2025-2026
STATE OF NEBRASKA
NATURAL RESOURCES DISTRICT BUDGET FORM

Middle Niobrara NRD

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

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

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

$	1,264,472.60	Property Taxes for Non-Bond Purposes
$	-	Principal and Interest on Bonds
$	1,264,472.60	**Total Personal and Real Property Tax Required**

Outstanding Bonded Indebtedness as of JULY 1, 2025

Principal	$	-
Interest	$	-
Total Bonded Indebtedness	$	-

$ 3,231,548,471.00	**Total Certified Valuation (All Counties)**

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

County Clerk's Use ONLY

Report of Joint Public Agency & Interlocal Agreements

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

[X] YES [ ] NO

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

Report of Trade Names, Corporate Names & Business Names

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

[ ] YES [X] NO

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

APA Contact Information

Auditor of Public Accounts
PO Box 98917
Lincoln, NE 68509

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

Website: auditors.nebraska.gov

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

Submission Information

Budget Due by 9-30-2025

Submit budget to:

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

"See Accompanying Summary of Significant Assumptions (Budget Message) and Accountants' Report"

Middle Niobrara 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	$ 2,450,045.20	$ 4,116,574.74	$ 4,593,471.93
3	Investments	$ 39,857.97	$ 41,634.29	$ 43,171.32
4	County Treasurer's Balance	$ 8,836.55	$ 9,446.41	$ 12,330.51
5	**Subtotal of Beginning Balances** (Lines 2 thru 4)	**$ 2,498,739.72**	**$ 4,167,655.44**	**$ 4,648,973.76**
6	Personal and Real Property Taxes **(Columns 1 and 2 - See Preparation Guidelines)**	$ 984,176.25	$ 970,002.33	$ 1,251,953.07
7	Federal Receipts	$ 325,210.42	$ 217,633.81	$ 894,660.00
8	State Receipts: Motor Vehicle Pro-Rate	$ 1,939.52	$ 2,163.02	$ 2,052.00
9	State Receipts: State Aid (State Statute Section 77-27,136)		$ -	
10	State Receipts: Other	$ 1,475,901.67	$ 237,961.44	$ 507,432.04
11	State Receipts: Property Tax Credit	$ 114,870.80	$ 167,675.56	
12	Local Receipts: Nameplate Capacity Tax	$ 253.56	$ 465.91	$ 360.00
13	Local Receipts: In Lieu of Tax	$ 1,553.70	$ 1,302.09	$ 1,428.00
14	Local Receipts: Other	$ 725,654.39	$ 603,683.14	$ 216,491.19
15	Transfers In Of Surplus Fees	$ -	$ -	$ -
16	Transfer In Other Than Surplus Fees (Should agree to Transfers Out on Line 28)	$ -	$ -	$ -
17	**Total Resources Available** (Lines 5 thru 16)	**$ 6,128,300.03**	**$ 6,368,542.74**	**$ 7,523,350.06**
18	**Disbursements & Transfers:**			
19	Operating Expenses	$ 1,861,332.59	$ 1,534,447.98	$ 2,904,874.29
20	Capital Improvements (Real Property/Improvements)	$ 99,312.00	$ 109,643.00	$ 4,274,094.00
21	Other Capital Outlay (Equipment, Vehicles, Etc.)	$ -	$ 75,478.00	$ 260,000.00
22	Debt Service: Bond Principal & Interest Payments	$ -	$ -	$ -
23	Debt Service: Payments to Retire Interest-Free Loans **(Public Airports)**			
24	Debt Service: Payments to Bank Loans & Other Instruments **(Fire Districts)**			
25	Debt Service: Other	$ -	$ -	$ -
26	Judgments	$ -	$ -	$ -
27	Transfers Out of Surplus Fees	$ -	$ -	$ -
28	Transfers Out Other Than Surplus Fees (Should agree to Transfers In on Line 16)	$ -	$ -	$ -
29	**Total Disbursements & Transfers** (Lines 19 thru 28)	**$ 1,960,644.59**	**$ 1,719,568.98**	**$ 7,438,968.29**
30	**Balance Forward/Cash Reserve** (Line 17 - Line 29)	**$ 4,167,655.44**	**$ 4,648,973.76**	**$ 84,381.77**
31	Cash Reserve Percentage			3%

PROPERTY TAX RECAP

Tax from Line 6	$ 1,251,953.07
County Treasurer's Commission at 1% of Line 6	$ 12,519.53
Total Property Tax Requirement	$ 1,264,472.60

Middle Niobrara NRD

To Assist the County For Levy Setting Purposes

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

Property Tax Request by Fund:		Property Tax Request
General Fund	$	1,224,472.60
Sinking Fund	$	40,000.00
_____ Fund		
_____ Fund		
_____ Fund		
Total Tax Request	** $	1,264,472.60

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

Cash Reserve Funds

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

Special Reserve Fund Name	Amount
Total Special Reserve Funds	$ -

Total Cash Reserve	$	84,381.77
Remaining Cash Reserve	$	84,381.77
Remaining Cash Reserve %		3%

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

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

NAME	**Middle Niobrara NRD**
ADDRESS	**303 East Hwy 20**
CITY & ZIP CODE	**Valentine, 69201**
TELEPHONE	**(402) 376-3241**
WEBSITE	

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	Stephanie Ladely	Michael Murphy	Robert J Meyer
TITLE /FIRM NAME	Chairperson	General Manager	RJ Meyer and Associates, LLC
TELEPHONE	(402) 376-3241	(402) 376-3241	(308) 534-7655
EMAIL ADDRESS		mmurphy@mnnrd.org	bob@rjmeyercpa.com

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

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

Middle Niobrara NRD

2025-2026 LID SUPPORTING SCHEDULE

Calculation of Restricted Funds

Total Personal and Real Property Tax Requirements		(1)	$ 1,264,472.60
Motor Vehicle Pro-Rate		(2)	$ 2,052.00
In-Lieu of Tax Payments		(3)	$ 1,428.00
Transfers of Surplus Fees		(4)	$ -
Prior Year Budgeted Capital Improvements that were excluded from Restricted Funds.			
Prior Year Capital Improvements Excluded from Restricted Funds (From Prior Year Lid Exceptions, Line (10))	$ 850,000.00	(5)	
LESS: Amount Spent During 2024-2025	$ 109,643.00	(6)	
LESS: Amount Expected to be Spent in Future Budget Years	$ 740,357.00	(7)	
Amount to be included as Restricted Funds **(Cannot be a Negative Number)**		(8)	$ -
Nameplate Capacity Tax		(8a)	$ -
TOTAL RESTRICTED FUNDS (A)		(9)	**$ 1,267,952.60**

Lid Exceptions

Capital Improvements (Real Property and Improvements on Real Property)	$ 750,000.00	(10)	
LESS: Amount of prior year capital improvements that were excluded from previous lid calculations but were not spent and now budgeted this fiscal year *(cannot exclude same capital improvements from more than one lid calculation.)* Agrees to Line (7) above.	$ 740,357.00	(11)	
Allowable Capital Improvements		(12)	$ 9,643.00
Bonded Indebtedness		(13)	
Interlocal Agreements/Joint Public Agency Agreements		(14)	$ 560,357.94
Judgments		(15)	
Refund of Property Taxes to Taxpayers		(16)	
Repairs to Infrastructure Damaged by a Natural Disaster		(17)	
Ground Water Management Activities *(Amount exceeding FY 2003-04)*		(18)	$ 200,000.00
TOTAL LID EXCEPTIONS (B)		(19)	**$ 770,000.94**

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*	**$ 497,951.66**

*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 — 738,456.22 (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)

20,732,617.00	/	2,952,696,592.00	=	0.70 %
2025 Growth per Assessor		2024 Valuation		Multiply times 100 To get %

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

5	/	6	=	83.33 %
# of Board Members voting "Yes" for Increase		Total # of Members in Governing Body at Meeting		Must be at least .75 (75%) of the Governing Body

ATTACH A COPY OF THE BOARD MINUTES APPROVING THE INCREASE.

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

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

TOTAL ALLOWABLE PERCENT INCREASE = Line (2) + Line (3) + Line (4) + Line (5)	3.50 % (6)
Allowable Dollar Amount of Increase to Restricted Funds = Line (1) x Line (6)	25,845.97 (7)
Total Restricted Funds Authority = Line (1) + Line (7)	764,302.19 (8)
Less: Restricted Funds from Lid Supporting Schedule	497,951.66 (9)
Total Unused Restricted Funds Authority = Line (8) - Line (9)	266,350.53 (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.

Middle Niobrara NRD

2025-2026 CAPITAL IMPROVEMENT LID EXEMPTIONS

Description of Capital Improvement		Amount Budgeted
BUILDING AND PARKING LOTS	$	750,000.00

Total - Must agree to Line 10 on Lid Support Page 4	$	750,000.00

Levy Limit Form
Natural Resources Districts

Middle Niobrara NRD

Total Personal and Real Property Tax Request		$ 1,264,472.60 (1)
Less Personal and Real Property Tax Request for:		
Judgments (not paid by liability insurance coverage)	( ) (A)	
Preexisting lease-purchase contracts approved prior to **July 1, 1998**	( ) (B)	
Bonded Indebtedness	( ) (C)	
Ground Water Management Activities (Exceeding FY 2003-2004)	($ 323,150.00) (D)	
	($ -) (E)	
Interstate Compact (LB 701)	( ) (F)	
Total Exclusions		($ 323,150.00) (2)
Personal and Real Property Tax Request subject to Levy Limit		$ 941,322.60 (3)
Valuation (Per the County Assessor)		$ 3,231,548,471.00 (4)
Calculated Levy for Levy Limit Compliance [Line (3) **Divided By** Line (4) **Times** 100]		0.029129 (5)
Calculated Ground Water Management Activities Levy *(Shall Not Exceed 1 Cent)* [Line (D) **Divided By** Line (4) **Times** 100]		0.010000 (6)
		0.000000 (7)
Calculated LB 701 Interstate Compact Levy *(Shall Not Exceed 10 Cents)* [Line (F) **Divided By** Line (4) **Times** 100]		0.000000 (8)
Total Calculated Levy for Limit Compliance [Line (5) **Plus** Line (6) **Plus** Line (7) **Plus** Line (8)]		0.039129 (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.

REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS

REPORTING PERIOD JULY 1, 2024 THROUGH JUNE 30, 2025

Middle Niobrara NRD

SUBDIVISION NAME

Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)	Amount Used as Lid Exemption (Column 4)
NRCS - VALENTINE, UPPER LOUP	ON GOING	APPORTIONS OF NRCS CLERK SALARIES	
DEPARTMENT OF ENVIRONMENT AND ENERGY	ON GOING	AMBIENT STREAM SAMPLING & MISCELLANEOUS SAMPLING	$ 11,510.00
CITY OF VALENTINE/CHERRY COUNTY	ON GOING	MILL POND PROJECT - MAINTENANCE AND REPAIRS	
NE DEPARTMENT OF NATURAL RESOURCES COMMISSION	ON GOING	FUNDING FOR CONSTRUCTION & DEVELOPMENT OF CORNELL ACESS AREA, BREWER BRIDGE, & CUB CREEK	
NRCS -AINSWORTH, UPPER LOUP, UPPER ELKHORN, LOWER NIOBRARA, & LOWER LOUP	ON GOING	APPORTIONS OF NRCS CLERK SALARIES	
NIOBRARA COUNCIL	ON GOING	UPKEEP OF OUDOOR FACILITIES AT BREWER BRIDGE ACCESS AREA	
USDA FOREST SERVICE, NEBRASKA NATIONAL FOREST, BESSEY NURSERY	ON GOING	NEBRASKA ASSOCIATION OF RESOURCE DISTRICTS	$ 43,517.62
NARD	ON GOING	INTERGOVERMENTAL RISK MANAGEMENT POOL - INSURANCE	$ 129,099.87
Upper Elkhorn, Upper Loup, Lower Loup, USGS, Lower Elkhorn, Lewis&Clark, Lower Niobrara, Lower	ON GOING	ELM INTERLOCAL COOPERATION AGREEMENT	
AINSWORTH IRRIGATION DISTRICT BROWN COUNTY	ON GOING	LONG PINE CREEK WATERSHED	
NARD	ON GOING	NARD 457 PLAN (Employee/Employer)	$ 19,685.04
NARD	ON GOING	NARD414H DEFERRED COMPENSATION PLAN, TRANSER, & EMERGER AGREEMENT-RETIREMENT (Employee/Employer)	$ 50,788.62
NIOBRARA RIVER BASIN ASSOICATION (NRBA)	ON GOING	ASSISTING GATHERING DATA & INFORMATION	
NARD	ON GOING	ASSOCIATION MEMBERSHIP	$ 16,645.91
COALITION OF NRD'S	ON GOING	INTERLOCAL AGGREMENT BETWEEN THE NE GROUNDWATER MANAGEMENT & PROTECTION ACT COALITION	
Niobrara Council, CherryCo, RockCo, KeyaPahaCo, BrownCo, Lower Niobrara, NE Forest Service	ON GOING	FIREWISE COMMUNITY PROGRAM SERVICES AGREEMENT	
		TOTALS FROM PAGE 2 - INTERLOCALS	$ 289,110.88

Total Amount used as Lid Exemption $ 560,357.94

REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS

REPORTING PERIOD JULY 1, 2024 THROUGH JUNE 30, 2025

Middle Niobrara NRD

SUBDIVISION NAME

COUNTY

Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)	Amount Used as Lid Exemption (Column 4)
NDNR	ON GOING	Nebraska Water Well Decommissioning	$ 10,000.00
USDA/NRCS	*June 2019- 2024*	LPCW WFPO Plan-EA	
CSD-UNL	*August 2019- December 2022*	NRD OBSERVATION WELL NETWORK and SINREC	
USDA/NRCS	*August 2020- May 2024*	WFPO Cherry A	
USDA/NRCS	*August 2020- May 2024*	WFPO Cherry B	$ 72,539.98
USDA/NRCS	*August 2020- May 2024*	WFPO Cherry E	$ 94,219.95
NACD 2023	*Feb 2024 - March 2024*	Technical Assistance	$ 3,133.45
MNNRD/Natural Resource Commission	*January 2022 - Ongoing*	Water Sustainability Funding	
MNNRD/CRW Resources LLC.	*January 2022 - June 2025*	Nebraska Forest Service Fire Replant Assistance	$ 46,600.00
AID/NDNR	*June 2024 -December 2024*	AID Plum Creek Reservour Feasibility Study Phase II	$ 38,910.00
MNNRD/Hazard Engineering	*May 2024 - August 2024*	Mill Pond Planning Options	$ 22,932.50
NACD	ON GOING	MEMBERSHIP	$ 775.00

Total Amount used as Lid Exemption $ 289,110.88

MIDDLE NIOBRARA NATURAL RESOURCES DISTRICT

VALENTINE, NEBRASKA

BUDGET FORM AND INDEPENDENT

ACCOUNTANTS' COMPILATION REPORT

Year Ending June 30, 2026

RJ Meyer & Associates LLC Certified Public Accountants

MIDDLE NIOBRARA NATURAL RESOURCES DISTRICT
TABLE OF CONTENTS

	Page
ACCOUNTANTS' COMPILATION REPORT	1
BUDGET STATEMENTS	COVER PAGE – LID COMPUTATION

RJ Meyer & Associates
Certified Public Accountants

INDEPENDENT ACCOUNTANT'S COMPILATION REPORT

To the Chairman and Board Members
Middle Niobrara Natural Resources District

Management is responsible for the accompanying financial forecasts of the Middle Niobrara Natural Resources District which comprise forecasted information for the year ending June 30, 2026, included in the accompanying prescribed form and the related summary of significant forecast assumptions in accordance with guidelines for the presentation of a financial forecast established by the American Institute of Certified Public Accountants (AICPA).

Management also is responsible for the accompanying historical financial statements of the Middle Niobrara Natural Resources District, which comprise the financial information for the years ending June 30, 2024 and 2025, included in the accompanying prescribed form.

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

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

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

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

This report is intended solely for the information and use of management of the Middle Niobrara Natural Resources District, and the State of Nebraska Auditor of Public Accounts and is not intended to be and should not be used by anyone other than these specified parties.

RJ Meyer & Associates, LLC

RJ Meyer & Associates, LLC
September 3, 2025

106 S. Jeffers - Suite #1 • PO Box 948, North Platte NE 69103 • Phone (308) 534-7655 • Fax (308) 534-7674

RJ Meyer & Associates LLC
Certified Public Accountants

MIDDLE NIOBRARA NATURAL RESOUCES DISTRICT IN
CHERRY/ROCK/KEYA PAHA/ AND BROWN COUNTIES

"See Accountant's Report"
BUDGET MESSAGE

MIDDLE NIOBRARA NATURAL RESOUCES DISTRICT – summary of Significant Forecast Assumptions – June 30, 2026:

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

2024 and 2025 Amounts – receipts and disbursements for the years ending June 30, 2024 and June 30, 2025 are based on actual amounts through June 30, 2024 and 2025.

General – The budget for the year ended June 30, 2026 was developed based on amounts approved by the board as an upper limit on expenditures. Revenues from federal sources are based on estimated project reimbursements. Other non-tax sources are based on the prior year amounts. Disbursements for the year ended June 30, 2026 are based in general on historical amounts adjusted for an approximate inflation rate of 2-3%. Expenditures for special projects and capital outlay are based on engineer estimates or amounts approved specifically in the budget by the governing body. Debt payments if any are based on current repayment schedules.

106 S. Jeffers - Suite #1 • PO Box 948, North Platte NE 69103 • Phone (308) 534-7655 • Fax (308) 534-7674

Middle Niobrara 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 15th day of September 2025, at 2:30 o'clock P.M., at 303 East Hwy 20, Valentine NE 69201 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.

Michael Murphy, General Manager

2023-2024 Actual Disbursements & Transfers	$	1,960,644.59
2024-2025 Actual Disbursements & Transfers	$	1,719,568.98
2025-2026 Proposed Budget of Disbursements & Transfers	$	7,438,968.29
2025-2026 Necessary Cash Reserve	$	84,381.77
2025-2026 Total Resources Available	$	7,523,350.06
Total 2025-2026 Personal & Real Property Tax Requirement	$	1,264,472.60
Unused Budget Authority Created For Next Year	$	266,350.53
Breakdown of Property Tax:		
Personal and Real Property Tax Required for Non-Bond Purposes	$	1,264,472.60
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 15th day of September following the Budget Hearing at 303 East Hwy 20, Valentine NE 69201 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	12,716,539.68	7,438,968.29	-42%
Property Tax Request	$ 1,155,360.64	$ 1,264,472.60	9%
Valuation	2,952,696,592	3,231,548,471	9%
Tax Rate	0.039129	0.039129	0%
Tax Rate if Prior Tax Request was at Current Valuation	0.035753		

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: **ATTN: MIKE MURPHY**
303 US HWY 20
VALENTINE, NE 69201-0000

TAXABLE VALUE LOCATED IN THE COUNTY OF: BROWN

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Allowable Growth Value	Total Taxable Value
MID NIOBRARA NRD	N.R.D.	10,471,400	819,359,097

* *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 **PEGGY L GROSS**, **BROWN** 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.

Peggy L. Gross
(signature of county assessor)

8-15-2025
(date)

CC: County Clerk, **BROWN** 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

52,792,573 Pers Prior
54,298,596 Pers Value

708,565,885 Real Prior
765,060,501 Real Value

CERTIFICATION OF TAXABLE VALUE AND ALLOWABLE GROWTH VALUE

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

TAX YEAR 2025

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

TO: MIDDLE NIOBRARA NRD
ATTN: MIKE MURPHY, MANAGER
303 EAST HWY 20
VALENTINE, NE 69201

TAXABLE VALUE LOCATED IN THE COUNTY OF: CHERRY

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Allowable Growth Value	Total Taxable Value
MIDDLE NIOBRARA NRD	N.R.D.	10,017,337	2,096,249,338

* *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 MELISSA BANCROFT, CHERRY 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.

Melissa Bancroft
(signature of county assessor)

8/14/25
(date)

CHERRY COUNTY COUNTY ASSESSOR SEAL NEBRASKA

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

$6,281,363 Pers Prior
$7,621,134 Pers Value

1,828,850,049 Real Prior
2,008,628,204 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)

MIDDLE NIOBRARA NRD
MNNRD@MNNRD.ORG

TO:

TAXABLE VALUE LOCATED IN THE COUNTY OF: KEYA PAHA

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Value Attributable to Growth	Total Taxable Value
MIDDLE NIOBRARA NRD	N.R.D.	243,880	232,372,786

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

I SUZY WENTWORTH, KEYA PAHA 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.

Suzy Wentworth
(signature of county assessor)

8-20-25
(date)

CC: County Clerk, KEYA PAHA 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 (August 2021)

Assessor's Use Only 4,559,464 Pers Prior 195,850,823 Real Prior
4,967,709 Pers Value 227,405,077 Real Value

CERTIFICATION OF TAXABLE VALUE AND ALLOWABLE GROWTH VALUE

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

TAX YEAR 2025

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

TO: MIDDLE NIOBRARA NRD
303 E HWY 20
VALENTINE NE 69201-0000

TAXABLE VALUE LOCATED IN THE COUNTY OF: ROCK

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Allowable Growth Value	Total Taxable Value
M NIOBRARA NRD	N.R.D.	0	83,567,250

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

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

(signature of county assessor)

8/12/25
(date)

OFFICE OF ROCK NEBRASKA COUNTY COUNTY ASSESSOR

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

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

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

Assessor's Use Only

5,408,592 Pers Prior
4,446,512 Pers Value

70,359,611 Real Prior
79,120,738 Real Value

P.P. 21338

Proof of Publication

State of Nebraska } SS
County of Cherry

Cindy Williams

being by me first duly sworn on oath says that he/she is employed by the Valentine Midland News, a newspaper published in Valentine, Nebraska, and personally knows that said newspaper is a legal weekly newspaper under the statutes of the state of Nebraska, having a bonafide circulation of over three hundred copies, has been published in said county for more than fifty-two successive weeks prior to the first publication of the attached notice and is printed in an office maintained in the City of Valentine, in said county, which said city is the place of its publication; that the notice hereto attached was published in said newspaper in the regular issues thereof.

Date of Publication 9/10

Dated this 22 day of September, 20 25

Cindy Williams

Subscribed and sworn to before me dated this 22 day of September 20 25

Laura Vroman

Notary Public

Fees $ 115.50

[SEAL]

Laura A. Vroman
General Notary, State of Nebraska
My Commission Expires 01/29/2029

Middle Niobrara 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 15th day of September 2025, at 2:30 o'clock P.M., at 303 East Hwy 20, Valentine NE 69201 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.

Michael Murphy, General Manager

2023-2024 Actual Disbursements & Transfers	$ 1,960,644.59
2024-2025 Actual Disbursements & Transfers	$ 1,719,568.98
2025-2026 Proposed Budget of Disbursements & Transfers	$ 7,438,968.29
2025-2026 Necessary Cash Reserve	$ 84,381.77
2025-2026 Total Resources Available	$ 7,523,350.06
Total 2025-2026 Personal & Real Property Tax Requirement	$ 1,264,472.60
Unused Budget Authority Created For Next Year	$ 266,350.53
Breakdown of Property Tax:	
Personal and Real Property Tax Required for Non-Bond Purposes	$ 1,264,472.60
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 15th day of September following the Budget Hearing at 303 East Hwy 20, Valentine NE 69201 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	12,716,539.68	7,438,968.29	-42%
Property Tax Request	$ 1,155,360.64	$ 1,264,472.60	9%
Valuation	2,952,696,592	3,231,548,471	9%
Tax Rate	0.039129	0.039129	0%
Tax Rate if Prior Tax Request was at Current Valuation	0.035753		

21338-10 ZNEZ

FORM 2004

Proof of Publication

State of Nebraska }
} ss.
County of Keya Paha }

Amy Johnson (name), being first duly sworn, deposes and says she (he or she) is the Editor (position) of Springview Herald (name of publication)

a weekly (weekly, daily, etc.) legal newspaper having a bona fide circulation of more than 300 copies published in Springview (name of town),

Nebraska; and said newspaper has been published for at least 52 consecutive weeks prior to publication of attached notice; that said publication is of general circulation; that attached notice was published 1 time(s) on

Sept. 10, 2025 (dates)

Amy Johnson (signature)

Subscribed to in my presence and sworn to before me this 10th day of September 2025

Ryan Richey
Notary Public

Publication Fee $ 98.44

GENERAL NOTARY - State of Nebraska
RYAN RICHEY
My Comm. Exp. February 20, 2028

Middle Niobrara 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 15th day of September 2025, at 2:30 o'clock P.M., at 303 East Hwy 20, Valentine NE 69201 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.

Michael Murphy, General Manager

2023-2024 Actual Disbursements & Transfers	$	1,960,644.59
2024-2025 Actual Disbursements & Transfers	$	1,719,568.98
2025-2026 Proposed Budget of Disbursements & Transfers	$	7,438,968.29
2025-2026 Necessary Cash Reserve	$	84,381.77
2025-2026 Total Resources Available	$	7,523,350.06
Total 2025-2026 Personal & Real Property Tax Requirement	$	1,264,472.60
Unused Budget Authority Created For Next Year	$	266,350.53
Breakdown of Property Tax:		
Personal and Real Property Tax Required for Non-Bond Purposes	$	1,264,472.60
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 15th day of September following the Budget Hearing at 303 East Hwy 20, Valentine NE 69201 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	12,716,539.68	7,438,968.29	-42%
Property Tax Request	$ 1,155,360.64	$ 1,264,472.60	9%
Valuation	2,952,696,592	3,231,548,471	9%
Tax Rate	0.039129	0.039129	0%
Tax Rate if Prior Tax Request was at Current Valuation	0.035763		

ZNEZ

AFFIDAVIT OF PUBLICATION

THE STATE OF NEBRASKA, County of Rock, ss.

Cathy Doke being first duly sworn, on her oath says that she is the Publisher of the Rock County Leader, Inc., a legal newspaper under the Statutes of Nebraska, and printed and published weekly in Bassett, Rock County, Nebraska, and of general circulation in said county.

That said Rock County Leader, Inc., at all times herein stated has been printed in the English language and has a bona fide circulation of more than 300 copies weekly, and that said newspaper has been published within the County of Rock more than fifty-two successive weeks prior to the first publication of the annexed notice, and that said newspaper is printed wholly or in part in an office maintained by said Rock County Leader, Inc., at Bassett, Rock County, Nebraska. That the annexed notice was published for 1 successive weeks in the regular and entire issue of said newspaper and not in any supplement thereof.

The first publication of said notice being in the issue of the 10 day of Sept 2025; the last publication being in the issue of the _____ day of _____, _____

Cathy Doke
Publisher/Editor

Subscribed and sworn to before me, this 17 day of Sept. 2025

COUNTY CLERK SEAL ROCK COUNTY, NEBRASKA

Rock County Clerk

Publication Fees $ 162.50 Paid by _____

NOTICE OF BUDGET HEARING AND BU

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Section: 15th day of September 2025, at 2:30 o'clock P.M., at 303 East Hwy 20, Valentine NE 69201 suggestions or observations of taxpayers relating to the following proposed budget. The buc business hours.

Michael Murphy, General Mana

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 FI

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Section of September following the Budget Hearing at 303 East Hwy 20, Valentine NE 69201 for the suggestions or observations of taxpayers relating to setting the final tax request.

	2024
Operating Budget	12,716,53
Property Tax Request	$ 1,155,36
Valuation	2,952,696
Tax Rate	0.039
Tax Rate if Prior Tax Request was at Current Valuation	0.035

Budget Hearing was opened at 2:30 p.m. by Board Chairman Ladely.
Closed Budget Hearing at 2:47 p.m. by Board Chairman Ladely.

MEETING MINUTES
MIDDLE NIOBRARA NRD BOARD OF DIRECTORS
September 15th, 2025

The Middle Niobrara NRD Board of Directors meeting was advertised in the Valentine Midland News, Ainsworth Star Journal, Rock County Ledger, & Springview Herald.

The meeting was called to order by Board Chairman Ladely at 3:00 pm. Ladely noted that the Open Meetings Act Laws were posted. The following persons were present:

Directors:	Present: Justin Hammond, Marty Graff, Leonard Danielski, Mark Monroe, Tim Nollette, Greg Wilke & Stephanie Ladely
Staff:	Mike Murphy, Kyle Temple, Rick Joseph, Chandler Schmidt, & James Battershaw
NRCS:	Callie Kreutner
UNL Ext:	
Guests:	Robert & Marla Shelbourn, Jenny & Gordon Suhr & Casey Wonnenberg
Absent:	

Public Comment
No Public Comment

Approve last Month's Minutes

Motion by Graff second by Monroe to Approve the August 11th, 2025, Board of Director's Meeting Minutes. Motion approved by Yay / Nay vote.

Treasurer's Report
Hammond reported the balances for general ledger, NPAIT general and sinking funds, CD's, manager's account and checks to be approved.

Murphy went over checks to be approved.

Motion by Hammond second by Graff to Approve the September 15th, 2025, Treasurer's Report. Roll Call: Aye – Danielski, Graff, Hammond, Monroe, Ladely, Nollette & Wilke. Nay - None. Abstain – None. Absent – None. Motion carried.

Director's Forum

Ladely mentioned fiscal responsibilities.

Agency Reports:

Extension Office

Murphy gave an update.

Niobrara Council

Murphy gave an update.

NRCS

Callie Kreutner gave an update along with her report.

NARD

Graff provided an update.

Motion by Nollette second by Ladely for Marty Graff to be the voting delegate at the 2025 NARD Fall Conference with Leonard Danielski as the alternate voting delegate. Roll Call: Aye – Danielski, Graff, Hammond, Monroe, Ladely, Nollette & Wilke. Nay - None. Abstain – None. Absent – None. Motion carried.

NRC

Wilke provided an update.

2025 – 2026 Budget

Motion by Nollette second by Graff to Approve additional 1% Restricted Funds. Roll Call: Aye – Danielski, Graff, Hammond, Monroe, Ladely, Nollette & Wilke. Nay - None. Abstain – None. Absent – None. Motion carried.

Motion by Graff second by Monroe to Approve Final Property Tax Request. Roll Call: Aye – Danielski, Graff, Hammond, Monroe, Ladely, Nollette & Wilke. Nay - None. Abstain – None. Absent – None. Motion carried.

Motion by Graff second by Ladely to Adopt Resolution 1-2025 to set Property Tax Request as presented. Roll Call: Aye – Danielski, Graff, Hammond, Monroe, Ladely, Nollette & Wilke. Nay - None. Abstain – None. Absent – None. Motion carried.

Water Committee Meeting

Discussion held on an irrigated acre transfer application, new irrigated acre & other high capacity use applications.

Motion by Graff second by Danielski to Approve an irrigated acre transfer from MEBRPL Farms LLC (NW ¼ 35-32-22) to MEBRPL Farms LLC (SE ¼ SW ¼ 31/32-32-21). Roll Call: Aye – Danielski, Graff, Hammond, Monroe, Ladely, & Nollette. Nay - None. Abstain – Wilke. Absent – None. Motion carried.

Motion by Graff second by Nollette to Approve 6 new irrigated acre applications for 595.75 acres and including a livestock facility application. Roll Call: Aye – Graff, Hammond, Monroe & Nollette. Nay - Ladely. Abstain – Danielski & Wilke. Absent – None. Motion carried.

Natural Resources Committee

Discussions held on NSWCP Applications.

Motion by Nollette second by Ladely to Approve 2025/2026 NSWCP applications with up to $21,000.00 extra allocation. Roll Call: Aye – Danielski, Graff, Hammond, Monroe, Ladely, Nollette & Wilke. Nay - None. Abstain – None. Absent – None. Motion carried.

MNNRD Building

Discussions held on building materials.

Motion by Ladely second by Monroe to allow the sale of salvaged materials. Roll Call: Aye – Danielski, Graff, Hammond, Monroe, Ladely, Wilke & Nollette. Nay – None. Abstain – None. Absent – None. Motion carried.

Administrative Assistant Report

Joseph's report was included in the director's packet.

Coordinator's Report(s)

Coordinator's reports from Battershaw, Temple & Schmidt were included in the director's packet.

Manager's Report

Murphy's report was included in the director's packet. Murphy mentioned the need to move the October Board of Director's meeting. Meeting was set for Thursday October 9th at Mid-Plains Community College at 3:00 p.m.

Excused Absence

No excused absence.

Announcements

Graff mentioned that the Niobrara River Basin Tour & Meeting was the highest rated Basin Tour & Meeting in recent years.

Adjourn

Motion by Monroe second by Ladely to adjourn at 4:01pm. Motion approved by Yay / Nay vote.

Justin Hammond Secretary/Treasurer Date

ACRONYM KEY

ACEP	Agricultural Conservation Easement Program
CC	Cherry County
CSP	Conservation Stewardship Program
EQIP	Environmental Quality Incentives Program
EWP	Emergency Watershed Protection Program
HMP	Hazard Mitigation Plan
LPCW	Long Pine Creek Watershed
LWG	Local Work Group
MNNRD	Middle Niobrara Natural Resources District
NACD	National Association of Conservation Districts
NARD	Nebraska Association of Resources Districts
NDWEE	Nebraska Department of Water, Energy and Environment
NDNR	Nebraska Department of Natural Resources
NET	Nebraska Environmental Trust
NFS	Nebraska Forest Service
NGPC	Nebraska Game and Parks Commission
NiRIA	Nitrogen Reduction Incentive Act
NRBA	Niobrara River Basin Alliance
NRC	Natural Resource Commission
NRCS	Natural Resources Conservation Service
NSWCP	Nebraska Soil and Water Conservation Program
NWRA	National Water Resources Association
NSIA	Nebraska State Irrigation Association
PF	Pheasants Forever
PIFR	Preliminary Investigation Feasibility Report
PIP	Project Implementation Plan
Plan-EA	Plan – Environmental Assessment
SINREC	Sandhills Interactive Natural Resource Educational Complex
STF	Sandhills Task Force
UNL Ext	University of Nebraska-Lincoln Extension
USACE	U.S. Army Corps of Engineers
USFS	U.S. Forest Service
USFWS	U.S. Fish and Wildlife Service
WFPO	Watershed & Flood Preventions Operations Program
WQMP	Water Quality Management Plan
WRP	Wetlands Reserve Program
WSF	Water Sustainability Fund