2025-2026
STATE OF NEBRASKA
NATURAL RESOURCES DISTRICT BUDGET FORM



Middle Republican NRD

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

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

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

$	1,442,294.00	Property Taxes for Non-Bond Purposes
$	-	Principal and Interest on Bonds
$	1,442,294.00	**Total Personal and Real Property Tax Required**

Outstanding Bonded Indebtedness as of JULY 1, 2025

Principal	$	-
Interest	$	-
Total Bonded Indebtedness	$	-

$ 5,336,920,457.00 **Total Certified Valuation (All Counties)**

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

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.*

County Clerk's Use ONLY

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

Middle Republican 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	$ 3,616,707.09	$ 3,549,623.61	$ 3,715,825.13
3	Investments	$ -	$ -	$ -
4	County Treasurer's Balance	$ 28,235.00	$ 45,381.00	$ 45,511.20
5	**Subtotal of Beginning Balances** (Lines 2 thru 4)	**$ 3,644,942.09**	**$ 3,595,004.61**	**$ 3,761,336.33**
6	Personal and Real Property Taxes **(Columns 1 and 2 - See Preparation Guidelines)**	$ 1,285,473.41	$ 1,338,434.43	$ 1,428,013.86
7	Federal Receipts	$ 1,300,424.00	$ 322,794.87	$ 450,000.00
8	State Receipts: Motor Vehicle Pro-Rate	$ 3,869.76	$ 3,432.13	$ 3,400.00
9	State Receipts: State Aid (State Statute Section 77-27,136)	$ -	$ -	
10	State Receipts: Other	$ 933,577.00	$ 193,594.80	$ 601,000.00
11	State Receipts: Property Tax Credit	$ 128,630.44	$ 156,315.12	
12	Local Receipts: Nameplate Capacity Tax	$ -	$ -	$ -
13	Local Receipts: In Lieu of Tax	$ 2,629.13	$ 23.04	$ -
14	Local Receipts: Other	$ 3,162,804.43	$ 3,236,696.32	$ 3,267,060.00
15	Transfers In Of Surplus Fees	$ -	$ -	$ -
16	Transfer In Other Than Surplus Fees (Should agree to Transfers Out on Line 28)	$ -	$ -	$ -
17	**Total Resources Available** (Lines 5 thru 16)	**$ 10,462,350.26**	**$ 8,846,295.32**	**$ 9,510,810.19**
18	**Disbursements & Transfers:**			
19	Operating Expenses	$ 6,762,909.65	$ 5,026,570.98	$ 8,865,200.00
20	Capital Improvements (Real Property/Improvements)	$ -	$ -	$ -
21	Other Capital Outlay (Equipment, Vehicles, Etc.)	$ 65,500.00	$ 12,654.12	$ 105,000.00
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	$ 38,936.00	$ 45,733.89	$ 46,000.00
26	Judgments	$ -	$ -	$ -
27	Transfers Out of Surplus Fees	$ -	$ -	$ -
28	Transfers Out Other Than Surplus Fees (Should agree to Transfers In on Line 16)	$ -	$ -	$ -
29	**Total Disbursements & Transfers** (Lines 19 thru 28)	**$ 6,867,345.65**	**$ 5,084,958.99**	**$ 9,016,200.00**
30	**Balance Forward/Cash Reserve** (Line 17 - Line 29)	**$ 3,595,004.61**	**$ 3,761,336.33**	**$ 494,610.19**
31	Cash Reserve Percentage			6%

PROPERTY TAX RECAP

Tax from Line 6	$ 1,428,013.86
County Treasurer's Commission at 1% of Line 6	$ 14,280.14
Total Property Tax Requirement	$ 1,442,294.00

Cash Balance Changes

2023-2024 Ending Cash balances decreased $64,244.22 due to under reported capital equipment expense primarily.

Middle Republican NRD

To Assist the County For Levy Setting Purposes

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

Property Tax Request by Fund:

	Property Tax Request
General Fund	$ 1,442,294.00
Bond Fund	$ -
_____ Fund	
_____ Fund	
_____ Fund	
_____ Fund	
Total Tax Request	** $ 1,442,294.00

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

Cash Reserve Funds

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

Special Reserve Fund Name	Amount
	$ -
Total Special Reserve Funds	$ -

Total Cash Reserve	$	494,610.19
Remaining Cash Reserve	$	494,610.19
Remaining Cash Reserve %		6%

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

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

NAME	**Middle Republican NRD**
ADDRESS	**PO Box 81**
CITY & ZIP CODE	**Curtis 69025**
TELEPHONE	**308-367-4281**
WEBSITE	www.mrnrd.org

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	Tracy Zink	Irwin J Russell	Kyle Overturf, CPA
TITLE /FIRM NAME	Chairperson	General Manager	AMGL, PC
TELEPHONE	308-367-4281	308-367-4281	308-381-1810
EMAIL ADDRESS	tzink1212@gmail.com	jrussell@mrnrd.org	koverturf@gicpas.com

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

[ ] Board Chairperson

[X] Clerk / Treasurer / Superintendent / Other

[ ] Preparer

Middle Republican NRD

2025-2026 LID SUPPORTING SCHEDULE

Calculation of Restricted Funds

Total Personal and Real Property Tax Requirements		(1)	$ 1,442,294.00
Motor Vehicle Pro-Rate		(2)	$ 3,400.00
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))	$ -	(5)	
LESS: Amount Spent During 2024-2025	$ -	(6)	
LESS: Amount Expected to be Spent in Future Budget Years	$ -	(7)	
Amount to be included as Restricted Funds **(Cannot be a Negative Number)**		(8)	$ -
Nameplate Capacity Tax		(8a)	$ -
TOTAL RESTRICTED FUNDS (A)		(9)	**$ 1,445,694.00**

Lid Exceptions

Capital Improvements (Real Property and Improvements on Real Property)	$ -	(10)	
LESS: Amount of prior year capital improvements that were excluded from previous lid calculations but were not spent and now budgeted this fiscal year *(cannot exclude same capital improvements from more than one lid calculation.)* Agrees to Line (7) above.	$ -	(11)	
Allowable Capital Improvements		(12)	$ -
Bonded Indebtedness		(13)	
Interlocal Agreements/Joint Public Agency Agreements		(14)	
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)	$ 1,013,373.31
TOTAL LID EXCEPTIONS (B)		(19)	**$ 1,013,373.31**

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*	**$ 432,320.69**

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

Middle Republican NRD

LID COMPUTATION FORM FOR FISCAL YEAR 2025-2026

Prior Year Restricted Funds Authority = Line (8) of last year's Lid Computation Form: 1,110,630.43 (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)

39,878,427.00 (2025 Growth per Assessor) / 4,828,620,416.00 (2024 Valuation) = 0.83 % (Multiply times 100 To get %)

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

8 (# of Board Members voting "Yes" for Increase) / 9 (Total # of Members in Governing Body at Meeting) = 88.89 % (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)	38,872.07 (7)
Total Restricted Funds Authority = Line (1) + Line (7)	1,149,502.50 (8)
Less: Restricted Funds from Lid Supporting Schedule	432,320.69 (9)
Total Unused Restricted Funds Authority = Line (8) - Line (9)	717,181.81 (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 Republican NRD

2025-2026 CAPITAL IMPROVEMENT LID EXEMPTIONS

Description of Capital Improvement	Amount Budgeted
	$ -

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

Levy Limit Form
Natural Resources Districts

Middle Republican NRD

Total Personal and Real Property Tax Request		$ 1,442,294.00 (1)
Less Personal and Real Property Tax Request for:		
Judgments (not paid by liability insurance coverage)	( ) (A)	
Preexisting lease-purchase contracts approved prior to **July 1, 1998**	( ) (B)	
Bonded Indebtedness	( ) (C)	
Ground Water Management Activities (Exceeding FY 2003-2004)	($ 533,692.04) (D)	
	($ -) (E)	
Interstate Compact (LB 701)	( ) (F)	
Total Exclusions		($ 533,692.04) (2)
Personal and Real Property Tax Request subject to Levy Limit		$ 908,601.96 (3)
Valuation (Per the County Assessor)		$ 5,336,920,457.00 (4)
Calculated Levy for Levy Limit Compliance [Line (3) **Divided By** Line (4) **Times** 100]		0.017025 (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)]		0.027025 (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 Republican NRD

SUBDIVISION NAME

Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)	Amount Used as Lid Exemption (Column 4)
Nebraska Department of Agriculture	Ongoing	Agreement to administer payments for the Nebraska Buffer Strip Program	
Twin Platte, Upper Republican and Lower Republican NRD's	Ongoing	Agreement to form the Nebraska Cooperative Republican Platte Enhancement Project (NCORPE) to augment the streamflow in the Republican and Platte	
Nebraska Game and Parks Commission	Ongoing	Agreement with the NGPC to provide a program for the establishment or enhancement of wildlife	
Nebraska Association of Resource Districts	Ongoing	Agreement with NARD to administer funds to allow the NRD to provide temporary seasonal workers	
23 NRD's	Ongoing	To form NARD in December 1974, amended to provide a pension plan	
URNRD, MRNRD, LRNRD, TBNRD, FCID, FVID and NBID	Ongoing	To form the Nebraska Republican River Management District Association	
23 NRD's and NARD	Ongoing	Agreement with NARD to provide accident and health insurance plans	
Nebraska Department of Natural Resources (NDNR)	Ongoing	Cost Share reimbursement funds from the water well decommissioning fund	
City of McCook	Ongoing	Kelly Creek Dam	
USDA Forest Service, NE National Forest, Bessy Nursery	Ongoing	NE Association of Resource Districts	
NARD	Ongoing	Association Membership	
NACD	Ongoing	Association Membership	
Frenchman Valley Irrigation District	Ongoing	Conjunctive Management Agreement	
NRCS	Ongoing	EQIP-Water Efficiency	
UNL Taps	Ongoing	Partnership on Water Efficiency	
MIPS	Ongoing	Occupation Tax database management	

Total Amount used as Lid Exemption $ -

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

Valuations for MRNRD - August 2025

County	Taxable Value	Attrib. To Growth
Frontier	1,133,369,012	8,136,653
Hayes	685,989,409	1,829,570
Hitchcock	949,441,923	9,444,625
Lincoln	779,044,218	2,493,636
Red Willow	1,789,075,895	17,973,943
Totals	5,336,920,457	39,878,427

Amount of Property Taxes Needed	1,442,294
Amt of Property Tax Interstate Compact Activities	0
	1,442,294

Levy	0.000270	
	0.027025	per $100

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

Last Year's Valuation	4,828,620,416
Allowable Growth Under Lid =	0.008258762

CERTIFICATION OF TAXABLE VALUE AND VALUE ATTRIBUTABLE TO GROWTH

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

TAX YEAR 2025

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

To: MIDDLE REPUBLIC NRD

TAXABLE VALUE LOCATED IN THE COUNTY OF FRONTIER COUNTY, NE

Name of Political Subdivision	Subdivision Type	Allowable Growth Value	Total Taxable Value
Middle Republic General	NRD	$8,136,653	$1,133,369,012
Middle Republic Bond	NRD	$8,136,653	$1,133,369,012

* 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 , Regina Andrijeski, Frontier 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.

Regina Andrijeski

(signature of county assessor)

08/13/2025

(date)

CC: County Clerk, Frontier County, NE County

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

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

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

CERTIFICATION OF TAXABLE VALUE AND ALLOWABLE GROWTH VALUE

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

TAX YEAR 2025

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

MIDDLE REPUBLICAN NRD
P O BOX 81
TO: CURTIS NE 69025

TAXABLE VALUE LOCATED IN THE COUNTY OF: HAYES

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Allowable Growth Value	Total Taxable Value
MID REPUBLICAN NRD	N.R.D.	1,829,570	685,989,409

** 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 MESSERSMITH**, **HAYES** 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.

Susan Messersmith
(signature of county assessor)

8-15-25
(date)

CC: County Clerk, **HAYES** 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

37,193,173 Pers Prior
34,580,237 Pers Value

572,559,260 Real Prior
651,409,172 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 REPUBLICAN NRD
PO BOX 81
CURTIS, NE 69025

TAXABLE VALUE LOCATED IN THE COUNTY OF: HITCHCOCK

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Allowable Growth Value	Total Taxable Value
MIDDLE REPUBLICAN NRD	N.R.D.	9,444,625	949,441,923

* *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 TERRA RIGGS , HITCHCOCK 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.

Tera Riggs
(signature of county assessor)

8/14/2025
(date)

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

65,032,576 Pers Prior
71,473,901 Pers Value

793,326,387 Real Prior
877,968,022 Real Value

CERTIFICATION OF TAXABLE VALUE AND VALUE ATTRIBUTABLE TO GROWTH

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

TAX YEAR 2025

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

To: MIDDLE REPUBLIC NRD

TAXABLE VALUE LOCATED IN THE COUNTY OF LINCOLN COUNTY, NE

Name of Political Subdivision	Subdivision Type	Allowable Growth Value	Total Taxable Value
MIDDLE REPUBLIC NRD GENERAL	NRD	$2,493,636	$779,044,218

* 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 , JULIE STENGER, Lincoln 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.

Julie Stenger

(signature of county assessor)

08/13/2025

(date)

CC: County Clerk, Lincoln County, NE County

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

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

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



CERTIFICATION OF TAXABLE VALUE AND ALLOWABLE GROWTH VALUE

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

TAX YEAR 2025

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

TO: IRWIN J RUSSELL
MIDDLE REPUBLICAN NRD
P O BOX 81
CURTIS NE 69025-0081

TAXABLE VALUE LOCATED IN THE COUNTY OF: RED WILLOW

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Allowable Growth Value	Total Taxable Value
NATURAL RESOURCE	N.R.D.	17,973,943	1,789,075,895

**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 LORI STEVENS, RED WILLOW 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.

Lori Stevens
(signature of county assessor)

8/15/25
(date)

COUNTY ASSESSOR OF RED WILLOW COUNTY NEBRASKA

CC: County Clerk, RED WILLOW County
CC: County Clerk where district is headquarter, if different county, Frontier 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
117,806,157 Pers Prior
125,512,266 Pers Value
1,524,882,550 Real Prior
1,663,563,629 Real Value

MIDDLE REPUBLICAN NRD

SUMMARY OF SIGNIFICANT FORECAST ASSUMPTIONS

Year Ending June 30, 2026

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

The forecast presents, to the best of the board's knowledge and belief, the expected revenue and expenditures of the Middle Republican NRD for the forecast period. Accordingly, the forecast reflects management's judgment as of September 4, 2025, the date of this forecast, of expected conditions and its expected course of action. The assumptions disclosed herein are those that the board believes are significant to the forecast. There will usually be differences between the forecasted and actual results because events and circumstances frequently do not occur as expected, and those differences may be material.

Middle Republican NRD

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Sections 13-501 to 13-513, that the governing body will meet on the 9th day of September 2025, at 9:00 o'clock A.M., at Middle Republican District office in Curtis for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget. The budget detail is available at the office of the Clerk during regular business hours.

2023-2024 Actual Disbursements & Transfers	$	6,867,345.65
2024-2025 Actual Disbursements & Transfers	$	5,084,958.99
2025-2026 Proposed Budget of Disbursements & Transfers	$	9,016,200.00
2025-2026 Necessary Cash Reserve	$	494,610.19
2025-2026 Total Resources Available	$	9,510,810.19
Total 2025-2026 Personal & Real Property Tax Requirement	$	1,442,294.00
Unused Budget Authority Created For Next Year	$	717,181.81
Breakdown of Property Tax:		
Personal and Real Property Tax Required for Non-Bond Purposes	$	1,442,294.00
Personal and Real Property Tax Required for Bonds	$	-

NOTICE OF SPECIAL HEARING TO SET FINAL TAX REQUEST

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Section 77-1632, that the governing body will meet on the 9th day of September 2025, upon the conclusion of the budget hearing, at Middle Republican District office in Curtis 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	9,305,200.00	9,016,200.00	-3%
Property Tax Request	$ 1,442,294.00	$ 1,442,294.00	0%
Valuation	4,828,620,416	5,336,920,457	11%
Tax Rate	0.029870	0.027025	-10%
Tax Rate if Prior Tax Request was at Current Valuation	0.027025		

Publisher's Affidavit McCook Gazette

STATE OF NEBRASKA
RED WILLOW COUNTY
SS

Brenda Gillen, Being first duly sworn, deposes and says that she is the Business Manager of the McCook Gazette, a legal newspaper published on Tuesday, Thursday and Friday, at McCook, Red Willow County, Nebraska; and or general circulation in said county; that said newspaper, at the time of publication of the attached notice had a bona fide circulation of not less than three hundred copies each daily issue, and had been published within said county for fifty-two consecutive weeks prior to the beginning of the publication of the attached notice; and that said newspaper is printed in whole in an office maintained at the place of publication. Affiant further says that a notice, of which the attached is a true copy, was published in the regular and entire issue of said newspaper, and not in supplement, on the following date:

9.4 2025	20
20	20
20	20
20	20
20	20
20	20

Brenda Gillen

Subscribed in my presence and sworn to before me this 5 day of September 2025

Sharon L Holmes
Notary Public

GENERAL NOTARY - State of Nebraska
SHARON L HOLMES
My Comm. Exp. February 24, 2028

PUBLISHER'S FEE $ 108.00

SERVING SOUTHWEST NEBRASKA AND NORTHWEST KANSAS SINCE 1911

Middle Republican NRD

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Sections 13-501 to 13-513, that the governing body will meet on the 9th day of September 2025, at 9:00 o'clock A.M., at Middle Republican District office in Curtis for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget. The budget detail is available at the office of the Clerk during regular business hours.

2023-2024 Actual Disbursements & Transfers	$ 6,867,345.65
2024-2025 Actual Disbursements & Transfers	$ 5,084,958.99
2025-2026 Proposed Budget of Disbursements & Transfers	$ 9,016,200.00
2025-2026 Necessary Cash Reserve	$ 494,610.19
2025-2026 Total Resources Available	$ 9,510,810.19
Total 2025-2026 Personal & Real Property Tax Requirement	$ 1,442,294.00
Unused Budget Authority Created For Next Year	$ 717,181.81
Breakdown of Property Tax:	
Personal and Real Property Tax Required for Non-Bond Purposes	$ 1,442,294.00
Personal and Real Property Tax Required for Bonds	$ -

NOTICE OF SPECIAL HEARING TO SET FINAL TAX REQUEST

PUBLIC NOTICE is hereby given, in compliance with the provisions of Sta... Section 77-1632, tha... ...erning body will meet on the 9th day of September 2025, upon the conclusion of the budget hearing, at Middle Republican District office in Curtis 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	9,305,200.00	9,016,200.00	-3%
Property Tax Request	$ 1,442,294.00	$ 1,442,294.00	0%
Valuation	4,828,620,418	5,336,920,457	11%
Tax Rate	0.029870	0.027025	-10%
Tax Rate if Prior Tax Request was at Current Valuation	0.027025		

Publish: September 4, 2025 ZNEZ

Budget Hearing FY 2025-2026
Middle Republican Natural Resources District
Tuesday, September 9, 2025, at 9:00 A.M.
Curtis, Nebraska

The Budget Hearing of the Middle Republican NRD was held the 9th day of September 2025, at the Middle Republican NRD, 208 Center Avenue, Curtis, Nebraska.

The budget notice was published in the **North Platte Telegraph** and the **McCook Gazette** and was posted at the **MRNRD office** and on the district website at www.mrnrd.org. As a courtesy it was also provided to local radio stations. Guests should note the location of a current copy of the statutes dealing with public meetings and the booklet with the information provided to the directors.

The purpose of this hearing is to receive support, opposition, criticism, suggestions or observations of taxpayers relating to the purposed budget of the Middle republican NRD. This is in accordance with §13-501 to §13-513.

Board Members Present: Joe Anderjaska, Daniel Nelsen, Benjie Loomis, Tracy Zink, Jay Schilling, Rick McConville, Shane Rippen, Kevin Fornoff, Andy O'Dea

Board Members Absent: Jolene Messinger, Travis Rousselle

NRD Staff: Jack Russell, Alex Boyce, Sylvia Johnson and Stacie Owens

Others Present: Jason Kennedy, John Rundel

The budget hearing was called to order by Chairman Zink at 9:00 A.M. Three copies of the proposed budget statement were available to the public.

Russell made a presentation outlining the key provisions of the proposed budget statement, including but not limited to, a comparison with the prior year's budget.

The floor was then opened for public comment on the proposed budget statement. Public comment ensued. All members of the public wishing to address the governing board were provided a reasonable amount of time to do so.

Testimony:
None.

The budget hearing was closed at 9:03 a.m.

Stacie M Owens

Stacie M. Owens, Secretary to the Board

Special Budget Hearing to Set Final Tax Request
FY 2025-2026
Middle Republican Natural Resources District
Tuesday, September 9, 2025, following the Budget Hearing.
Curtis, Nebraska

The Special Budget Hearing to Set Final Tax Request of the Middle Republican NRD was held the 9th day of September 2025, at the Middle Republican NRD, 208 Center Avenue, Curtis, Nebraska.

The purpose of this hearing is to receive support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request at a different levy rate than the prior year. This is in accordance with §77-1601.02.

The special budget hearing to set final tax request notice was published in the **North Platte Telegraph** and the **McCook Gazette** and was posted at the **MRNRD office** and on the district website at www.mrnrd.org. As a courtesy it was also provided to local radio stations. Guests should note the location of a current copy of the statutes dealing with public meetings and the booklet with the information provided to the directors.

Board Members Present: Joe Anderjaska, Daniel Nelsen, Benjie Loomis, Tracy Zink, Jay Schilling, Rick McConville, Shane Rippen, Kevin Fornoff, Andy O'Dea

Board Members Absent: Jolene Messinger, Travis Rousselle

NRD Staff: Jack Russell, Alex Boyce, Sylvia Johnson and Stacie Owens

Others Present: Jason Kennedy, John Rundel

Those Presenting Testimony:
Jack Russell, MRNRD Manager

The special hearing was called to order by Chairman Zink at 9:04 a.m.

Manager Jack Russell presented the following information concerning the proposed 2025-2026 budget and levy rate:

	2024	2025
Operating Budget	9,305,200.00	9,305,200.00
Property Tax Request	1,442,294.00	1,442,294.00
Valuation	4,828,620,416	5,336,920,457
Tax Rate	.029870	.027025
Occupation Tax Rate	10.00	10.00

Testimony:
None.

The budget hearing was closed at 9:05 a.m.

Stacie M. Owens, Secretary to the Board

MIDDLE REPUBLICAN NRD

BUDGET FORM AND INDEPENDENT ACCOUNTANT'S COMPILATION REPORT

Year Ending June 30, 2026

AMGL
CPAs & Advisors

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

INDEPENDENT ACCOUNTANT'S COMPILATION REPORT

To the Chairman and Board Members
Middle Republican NRD

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

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

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

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

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

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

A PROFESSIONAL CORPORATION

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

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

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

AMGL, P.C.

Grand Island, Nebraska
September 4, 2025

MINUTES
Middle Republican Natural Resources District
Board of Directors Meeting
Tuesday, September 9, 2025, at 9:05 AM
208 Center Ave, Curtis, Nebraska

Board Members Present: Tracy Zink, Benjie Loomis, Andy O'Dea, Joe Anderjaska, Jay Schilling, Dan Nelsen, Rick McConville, Kevin Fornoff, Shane Rippen

Board Members Absent: Jolene Messinger, Travis Rousselle
NRD Staff Present: Jack Russell, Sylvia Johnson, Alex Boyce and Stacie Owens
NRCS Staff Present: Jason Kennedy
Others: John Rundel, Mark Uerling

Information Posted to Directors I-Pads:

Agenda – Budget Hearing	Budget Packet
Agenda – Regular Meeting	Regular Meeting Minutes
Financials	SW Weed Management Request Letter
Surface Water Report	Civil Rights Handout

Information E-Mailed:
None

Information Handed Out:
SW Weed Management Info

REGULAR MEETING

1. The regular monthly board meeting was called to order by Chairman Zink at 9:06 a.m.
a. Verify Quorum.
b. Excused Absences.

2. The agenda and roster were circulated to those present.

3. Notice of the regular monthly meeting was published in the **North Platte Telegraph** and the **McCook Daily Gazette** and was posted at the **MRNRD Office** and on the District website at **www.mrnrd.org.** As a courtesy it was also provided to local radio stations. Guests should also note the location of a current copy of the statutes dealing with public meetings and the booklet with the information provided to directors.

4. The Minutes for the August Board Meeting were posted to the Directors iPad.

- ♦ Schilling moved to approve the Minutes of the August Regular Board Meeting. Seconded by Loomis.
  Ayes – 7 Nays – 0 Abstain – Fornoff, Rippen Motion Carried

5. FINANCIAL ACTIONS

A. Russell presented the Financial Report.

Schilling moved to approve the August Financials as presented. Seconded by Anderjaska.
Ayes – 9 Nays – 0 Motion Carried

A copy of this report is filed with Minutes.

B. Approve Budget/Occupation Tax.

- Anderjaska moved to approve the additional 1% increase in Restricted Funds Authority, the Budget and set final tax request and occupation tax at $10/acre as presented. Seconded by Schilling.
  Ayes – 8 Nays – Rippen Motion Carried

6. OPEN FORUM
None.

7. SW WEED MANANGEMENT – JOHN RUNDEL
Rundel went over their successes over the last 3 years, describing their operations and the funding restraints. Currently have 22-23 interested landowner contracts for invasive tree removal they would like to complete and is requesting some help from NRD's of $2,500.

- McConville moved to approve funding request of $2,500.00. Seconded by O'Dea.
  Ayes - 9 Nays – 0 Motion Carried

8. MARK UERLING
Uerling went over his PowerPoint for the board explaining his situation in detail. The Board took no action.

9. MANAGER'S REPORT
A. Dry Creek 2A. Russell updated the board on his and Boyce's meetings and discussions with parties relating to the dam. Currently looking like decommissioning the dam is the likely route. Working on paperwork and any loose ends that will need completed before final determination. There will be some expenses associated with hiring BSB to breach the dam.

B. Other. Jake Miller from Culbertson won the Grassland Conservation Award which Dizmang had entered him into. We have hired a new technician, Sheldon Prentice. She will be starting on the 15th. Boyce will have a rough draft of the Water Quality Plan for their review soon.

10. NRCS- KENNEDY
Currently certifying conservation stewardship reviews. 52 grassland CRP contracts have been awarded through FSA so they have until next Friday to get their part done on those contracts. Field work continues. EQIP CSP signup for 2026 deadline is November 21st.

11. NARD - ANDERJASKA
A. Annual Conference, Sept 28-30 in Kearney. Preparing for conference. No resolutions were submitted and not expecting any more so will add some breakout sessions to conference to cover the time that was usually used to review resolutions.

Husker Harvest Days are coming up so preparing for that as well.

12. WATER QUALITY AND QUANTITY TASK FORCE – ANDERJASKA
Committee meeting have been good and will have a full task force meeting sometime later this month.

13. NSIA – SCHILLING
Nothing new.

14. N-CORPE - LOOMIS
There was meeting in Imperial on August 20th but he was unable to attend. Budget numbers are being worked on for future approval.

15. LEGAL MATTERS
None.

16. OTHER
None.

17. EXECUTIVE SESSION

A. Ongoing Litigation.

- O'Dea moved to enter into executive session to discuss ongoing litigation with Board Members and Staff. Seconded by McConville.
  Ayes - 9 Nays – 0 Motion Carried

Chairman Zink restated, for the record, the limitation of the subject matter of the closed session.

Entered at 10:00 a.m.

- O'Dea moved to exit the executive session. Seconded by McConville.
  Ayes - Nays – 0 Motion Carried

Exited at 10:16 a.m.

The next Regular Board Meeting will be held Tuesday, October 14, 2025, at 9:00 a.m. via Zoom.

The meeting was adjourned at 10:18 a.m.

_____
Stacie M. Owens, Board Secretary