2025-2026
STATE OF NEBRASKA
NATURAL RESOURCES DISTRICT BUDGET FORM

TWIN PLATTE 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:

$ 1,499,850.00	Property Taxes for Non-Bond Purposes
$ -	Principal and Interest on Bonds
$ 1,499,850.00	**Total Personal and Real Property Tax Required**

$ 9,143,213,981.00	**Total Certified Valuation (All Counties)**

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

County Clerk's Use ONLY

Outstanding Bonded Indebtedness as of JULY 1, 2025

Principal	$ -
Interest	$ -
Total Bonded Indebtedness	$ -

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

TWIN PLATTE NRD

Line No.	TOTAL ALL FUNDS	Actual 2023 - 2024 (Column 1)	Actual/Estimated 2024 - 2025 (Column 2)	**Adopted Budget 2025 - 2026** (Column 3)
1	**Beginning Balances, Receipts, & Transfers:**			
2	Net Cash Balance	$ 1,283,243.51	$ 1,318,330.65	$ 839,980.00
3	Investments	$ 14,027,339.29	$ 13,770,859.56	$ 14,720.94
4	County Treasurer's Balance	$ 22,883.42	$ 74,340.76	$ 11,870,873.86
5	**Subtotal of Beginning Balances** (Lines 2 thru 4)	**$ 15,333,466.22**	**$ 15,163,530.97**	**$ 12,725,574.80**
6	Personal and Real Property Taxes **(Columns 1 and 2 - See Preparation Guidelines)**	$ 1,492,553.19	$ 1,495,449.38	$ 1,485,000.00
7	Federal Receipts	$ -	$ 208,948.71	$ 707,401.29
8	State Receipts: Motor Vehicle Pro-Rate	$ -	$ -	$ -
9	State Receipts: State Aid (State Statute Section 77-27,136)	$ -	$ -	
10	State Receipts: Other	$ 481,117.36	$ 211,855.35	$ 10,581,620.74
11	State Receipts: Property Tax Credit	$ -	$ -	
12	Local Receipts: Nameplate Capacity Tax	$ -	$ -	$ -
13	Local Receipts: In Lieu of Tax	$ -	$ -	$ -
14	Local Receipts: Other	$ 3,031,970.12	$ 2,773,352.38	$ 3,198,971.00
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)	**$ 20,339,106.89**	**$ 19,853,136.79**	**$ 28,698,567.83**
18	**Disbursements & Transfers:**			
19	Operating Expenses	$ 5,103,179.78	$ 5,313,059.54	$ 28,238,567.83
20	Capital Improvements (Real Property/Improvements)	$ 10,000.00	$ 1,750,998.16	$ 230,000.00
21	Other Capital Outlay (Equipment, Vehicles, Etc.)	$ 62,396.14	$ 63,504.29	$ 30,000.00
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)	**$ 5,175,575.92**	**$ 7,127,561.99**	**$ 28,498,567.83**
30	**Balance Forward/Cash Reserve** (Line 17 - Line 29)	**$ 15,163,530.97**	**$ 12,725,574.80**	**$ 200,000.00**
31	Cash Reserve Percentage			1%

PROPERTY TAX RECAP

Tax from Line 6	$ 1,485,000.00
County Treasurer's Commission at 1% of Line 6	$ 14,850.00
Total Property Tax Requirement	$ 1,499,850.00

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

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

NAME	**Kent O. Miller**
ADDRESS	**P O Box 1347**
CITY & ZIP CODE	**North Platte 69101**
TELEPHONE	**308-535-8080**
WEBSITE	**www.tpnrd.org**

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	Joe Wahlgren	Kent O. Miller	Kent O. Miller
TITLE /FIRM NAME	Chairperson	General Manager	General Manager
TELEPHONE	308-529-0213	308-535-8080	308-535-8080
EMAIL ADDRESS		komiller@tpnrd.org	komiller@tpnrd.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
- [X] Preparer

TWIN PLATTE NRD

2025-2026 LID SUPPORTING SCHEDULE

Calculation of Restricted Funds

Total Personal and Real Property Tax Requirements		(1)	$ 1,499,850.00
Motor Vehicle Pro-Rate		(2)	$ -
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)	**$ 1,499,850.00**

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)	$ 315,302.05
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)	$ 1,184,547.95
TOTAL LID EXCEPTIONS (B)		(19)	**$ 1,499,850.00**

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*	**$ -**

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

TWIN PLATTE NRD

LID COMPUTATION FORM FOR FISCAL YEAR 2025-2026

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

759,008.67 (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)

	/	8,554,328,944.00	=	- %
2025 Growth per Assessor		2024 Valuation		Multiply times 100 To get %

3 **ADDITIONAL ONE PERCENT BOARD APPROVED INCREASE**

- % (4)

	/		=	- %
# 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)

2.50 % (6)

Allowable Dollar Amount of Increase to Restricted Funds = Line (1) x Line (6)

18,975.22 (7)

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

777,983.89 (8)

Less: Restricted Funds from Lid Supporting Schedule

- (9)

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

777,983.89 (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.

TWIN PLATTE 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

TWIN PLATTE NRD

Total Personal and Real Property Tax Request		$ 1,499,850.00 (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)	($ 914,321.39) (D)	
	($ -) (E)	
Interstate Compact (LB 701)	( ) (F)	
Total Exclusions		($ 914,321.39) (2)
Personal and Real Property Tax Request subject to Levy Limit		$ 585,528.61 (3)
Valuation (Per the County Assessor)		$ 9,143,213,981.00 (4)
Calculated Levy for Levy Limit Compliance [Line (3) **Divided By** Line (4) **Times** 100]		0.006404 (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)]		0.016404 (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.

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: TWIN PLATTE NRD
BOX 1347
NORTH PLATTE,NE 69103

TAXABLE VALUE LOCATED IN THE COUNTY OF: ARTHUR

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Allowable Growth Value	Total Taxable Value
TWIN PLATTE	N.R.D.	1,011,873	285,756,777

* *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 BECKY SWANSON , ARTHUR 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.

COUNTY CLERK Seal ARTHUR COUNTY NEBRASKA

Becky Swanson
(signature of county assessor)

8-14-2025
(date)

AUG 18

CC: County Clerk, ARTHUR County
CC: County Clerk where district is headquarter, if different county, LINCOLN 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
7,850,139 Pers Prior
8,118,482 Pers Value
276,887,124 Real Prior
277,638,295 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}

TWIN PLATTE NATURAL RESOURCE DISTRICT

TO: **PO BOX 1347**
NORTH PLATTE NE 69103

TAXABLE VALUE LOCATED IN THE COUNTY OF: KEITH

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Allowable Growth Value	Total Taxable Value
TWIN PLATTE NRD	N.R.D.	29,047,702	2,726,454,872

* *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 SHANDRA MCNERNEY, KEITH 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)

8-20-25
(date)

AUG 25

CC: County Clerk, KEITH 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

131,848,183 Pers Prior
139,998,754 Pers Value

2,356,181,270 Real Prior
2,586,456,118 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: TWIN PLATTE NRD

TAXABLE VALUE LOCATED IN THE COUNTY OF LINCOLN COUNTY, NE

Name of Political Subdivision	Subdivision Type	Allowable Growth Value	Total Taxable Value
TWIN PLATTE NRD GENERAL	NRD	$81,919,558	$5,855,617,956

* 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

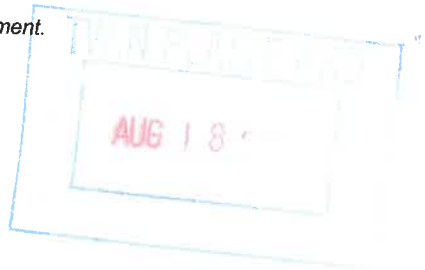
(date)

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: **TWIN PLATTE NRD**
3021 EAST PHILIP AVE
PO BOX 1347
NORTH PLATTE NE 69103

TAXABLE VALUE LOCATED IN THE COUNTY OF: MCPHERSON

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Allowable Growth Value	Total Taxable Value
TWIN PLATTE NRD	N.R.D.	349,136	275,384,376

* *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 **KATHERINE E HOBERG**, **MCPHERSON** 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.

Katherine E. Hoberg
(signature of county assessor)

SEAL OF THE COUNTY CLERK ★ Seal ★ MCPHERSON COUNTY, NEBRASKA

8-15-25
(date)

TWIN PLATTE NRD
AUG 20

CC: County Clerk, **MCPHERSON** 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

4,060,313 Pers Prior
3,785,037 Pers Value
254,751,774 Real Prior
271,599,339 Real Value

TWIN PLATTE NATURAL RESOURCES DISTRICT
Board of Directors Public Hearings
September 11, 2025

The Twin Platte Natural Resources District (TPNRD) Board of Directors meeting for public hearings was held at the District offices at 3021 East Philip Ave in North Platte, Nebraska on September 11, 2025. Mr. Wahlgren called the meeting to order at 5:01 pm. A legal notice of the public hearings was published in the North Platte Telegraph.

BOARD MEMBERS PRESENT
Eric Brown
Jeff Huffman
Jeff McBride
James Meismer
Jake Tiedeman
Joe Wahlgren
Jon Walz
Jerry Weaver
Robert Wiseman

BOARD MEMBERS ABSENT
David Colvin
Shane Storer

NRCS PERSONNEL PRESENT
Carol Eakins, District Conservationist
Brandon Jelinek

STAFF PRESENT
Kent Miller, General Manager
Amy Oberst, Office & Financial Coordinator

OTHERS PRESENT
Tim Horst, Ducks Unlimited

ANNOUNCEMENTS

Nebraska Open Meeting Act – Mr. Wahlgren reported the Nebraska Open Meeting Act is posted in the meeting room.

Report of Directors Excused – Mr. Wahlgren reported the TPNRD Operating Policy provides a Director will be considered excused if the Director notifies the office prior to the meeting they will be absent. Mr. Wahlgren reported Mr. Colvin and Mr. Storer notified the office they would be absent and are therefore excused.

PUBLIC HEARING – Budget

Open Proceedings – Mr. Wahlgren, Chair of the TPNRD Board of Directors and Presiding Officer, opened the Public Hearing at 5:02 pm.

Appointment of Hearing Examiner - Mr. Wahlgren appointed Kent O. Miller, General Manager of the TPNRD, Hearing Examiner.

Review of Purpose and Information Available by Hearing Examiner – Mr. Miller reported the purpose of the public hearing was for hearing testimony concerning the proposed TPNRD Budget for the period July 1, 2025 through June 30, 2026 (2026 FY).

Mr. Miller reported a legal notice was published in the North Platte Telegraph on September 4, 2025 and copy of the proof of publication was on file and available to view.

Mr. Miller reported the proposed 2026 FY Budget has been available for the public to view in the TPNRD office.

Mr. Miller reported five copies of an informational packet for the proposed 2026 FY Budget are available for the public in the meeting room and the informational packet has been provided to the Board of Directors. Mr. Miller reported the informational packet contains:

- Proposed 2026 FY Budget
- Summary of the proposed 2026 FY Budget General Operating Costs and Revenue
- Graphs for proposed 2026 FY Budget General Operating Costs and Revenue
- Chart of county valuations and the tax rates for the prior year and the current year
- Detailed listing of accounts with comparison of proposed budget to prior years

Mr. Miller reported on the proposed tax request and levy.

Tax Request $ 1,499,850.00	Same as request for 2019FY, 2020FY, 2021FY, 2022FY, 2023FY, 2024FY, 2025FY Budgets
Levy $ 0.016404	- 6.44 % from levy for the 2025 FY Budget

Mr. Miller review the proposed 2026 FY Budget

2023-2024 Actual Disbursements & Transfers	$	5,175,575.92
2024-2025 Actual Disbursements & Transfers	$	7,127,561.99
2025-2026 Proposed Budget of Disbursements & Transfers	$	28,498,567.83
2025-2026 Necessary Cash Reserve	$	200,000.00
2025-2026 Total Resources Available	$	28,698,567.83
Total 2025-2026 Personal & Real Property Tax Requirement	$	1,499,850.00
Unused Budget Authority Created For Next Year	$	777,983.89

Public Testimony – Mr. Miller reported any member of public desiring to speak on the proposed budget will be allowed to address the Board and will be given a reasonable amount of time to do so.

Mr. Miller opened the Hearing for Public Testimony.

No testimony was offered.

Close Proceedings - Mr. Miller turned the Hearing back to the Presiding Officer, Mr. Wahlgren.

Mr. Wahlgren declared the hearing closed at 5:05 pm.

PUBLIC HEARING - Tax Request

Open Proceedings – Mr. Wahlgren, Chair of the TPNRD Board of Directors and Presiding Officer, opened the Public Hearing at 5:05 pm.

Appointment of Hearing Examiner - Mr. Wahlgren appointed Kent O. Miller, General Manager of the TPNRD, Hearing Examiner.

Review of Purpose and Information Available by Hearing Examiner – Mr. Miller reported the purpose of the public hearing was for hearing testimony concerning setting the final tax request to fund the proposed TPNRD Budget for the period July 1, 2025 through June 30, 2026 (2026 FY).

Mr. Miller reported a legal notice was published in the North Platte Telegraph on September 4, 2025 and copy of the proof of publication was on file and available to view.

Mr. Miller reported the proposed 2026 FY Budget has been available for the public to view in the TPNRD office.

Mr. Miller reported five copies of an informational packet for the proposed 2026 FY Budget are available for the public in the meeting room and the informational packet has been provided to the Board of Directors. Mr. Miller reported the informational packet contains:

- Proposed 2026 FY Budget
- Summary of the proposed 2026 FY Budget General Operating Costs and Revenue
- Graphs for proposed 2026 FY Budget General Operating Costs and Revenue
- Chart of county valuations and the tax rates for the prior year and the current year
- Detailed listing of accounts with comparison of proposed budget to prior years

Mr. Miller reported on the proposed tax request and levy.

Tax Request $ 1,499,850.00	Same as request for 2019FY, 2020FY, 2021FY, 2022FY, 2023FY, 2024FY, 2025FY Budgets
Levy $ 0.016404	- 6.44 % from levy for the 2025 FY Budget

Mr. Miller reviewed the proposed 2026 FY Tax request.

	2024	2025	Change
Operating Budget	24,746,247.71	28,498,567.83	15%
Property Tax Request	$ 1,499,850.00	$ 1,499,850.00	0%
Valuation	8,554,328,944	9,143,213,981	7%
Tax Rate	0.017533	0.016404	-6%
Tax Rate if Prior Tax Request was at Current Valuation	0.016404		

Public Testimony – Mr. Miller reported any member of public desiring to speak on the proposed budget will be allowed to address the Board and will be given a reasonable amount of time to do so.

Mr. Miller opened the Hearing for Public Testimony.

No testimony was offered.

Close Proceedings - Mr. Miller turned the Hearing back to the Presiding Officer, Mr. Wahlgren.

Mr. Wahlgren declared the hearing closed at 5:07 pm.

ADJOURNMENT

The public hearing adjourned at 5:07 pm.

TWIN PLATTE NATURAL RESOURCES DISTRICT
Board of Directors Meeting
September 11, 2025

The Twin Platte Natural Resources District (TPNRD) Board of Directors meeting was held at the District offices at 3021 East Philip Ave in North Platte, Nebraska, on September 11, 2025. Mr. Wahlgren called the meeting to order at 5:07 pm. A legal notice of the meeting was published in the North Platte Telegraph. A news release containing the agenda for the meeting and including the time and place was sent to the news media in the District.

BOARD MEMBERS PRESENT	BOARD MEMBERS ABSENT
Eric Brown	Dave Colvin
Jeff Huffman	Shane Storer
Jeff McBride	
James Meismer	
Jake Tiedeman	
Joe Wahlgren	
Jon Walz	
Jerry Weaver	
Robert Wiseman	

NRCS PERSONNEL PRESENT
Carol Eakins, District Conservationist
Brandon Jelinek

STAFF PRESENT
Kent Miller, General Manager
Amy Oberst, Office & Financial Coordinator

OTHERS PRESENT
Tim Horst, Ducks Unlimited

A copy of the Open Meetings Act is posted in the meeting room.
Legal notice was published in the North Platte Telegraph on September 2, 2025.
Information each Board member has is in a notebook on a table in the meeting room and on the TPNRD website (public internet access is available in the meeting room).

ANNOUNCEMENTS

Report of Directors Excused – Mr. Wahlgren reported the TPNRD Operating Policy provides a Director will be considered excused if the Director notifies the office prior to the meeting they will be absent. Mr. Wahlgren reported Mr. Colvin and Mr. Storer notified the office they would be absent and are therefore excused.

Other Announcements – None presented.

OPEN FORUM
(Comments from Public)

Mr. Wahlgren stated the public is provided an opportunity to speak to the Board during the Open Forum at the beginning of each Board meeting, and the public is only allowed to speak during the Open Forum. Mr. Wahlgren stated the Chair may limit the time for each person speaking to the Board, and in order to comply with the provisions of the Nebraska Public Meetings Law, the Board will not immediately respond to, nor take action on, any matter raised during the Open Forum unless the matter is already on the agenda.

Mr. Wahlgren opened the Open Forum. There were no comments. Mr. Wahlgren closed the Open Forum.

2025-2026 FISCAL YEAR BUDGET

Final Approval

Mr. Wiseman moved to approve the following resolution:

Resolution No. 1-091125

WHEREAS, Nebraska Revised Statute provides that the Governing Body of the Twin Platte Natural Resources District passes by a majority vote a resolution approving the budget; and

WHEREAS, a legal notice of Budget Hearing and Budget Summary and a legal notice of Special Hearing to Set the Final Tax Request was published in the North Platte Telegraph on September 4, 2025, for a hearing scheduled for September 11, 2025 by the Board of Directors of the Twin Platte Natural Resources District; and

WHEREAS, a special public hearing was held by the Board of Directors of the Twin Platte Natural Resources District on September 11, 2025 as required by law to hear and consider comments concerning the proposed budget; and

WHEREAS, the 2025-2026 Fiscal Year Budget requires a property tax request for the Twin Platte Natural Resources Districts of $1,499,850.00 which is the same as the property tax request for the 2024-2025 Fiscal Year Budget.

NOW THEREFORE, the Governing Body of the Twin Platte Natural Resources Districts, resolves that the 2025-2026 Fiscal Year Budget as presented for public hearing is approved.

Mr. Meismer seconded the motion. The motion carried. (Motion #1)

Aye:	Brown, Huffman, McBride, Meismer, Tiedeman, Wahlgren, Walz, Weaver, Wiseman
Nay:	None
Absent & Excused:	Colvin, Storer

Set Property Tax Request for General Fund Budget

Mr. Tiedeman moved to approve the following resolution:

Resolution No. 2-091125

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

WHEREAS, a legal notice of Budget Hearing and Budget Summary and a legal notice of Special Hearing to Set the Final Tax Request was published in the North Platte Telegraph on September 4, 2025, for a hearing scheduled for September 11, 2025 by the Board of Directors of the Twin Platte Natural Resources District; and

WHEREAS, a special public hearing was held by the Board of Directors of the Twin Platte Natural Resources District on September 11, 2025 as required by law to hear and consider comments concerning the property tax request; and

WHEREAS, the 2025-2026 Fiscal Year Budget requires a property tax request for the Twin Platte Natural Resources Districts of $1,499,850.00 which is the same as the property tax request for the 2024-2025 Fiscal Year Budget; and

NOW THEREFORE, the Governing Body of the Twin Platte Natural Resources Districts, resolves that:

1. The 2025-2026 property tax request be set at $1,499,850.00.
2. The total assessed value of property differs from last year's total assessed value by 6.88%.
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 $ 0.016404 per $100 of assessed value.
4. The Twin Platte Natural Resources Districts proposes to adopt a property tax request that will cause its tax rate to be $ 0.016404 per $100 of assessed value.
5. Based on the property tax request and changes in other revenue, the total operating budget of the Twin Platte Natural Resources Districts increased from last year's budget by 15.97%.
6. A copy of this resolution be forwarded to the County Clerks within the Twin Platte Natural Resources District on or before October 15, 2025.

Mr. Huffman seconded the motion. The motion carried. (Motion #2)

Aye:	Brown, Huffman, McBride, Meismer, Tiedeman, Wahlgren, Walz, Weaver, Wiseman
Nay:	None
Absent & Excused:	Colvin, Storer

Restricted Funds Authority

No action occurred.

Set Occupation Tax for NCORPE Project

Mr. Weaver moved to approve the following resolution:

Resolution No. 4-091125

WHEREAS, Nebraska Revised Statute provides that the Governing Body of the Twin Platte Natural Resources District passes by a majority vote a resolution setting the occupation tax; and

WHEREAS, Nebraska Revised Statute 2-3226.05 provides that a district with an integrated management plan as described in subsection (1) of section 2-3226.01 may levy an occupation tax upon the activity of irrigation of agricultural lands within such district on an annual basis, not to exceed ten dollars per irrigated acre, the proceeds of which may be used for (a) repaying principal and interest on any bonds or refunding bonds issued pursuant to section 2-3226.01 for one or more projects under section 2-3226.04, (b) the repayment of financial assistance received by the district pursuant to section 2-3226.07, or (c) payment of all or any part of the costs and expenses of one or more qualified projects described in section 2-3226.04; and

WHEREAS, the Twin Platte Natural Resources District (TPNRD) has an approved Integrated Management Plan (IMP) that requires water to offset depletions to stream flows in the North Platte River, the South Platte River, and the Platte River; and

WHEREAS, the TPNRD has entered into an Interlocal Cooperation Agreement with the Upper Republican Natural Resources District, the Middle Republican Natural Resources District, and the Lower Republican Natural Resources District, as provided by Nebraska Revised Statues 13-801 through 13827 to create the Nebraska Cooperative Republican Platte Enhancement Project (NCORPE) to assist with implementation of the TPNRD IMP; and

WHEREAS, the TPNRD is obligated (1) to repay the TPNRD share of financial assistance received for the NCORPE Project, (2) to repay the TPNRD share of the principal and interest on bonds financing the NCORPE Project, and (3) to pay the TPNRD share of the costs and expenses of the NCORPE Project.

NOW, THEREFORE, the Governing Body of the Twin Platte Natural Resources Districts, resolves to approve:

1. The 2025 occupation tax is set at $6.50 per irrigated acre.
2. A copy of this resolution be forwarded to the County Clerks within the Twin Platte Natural Resources District on or before October 15, 2025.

Mr. Brown seconded the motion. The motion carried. (Motion #3)

Aye:	Brown, Huffman, McBride, Meismer, Tiedeman, Wahlgren, Walz, Weaver, Wiseman
Nay:	None
Absent & Excused:	Colvin, Storer

TWIN PLATTE NRD

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Sections 13-501 to 13-513, that the governing body will meet on the 11 day of September 2025, at 5:00 o'clock P.M., at Twin Platte Natural Resources District office located at 3021 East Philip Avenue in North Platte, NE 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	$	5,175,575.92
2024-2025 Actual Disbursements & Transfers	$	7,127,561.99
2025-2026 Proposed Budget of Disbursements & Transfers	$	28,498,567.83
2025-2026 Necessary Cash Reserve	$	200,000
2025-2026 Total Resources Available	$	28,698,567.83
Total 2025-2026 Personal & Real Property Tax Requirement	$	1,499,850.00
Unused Budget Authority Created For Next Year	$	777,983.89
Breakdown of Property Tax:		
Personal and Real Property Tax Required for Non-Bond Purposes	$	1,499,850.00
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 11 day of September 2025, at 5:00 o'clock P.M., at Twin Platte Natural Resources District office located at 3021 East Philip Avenue in North Platte, NE 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	24.746.247.71	28,498,567.83	15%
Property Tax Request	$1,499,850.00	$1,499,850.00	0%
Valuation	8,554,328,944	9,143,213,981	7%
Tax Rate	0.017533	0.016404	-6%
Tax Rate if Prior Tax Request was at Current Valuation	0.016404		

September 4, 2025 ZNEZ

Published in the North Platte Telegraph, September 4, 2025

TWIN PLATTE NATURAL RESOURCES DISTRICT
BOARD OF DIRECTORS MEETING
September 11, 2025

AGENDA ITEM **4. 2025-2026 Fiscal Year Budget**
B. Set Property Tax Request for General Fund Budget

Resolution No. 2-091125

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

WHEREAS, a legal notice of Budget Hearing and Budget Summary and a legal notice of Special Hearing to Set the Final Tax Request was published in the North Platte Telegraph on September 4, 2025, for a hearing scheduled for September 11, 2025 by the Board of Directors of the Twin Platte Natural Resources District; and

WHEREAS, a special public hearing was held by the Board of Directors of the Twin Platte Natural Resources District on September 11, 2025 as required by law to hear and consider comments concerning the property tax request; and

WHEREAS, the 2025-2026 Fiscal Year Budget requires a property tax request for the Twin Platte Natural Resources Districts of $1,499,850.00 which is the same as the property tax request for the 2024-2025 Fiscal Year Budget; and

NOW THEREFORE, the Governing Body of the Twin Platte Natural Resources Districts, resolves that:

1. The 2025-2026 property tax request be set at $1,499,850.00.
2. The total assessed value of property differs from last year's total assessed value by 6.88%.
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 $ 0.016404 per $100 of assessed value.
4. The Twin Platte Natural Resources Districts proposes to adopt a property tax request that will cause its tax rate to be $ 0.016404 per $100 of assessed value.
5. Based on the property tax request and changes in other revenue, the total operating budget of the Twin Platte Natural Resources Districts increased from last year's budget by 15.16%.
6. A copy of this resolution be forwarded to the County Clerks within the Twin Platte Natural Resources District on or before October 15, 2025.

Motion by Jake Tiedeman, seconded by Jeff Huffman to adopt Resolution #2-091125.

Voting yes: Eric Brown, Jeff Huffman, Jeff McBride, James Meismer, Jake Tiedeman, Joe Wahlgren, Jon Walz, Jerry Weaver, Robert Wiseman
Voting no: None

Dated this 11th day of September, 2025

REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS

REPORTING PERIOD JULY 1, 2024 THROUGH JUNE 30, 2025

TWIN PLATTE NRD

SUBDIVISION NAME

Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)	Amount Used as Lid Exemption (Column 4)
23 NRDs	12/5/74 to indefinite	Agreement for the Nebraska Association of Resources Districts	$ 28,418.13
23 NRDs	6/14/7 to indefinite	Agreement for the Administration of the NRDs Accident and Insurance Plan	$ 226,784.68
23 NRDs	10/1/75 to indefinite	Agreement for the Administration of the NRDs Retirement Plan	$ 60,099.24
Twin Platte NRD, Central Platte NRD, Tri-Basin NRD, NPPC, CNPPID	7/23/01 to indefinite	Computer Modeling of the Middle Platte River Basin	
Twin Platte NRD and the NE Association of Resources Districts	4/2/06 to indefinite	For obtaining trees	
Twin Platte NRD and NE G&P	7/24/2000 to indefinite	WILD NE Program	
Twin Platte NRD, Central Platte NRD, South Platte NRD, NPPD, CNPPID, Western Irrg District	5/24/2004 to indefinite	South Platte River Coalition	
13 NRDs, 6 Public Power Districts, 1 Irrg District, 1 Reclamation District, 2 Cities	12/14/2001 to indefinite	NE Habitat Conservation Coalition	
18 NRDs	10/10/02 to indefinite	NE Ground Water Coalition	
Twin Platte NRD and NE DNR	7/10/03 to indefinite	Water Well Decommissioning Funds	
Twin Platte NRD, USDA NRCS, NE Association of Resources Districts	9/27/04 to indefinite	Range Technical Assistance	
Twin Platte NRD and NE DNR	8/30/2001 to indefinite	Water Quality Funds	
Twin Platte NRD, Central Platte NRD, NE DNR	12/13/07 to indefinite	Platte Basin Fully Appropriated Analysis	
Twin Platte NRD, Central Platte NRD, NPPD	12/13/07 to indefinite	Conjunctive Water Management	
Twin Platte NRD, Central Platte NRD	2/22/2016 to indefinite	Aerial Geophysical Survey of Twin Platte NRD and Central Platte NRD	

Total Amount used as Lid Exemption $ 315,302.05

REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS

REPORTING PERIOD JULY 1, 2024 THROUGH JUNE 30, 2025

TWIN PLATTE NRD

SUBDIVISION NAME

Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)	Amount Used as Lid Exemption (Column 4)
Twin Platte NRD, South Platte NRD, North Platte NRD, Tri-Basin NRD, Central Platte NRD, NE DNR	7/13/12 to indefinite	Platte Basin Water Projects Coalition	
Twin Platte NRD, South Platte NRD, North Platte NRD, Tri-Basin NRD, Central Platte NRD, NE DNR, NE G&P	6/15/09 to indefinite	Platte Basin Habitiat Enhance Project	
Twin Platte NRD, North Platte NRD, South Platte NRD	8/12/10 to indefinite	Aerial Geophysical Survey of Panhandle and West Central Aguifers	
Twin Platte NRD, NE Department of Agriculture	12/15/98 to indefinite	NE Buffer Strip Program	
Twin Platte NRD, Upper Republican NRD, Middle Republican NRD, Lower Republican NRD	10/31/12 to indefinite	NE Cooperative Republican Platte Enhancement Project	
6 NRDs, NE Association of Resources Districts	1/28/15 to indefinite	NE Appropriated Basins Coalition	
7 NRDs, 4 Public Power Districts, 2 Cities, NE G&P	11/14/02 to indefinite	Platte River Coalition for Program Evaluation	
Twin Platte NRD, Upper Republican NRD	6/9/06 to indefinite	Administration of Ground Water & Integrated Management Plans	
Twin Platte NRD, USAD NRCS, NE Association of Resources Districts	1/13/05 to indefinite	Conservation Technical Assistance	
5 NRDs, NE DNR, NE DEQ	9/12/12 to indefinite	LiDAR	
Twin Platte NRD, Platte Valley Irrigation District	3/28/11 to indefinite	Memorandum of Aggrement for Ground Water Recharge	
Twin Platte NRD, Suburban Irrigation District	3/28/11 to indefinite	Memorandum of Aggrement for Ground Water Recharge	
Twin Platte NRD, Keith Lincoln County Irrigation District	3/28/11 to indefinite	Memorandum of Aggrement for Ground Water Recharge	
Twin Platte NRD, Paxton - Hershey Irrigation District	3/28/11 to indefinite	Memorandum of Aggrement for Ground Water Recharge	
Twin Platte NRD, Wester Irrigation District	3/28/11 to indefinite	Memorandum of Aggrement for Ground Water Recharge	
Twin Platte NRD, Platte Valley Irrigation District	4/1/15 to indefinite	Water Right Lease Agreement for Ground Water Recharge	

Total Amount used as Lid Exemption $ -

REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS

REPORTING PERIOD JULY 1, 2024 THROUGH JUNE 30, 2025

TWIN PLATTE NRD

SUBDIVISION NAME

Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)	Amount Used as Lid Exemption (Column 4)
Twin Platte NRD, Suburban Irrigation District	4/1/15 to indefinite	Water Right Lease Agreement for Ground Water Recharge	
Twin Platte NRD, Keith Lincoln County Irrigation District	4/1/15 to indefinite	Water Right Lease Agreement for Ground Water Recharge	
Twin Platte NRD, Paxton - Hershey Irrigation District	4/1/15 to indefinite	Water Right Lease Agreement for Ground Water Recharge	
Twin Platte NRD, Wester Irrigation District	4/1/15 to indefinite	Water Right Lease Agreement for Ground Water Recharge	

Total Amount used as Lid Exemption $ -