# 2025-2026
# STATE OF NEBRASKA
# NATURAL RESOURCES DISTRICT BUDGET FORM

**Upper Niobrara White 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:

| | |
|---|---|
| $ 691,850.00 | Property Taxes for Non-Bond Purposes |
| $ - | Principal and Interest on Bonds |
| $ 691,850.00 | **Total Personal and Real Property Tax Required** |

Outstanding Bonded Indebtedness as of JULY 1, 2025

| | |
|---|---|
| Principal | $ - |
| Interest | $ - |
| **Total Bonded Indebtedness** | $ - |

$ 5,260,356,867.00 **Total Certified Valuation (All Counties)**

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

**County Clerk's Use ONLY**

**Report of Joint Public Agency & Interlocal Agreements**

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

[X] YES [ ] NO

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

**Report of Trade Names, Corporate Names & Business Names**

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

[ ] YES [X] NO

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

**APA Contact Information**


Auditor of Public Accounts
PO Box 98917
Lincoln, NE 68509

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

**Website:** auditors.nebraska.gov

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


**Submission Information**

## Budget Due by 9-30-2025

**Submit budget to:**

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

# Upper Niobrara White 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 | $ 342,110.00 | $ 159,917.00 | $ 355,011.04 |
| 3 | Investments | $ 554,138.00 | $ 600,264.00 | $ 519,774.26 |
| 4 | County Treasurer's Balance | $ 7,220.00 | $ 6,900.00 | $ 7,561.17 |
| 5 | **Subtotal of Beginning Balances** (Lines 2 thru 4) | **$ 903,468.00** | **$ 767,081.00** | **$ 882,346.47** |
| 6 | Personal and Real Property Taxes **(Columns 1 and 2 - See Preparation Guidelines)** | $ 582,258.00 | $ 677,954.90 | $ 685,000.00 |
| 7 | Federal Receipts | $ 52,292.00 | $ 41,705.11 | $ 15,000.00 |
| 8 | State Receipts: Motor Vehicle Pro-Rate | $ 421.00 | $ 371.33 | $ 1,500.00 |
| 9 | State Receipts: State Aid (State Statute Section 77-27,136) | $ - | $ - | |
| 10 | State Receipts: Other | $ 101,226.00 | $ 123,294.63 | $ 124,800.00 |
| 11 | State Receipts: Property Tax Credit | $ 54,600.00 | $ 57,000.00 | |
| 12 | Local Receipts: Nameplate Capacity Tax | $ - | $ - | $ - |
| 13 | Local Receipts: In Lieu of Tax | $ 70.00 | $ - | $ - |
| 14 | Local Receipts: Other | $ 492,911.00 | $ 653,084.00 | $ 657,600.00 |
| 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) | **$ 2,187,246.00** | **$ 2,320,490.97** | **$ 2,366,246.47** |
| 18 | **Disbursements & Transfers:** | | | |
| 19 | Operating Expenses | $ 1,373,226.00 | $ 1,432,057.50 | $ 1,717,100.00 |
| 20 | Capital Improvements (Real Property/Improvements) | $ - | $ - | $ 25,000.00 |
| 21 | Other Capital Outlay (Equipment, Vehicles, Etc.) | $ 46,939.00 | $ 6,087.00 | $ 45,000.00 |
| 22 | Debt Service: Bond Principal & Interest Payments | $ - | $ - | $ - |
| 23 | Debt Service: Payments to Retire Interest-Free Loans **(Public Airports)** | | | |
| 24 | Debt Service: Payments to Bank Loans & Other Instruments **(Fire Districts)** | | | |
| 25 | Debt Service: Other | $ - | $ - | $ - |
| 26 | Judgments | $ - | $ - | $ - |
| 27 | Transfers Out of Surplus Fees | $ - | $ - | $ - |
| 28 | Transfers Out Other Than Surplus Fees (Should agree to Transfers In on Line 16) | $ - | $ - | $ - |
| 29 | **Total Disbursements & Transfers** (Lines 19 thru 28) | **$ 1,420,165.00** | **$ 1,438,144.50** | **$ 1,787,100.00** |
| 30 | **Balance Forward/Cash Reserve** (Line 17 - Line 29) | **$ 767,081.00** | **$ 882,346.47** | **$ 579,146.47** |
| 31 | Cash Reserve Percentage | | | 34% |

| **PROPERTY TAX RECAP** | | |
|---|---|---|
| | Tax from Line 6 | $ 685,000.00 |
| | County Treasurer's Commission at 1% of Line 6 | $ 6,850.00 |
| | **Total Property Tax Requirement** | $ 691,850.00 |

# Upper Niobrara White 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 | | $ 691,850.00 |
| Bond Fund | | $ - |
| _____ | Fund | |
| _____ | Fund | |
| _____ | Fund | |
| _____ | Fund | |
| **Total Tax Request** | ** | $ 691,850.00 |

** 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 | $ | 579,146.47 |
| Remaining Cash Reserve | $ | 579,146.47 |
| Remaining Cash Reserve % | | 34% |

# CORRESPONDENCE INFORMATION

## ENTITY OFFICIAL ADDRESS

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

| | |
|---|---|
| NAME | **Upper Niobrara White NRD** |
| ADDRESS | **430 East 2nd Street** |
| CITY & ZIP CODE | **Chadron, NE 69337** |
| TELEPHONE | **308-432-6190** |
| WEBSITE | **www.unwnrd.org** |

| | BOARD CHAIRPERSON | CLERK/TREASURER/SUPERINTENDENT/OTHER | PREPARER |
|---|---|---|---|
| NAME | Kevin Oligmueller | Patrick O'Brien | Kylen Armstrong |
| TITLE /FIRM NAME | Chairperson | General Manager | Programs Coordinator |
| TELEPHONE | 308-760-8992 | 308-432-6190 | 308-432-6190 |
| EMAIL ADDRESS | armstrong@unwnrd.org | obrien@unwnrd.org | armstrong@unwnrd.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

Upper Niobrara White NRD

# 2025-2026 LID SUPPORTING SCHEDULE

## Calculation of Restricted Funds

| | | | |
|---|---|---|---|
| Total Personal and Real Property Tax Requirements | | (1) | $ 691,850.00 |
| Motor Vehicle Pro-Rate | | (2) | $ 1,500.00 |
| 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)) | $ 30,000.00 | (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) | $ 30,000.00 |
| Nameplate Capacity Tax | | (8a) | $ - |
| **TOTAL RESTRICTED FUNDS (A)** | | (9) | **$ 723,350.00** |

## Lid Exceptions

| | | | |
|---|---|---|---|
| Capital Improvements (Real Property and Improvements on Real Property) | $ 25,000.00 | (10) | |
| **LESS:** Amount of prior year capital improvements that were excluded from previous lid calculations but were not spent and now budgeted this fiscal year *(cannot exclude same capital improvements from more than one lid calculation.)* Agrees to Line (7) above. | $ - | (11) | |
| Allowable Capital Improvements | | (12) | $ 25,000.00 |
| Bonded Indebtedness | | (13) | |
| Interlocal Agreements/Joint Public Agency Agreements | | (14) | $ 287,473.47 |
| 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) | $ 374,056.00 |
| **TOTAL LID EXCEPTIONS (B)** | | (19) | **$ 686,529.47** |

| | |
|---|---|
| **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* | **$ 36,820.53** |

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

# LID COMPUTATION FORM FOR FISCAL YEAR 2025-2026

**Prior Year Restricted Funds Authority** = Line (8) of last year's Lid Computation Form — 848,229.64 (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)

| 56,232,522.00 | / | 4,830,650,808.00 | = | 1.16 % |
|---|---|---|---|---|
| 2025 Growth per Assessor | | 2024 Valuation | | Multiply times 100 To get % |

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

| 9 | / | 9 | = | 100.00 % |
|---|---|---|---|---|
| # of Board Members voting "Yes" for Increase | | Total # of Members in Governing Body at Meeting | | Must be at least .75 (75%) of the Governing Body |

**ATTACH A COPY OF THE BOARD MINUTES APPROVING THE INCREASE.**

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

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

TOTAL ALLOWABLE PERCENT INCREASE = Line (2) + Line (3) + Line (4) + Line (5) — 3.50 % (6)

Allowable Dollar Amount of Increase to Restricted Funds = Line (1) x Line (6) — 29,688.04 (7)

Total Restricted Funds Authority = Line (1) + Line (7) — 877,917.68 (8)

**Less:** Restricted Funds from Lid Supporting Schedule — 36,820.53 (9)

Total Unused Restricted Funds Authority = Line (8) - Line (9) — 841,097.15 (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 Niobrara White NRD

# 2025-2026 CAPITAL IMPROVEMENT LID EXEMPTIONS

| Description of Capital Improvement | | Amount Budgeted |
|---|---|---|
| Monitoring Wells | $ | 15,000.00 |
| Well Decommissioning | $ | 10,000.00 |

| | | |
|---|---|---|
| Total - Must agree to Line 10 on Lid Support Page 4 | $ | 25,000.00 |

# Levy Limit Form
## Natural Resources Districts

### Upper Niobrara White NRD

| | | |
|---|---|---|
| Total Personal and Real Property Tax Request | | $ 691,850.00 (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) | ( $ 374,056.00 ) (D) | |
| | ( $ - ) (E) | |
| Interstate Compact (LB 701) | ( ) (F) | |
| Total Exclusions | | ( $ 374,056.00 ) (2) |
| Personal and Real Property Tax Request subject to Levy Limit | | $ 317,794.00 (3) |
| Valuation (Per the County Assessor) | | $ 5,260,356,867.00 (4) |
| Calculated Levy for Levy Limit Compliance [Line (3) **Divided By** Line (4) **Times** 100] | | 0.006041 (5) |
| Calculated Ground Water Management Activities Levy *(Shall Not Exceed 1 Cent)* [Line (D) **Divided By** Line (4) **Times** 100] | | 0.007111 (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)] | | 0.013152 (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.**

Upper Niobrara White 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 9 o'clock AM, at 430 East 2nd Street Chadron, NE 69337 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 | $ | 1,420,165.00 |
| 2024-2025 Actual Disbursements & Transfers | $ | 1,438,144.50 |
| 2025-2026 Proposed Budget of Disbursements & Transfers | $ | 1,787,100.00 |
| 2025-2026 Necessary Cash Reserve | $ | 579,146.47 |
| 2025-2026 Total Resources Available | $ | 2,366,246.47 |
| Total 2025-2026 Personal & Real Property Tax Requirement | $ | 691,850.00 |
| Unused Budget Authority Created For Next Year | $ | 841,097.15 |
| **Breakdown of Property Tax:** | | |
| Personal and Real Property Tax Required for Non-Bond Purposes | $ | 691,850.00 |
| 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 9 o'clock AM, at 430 East 2nd Street Chadron, NE 69337 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 | 1,753,100.00 | 1,787,100.00 | 2% |
| Property Tax Request | $ 691,850.00 | $ 691,850.00 | 0% |
| Valuation | 4,830,650,808 | 5,260,356,867 | 9% |
| Tax Rate | 0.014322 | 0.013152 | -8% |
| Tax Rate if Prior Tax Request was at Current Valuation | 0.013152 | | |

# REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS

## REPORTING PERIOD JULY 1, 2024 THROUGH JUNE 30, 2025

## Upper Niobrara White NRD

SUBDIVISION NAME

| Parties to Agreement (Column 1) | Agreement Period (Column 2) | Description (Column 3) | Amount Used as Lid Exemption (Column 4) |
|---|---|---|---|
| NARD Dues | 7/1/2025-6/30/2026 | Association Formation | $ 25,973.47 |
| NARD Tree Program | 7/1/2025-6/30/2026 | Tree Program | $ 60,000.00 |
| NARD Retirement | 7/1/2025-6/30/2026 | Retirement Program | $ 38,000.00 |
| NARD Health Insurance | 7/1/2025-6/30/2026 | Health Insurance Program | $ 160,000.00 |
| Niobrara River Basin Alliance | 7/1/2025-6/30/2026 | Education & Basin Resources | $ 3,500.00 |
| | | | |
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| | | | |

Total Amount used as Lid Exemption $ 287,473.47

## REPORT OF TRADE NAMES, CORPORATE NAMES, BUSINESS NAMES

REPORTING PERIOD JULY 1, 2024 THROUGH JUNE 30, 2025

**Upper Niobrara White NRD**

SUBDIVISION NAME

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

# 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:** NATURAL RESOURCES DISTRICT
PAT O'BRIEN
430 E 2ND
CHADRON NE 69337

**TAXABLE VALUE LOCATED IN THE COUNTY OF: BOX BUTTE**

| Name of Political Subdivision | Subdivision Type (e.g. fire, NRD, ESU) | Allowable Growth Value | Total Taxable Value |
|---|---|---|---|
| UPPER NIOBRARA WHITE NRD | N.R.D. | 38,449,460 | 1,967,931,805 |

* *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 MICHELLE ROBINSON, BOX BUTTE 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.

Michelle Robinson
*(signature of county assessor)*

AUG 13 2025
*(date)*

CC: County Clerk, BOX BUTTE 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
140,631,438 Pers Prior
153,700,349 Pers Value
1,555,966,647 Real Prior
1,814,231,456 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 NIOBRARA WHITE NRD**
**PAT O'BRIEN**
**430 EAST SECOND STREET**
**CHADRON, NE 69337**

**TAXABLE VALUE LOCATED IN THE COUNTY OF: SHERIDAN**

| Name of Political Subdivision | Subdivision Type (e.g. fire, NRD, ESU) | Allowable Growth Value | Total Taxable Value |
|---|---|---|---|
| UPPER NIOBRARA NRD | N.R.D. | 4,661,405 | 1,525,837,391 |

* *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 **TINA SKINNER**, **SHERIDAN** 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.

Tina M Skinner
*(signature of county assessor)*

AUG 2 0 2025
*(date)*

COUNTY ASSESSOR
Seal
SHERIDAN COUNTY, NE

CC: County Clerk, **SHERIDAN** 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**

101,234,272 Pers Prior
92,226,191 Pers Value

1,365,737,142 Real Prior
1,433,611,200 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 NIOBRARA WHITE NRD
430 E 2ND STREET
CHADRON, NE 69337

**TAXABLE VALUE LOCATED IN THE COUNTY OF: DAWES**

| Name of Political Subdivision | Subdivision Type (e.g. fire, NRD, ESU) | Allowable Growth Value | Total Taxable Value |
|---|---|---|---|
| NRD | N.R.D. | 10,381,242 | 1,253,137,186 |

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

*(signature of county assessor)*

AUG 13 2025
*(date)*

COUNTY ASSESSOR DAWES COUNTY NEBRASKA

CC: County Clerk, DAWES 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
57,736,986 Pers Prior
59,217,066 Pers Value
1,147,183,748 Real Prior
1,193,920,120 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 NIOBRARA WHITE NATURAL RESOURCE DISTRICT
430 EAST 2ND STREET
CHADRON, NE 69337

**TAXABLE VALUE LOCATED IN THE COUNTY OF: SIOUX**

| Name of Political Subdivision | Subdivision Type (e.g. fire, NRD, ESU) | Allowable Growth Value | Total Taxable Value |
|---|---|---|---|
| UNW NRD | N.R.D. | 2,740,415 | 513,450,485 |

**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 SIOUX COUNTY ASSESSOR, SIOUX 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 J. Zimmerman
*(signature of county assessor)*

August 8, 2025
*(date)*

CC: County Clerk, SIOUX 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

23,054,769 Pers Prior
25,226,640 Pers Value

439,105,806 Real Prior
488,223,845 Real Value

# Affidavit of Publication

Box Butte County
State of Nebraska } SS.

Shaun Friedrichsen, being first duly sworn, deposes and says that he is Publisher of the Alliance Times-Herald, a legal newspaper, under the statutes of the State of Nebraska, published in Box Butte County; that said newspaper circulation in Box Butte County and that to his personal knowledge, the notice, is a true copy of which is here to annexed, was published in said newspaper for 1 week(s) on the following dates: September 10, 2025

Shaun Friedrichsen

**Subscribed in my prescence and sworn before me this**

11 day of September 2025

**Fee $** 11.88

CHRISTINE MELCHER
General Notary - State of Nebraska
My Commission Expires Jan 31, 2029

Federal I.D. Number 85-3711354

**PUBLIC NOTICE**

The Upper Niobrara White Natural Resources District will hold a Regular Board Meeting, on Thursday September 11, 2025 immediately following the 9:00 am Budget Hearing and the Special Hearing to set the Final Tax Request at the UNWNRD Office, 430 East 2nd Street, Chadron, NE. An agenda of the matter to be considered at such date, time, and place is kept continually ... inspection by appointment during normal business hours at the Upper Niobrara White Natural Resource District's office at 430 East Second Street, Chadron, Nebraska. Persons wishing to participate telephonically or who require auxiliary aids or special accommodations to participate in the meeting should contact Patrick O'Brien at 308-432-6190 to make the necessary arrangements.

## 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 9 o'clock AM, at 430 East 2nd Street Chadron, NE 69337 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 | $ 1,420,165.00 |
| 2024-2025 Actual Disbursements & Transfers | $ 1,438,144.50 |
| 2025-2026 Proposed Budget of Disbursements & Transfers | $ 1,787,100.00 |
| 2025-2026 Necessary Cash Reserve | $ 579,146.47 |
| 2025-2026 Total Resources Available | $ 2,366,246.47 |
| Total 2025-2026 Personal & Real Property Tax Requirement | $ 691,850.00 |
| Unused Budget Authority Created For Next Year | $ 841,097.15 |
| **Breakdown of Property Tax:** | |
| Personal and Real Property Tax Required for Non-Bond Purposes | $ 691,850.00 |
| 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 9 o'clock AM, at 430 East 2nd Street Chadron, NE 69337 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 | 1,753,100.00 | 1,787,100.00 | 2% |
| Property Tax Request | $ 691,850.00 | $ 691,850.00 | 0% |
| Valuation | 4,830,650,808 | 5,260,356,867 | 9% |
| Tax Rate | 0.014322 | 0.013152 | -8% |
| Tax Rate If Prior Tax Request was at Current Valuation | 0.013152 | | |

Publish: September 10, 2025 ZNEZ

State of Nebraska

Shaun Friedrichsen, being first duly sworn, deposes and says that he is Publisher of the Alliance Times-Herald, a legal newspaper, under the statutes of the State of Nebraska, published in Box Butte County; that said newspaper circulation in Box Butte County and that to his personal knowledge, the notice, is a true copy of which is here to annexed, was published in said newspaper for 1 week(s) on the following dates: September 10, 2025

Shaun Friedrichsen

Subscribed in my prescence and sworn before me this

11 day of September 2025

Fee $ 154.19

CHRISTINE MELCHER
General Notary - State of Nebraska
My Commission Expires Jan 31, 2029

thechadron Record

AFFIDAVIT OF PUBLICATION

Elizabeth Heger
Upper Niobrara White NRD
430 West 2rd Street

State of Florida, County of Broward, ss:

Anjana Bhadoriya, being first duly sworn, deposes and says: That (s)he is a duly authorized signatory of Column Software, PBC and duly authorized agent of Chadron Record, a legal newspaper printed , published and having a general circulation in the County of Dawes and State of Nebraska, and that the attached printed notice was published in said newspaper on the following dates:

**PUBLICATION DATES:**
Sep. 11, 2025

**NOTICE ID:** JjHdQyLv7VTM2LnkI4E7
**PUBLISHER ID:** COL-SD-100368
**NOTICE NAME:** September Regular Board Meeting
**TOTAL AD COST:** $17.11
**FILED ON:** Aug. 28, 2025

Anjana Bhadoriya

(Signed)_____

SHERI SMITH
Notary Public - State of Florida
Commission # HH269363
Expires on May 31, 2026

**VERIFICATION**

State of Florida
County of Broward

Subscribed in my presence and sworn to before me on this: 09/12/2025

S Smith

Notary Public
Notarized remotely online using communication technology via Proof.

**Regular Board Meeting Notice**

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Published: September 11, 2025
Legal No: COL-SD-100368
ZNEZ

Upper Niobrara White NRD

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Published: September 11, 2025
Legal No: 71933
ZNEZ

*Serving Box Butte, Dawes, Sheridan and Sioux Counties*
430 East Second Street * Chadron, Nebraska 69337 * Phone (308) 432-6190
Fax (308) 432-6187 * www.unwnrd.org

In accordance with LB 325, Eighty-fourth Legislature, First Session (1975), the Upper Niobrara White Natural Resources District held a public meeting on Thursday, September 11, 2025, immediately following the 9:00 a.m. Budget Hearing, at the Upper Niobrara White NRD office, 430 East 2nd Street Chadron, NE. An agenda for this meeting to be considered at such date, time and place was kept continually current and was available in the NRD office. Seven days prior to the meeting, the agenda was mailed to each member of the Board of Directors and other interested and affected persons. Notice of the meeting was given to the public by publishing a legal notice on the UNWNRD website, The Chadron Record and Alliance Times Herald on September 7, 2025.

**Budget Hearing**

Chairman Kevin Oligmueller opened the Budget Hearing at 9:00 a.m. An overview of the 2025-2026 budget was presented. There were no public comments and the hearing was closed at 9:05.

**Open Meeting Law Act**

Chairman Kevin Oligmueller pointed out the Open Meeting Law Act that was present in the meeting room.

**Roll Call & Introduction of Guests**

Chairman Oligmueller called the meeting to order at 9:05 a.m. and roll call was taken with the following Directors present:

| | |
|---|---|
| Kevin Oligmueller | Scott Berndt |
| Mike Strasburger | Steve Sandberg |
| Allen Rasmussen | Dave Carlson |
| Nancy Fisher | John Burke |
| Tod Dorshorst | |

Absent; Dave Kadlecek, Rich Zochol

Others Present:

| | |
|---|---|
| Pat O'Brien, NRD General Manager | Lynn Webster, NRD Assistant Manager |
| Kylen Armstrong, NRD Conservation Prog. Coord. | Eli Goff, Resources Coordinator |
| Haley Anders, NRD Water Resource Manager | Sydney Hunter, Cons. Program Assistant |
| Robbin Randall, Groundwater Mgmt. Coordinator | Luke Gazak, Nebraska Forest Service |
| Bryan Kahl, Natural Resources Cons. Service | Mekenna Fisher |

**Emergency Agenda Additions**

None

**Natural Resource Conservation Service**
**Bryan Kahl**

Bryan noted that the EQIP and CSP sign-up deadline is November 21, 2025 and stated that the NRCS is working on grassland CRP contracts.

**Nebraska Forest Service**

**Luke Gazak**

Luke explained that the NFS has received a notice of funding, discussed slash pile burning and passed around sample informational pamphlets.

**General Manager**
**Pat O'Brien**

Pat announced that Senator Storer will be in attendance at the December board meeting.

**Assistant Manager**
**Lynn Webster**

Lynn reported that staff is getting ready for meter reading, and that he is working on making sure the HydroData application is functioning properly. Lynn also noted that static water level observation will be done in October.

**Conservation Program Coordinator**
**Kylen Armstrong**

Kylen reported on the upcoming land judging event.

**Water Resource Manager**
**Haley Anders**

Haley reported that she is finishing up chemigation inspections and working on the water sampling, noting that roughly 1000 have been taken this year.

**Resources Coordinator**
**Eli Goff**

Eli reported he is just finishing up chemigation inspections and reminded the directors that Clients Day is October 8th.

**Groundwater Management Coordinator**
**Robbin Randall**

Robbin reported that she is finishing chemigation inspections and the crop water use reports will end next week.

**Conservation Program Assistant**
**Sydney Hunter**

Sydney stated she is working on putting the last of the chemigation permits into the application and will be assisting with land judging

**Approval of Consent Agenda**

*Steve Sandberg moved to approve the consent agenda with edits made to August's Minutes; Scott Berndt seconded the motion*
*Roll call: (9) ayes, (0) nays (2) absent; Dave Kadlecek, Rich Zochol*

**Agency Reports**

**Nebraska Association of Resources Districts**
**Scott Berndt**

No Report

**Niobrara River Basin Alliance**
**Dave Carlson**

No Report

**Water Committee**
**Rich Zochol**

No Report

**Operating, Personnel, and Safety Policy Committee**
**Al Rasmussen**

No Report

**Information and Education Committee**
**Al Rasmussen**

No Report

**Budget Committee**
**Tod Dorshorst**

An overview of the budget was provided.

*Tod Dorshorst moved to approve 1% restricted fund authority, adopt the 2025-2026 tax request and levy, and approve the 2025-2026 budget ; Dave Carlson seconded the motion*
*Roll call: (9) ayes, (0) nays (2) absent; Dave Kadlecek, Rich Zochol*

**Old Business**

None

**Excused Absences**

*Tod Dorshorst moved to excuse Dave Kadlecek and Rich Zochol; John Burke*

*seconded the motion*

*Roll call: (9) ayes, (0) nays (2) absent; Dave Kadlecek, Rich Zochol*

**Public Comment**

**Adjournment**

There being no further business, the meeting was adjourned at 9:30 a.m.

_____ _____

Kevin Oligmueller, Chairman of the Board Patrick O'Brien, General Manager

Date Signed_____

## 2025 Public Safety Tax Statement Reporting Form

| | |
|---|---|
| **Date:** | 9/9/25 |
| **County:** | Box Butte, Dawes, Sioux, Sheridan |
| **Municipality:** | |

| | |
|---|---|
| Step 1: Enter all Expenses related to Public Safety defined under section 13-320, County Attorney and Public Defender Expenses from Budget | $ 0.00 |
| Step 2: Enter all General Fund Expenses from Budget plus public safety expenses outside the general fund that are funded by property tax | $ 0.00 |
| Public Safety Total for Tax Statement Calc Per Parcel | 0.0% |

**Recommended process:**

- **Forward the form to county budget preparers and municipalities.**
- **The form should be completed and returned to the County Clerk at the same time property tax requests are certified to the County Clerk.**
- **The County Clerk then forwards the completed form to the County Treasurer for use in preparing tax statements.**

**NRS 77-1701:** *Such statement shall clearly indicate, for each political subdivision, the amount of property taxes due to fund any and all public safety services as defined in section 13-320, county attorneys, and public defenders, regardless of whether such amount is taken as an exception to the political subdivision's property tax request authority under section 13-3404.*

***NRS 13-320:*** *Public safety services, defined.*

*For purposes of sections 13-318 to 13-326, public safety services means crime prevention, offender detention, and firefighter, police, medical, ambulance, or other emergency services.*

Municipalities in Douglas, Lancaster and Sarpy County, please check with the County Treasurer on data needed for tax statement printing.