2025-2026
STATE OF NEBRASKA
NATURAL RESOURCES DISTRICT BUDGET FORM

Upper Loup 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:

$	475,296.88	Property Taxes for Non-Bond Purposes
$	-	Principal and Interest on Bonds
$	475,296.88	**Total Personal and Real Property Tax Required**

$ 3,563,789,860.00	**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

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	$ 609,621.49	$ 486,722.87	$ 419,255.14
3	Investments	$ -	$ -	$ -
4	County Treasurer's Balance	$ 2,096.28	$ 2,743.11	$ 4,009.91
5	**Subtotal of Beginning Balances** (Lines 2 thru 4)	**$ 611,717.77**	**$ 489,465.98**	**$ 423,265.05**
6	Personal and Real Property Taxes **(Columns 1 and 2 - See Preparation Guidelines)**	$ 334,711.15	$ 363,378.25	$ 470,590.97
7	Federal Receipts	$ -	$ 8,041.36	
8	State Receipts: Motor Vehicle Pro-Rate	$ 701.65	$ 1,117.00	$ 750.00
9	State Receipts: State Aid (State Statute Section 77-27,136)	$ -	$ 1,117.22	
10	State Receipts: Other	$ 107,095.41	$ 140,405.71	$ 137,666.00
11	State Receipts: Property Tax Credit	$ 52,719.82	$ 63,821.91	
12	Local Receipts: Nameplate Capacity Tax	$ -	$ -	$ -
13	Local Receipts: In Lieu of Tax	$ 534.00	$ -	$ 545.00
14	Local Receipts: Other	$ 218,483.11	$ 188,143.81	$ 334,094.23
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)	**$ 1,325,962.91**	**$ 1,255,491.24**	**$ 1,366,911.25**
18	**Disbursements & Transfers:**			
19	Operating Expenses	$ 801,061.93	$ 792,794.21	$ 1,111,214.23
20	Capital Improvements (Real Property/Improvements)	$ -	$ -	$ -
21	Other Capital Outlay (Equipment, Vehicles, Etc.)	$ 35,435.00	$ 39,431.98	$ 2,000.00
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)	**$ 836,496.93**	**$ 832,226.19**	**$ 1,113,214.23**
30	**Balance Forward/Cash Reserve** (Line 17 - Line 29)	**$ 489,465.98**	**$ 423,265.05**	**$ 253,697.02**
31	Cash Reserve Percentage			23%

PROPERTY TAX RECAP

Tax from Line 6	$ 470,590.97
County Treasurer's Commission at 1% of Line 6	$ 4,705.91
Total Property Tax Requirement	$ 475,296.88

Upper Loup 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		$ 475,296.88
Bond Fund		$ -
_____ Fund		
_____ Fund		
_____ Fund		
_____ Fund		
Total Tax Request	**	$ 475,296.88

** 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	$ 253,697.02
Remaining Cash Reserve	$ 253,697.02
Remaining Cash Reserve %	23%

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

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

NAME	**Upper Loup NRD**
ADDRESS	**39252 Hwy 2**
CITY & ZIP CODE	**Thedford, 69166**
TELEPHONE	**(308) 645-2250**
WEBSITE	

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	Chris Higgins	Anna Baum	Anna Baum
TITLE /FIRM NAME	Chairperson	General Manager	General Manager
TELEPHONE	(308) 645-2250	(308) 645-2250	(308) 645-2250
EMAIL ADDRESS			

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
- [X] Preparer

Upper Loup NRD

2025-2026 LID SUPPORTING SCHEDULE

Calculation of Restricted Funds

Total Personal and Real Property Tax Requirements		(1)	$ 475,296.88
Motor Vehicle Pro-Rate		(2)	$ 750.00
In-Lieu of Tax Payments		(3)	$ 545.00
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))	$ -	(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)	**$ 476,591.88**

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)	$ 45,000.00
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)	$ 96,000.00
TOTAL LID EXCEPTIONS (B)		(19)	**$ 141,000.00**

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*	**$ 335,591.88**

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

Upper Loup NRD

LID COMPUTATION FORM FOR FISCAL YEAR 2025-2026

Prior Year Restricted Funds Authority = Line (8) of last year's Lid Computation Form: 344,459.93 (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)

13,690,051.00	/	3,363,219,616.00	=	0.41 %
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)	8,611.50 (7)
Total Restricted Funds Authority = Line (1) + Line (7)	353,071.43 (8)
Less: Restricted Funds from Lid Supporting Schedule	335,591.88 (9)
Total Unused Restricted Funds Authority = Line (8) - Line (9)	17,479.55 (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.

Upper Loup 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

Upper Loup NRD

Total Personal and Real Property Tax Request		$ 475,296.88 (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)	($ 96,000.00) (D)	
	($ -) (E)	
Interstate Compact (LB 701)	( ) (F)	
Total Exclusions		($ 96,000.00) (2)
Personal and Real Property Tax Request subject to Levy Limit		$ 379,296.88 (3)
Valuation (Per the County Assessor)		$ 3,563,789,860.00 (4)
Calculated Levy for Levy Limit Compliance [Line (3) **Divided By** Line (4) **Times** 100]		0.010643 (5)
Calculated Ground Water Management Activities Levy *(Shall Not Exceed 1 Cent)* [Line (D) **Divided By** Line (4) **Times** 100]		0.002694 (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)]		0.013337 (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

Upper Loup NRD
SUBDIVISION NAME

Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)	Amount Used as Lid Exemption (Column 4)
ULNRD, LLNRD & USGS	4/2011 - CONTINUING	WATER QUANTITY ACTIVITIES AND STUDIES	
ULNRD, Viilages of Dunning, Halsey, Purdum, Brewster, Thedford, Mullen, Brownlee, Stapleton and Hyannis.	3/1-2009 - contiinuing	District Recycling Program	
ULNRD & Nebraska Game and Parks	1998 - continuing	wildlife habitat improvement	
ULNRD & Pheasants Forever	1998 - continuing	wildlife habitat improvement	
ULNRD,CPNRD,LLNRD,UBBNRD,LPPD,NPPD, Central Irrig District, WPNRD, NPNRD,	1/2002 - continuing	Provide joint resources, servcies, studies, and facilitiesneeded in regards to critical habitat designation for piping plovers and pallid sturgeons	
ULNRD & DWEE (PREVIOUS DNR)	7-1-2013 - continuing	Integrated Management Plan Activities	
ULNRD & NARD	1-1-1976 - continuing	Technical services and administrative support	$ 45,000.00
ULNRD, NARD & Bessy Nursery	9/25/21 - Continuing	Tree Program Services	
ULNRD & DWEE (PREVIOUS DNR)	1/1/76 - continuing	Water Quantity Mangement	
ULNRD & NRCS	1/1/76 -continuing	Conservation technical assistance and administrative support	
ULNRD,USGS,UNL -CSD	2006-continuing	Monitoring well work	
ULNRD,DWEE,LPSNRD,LPNNRD,PMNRD,LLNRD,LENRD & UENRD	2013-continuing	Lower Platte Basin Water Mangement Plan Activities	
ULNRD, Village of Thedford, Thedford Rural Fire Department	2020-continuing	Arboretum activities	
ULNRD, CPNRD, LLNRD	2016-continuing	Water Qualityactivities - watershed management	

Total Amount used as Lid Exemption $ 45,000.00

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: APRIL WARREN
145 LINCOLN AVE
BREWSTER NE 68821

TAXABLE VALUE LOCATED IN THE COUNTY OF: BLAINE

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Allowable Growth Value	Total Taxable Value
UPPER LOUP NRD	N.R.D.	1,161,781	384,494,366

* *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 APRIL WARREN, BLAINE 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.

April Warren
(signature of county assessor)

August 11, 2025
(date)

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

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

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

Assessor's Use Only

14,202,337 Pers Prior
14,950,533 Pers Value

345,491,126 Real Prior
369,543,833 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: ATTN: ANNA BAUM
39252 HWY 2
THEDFORD, NE 69166-0000

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
UPPER LOUP NRD	N.R.D.	171,289	343,929,794

**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
4,107,356 Pers Prior
4,226,820 Pers Value
315,916,105 Real Prior
339,702,974 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: UPPER LOUP NRD
ATT: JAMIE GREEN
39252 HWY 2
THEDFORD, NE 69166

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
UPPER LOUP NRD	N.R.D.	909,673	962,840,158

* *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, THOMAS 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

20,089,450 Pers Prior
21,072,938 Pers Value

857,294,366 Real Prior
941,767,220 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: UPPER LOUP NRD
C/O ANNA BAUM
39252 HWY 2
THEDFORD, NE 69166

TAXABLE VALUE LOCATED IN THE COUNTY OF: GRANT

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Allowable Growth Value	Total Taxable Value
UPPER LOUP NRD	N.R.D.	773,336	434,395,407

** 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 CHRISTEE L HANEY, GRANT 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.

Christee L Haney
(signature of county assessor)

8/18/25
(date)

CC: County Clerk, GRANT 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 23,698,701 Pers Prior 387,211,739 Real Prior
24,486,160 Pers Value 409,909,307 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}

UPPER LOUP NRD
ANNA BAUM
TO: 39252 HIGHWAY 2
THEDFORD, NE 69166

TAXABLE VALUE LOCATED IN THE COUNTY OF: HOOKER

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Allowable Growth Value	Total Taxable Value
UPPER LOUP	N.R.D.	5,828,333	464,598,767

**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 **JESSICA HAMPTON**, **HOOKER** 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)

COUNTY CLERK HOOKER COUNTY NEBRASKA Seal

8/12/2025
(date)

CC: County Clerk, **HOOKER** 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
18,923,576 Pers Prior
19,502,723 Pers Value
422,542,677 Real Prior
445,096,044 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}

UPPER LOUP NRD

TO: 39252 HIGHWAY 2
THEDFORD NE 69166

TAXABLE VALUE LOCATED IN THE COUNTY OF: LOGAN

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Allowable Growth Value	Total Taxable Value
UPPER LOUP NRD	N.R.D.	3,182,414	415,976,202

* *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 JENNIFER NICHOLSON, LOGAN 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.

Jennifer Nicholson SEAL 8-15-2025
(signature of county assessor) *(date)*

CC: County Clerk, LOGAN 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
15,927,181 Pers Prior
16,558,551 Pers Value
380,618,348 Real Prior
399,417,651 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: **UPPER LOUP NRD**
39252 HIGHWAY 2
THEDFORD NE 69166

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
UPPER LOUP NRD	N.R.D.	891,985	144,388,120

**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

8-15-25
(date)

CC: County Clerk, **MCPHERSON** 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

3,165,012 Pers Prior
4,048,222 Pers Value

132,096,916 Real Prior
140,339,898 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}

UPPER LOUP NRD

TO: 39252 HWY 2
THEDFORD, NE 69166

TAXABLE VALUE LOCATED IN THE COUNTY OF: THOMAS

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Allowable Growth Value	Total Taxable Value
UPPER LOUP NRD	N.R.D.	771,240	413,167,046

**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 LORISSA HARTMAN, THOMAS 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.

Lorissa Hartman
(signature of county assessor)

Seal

Aug. 13, 2025
(date)

CC: County Clerk, THOMAS 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

27,366,231 Pers Prior
24,779,288 Pers Value

394,467,585 Real Prior
388,387,758 Real Value

UPPER LOUP NATURAL RESOURCES DISTRICT
BUDGET HEARING FOLLOWED BY
REGULAR BOARD OF DIRECTORS MEETING
September 11, 2025 @ 7:00 PM CT

The regular meeting of the Upper Loup Natural Resources District Board of Directors was held in Thedford, NE on Thursday, September 11th, 2025. Chris Higgins called the meeting to order at 7:02 pm.

Directors Present	Directors Absent & Excused	Directors Unexcused
Richard Burnside	Jais Connealy	
Jill Coble	Max Fay	
Chris Higgins	Tom Johnson	
John Kraye		
Tony Ruhter		
Miles Maseberg		
Patrick Wright		
David Vinton		

Staff in Attendance	Guests
Anna Baum, General Manager	Leah Carson, District Conservationist
Jamie Green, Administrative Secretary	TL Meyer, Beef Systems Extension Educator

Call Budget Hearing to Order – Open Meeting Law – Adjourn

Higgins called the Budget Hearing to order at 7:01 pm.

Higgins made note of the Open Meetings Act posted in the Learning Center.

No public comment or testimony provided.

Hearing adjourned at 7:02 pm.

Call Regular Monthly Meeting to Order

Higgins called the regular meeting to order at 7:02 pm.

Open Meetings Act

Higgins made note of the Open Meetings Act posted on the wall in the Learning Center.

Agenda Modifications

Higgins asked if there were any modifications to the agenda. No modifications.

Action on Minutes of August Meeting

Wright asked for additions and/or corrections to the August 28th, 2025 meeting minutes. Wright made a motion to accept the minutes of the August meeting as circulated and Burnside seconded the motion. Aye: Burnside, Coble, Higgins, Maseberg, Vinton, and Wright. Abstain: Kraye and Ruhter. Motion carried. (RCV #1)

Public Forum – No Representation

NRCS Report

Leah Carson gave a report to the directors on current NRCS operations.

UNL Extension Report

TL Meyer reported on scores for the range judging held in Thedford on September 10th. On September 26th, there will be a field day to focus on small ruminant grazing near Hyannis.

There are hay probes available to be checked out at the courthouses in Thedford, Mullen, and Brewster.

NARD Report

Higgins reminded the directors the NRD Annual Conference will be held in Kearney on September 28th – 30th. There are no resolutions to vote on this year.

NRC – No Report

RC & D – No Report

District Staff Reports

Anna reported to the directors that the bare root trees and plugs went up in price at Bessey Nursery. The fabric mulch price will potentially increase in price, as well, due to tariffs. She will let everyone know pricing next month.

The 15' drill needs repair due to a possible acre counter issue. Matt will work on getting calibration issues taken care of.

Matt has three more weeks of stream sampling.

Connie and Matt finished up Sub-District 5 domestic well testing.

Connie is starting on the fourth quarter newsletter, which will be the printed version, including the Annual Report.

Anna, Matt, and Connie met with In-Situ and visited about needs and got questions answered. Connie will be deploying real-time data loggers this month.

The resource technicians will be gearing up for flowmeter checks, and Brent will be doing tree survival checks.

Financial Report

The September financial report was reviewed by staff and directors. Maseberg made a motion to accept the financial report and Coble seconded the motion. Motion carried by unanimous vote. (RCV #2)

NE Soil & Water Conservation Program

Anna presented an NSWCP Application to the Directors for review. Burnside made a motion to approve the application as presented and Maseberg seconded the motion. Motion carried by unanimous vote. (RCV #3)

Wildlife – No Report

Water Sub-committee

Anna asked for volunteers for a Water Sub-Committee. We will be updating the Groundwater Rules and Regulations, including changing outdated language and updating terms and definitions. Volunteers were Burnside, Coble, Higgins, Johnson, and Maseberg.

Water Quantity

Anna reported to the directors for 2025 Expansion of Irrigated Acres, there were 9 approved applications for 984 acres. There were 6 of those that needed to drill new wells. One of the applicants who required a new well decided not to complete the project. To date,there are 7 out of the now 8 applicants that are completely done. We are just waiting on paperwork for 1 applicant.

Anna let the directors know we have received 4 applications for a total of 321 acres, to date, for Expansion of Irrigated Acres for 2026. There are 259 acres in Logan County and 62 acres in Brown County, with none requiring a new well drilled.

Water Quality

Domestic well testing for Sub-district 5 is complete.

Current NRD Projects

Anna advised the directors that some of the supplies for the burn units are backordered, so we are still waiting on 2 invoices.

Grant Reports – No Report

Coalition/Alliance

Anna went to an LPSB technical meeting in Ord last week. The Lower Platte Tribs modeling is on track to be done in April. The data will be incorporated in with the other models and could potentially change the amount of acres that some Eastern NRD's can rely on. Anna submitted land use and pumping information for agricultural, commercial, and municipal use to DWEE this week.

They are using spatial data in their mapping, so this winter we will check our database and make sure spatial maps match up to our numerical numbers for certified acres.

Action to Adopt FY 2025-2026 Budget

Burnside made a motion to approve the budget for fiscal year 2025-2026 and Maseberg seconded the motion. Motion carried by unanimous vote. (RCV #4)

Action to Adopt Resolution to Set Property Tax Request

Maseberg made a motion to approve the property tax request set at $475,296.88 and Coble seconded the motion. Motion carried by unanimous vote. (RCV #5)

Action to Adopt Resolution to Set Levy for FY 2025-2026

Burnside made a motion to set the levy for fiscal year 2025-2026 at $0.013337 per $100.00 of valuation and Vinton seconded the motion. Motion carried by unanimous vote. (RCV #6)

Approval of Director Absences, Correspondence, Scholarships, Informational Items & Complaints

Vinton made a motion to approve Connealy, Fay, and Johnson as excused absences and Wright seconded the motion. Motion carried by unanimous vote. (RCV #7)

Adjournment

Higgins adjourned the meeting at 7:50 pm.

_____

Miles Maseberg, Secretary

Tally of votes cast on motions, Financial Reports and Manager's Reports are on file with the official minutes of this meeting. The meeting was advertised in the Thomas County Herald, Stapleton Enterprise, Hooker County Tribune, Grant County News, ULNRD website, and the ULNRD newsletter. The next Board of Directors Meeting will be held at the office on Thursday, October 9th, 2025, at 7:00 pm.

RESOLUTION SETTING THE PROPERTY TAX REQUEST

RESOLUTION NO. _____

WHEREAS, Nebraska Revised Statute 77-1632 provides that the Governing Body of Upper Loup NRD passes by a majority vote a resolution or ordinance setting the tax request; and

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

NOW, THEREFORE, the Governing Body of Upper Loup NRD resolves that:

1. The 2025-2026 property tax request be set at:

General Fund:	$	475,296.88
Bond Fund:	$	-

2. The total assessed value of property differs from last year's total assessed value by 5.96 percent.

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 0.012951 per $100 of assessed value.

4. Upper Loup NRD proposes to adopt a property tax request that will cause its tax rate to be 0.013337 per $100 of assessed value.

5. Based on the proposed property tax request and changes in other revenue, the total operating budget of Upper Loup NRD will increase (or decrease) last year's budget by 17.2 percent.

6. A copy of this resolution be certified and forwarded to the County Clerk on or before October 15, 2025

Motion by Maseberg, seconded by Coble to adopt Resolution #_____.

Voting yes were:	Voting no were:
Richard Burnside	
Jill Coble	
John Kreye	
Miles Maseberg	
Tony Ruhter	
David Vinton	
Patrick Wright	
Chris Higgins	

Dated this 11th day of September, 2025

RESOLUTION
TO
SET LEVY FOR THE UPPER LOUP NATURAL RESOURCES DISTRICT
FOR
FISCAL YEAR 2025-2026

WHEREAS, the Upper Loup Natural Resources District has completed work on and published their Budget for Fiscal Year 2025-2026; and

WHEREAS, said Budget calls for a property tax of $475,296.88; and

WHEREAS, the valuation reported to the Upper Loup Natural Resources District by eight (8) County Assessors within the District, shows a total valuation of $3,563,789,860.00; and

NOW, THEREFORE, BE IT RESOLVED that the levy for Fiscal Year 2025-2026 be established by the District at ____0.013337_____ cents per $100.00 of valuation.

This Resolution adopted at a regularly scheduled Board of Directors meeting of the Upper Loup Natural Resources District held on September 11, 2025, by roll call vote, on a motion by Director Burnside, seconded by Director Vinton.

Roll Call Vote: 8 Yes 0 No 3 Absent

Chris Higgins
Chairman

ATTEST:

Patrick Wright
Vice-Chairman

PROOF OF PUBLICATION

State of Nebraska)
) ss.
County of Logan)

Kendra L. Cutler, being first duly sworn, deposes and says she is the Editor of The Stapleton Enterprise a weekly legal newspaper having a bona fide circulation of more than 300 copies published in Stapleton 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 September 4, 2025

Kendra L Cutler

Subscribed to in my presence and
Sworn to before me this
11th day of September, 2025

Marcia M Flora
Notary Public

Publication Fee $ 137.00

GENERAL NOTARY - State of Nebraska
MARCIA R. FLORA
My Comm. Exp. February 18, 2026

Upper Loup 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 11th day of September 2025, at 7:00 o'clock P.M., at Upper Loup NRD Office 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.

Anna Baum, General Manager

2023-2024 Actual Disbursements & Transfers	$ 836,496.93
2024-2025 Actual Disbursements & Transfers	$ 832,226.19
2025-2026 Proposed Budget of Disbursements & Transfers	$ 1,113,214.23
2025-2026 Necessary Cash Reserve	$ 253,697.02
2025-2026 Total Resources Available	$ 1,366,911.25
Total 2025-2026 Personal & Real Property Tax Requirement	$ 475,296.88
Unused Budget Authority Created For Next Year	$ 17,479.55

Breakdown of Property Tax:

Personal and Real Property Tax Required for Non-Bond Purposes	$ 475,296.88
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 11th day of September 2025, following the budget hearing at Upper Loup NRD Office 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	949,850.00	1,113,214.23	17%
Property Tax Request	$ 461,534.65	$ 475,296.88	3%
Valuation	3,363,219,616	3,563,789,860	6%
Tax Rate	0.013723	0.013337	-3%
Tax Rate if Prior Tax Request was at Current Valuation		0.012951	

PUBLISH: SEPTEMBER 4, 2025

ZNEZ

FORM 2004

Proof of Publication

State of Nebraska }
} ss.
County of Hooker }

Gerri Peterson being first duly sworn, deposes and says she is the Publisher of Hooker County Tribune a weekly legal newspaper having a bona fide circulation of more than 300 copies published in Mullen 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 September 4, 2025

Gerri Peterson
(signature)

Subscribed to in my presence and sworn to before me this 4th day of Sept 2025

Jessica Williams
Notary Public

Publication Fee $

HOOKER COUNTY CLERK Seal HOOKER COUNTY NEBRASKA

Upper Loup NRD

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Total 2025-2026 Personal & Real Property Tax Requirement	$ 475,296.88
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Property Tax Request	$ 461,534.65	$ 475,296.88	3%
Valuation	3,363,219,816	3,563,789,960	6%
Tax Rate	0.013723	0.013337	-3%
Tax Rate if Prior Tax Request was at Current Valuation	0.012951		

ZNHZ