6X

Notice Name: Notice of Budget Hearing and Special Hearing

Publication Fee: \$102.52



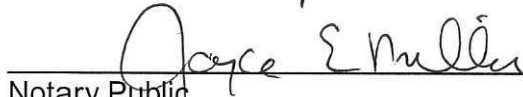
Business Manager

VERIFICATION

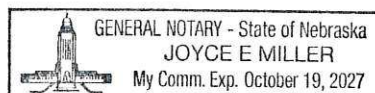
STATE OF NEBRASKA
COUNTY OF MADISON

Signed or attested before me on this

17th day of September, A.D. 2026.



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 body will meet on the 10 day of September 2026, 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.

2024-2025 Actual Disbursements & Transfers	\$ 7,710,440.56
2025-2026 Actual Disbursements & Transfers	\$ 9,438,669.19
2026-2027 Proposed Budget of Disbursements & Transfers	\$ 12,902,467.00
2026-2027 Necessary Cash Reserve	\$ 9,833,820.50
2026-2027 Total Resources Available	\$ 22,736,287.50
Total 2026-2027 Personal & Real Property Tax Requirement	\$ 4,495,275.71
Unused Budget Authority Created For Next Year	\$ 2,090,586.97

Breakdown of Property Tax:

Personal and Real Property Tax Required for Non-Bond Purposes	\$ 4,495,275.71
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 10 day of September 2026, 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.

	2025	2026	Change
Operating Budget	13,696,928.75	12,902,467.00	-6%
Property Tax Request	\$ 4,575,012.15	\$ 4,495,275.71	-2%
Valuation	27,376,309,993	28,620,810,474	5%
Tax Rate	0.016712	0.015706	-6%
Tax Rate if Prior Tax Request was at Current Valuation	0.015985		

Affidavit of Publication

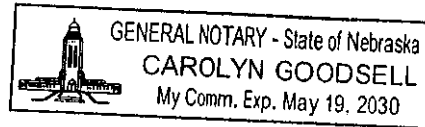
STATE OF NEBRASKA, COUNTY OF CUMING

Julia Smith, Being by me first duly sworn, deposes and says that she is the Distribution Manager of the Cuming County 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 9/4/2026 and ending with 9/4/2026


Julia Smith, Distribution Manager

Subscribed in my presence, and sworn to before me this date:
9/4/2026


Notary Public



Name	LOWER ELKHORN NRD
Order Number	182286
Number Issues	1
First Issue	9/4/2026
	9/4/2026

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

CUMING COUNTY
N • E • W • S

Affidavit of Publication

cont. LOWER ELKHORN NRD

Order No: 182286

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 10 day of September 2026, 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.

2024-2025 Actual Disbursements & Transfers	\$ 7,710,440.56
2025-2026 Actual Disbursements & Transfers	\$ 9,438,669.19
2026-2027 Proposed Budget of Disbursements & Transfers	\$ 12,902,467.00
2026-2027 Necessary Cash Reserve	\$ 9,833,820.50
2026-2027 Total Resources Available	\$ 22,736,287.50
Total 2026-2027 Personal & Real Property Tax Requirement	\$ 4,495,275.71
Unused Budget Authority Created For Next Year	\$ 2,090,586.97

Breakdown of Property Tax:

Personal and Real Property Tax Required for Non-Bond Purposes	\$ 4,495,275.71
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 10 day of September 2026, 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.

	2025	2026	Change
Operating Budget	13,696,928.75	12,902,467.00	-6%
Property Tax Request	\$ 4,575,012.15	\$ 4,495,275.71	-2%
Valuation	27,376,309,993	28,620,810,474	5%
Tax Rate	0.016712	0.015706	-6%
Tax Rate if Prior Tax Request was at Current Valuation	0.015985		

ZNEZ

CCN 9-4-26

CUMING COUNTY
N • E • W • S

MINUTES OF THE
LOWER ELKHORN NATURAL RESOURCES DISTRICT
BOARD OF DIRECTOR'S MEETING

Lower Elkhorn NRD Office
1508 Square Turn Blvd, Norfolk, Nebraska
7:30 p.m. – Thursday, August 27, 2026

The Board of Directors Meeting of the Lower Elkhorn Natural Resources District was called to order by Board Chairman Matt Steffen on Thursday, August 27, 2026 at the Lower Elkhorn NRD, 1508 Square Turn Blvd., Norfolk, Nebraska at 8:59 p.m. following a Public Hearing. Steffen informed the Board and those attending of the Publication of Meeting Notice in the Norfolk Daily News on August 21, 2026, and of the Nebraska Open Meetings Act information posted on the wall.

Roll call was taken by Administrative Assistant Kristie Freudenburg with 13 of 15 Directors present. Members present were Jerry Allemann, Jim Aschoff, Mark Burenheide, Scott Clausen, Roger Gustafson, Andy Hrabanek, Lee Klein, Kris Loberg, Gary Loftis, Jay Reikofski, Matt Steffen, Melissa Temple, and Anthony Wisnieski. Mike Fleer and Chad Korth were absent from the meeting.

Motion was made by Klein and seconded by Loftis to excuse the absences of Mike Fleer and Chad Korth. Aye: Allemann, Aschoff, Clausen, Gustafson, Hrabanek, Klein, Loberg, Loftis, Reikofski, Temple, Wisnieski, Steffen. Nay: Burenheide. Absent: Fleer, Korth. Motion carried.

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

At this time, Chairman Steffen opened the floor to public comment. Wayne Rasmussen addressed the Board.

Motion was made by Clausen and seconded by Aschoff to approve the minutes of the July 23, 2026 Board of Directors meeting and Certification of Acres Hearing. Aye: Allemann, Aschoff, Burenheide, Clausen, Gustafson, Hrabanek, Klein, Loberg, Loftis, Reikofski, Temple, Wisnieski, Steffen. Nay: None. Absent: Fleer, Korth. Motion carried.

The Finance Subcommittee report was given by Treasurer Anthony Wisnieski. Motion was made by Wisnieski and seconded by Allemann to approve income in the amount of \$139,168.74 and expenses in the amount of \$431,370.80 for the Lower Elkhorn Natural Resources District. Aye: Allemann, Aschoff, Gustafson, Hrabanek, Klein, Loberg, Loftis, Temple, Wisnieski, Steffen. Abstain: Burenheide, Reikofski. Nay: None. Clausen had stepped out of the room and was not present for the vote. Absent: Fleer, Korth. Motion carried.

Motion was made by Wisnieski and seconded by Loftis to approve income in the amount of \$112,023.90 and expenses in the amount of \$68,422.75 for the Logan East Rural Water System. Aye: Allemann, Aschoff, Burenheide, Clausen, Gustafson, Hrabanek, Klein, Loberg, Loftis, Reikofski, Temple, Wisnieski, Steffen. Nay: None. Absent: Fleer, Korth. Motion carried.

Motion was made by Wisnieski and seconded by Hrabanek to approve income in the amount of \$14,376.38 and expenses in the amount of \$13,984.86 for the Wau-Col Regional Water System. Aye: Allemann, Aschoff, Burenheide, Clausen, Gustafson, Hrabanek, Klein, Loberg, Loftis, Reikofski, Temple, Wisnieski, Steffen. Nay: None. Absent: 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 – Director Loftis did not have a report at this time but stated the next meeting will be held as part of the NARD Annual Conference on September 29.

The Nebraska Natural Resources Commission – General Manager Brian Bruckner referenced a copy of the unofficial minutes of the July 29th meeting in Dropbox.

The Natural Resources Conservation Service - The Natural Resources Conservation Service report was given by Acting Resource Conservationist Kylee Keiser. A copy of the report is attached to the official minutes.

The Nebraska Loess Hills and Northeast Nebraska RC&D – The Loess Hills RC&D report was given by Director Gary Loftis. A copy is attached to the official minutes. Director Melissa Temple stated Madison County has joined the Northeast Nebraska RC&D.

The Bazile Groundwater Management Area Project – The BGMA report was referenced in Dropbox by General Manager Brian Bruckner. A copy of the report is attached to the official minutes.

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

Logan East Rural Water System - Logan East RWS Manager Shawn Blahak was not in attendance although a copy of his report is attached to the official minutes.

Motion was made by Loftis and seconded by Gustafson to approve the Logan East RWS Fiscal Year 2027 Budget as presented. Aye: Allemann, Aschoff, Burenheide, Clausen, Gustafson, Hrabanek, Klein, Loberg, Loftis, Reikofski, Temple, Wisnieski, Steffen. Nay: None. Absent: Fler, Korth. Motion carried.

Motion was made by Loftis and seconded by Clausen to approve the minutes of the August 10, 2026 Logan East RWS Advisory meeting. Aye: Allemann, Aschoff, Burenheide, Clausen, Gustafson, Hrabanek, Klein, Loberg, Loftis, Reikofski, Temple, Wisnieski, Steffen. Nay: None. Absent: Fler, Korth. Motion carried.

Motion was made by Reikofski and seconded by Aschoff to approve the Wau-Col RWS Fiscal Year 2027 Budget as presented. Aye: Allemann, Aschoff, Burenheide, Clausen, Gustafson, Hrabanek, Klein, Loberg, Loftis, Reikofski, Temple, Wisnieski, Steffen. Nay: None. Absent: Fler, Korth. Motion carried.

Motion was made by Reikofski and seconded by Klein to approve the minutes of the August 3, 2026 Wau-Col RWS Advisory Committee Meeting. Aye: Allemann, Aschoff, Burenheide, Clausen, Gustafson, Hrabanek, Klein, Loberg, Loftis, Reikofski, Temple, Wisnieski, Steffen. Nay: None. Absent: Fler, Korth. Motion carried.

Motion was made by Reikofski and seconded by Clausen to authorize staff to utilize local funds, if NSWCP funds are unavailable, to reimburse landowners for expenses associated with the purchase and installation of drip irrigation for conservation tree plantings. Aye: Allemann, Aschoff, Burenheide, Clausen, Gustafson, Hrabanek, Loberg, Loftis, Reikofski, Temple, Wisnieski, Steffen. Nay: Klein. Absent: Fler, Korth. Motion carried.

Motion was made by Reikofski and seconded by Loftis to authorize staff to utilize local funds, not to exceed \$18,909.53, to reimburse landowners whose NSWCP reimbursements are currently paused due to litigation. Aye: Allemann, Aschoff, Burenheide, Clausen, Gustafson, Hrabanek, Loberg, Loftis, Reikofski, Wisnieski, Steffen. Nay: Klein, Temple. Absent: Fler, Korth. Motion carried.

Motion was made by Reikofski and seconded by Clausen to authorize staff to budget local funds and apply for grant funds as necessary to facilitate reimbursements to landowners during Fiscal Year 2027 for conservation practices that would ordinarily be submitted to DWEE for reimbursement from NSWCP. Aye: Allemann, Aschoff, Burenheide, Clausen, Gustafson, Hrabanek, Loberg, Loftis, Wisnieski, Steffen. Nay: Klein, Reikofski, Temple. Absent: Fler, Korth. Motion carried.

Motion was made by Reikofski and seconded by Aschoff to award the Scribner Airport West Dam Auxiliary Spillway Dirtwork Project to Vacha Excavating LLC. Aye: Allemann, Aschoff, Burenheide, Clausen, Gustafson, Hrabanek, Klein, Loberg, Loftis, Reikofski, Temple, Steffen. Nay: Wisnieski. Absent: Fler, Korth. Motion carried.

Motion was made by Reikofski and seconded by Loftis to instruct staff to solicit a Request for Proposals, not to exceed \$2,000, from qualified applicants for the completion of a mural which would be painted onto or attached to the storage container for the Maskenthine Trail Network. Aye: Allemann, Burenheide, Clausen, Gustafson, Hrabanek, Klein, Loberg, Loftis, Reikofski, Temple, Steffen. Nay: Aschoff, Wisnieski. Absent: Fler, Korth. Motion carried.

Motion was made by Reikofski and seconded by Aschoff to authorize staff to advertise and schedule a sign-up period to run from October 1, 2026 through October 30, 2026 to receive applications for standard variances from geographically eligible locations in the LENRD. Approval of this motion will also direct staff to prepare application materials and to collect the application fee of \$100 for each standard variance during the upcoming sign-up period. Aye: Allemann, Aschoff, Burenheide, Clausen, Gustafson, Hrabanek, Klein, Loberg, Loftis, Reikofski, Temple, Wisnieski, Steffen. Nay: None. Absent: Fler, Korth. Motion carried.

Motion was made by Reikofski and seconded by Clausen to allow up to 267 acre-feet of new depletions in the Hydrologically Connected Area, and up to 2,500 new irrigated acres in the Non-hydrologically Connected Area in the Lower Elkhorn NRD. Of the allowed acres, no more than 474 new irrigated acres may be allowed in the Quantity Management Subareas. Approval of this motion will also authorize approval and use of Conditions for Approval Policy, dated August 27, 2026, and the weighting of scores on the scoresheets utilized to process Standard Variances. Geographic

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eligibility will be determined from the map titled “Lower Elkhorn NRD– 2026 Irrigation Development Areas.”

Discussion followed.

Motion was made by Loftis and seconded by Temple to exclude the Phase 3 Area from the geographically eligible areas. Aye: Burenheide, Hrabanek, Klein, Loftis, Temple. Nay: Allemann, Aschoff, Clausen, Gustafson, Loberg, Reikofski, Wisnieski, Steffen. Absent: Fler, Korth. Amendment failed.

Original motion made by Reikofski and seconded by Clausen was voted on to allow up to 267 acre-feet of new depletions in the Hydrologically Connected Area, and up to 2,500 new irrigated acres in the Non-hydrologically Connected Area in the Lower Elkhorn NRD. Of the allowed acres, no more than 474 new irrigated acres may be allowed in the Quantity Management Subareas. Approval of this motion will also authorize approval and use of Conditions for Approval Policy, dated August 27, 2026, and the weighting of scores on the scoresheets utilized to process Standard Variances. Geographic eligibility will be determined from the map titled “Lower Elkhorn NRD– 2026 Irrigation Development Areas.” Aye: Allemann, Aschoff, Burenheide, Clausen, Gustafson, Klein, Loberg, Loftis, Reikofski, Wisnieski, Steffen. Nay: Hrabanek, Temple. Absent: Fler, Korth. Motion carried.

Motion was made by Reikofski and seconded by Clausen to approve an additional 2 acre inches of groundwater, only for irrigation wells subject to an annual groundwater allocation in the Lower Elkhorn Natural Resources District Quantity Management Subareas, to be utilized for germination and establishment of a cover crop, after September 15, 2026, and to grant District staff administrative authorization to approve use of the additional allocation prior to September 15th on a case-by-case basis. Aye: Allemann, Aschoff, Burenheide, Clausen, Gustafson, Hrabanek, Klein, Loberg, Loftis, Reikofski, Temple, Wisnieski, Steffen. Nay: None. Absent: Fler, Korth. Motion carried.

Motion was made by Reikofski and seconded by Klein to approve an additional 1% increase in Restricted Funds Authority for Fiscal Year 2027. Aye: Allemann, Aschoff, Burenheide, Clausen, Gustafson, Hrabanek, Klein, Loberg, Loftis, Reikofski, Steffen. Nay: Temple, Wisnieski. Absent: Fler, Korth. Motion carried.

Motion was made by Reikofski and seconded by Clausen to advertise and present the proposed Fiscal Year 2027 Budget at a Public Hearing on Thursday, September 10, 2026 at 7:00 p.m. at the Lower Elkhorn NRD boardroom, 1508 Square Turn Blvd., Norfolk, Nebraska. Aye: Allemann, Aschoff, Burenheide, Clausen, Gustafson, Hrabanek, Klein, Loberg, Loftis, Reikofski, Temple, Wisnieski, Steffen. Nay: None. Absent: Fler, Korth. Motion carried.

The meeting adjourned at 9:55 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 27, 2026 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

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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;

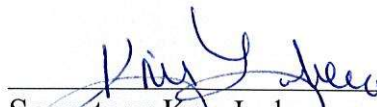
NOW, THEREFORE, the Governing Body of the Lower Elkhorn Natural Resources District, resolves that:

1. The 2026 – 2027 property tax request be set at \$4,495,275.71.
2. The total assessed value of property differs from last year's total assessed value by 4.55%.
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 \$0.015985 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 \$0.015706 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 decrease from last year's by 5.8%.
6. A copy of this resolution will be certified and forwarded to the County Clerk on or before October 15, 2026.



Chairman Matt Steffen

Date: September 10, 2026



Secretary Kris Loberg

Date: September 10, 2026

REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS**REPORTING PERIOD JULY 1, 2025 THROUGH JUNE 30, 2026****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 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	
Village of Winslow	3/25/21 to completion or 5 years (3/25/26)	Winslow Demolition Projects	
Village of Pender	3-25-2021 to completion	Flood Prevention	\$682,700.00
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	
Village of Emerson	FY 24 to FY 26	Recreation Area Development	

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	
City of Wisner	FY 24 to FY 26	Recreation Area Development	
City of Pierce	FY 24 to FY 26	Recreation Area Development	
City of Wakefield	FY 25 to FY 26	Community Forestry Incentive Program	
Village of Pilger	FY 25 to FY 26	Community Forestry Incentive Program	
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	
Village of Leigh	FY 25 to FY 26	Community Forestry Incentive Program	
City of Lyons	FY 25 to FY 26	Community Forestry Incentive Program	
City of Wisner	FY 25 to FY 26	Community Forestry Incentive Program	
City of West Point	FY 25 to FY 26	Community Forestry Incentive Program	
Village of Wausa	FY 25 to FY 26	Community Forestry Incentive Program	
Pender Public Schools	FY 25 to FY 26	Community Forestry Incentive Program	
City of Lyons	FY 25 to FY 27	Urban Conservation Program	
Norfolk Public Schools	FY 25 to FY 27	Recreation Area Development	
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	
Village of Hoskins	FY 25 to FY 27	Recreation Area Development	
Village of Pender	FY 25 to FY 27	Recreation Area Development	
Oakland-Craig Public Schools Foundation	FY 26 to FY 28	Recreation Area Development	\$25,000.00

City of Osmond	FY 26 to FY 28	Recreation Area Development	\$25,000.00
Emerson-Hubbard Elementary School	FY 26 to FY 28	Recreation Area Development	\$14,978.50
City of Battle Creek	FY 26 to FY 28	Recreation Area Development	\$30,000.00
Village of Leigh	FY 26 to FY 28	Recreation Area Development	\$23,935.00
City of Norfolk	FY 26 to FY 28	Recreation Area Development	\$24,945.00
Village of Pender	FY 26 to FY 28	Recreation Area Development	\$6,132.50
Pender Public Schools	FY 26 to FY 27	Community Forestry Incentive Program	\$4,976.25
Village of Emerson	FY 26 to FY 27	Community Forestry Incentive Program	\$1,200.00
City of West Point	FY 26 to FY 27	Community Forestry Incentive Program	\$5,000.00
Village of Pilger	FY 26 to FY 27	Community Forestry Incentive Program	\$1,464.00
City of Pierce	4/1/26 to 6/30/29	City of Pierce Levee Accreditation	\$116,500.00
Colfax County Nebraska	7/14/26 to completion	Stream Bank Stabilization Project	\$150,000.00
TOTAL			\$1,190,127.13