2025-2026
STATE OF NEBRASKA
NATURAL RESOURCES DISTRICT BUDGET FORM

Upper Republican NRD

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

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

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

$	2,573,374.20	Property Taxes for Non-Bond Purposes
$	-	Principal and Interest on Bonds
$	2,573,374.20	**Total Personal and Real Property Tax Required**

Outstanding Bonded Indebtedness as of JULY 1, 2025

Principal	$	26,480,000.00
Interest	$	23,341.04
Total Bonded Indebtedness	$	26,503,341.04

$ 4,678,862,182.00 **Total Certified Valuation (All Counties)**

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

Report of Joint Public Agency & Interlocal Agreements

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

☐ YES ☐ NO

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

County Clerk's Use ONLY

Report of Trade Names, Corporate Names & Business Names

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

☐ YES ☐ 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	$ 11,854,359.38	$ 12,897,511.96	$ 14,595,387.45
3	Investments	$ -	$ -	$ -
4	County Treasurer's Balance	$ 21,194.56	$ 97,227.43	$ 51,242.58
5	**Subtotal of Beginning Balances** (Lines 2 thru 4)	**$ 11,875,553.94**	**$ 12,994,739.39**	**$ 14,646,630.03**
6	Personal and Real Property Taxes (**Columns 1 and 2 - See Preparation Guidelines**)	$ 1,762,371.22	$ 2,007,856.72	$ 2,547,895.25
7	Federal Receipts	$ 321,299.18	$ 368,489.16	$ 466,222.00
8	State Receipts: Motor Vehicle Pro-Rate	$ 4,071.78	$ 4,323.40	$ 4,323.00
9	State Receipts: State Aid (State Statute Section 77-27,136)		$ -	
10	State Receipts: Other	$ 479,764.05	$ 701,766.84	$ 871,269.00
11	State Receipts: Property Tax Credit	$ 242,631.06	$ 368,086.16	
12	Local Receipts: Nameplate Capacity Tax	$ -	$ -	$ -
13	Local Receipts: In Lieu of Tax	$ 501.48	$ 2,144.44	$ -
14	Local Receipts: Other	$ 5,573,574.45	$ 5,568,894.92	$ 4,689,000.00
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)	**$ 20,259,767.16**	**$ 22,016,301.03**	**$ 23,225,339.28**
18	**Disbursements & Transfers:**			
19	Operating Expenses	$ 4,075,991.79	$ 4,212,656.00	$ 17,421,958.00
20	Capital Improvements (Real Property/Improvements)	$ -	$ -	$ 350,000.00
21	Other Capital Outlay (Equipment, Vehicles, Etc.)	$ 144,125.24	$ 122,679.00	$ 463,000.00
22	Debt Service: Bond Principal & Interest Payments	$ 3,044,910.74	$ 3,034,336.00	$ 3,009,518.06
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)	**$ 7,265,027.77**	**$ 7,369,671.00**	**$ 21,244,476.06**
30	**Balance Forward/Cash Reserve** (Line 17 - Line 29)	**$ 12,994,739.39**	**$ 14,646,630.03**	**$ 1,980,863.22**
31	Cash Reserve Percentage			10%

PROPERTY TAX RECAP

Tax from Line 6	$ 2,547,895.25
County Treasurer's Commission at 1% of Line 6	$ 25,478.95
Total Property Tax Requirement	$ 2,573,374.20

Upper Republican NRD

To Assist the County For Levy Setting Purposes

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

Property Tax Request by Fund:

	Property Tax Request
General Fund	$ 2,573,374.20
Bond Fund	$ -
_____ Fund	
_____ Fund	
_____ Fund	
_____ Fund	
Total Tax Request	** $ 2,573,374.20

** 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	$ 1,980,863.22
Remaining Cash Reserve	$ 1,980,863.22
Remaining Cash Reserve %	10%

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

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

NAME	**Upper Republican NRD**
ADDRESS	**PO 1140**
CITY & ZIP CODE	**Imperial, NE 69033**
TELEPHONE	**(888) 883-9066**
WEBSITE	**www.urnrd.org**

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	Terry Martin	CJ Swanson	Jasper Fanning
TITLE /FIRM NAME	Chairperson	Secretary/Treasurer	General Manager
TELEPHONE	308-882-6397	308-882-1819	888-883-9066
EMAIL ADDRESS	tmartin6397@gmail.com	swansoncj83@gmail.com	jasperfanning@urnrd.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 Republican NRD

2025-2026 LID SUPPORTING SCHEDULE

Calculation of Restricted Funds

Total Personal and Real Property Tax Requirements		(1)	$ 2,573,374.20
Motor Vehicle Pro-Rate		(2)	$ 4,323.00
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))	$ 350,000.00	(5)	
LESS: Amount Spent During 2024-2025	$ -	(6)	
LESS: Amount Expected to be Spent in Future Budget Years	$ 350,000.00	(7)	
Amount to be included as Restricted Funds **(Cannot be a Negative Number)**		(8)	$ -
Nameplate Capacity Tax		(8a)	$ -
TOTAL RESTRICTED FUNDS (A)		(9)	**$ 2,577,697.20**

Lid Exceptions

Capital Improvements (Real Property and Improvements on Real Property)	$ 350,000.00	(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.	$ 350,000.00	(11)	
Allowable Capital Improvements		(12)	$ -
Bonded Indebtedness		(13)	
Interlocal Agreements/Joint Public Agency Agreements		(14)	$ 636,699.74
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)	$ 1,657,000.00
TOTAL LID EXCEPTIONS (B)		(19)	**$ 2,293,699.74**

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*	**$ 283,997.46**

*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: 1,272,816.47 (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)

68,980,955.00 (2025 Growth per Assessor) / 4,321,701,101.00 (2024 Valuation) = 1.60 % (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): 31,820.41 (7)

Total Restricted Funds Authority = Line (1) + Line (7): 1,304,636.88 (8)

Less: Restricted Funds from Lid Supporting Schedule: 283,997.46 (9)

Total Unused Restricted Funds Authority = Line (8) - Line (9): 1,020,639.42 (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 Republican NRD

2025-2026 CAPITAL IMPROVEMENT LID EXEMPTIONS

Description of Capital Improvement		Amount Budgeted
Storage Building	$	350,000.00

Total - Must agree to Line 10 on Lid Support Page 4	$	350,000.00

Levy Limit Form
Natural Resources Districts

Upper Republican NRD

Total Personal and Real Property Tax Request		$ 2,573,374.20 (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)	($ 467,886.22) (D)	
	($ -) (E)	
Interstate Compact (LB 701)	( ) (F)	
Total Exclusions		($ 467,886.22) (2)
Personal and Real Property Tax Request subject to Levy Limit		$ 2,105,487.98 (3)
Valuation (Per the County Assessor)		$ 4,678,862,182.00 (4)
Calculated Levy for Levy Limit Compliance [Line (3) **Divided By** Line (4) **Times** 100]		0.045000 (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)]		0.055000 (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: UPPER REPUBLICAN N R D
ATTN: JASPER FANNING
P O BOX 1140
IMPERIAL NE 69033-1140

TAXABLE VALUE LOCATED IN THE COUNTY OF: DUNDY

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Allowable Growth Value	Total Taxable Value
UPPER REPUBLICAN NRD	N.R.D.	37,064,502	1,084,896,987

* *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 TISH BURRELL, DUNDY 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.

Tish Burrell
(signature of county assessor)

August 18, 2025
(date)

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

76,889,827 Pers Prior
79,557,999 Pers Value

931,577,581 Real Prior
1,005,338,988 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}

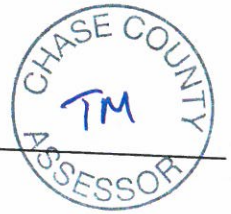
To: UPPER REPUBLICAN NRD

TAXABLE VALUE LOCATED IN THE COUNTY OF CHASE COUNTY, NE

Name of Political Subdivision	Subdivision Type	Allowable Growth Value	Total Taxable Value
NRD	NRD	$25,951,980	$1,864,807,659
GROUNDWATER MANAGEMENT	NRD	$25,951,980	$1,864,807,659
INTERSTATE COMPACT-BOND	NRD	$25,951,980	$1,864,807,659

* 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 , TORI MUELLER, Chase 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.



(signature of county assessor)

08/15/2025
(date)

CC: County Clerk, Chase County, NE County

CC: County Clerk where district is headquartered, if different county, Chase 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: UPPER REPUBLICAN NATURAL RESOURCE DISTRICT
P O BOX 1140
IMPERIAL NE 69033-0000

TAXABLE VALUE LOCATED IN THE COUNTY OF: PERKINS

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Allowable Growth Value	Total Taxable Value
UPPER REPUBLICAN	N.R.D.	5,964,473	1,729,157,536

* *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 BURTON, PERKINS 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 Burton
(signature of county assessor)

8-15-25
(date)

CC: County Clerk, PERKINS County
CC: County Clerk where district is headquarter, if different county. Chase 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

128,687,213 Pers Prior
131,364,033 Pers Value

1,488,411,144 Real Prior
1,597,793,503 Real Value

UPPER REPUBLICAN NRD
Perkins, Chase and
Dundy Counties
Headquarters in Imperial
www.urnrd.org

Upper Republican
Natural Resources District

P.O. Box 1140
511 East 5th St.
Imperial, NE 69033
Phone 888-883-9066

Board of Directors Regular Meeting
September 9, 2025 at 9:32 am
511 East 5th Street, Imperial, NE

Agendas were sent to all Board members and others requesting agendas. Agendas were posted in the NRD office in Imperial, the NRCS offices in Grant and Imperial, and posted on the District website. The meeting was announced over KADL-Imperial, KRVN-Lexington and KOGA-Ogallala and published in area newspapers.

Board Members Present: Jason Kunkel, Dean Large, Jay Lee, Harry Merrihew, Terry Martin, Janice Stroup, CJ Swanson, Tom Schroder, Tyler Turner.
Board Members Absent: Dave Brown and Brock Stromberger.
NRD Staff: Jasper Fanning, Nate Jenkins, Julia Strand, and Deb Hayes.
Others Present: None

Information emailed to Directors:
Agenda
Regular Board meeting minutes August 5, 2025
Variance information
Report of District applications, contracts, and agreements

Information distributed at Board meeting:
Agenda
Regular Board meeting minutes August 5, 2025
Financial reports
Budget
NRCS Report
Report of District applications, contracts, and agreements

Chairman Martin called the regular meeting to order at 9:33 a.m.
Chairman Martin announced that the Open Meetings Act was posted in the NRD Office.

DIRECTORS' ABSENCES:

MINUTES:

- Merrihew moved to approve the August 5, 2025, Regular Board meeting minutes as presented. Seconded by Turner.

Roll call vote: 6-yes, 3-abstain, 2-absent. Motion carried.

FINANCIAL REPORT:
The Financial report was presented to the Board.

- Kunkel moved to pay the accounts payable and to accept the Treasurer's report. Seconded by Lee.
  Roll call vote: 9-yes, 2-absent. Motion carried.

BUDGET:

Jasper reviewed the FY 25-26 Budget with the Board. The Board wanted to change the 2025-2026 occupation tax from $10.00 per acre to $8.50 per acre.

- Lee moved to approve the FY 25-26 Budget and to reduce the occupation tax by $1.50 which would make it $8.50 per acre. Seconded by Merrihew.

Roll call vote: 9-yes, 2-absent. Motion carried.

- Large moved to approve Resolution 2025-09-09-01 to set the Upper Republican NRD property tax request and Resolution UR-2025-09-09-02 Occupation Tax Resolution. Seconded by Swanson.

Roll call vote: 9-yes, 2-absent. Motion carried.

BIDS ON PICKUP:

Jasper reported to the Board that we put bids out for four pickups for sale. Imperial Country Ford had the highest bid on three of the pickups and Deveny Ford had the highest bid on one pickup.

NRCS REPORT:

Andy Keep from NRCS was unable to make the meeting today but sent a written report. His report reviewed that they were going to gather conservation data to assess trends and improve programs and services.

- Large moved to approve the NRCS Report of Planning Activity dated August 31, 2025, to include the Conservation plans as signed for Chase, Perkins, and Dundy Counties. Seconded by Turner.

Roll call vote: 8-yes, 1-abstain, 2-absent. Motion carried.

PUBLIC COMMENTS: None.

GROUNDWATER MANGEMENT/RULES AND REGULATIONS: None.

VARIANCE COMMITTEE: None

REPORT OF DISTRICT APPLICATIONS, CONTRACTS, AGREEMENTS:

- Large moved to approve the report of District applications, contracts, and agreements dated September 9, 2025, to include the NSWCP applications and pooling contract. Seconded by Swanson.

Roll call vote: 9-yes, 2-absent. Motion carried.

LEGAL COUNSEL REPORT: None

MANAGER'S REPORT:
Jasper discussed the facility rental as we have been asked to rent the Board room on Sundays again. We already have an agreement for day-to-day rental but not long term. The Board asked that NRD attorney write up a long-term rental agreement to include agreement for a six-month period, cost of rent with deposit being one month rent, responsible for cleaning the Board room, kitchen and bathrooms after every use, liability items, and limited storage.

ASSISTANT MANAGER'S REPORT:
Nate reported to the Board that new meters have been installed at Rock Creek and things should be in decent shape.

INFORMATION & EDUCATION: None

LEGISLATION: None

STATE ASSOCIATION/NARD VOTING DELEGATE:
Terry Martin is the only Director attending NARD Conference this year.

- Swanson moved to appoint Terry Martin as Voting Delegate for NARD Annual Conference. Seconded by Turner.

Roll call vote: 8-yes, 1-abstain, 2-absent. Motion carried.

BOARD OF DIRECTORS:
Kunkel asked about the Managers evaluation and asked if the link that was sent out was a sample. Jasper reported that this was the link for the survey that the Executive Committee had approved to use. We reminded everyone to fill out the survey and then we would compile the results.

Lee asked about a flowmeter issue that was reported and if it was straightened out. Jasper reported that Cooper had gone out and done an ultrasonic test and helped them get things figured out.

Chairman Martin adjourned the meeting at 10:00 am.

Respectfully submitted.

CJ Swanson
Secretary/Treasurer

AFFIDAVIT OF PUBLICATION

EXHIBIT #1

County of Chase,)

: SS.

State of Nebraska,)

I, Emmalee Parsley Stevens; being first duly sworn, deposes and says that I am the Office Manager of The Imperial Republican, a weekly legal newspaper having a bona fide circulation of more than 300 copies published in Imperial, 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, commencing with the issue dated September 4, 2025 and ending with the issue dated September 4, 2025.

State of Nebraska – General Notary
JULIE A. SHARP
My Commission Expires
March 13, 2026

Emmalee Parsley Stevens

VOID
FOR DEPOSIT ONLY
REBECCA BERNARD
CHASE COUNTY TREASURER
IMPERIAL, NEBRASKA 69033

Subscribed and sworn to before me this 9th day of September, 2025.

Julie A Sharp
Notary Public

Price $ 100.20

PUBLIC NOTICE

Upper Republican NRD

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Sections 13-501 to 13-513, that the governing body will meet on the 9th day of September 2025, at 9:00 o'clock A.M., at 511 East 5th ST 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	$ 7,265,027.77
2024-2025 Actual Disbursements & Transfers	$ 7,369,671.00
2025-2026 Proposed Budget of Disbursements & Transfers	$ 21,244,476.06
2025-2026 Necessary Cash Reserve	$ 2,631,863.22
2025-2026 Total Resources Available	$ 23,876,339.28
Total 2025-2026 Personal & Real Property Tax Requirement	$ 2,573,374.20
Unused Budget Authority Created For Next Year	$ 1,020,639.42
Breakdown of Property Tax:	
Personal and Real Property Tax Required for Non-Bond Purposes	$ 2,573,374.20
Personal and Real Property Tax Required for Bonds	$ -

NOTICE OF SPECIAL HEARING TO SET FINAL TAX REQUEST

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Section 77-1632, that the governing body will meet on the 9th day of September 2025, at 9:00 o'clock A.M., at 511 East 5th ST 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	20,646,544.00	21,244,476.06	3%
Property Tax Request	$ 2,376,935.61	$ 2,573,374.20	8%
Valuation	4,321,701,101	4,678,862,182	8%
Tax Rate	0.055000	0.055000	0%
Tax Rate if Prior Tax Request was at Current Valuation	0.050802		

AFFIDAVIT OF PUBLICATION

EXHIBIT #2

County of Perkins,)

: SS.

State of Nebraska,)

I, Emmalee Parsley Stevens, Office Manager of the Grant Tribune, a legal paper published weekly at Grant, Perkins County, Nebraska, do solemnly swear that a copy of the notice as per clipping attached, was published weekly in the regular and entire issue of said newspaper, and not in any supplement thereof, for 1 week, commencing with the issue dated September 4, 2025 and ending with the issue dated September 4, 2025.

State of Nebraska – General Notary
JULIE A. SHARP
My Commission Expires
March 13, 2026

Emmalee Parsley Stevens

Subscribed and sworn to before me this 9th day of September, 2025.

Julie A Sharp
Notary Public

Price $ 100.20

PUBLIC NOTICE

Upper Republican NRD

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Sections 13-501 to 13-513, that the governing body will meet on the 9th day of September 2025, at 9:00 o'clock A.M., at 511 East 5th ST 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	$ 7,265,027.77
2024-2025 Actual Disbursements & Transfers	$ 7,369,671.00
2025-2026 Proposed Budget of Disbursements & Transfers	$ 21,244,476.06
2025-2026 Necessary Cash Reserve	$ 2,631,863.22
2025-2026 Total Resources Available	$ 23,876,339.28
Total 2025-2026 Personal & Real Property Tax Requirement	$ 2,573,374.20
Unused Budget Authority Created For Next Year	$ 1,020,639.42
Breakdown of Property Tax:	
Personal and Real Property Tax Required for Non-Bond Purposes	$ 2,573,374.20
Personal and Real Property Tax Required for Bonds	$ -

NOTICE OF SPECIAL HEARING TO SET FINAL TAX REQUEST

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Section 77-1632, that the governing body will meet on the 9th day of September 2025, at 9:00 o'clock A.M., at 511 East 5th ST 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	20,646,544.00	21,244,476.06	3%
Property Tax Request	$ 2,376,935.61	$ 2,573,374.20	8%
Valuation	4,321,701,101	4,678,862,182	8%
Tax Rate	0.055000	0.055000	0%
Tax Rate if Prior Tax Request was at Current Valuation	0.050802		

PUBLISH: Sept. 4, 2025 ZNEZ

PUBLISHER'S AFFIDAVIT

THE STATE OF NEBRASKA
COUNTY OF DUNDY } :-SS.

Trenton Frederick

Being first duly sworn on oath deposes and says that he/she is the

TYPESETTER

of the SCOOP MEDIA NEWS, a Legal Newspaper, published and printed weekly in BENKELMAN, NEBRASKA, and of general circulation in Dundy and Hitchcock County that said Newspaper has a bona fide circulation of more than 300 copies each issue, and has been published and printed weekly for more than fifty-two consecutive weeks immediately prior to date of the first insertion of notice attached hereto, in an office maintained in Dundy County, Nebraska, and is printed wholly in the English language; that the annexed notice marked "Exhibit A" was correctly published in the regular and entire edition of said Scoop Media News, and not in a supplement.

for 1 consecutive week(s), the first publication being:

4 day of September, 2025

and the remaining publications being on the

____ day of _____, 20____, the

____ day of _____, 20____, the

____ day of _____, 20____, the

____ day of _____, 20____, the

____ day of _____, 20____, the

____ day of _____, 20____, the

(Signed) Trenton Frederick

Subscribed in my presence and sworn to before me

this 4th day of September, 2025

(Signed) Jennifer J Brown
Notary Public

GENERAL NOTARY - State of Nebraska
JENNIFER J. BROWN
My Comm. Exp. May 16, 2026

Publication Fee

EXHIBIT "A"

Upper Republican NRD

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

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PUBLISHED: SEPTEMBER 4, 2025; SMN-ZNEZ

2023-2024 Actual Disbursements & Transfers	$ 7,285,027.77
2024-2025 Actual Disbursements & Transfers	$ 7,389,671.00
2025-2026 Proposed Budget of Disbursements & Transfers	$ 21,244,476.06
2025-2026 Necessary Cash Reserve	$ 2,631,863.22
2025-2026 Total Resources Available	$ 23,876,339.28
Total 2025-2026 Personal & Real Property Tax Requirement	$ 2,573,374.20
Unused Budget Authority Created For Next Year	$ 1,020,639.42
Breakdown of Property Tax:	
Personal and Real Property Tax Required for Non-Bond Purposes	
Personal and Real Property Tax Required for Bonds	$ -
	$ 2,573,374.20

NOTICE OF SPECIAL HEARING TO SET FINAL TAX REQUEST

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Section 77-1632, that the governing body will meet on the 9th day of September, 2025, at 9:00 o'clock A.M. at 511 East 5th ST 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	20,646,544.00	21,244,476.06	3%
Property Tax Request	$ 2,376,935.61	$ 2,573,374.20	8%
Valuation	4,321,701,101	4,679,882,182	8%
Tax Rate	0.055000	0.055000	0%
Tax Rate if Prior Tax Request was at Current Valuation	0.055002		

RESOLUTION SETTING THE PROPERTY TAX REQUEST

RESOLUTION NO. UR-09-09-2025-1

WHEREAS, Nebraska Revised Statute 77-1632 provides that the Governing Body of Upper Republican 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 Republican NRD resolves that:

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

General Fund:	$	2,573,374.20
Bond Fund:	$	-

2. The total assessed value of property differs from last year's total assessed value by 8.26 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 0.050802 per $100 of assessed value.

4. Upper Republican NRD proposes to adopt a property tax request that will cause its tax rate to be 0.055 per $100 of assessed value.

5. Based on the proposed property tax request and changes in other revenue, the total operating budget of Upper Republican NRD will increase (or decrease) last year's budget by 2.9 percent.

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

Motion by Lee, seconded by Merrihew to adopt Resolution #UR-2025-09-09-01.

Voting yes were:	Voting no were:
Jason Kunkel, Dean Large	
Jay Lee, Harry Merrihew	
Terry Martin	
Janice Stroup	
CJ Swanson	
Tyler Turner	
Tom Schroder	

Absent: Dave Brown and Brock Stromberger

Dated this 9th day of September, 2025

FY 2025-2026 Occupation Tax Resolution

RESOLUTION NO. UR-2025-09-09-02

WHEREAS, Nebraska Revised Statute 2-3226.05 provides that the district 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 the purpose of 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 or for the repayment of financial assistance received by the district pursuant to section 2-3226.07.; and

WHEREAS, the district is obligated in multiple river-flow enhancement projects; and

WHEREAS, it is in the best interests of the Upper Republican Natural Resources District to build cash reserves, to be used solely for river-flow enhancement projects.

NOW, THEREFORE, the Governing Body of the Upper Republican Natural Resources District, by a majority vote, resolves that:

1. The 2025 occupation tax is set at $8.50 per irrigated acre.

2. A copy of this resolution be certified and forwarded to each County Clerk.

Chairman

9-9-25
Date Approved

REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS

REPORTING PERIOD JULY 1, 2024 THROUGH JUNE 30, 2025

Upper Republican NRD

SUBDIVISION NAME

Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)	Amount Used as Lid Exemption (Column 4)
Papio Missouri River NrD	6-2010 to indefinite	Provide computer service	
Twin Platte NRD	6-2006 to indefinite	Adminsitration of Rules/Regs pertaining to development of groundwater managment areas and IMP District boundaries	
Middle Republican NRD Lower Republican NRD Tri Basin NRD	6-1-06 to indefinite	Adminsitration of Rules/Regs pertaining to development of groundwater managment areas and IMP District boundaries	
NE Republican River Management Assocation	5-00 to indefinite	Conserve, preserve and protect quantity, quality, and availability of water, resources within the Republican River Basin	
USDA/State of nebraska	NA	Working together on conservation, development and use of resources	
NRCS	3-2005 thru indefinite	ESRI software use under SUDA ERSI license	
NARD	5-00 thru indefinite	Acquire and distribute trees and bushes	$ 35,000.00
NARD	6-2007 thru indefinite	Establish NARD Intergovernmental Risk Management Pool	$ 387,000.00
NARD	3-2006 thru indefinite	Retirement plan	$ 65,000.00
NARD	10-2006 thru indefinite	Flexible Benefits Plan program/Dependant Child Care Program	
SW Weed Management	3-2006 thru indefinite	SW Weed Managemant	
University of Nebraska	NA	Weather Station	
Middle Republican NRD Lower Republican NRD Twin Platte NRD	12-2012 to indefinite	Established Ne Cooperative Republican Platte Enhanchment Project for augmentation programs in the Republican River Basin and the Platte Basin	$ 144,699.74
Central Platte NRD, Lower Republican NRD, South Platte NRD, Tri Basin NRD, Upper Niobrara NRD, Twin Platte NRD	2-2015 to indefinite	Established Nebraska appropiated basins Coaltion to provide platform for joint resources, services, studies and facilities needed	$ 5,000.00

Total Amount used as Lid Exemption $ 636,699.74