2024-2025
STATE OF NEBRASKA
NATURAL RESOURCES DISTRICT BUDGET FORM

Middle Republican NRD

This budget is for the Period JULY 1, 2024 through JUNE 30, 2025

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

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

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

Outstanding Bonded Indebtedness as of JULY 1, 2024

Principal	$	-
Interest	$	-
Total Bonded Indebtedness	$	-

$ 4,828,620,416.00	**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, 2023 through June 30, 2024?

[X] YES [ ] NO

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

County Clerk's Use ONLY

Report of Trade Names, Corporate Names & Business Names

Did the Subdivision operate under a separate Trade Name, Corporate Name, or Business Name during the period of July 1, 2023 through June 30, 2024?

[ ] 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 9-30-2024

Submit budget to:

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

Middle Republican NRD

Line No.	TOTAL ALL FUNDS	Actual 2022 - 2023 (Column 1)	Actual/Estimated 2023 - 2024 (Column 2)	**Adopted Budget 2024 - 2025** (Column 3)
1	**Beginning Balances, Receipts, & Transfers:**			
2	Net Cash Balance	$ 3,304,198.39	$ 3,616,707.09	$ 3,613,867.75
3	Investments	$ -	$ -	$ -
4	County Treasurer's Balance	$ 79,674.91	$ 28,235.00	$ 45,381.08
5	**Subtotal of Beginning Balances** (Lines 2 thru 4)	**$ 3,383,873.30**	**$ 3,644,942.09**	**$ 3,659,248.83**
6	Personal and Real Property Taxes **(Columns 1 and 2 - See Preparation Guidelines)**	$ 1,300,560.00	$ 1,285,473.41	$ 1,428,013.86
7	Federal Receipts	$ 2,447,429.00	$ 1,300,424.00	$ 500,000.00
8	State Receipts: Motor Vehicle Pro-Rate	$ 3,795.79	$ 3,869.76	$ 3,750.00
9	State Receipts: State Aid (State Statute Section 77-27,136)	$ -	$ -	
10	State Receipts: Other	$ 1,187,178.00	$ 933,577.00	$ 751,000.00
11	State Receipts: Property Tax Credit	$ 117,155.00	$ 128,630.44	
12	Local Receipts: Nameplate Capacity Tax	$ -	$ -	$ -
13	Local Receipts: In Lieu of Tax	$ 23.00	$ 2,629.13	$ 23.00
14	Local Receipts: Other	$ 3,065,910.00	$ 3,130,221.00	$ 3,280,161.00
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)	**$ 11,505,924.09**	**$ 10,429,766.83**	**$ 9,622,196.69**
18	**Disbursements & Transfers:**			
19	Operating Expenses	$ 7,776,744.00	$ 6,728,268.00	$ 9,115,651.00
20	Capital Improvements (Real Property/Improvements)	$ -	$ -	$ 56,000.00
21	Other Capital Outlay (Equipment, Vehicles, Etc.)	$ 43,925.00	$ 3,315.00	$ 95,000.00
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	$ 40,313.00	$ 38,935.00	$ 38,549.00
26	Judgments	$ -	$ -	$ -
27	Transfers Out of Surplus Fees	$ -	$ -	$ -
28	Transfers Out Other Than Surplus Fees (Should agree to Transfers In on Line 16)	$ -	$ -	$ -
29	**Total Disbursements & Transfers** (Lines 19 thru 28)	**$ 7,860,982.00**	**$ 6,770,518.00**	**$ 9,305,200.00**
30	**Balance Forward/Cash Reserve** (Line 17 - Line 29)	**$ 3,644,942.09**	**$ 3,659,248.83**	**$ 316,996.69**
31	Cash Reserve Percentage			3%

PROPERTY TAX RECAP

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

Middle Republican NRD

To Assist the County For Levy Setting Purposes

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

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

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

Cash Reserve Funds

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

Special Reserve Fund Name	Amount
Total Special Reserve Funds	$ -

Total Cash Reserve	$	316,996.69
Remaining Cash Reserve	$	316,996.69
Remaining Cash Reserve %		3%

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

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

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

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	Tracy Zink	Irwin J Russell	Karen Labenz, CPA
TITLE /FIRM NAME	Chairperson	General Manager	Dana F Cole and Company, LLP
TELEPHONE	308-367-4281	308-367-4281	308-832-1099
EMAIL ADDRESS	n/a	jrussell@mrnrd.org	labenz@danacole.com

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

- [ ] Board Chairperson
- [x] Clerk / Treasurer / Superintendent / Other
- [ ] Preparer

Middle Republican NRD

2024-2025 LID SUPPORTING SCHEDULE

Calculation of Restricted Funds

Total Personal and Real Property Tax Requirements		(1)	$ 1,442,294.00
Motor Vehicle Pro-Rate		(2)	$ 3,750.00
In-Lieu of Tax Payments		(3)	$ 23.00
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 2023-2024	$ -	(6)	
LESS: Amount Expected to be Spent in Future Budget Years	$ -	(7)	
Amount to be included as Restricted Funds (**Cannot be a Negative Number**)		(8)	$ -
Nameplate Capacity Tax		(8a)	$ -
TOTAL RESTRICTED FUNDS (A)		(9)	**$ 1,446,067.00**

Lid Exceptions

Capital Improvements (Real Property and Improvements on Real Property)	$ -	(10)	
LESS: Amount of prior year capital improvements that were excluded from previous lid calculations but were not spent and now budgeted this fiscal year *(cannot exclude same capital improvements from more than one lid calculation.)* Agrees to Line (7) above.	$ -	(11)	
Allowable Capital Improvements		(12)	$ -
Bonded Indebtedness		(13)	
Interlocal Agreements/Joint Public Agency Agreements		(14)	$ 367,077.20
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)	$ 760,476.73
TOTAL LID EXCEPTIONS (B)		(19)	**$ 1,127,553.93**

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*	**$ 318,513.07**

*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 2024-2025

Prior Year Restricted Funds Authority = Line (8) of last year's Lid Computation Form — 1,073,072.88 (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)

44,940,972.00	/	4,447,542,898.00	=	1.01 %
2024 Growth per Assessor		2023 Valuation		Multiply times 100 To get %

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

11	/	11	=	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)	37,557.55 (7)
Total Restricted Funds Authority = Line (1) + Line (7)	1,110,630.43 (8)
Less: Restricted Funds from Lid Supporting Schedule	318,513.07 (9)
Total Unused Restricted Funds Authority = Line (8) - Line (9)	792,117.36 (10)

LINE (10) MUST BE GREATER THAN OR EQUAL TO ZERO OR YOU ARE IN VIOLATION OF THE LID LAW.

The amount of Unused Restricted Funds Authority on Line (10) must be published in the Notice of Budget Hearing.

Middle Republican NRD

2024-2025 CAPITAL IMPROVEMENT LID EXEMPTIONS

Description of Capital Improvement	Amount Budgeted

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

Levy Limit Form
Natural Resources Districts

Middle Republican NRD

Total Personal and Real Property Tax Request		$ 1,442,294.00 (1)
Less Personal and Real Property Tax Request for:		
Judgments (not paid by liability insurance coverage)	( ) (A)	
Preexisting lease-purchase contracts approved prior to **July 1, 1998**	( ) (B)	
Bonded Indebtedness	( ) (C)	
Ground Water Management Activities (Exceeding FY 2003-2004)	($ 482,862.04) (D)	
	($ -) (E)	
Interstate Compact (LB 701)	( ) (F)	
Total Exclusions		($ 482,862.04) (2)
Personal and Real Property Tax Request subject to Levy Limit		$ 959,431.96 (3)
Valuation (Per the County Assessor)		$ 4,828,620,416.00 (4)
Calculated Levy for Levy Limit Compliance [Line (3) **Divided By** Line (4) **Times** 100]		0.019870 (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)]		0.029870 (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.

Publisher's Affidavit McCook Gazette

STATE OF NEBRASKA
RED WILLOW COUNTY
SS

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

9.3	20 24	20	
20		20	
20		20	
20		20	
20		20	
20		20	

Brenda Gillen

Subscribed in my presence and sworn to before me this 3 day of September 20 24

Sharon L Holmes
Notary Public

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

PUBLISHER'S FEE $ 108.00

SERVING SOUTHWEST NEBRASKA AND NORTHWEST KANSAS SINCE 1911

Middle Republican NRD

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Sections 13-501 to 13-513, that the governing body will meet on the 10th day of September 2024, at 9:00 o'clock A.M., at Middle Republican NRD Board room, Curtis for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget. The budget detail is available at the office of the Clerk during regular business hours.

/s/ Irwin J Russell, General Manager

2022-2023 Actual Disbursements & Transfers	$ 7,860,982.00
2023-2024 Actual Disbursements & Transfers	$ 6,770,518.00
2024-2025 Proposed Budget of Disbursements & Transfers	$ 9,306,200.00
2024-2025 Necessary Cash Reserve	$ 316,000.00
2024-2025 Total Resources Available	$ 9,622,199.00
Total 2024-2025 Personal & Real Property Tax Requirement	$ 1,442,294.00
Unused Budget Authority Created For Next Year	$ 792,117.36
Breakdown of Property Tax:	
Personal and Real Property Tax Required for Non-Bond Purposes	$ 1,442,294.00
Personal and Real Property Tax Required for Bonds	$ -

NOTICE OF SPECIAL HEARING TO SET FINAL TAX REQUEST

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Section 77-1632, that the governing body will meet on the 10th day of September 2024, upon the conclusion of the budget hearing, at Middle Republican NRD Board room, Curtis for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

	2023	2024	Change
Operating Budget	9,669,550.00	9,306,200.00	-4%
Property Tax Request	$ 1,442,294.00	$ 1,442,294.00	0%
Valuation	4,447,542,898	4,828,620,416	9%
Tax Rate	0.032429	0.029870	-8%
Tax Rate if Prior Tax Request was at Current Valuation	0.029870		

Publish: September 3, 2024 ZNEZ

Publisher's Affidavit McCook Gazette

STATE OF NEBRASKA
RED WILLOW COUNTY
SS

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

MEETING NOTICE

The Middle Republican Natural Resources District Board of Directors will hold their regular monthly meeting on Tuesday, September 10, 2024, at 9:05 AM, at the Middle Republican NRD office, 208 Center Avenue, Curtis, Nebraska. The agenda, kept current, is available during regular business hours at the NRD office in Curtis. Individuals wishing to attend may do so, please contact our office for further direction at 308-367-4281 or 800-873-5613.

Publish: September 3, 2024

9.3	20 24		20
	20		20
	20		20
	20		20
	20		20
	20		20

Brenda Gillen

Subscribed in my presence and sworn to before me this 3 day of September 20 24

Sharon L Holmes
Notary Public

GENERAL NOTARY - State of Nebraska
SHARON L HOLMES
My Comm. Exp. February 24, 2026

PUBLISHER'S FEE $ 7.70

Middle Republican NRD

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

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/s/ Irwin J Russell, General Manager

2022-2023 Actual Disbursements & Transfers	$	7,860,882.00
2023-2024 Actual Disbursements & Transfers	$	6,770,618.00
2024-2025 Proposed Budget of Disbursements & Transfers	$	9,305,200.00
2024-2025 Necessary Cash Reserve	$	316,996.69
2024-2025 Total Resources Available	$	9,622,196.69
Total 2024-2025 Personal & Real Property Tax Requirement	$	1,442,294.00
Unused Budget Authority Created For Next Year	$	792,117.36
Breakdown of Property Tax		
Personal and Real Property Tax Required for Non-Bond Purposes	$	1,442,294.00
Personal and Real Property Tax Required for Bonds	$	-

NOTICE OF SPECIAL HEARING TO SET FINAL TAX REQUEST

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Section 77-1632, that the governing body will meet on the 10th day of September 2024, upon the conclusion of the budget hearing, at Middle Republican NRD Board room, Curtis for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

	2023	2024	Change
Operating Budget	9,699,550.00	9,305,200.00	-4%
Property Tax Request	$ 1,442,294.00	$ 1,442,294.00	0%
Valuation	4,447,542,898	4,828,620,416	9%
Tax Rate	0.032429	0.029870	-8%
Tax Rate if Prior Tax Request was at Current Valuation	0.029870		

Published in the North Platte Telegraph, September 5, 2024 ZNEZ

MEETING NOTICE

The Middle Republican Natural Resources District Board of Directors will hold their regular monthly meeting on Tuesday, September 10, 2024, at 9:05 AM, at the Middle Republican NRD office, 208 Center Avenue, Curtis, Nebraska. The agenda, kept current, is available during regular business hours at the NRD office in Curtis. Individuals wishing to attend may do so, please contact our office for further direction at 308-367-4281 or 800-873-5613.

Published in the North Platte Telegraph
North Platte, Nebraska
September 5, 2024 ZNEZ

REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS

REPORTING PERIOD JULY 1, 2023 THROUGH JUNE 30, 2024

Middle Republican NRD

SUBDIVISION NAME

Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)	Amount Used as Lid Exemption (Column 4)
Nebraska Department of Agriculture	Continuing	Agreement to administer payments for the Nebraska Buffer Strip Program	$ 2,539.90
Twin Platte, Upper Republican and Lower Republican NRD's	Indefinite	Agreement to form the Nebraska Cooperative Republican Platte Enhancement Project (NCORPE) to augment the streamflow in the Republican and	$ 217,682.30
Nebraska Game and Parks Commission	Ongoing	Agreement with the NGPC to provide a program for the establishment or enhancement of wildlife	
Nebraska Association of Resource Districts	Ongoing	Agreement with NARD to administer funds to allow the NRD to provide temporary seasonal workers	
23 NRD's	Ongoing	To form NARD in December 1974, amended to provide a pension plan in February	
URNRD, MRNRD, LRNRD, TBNRD, FCID, FVID and NBID	Ongoing	To form the Nebraska Republican River Management District Association	
23 NRD's and NARD	Ongoing	Agreement with NARD to provide accident and health insurance plans	
Nebraska Department of Natural Resources (NDNR)	Ongoing	Cost Share reimbursement funds from the water well decommissioning fund	$ 740.00
City of McCook	Ongoing	Kelly Creek Dam	$ 5,000.00
USDA Forest Service, NE National Forest, Bessy Nursery	Ongoing	NE Association of Resource Districts	
NARD	Ongoing	Association Membership	$ 25,340.00
NACD	Ongoing	Membership	$ 775.00
Frenchman Valley Irrigation District	Ongoing	Conjunctive Management Agreement	$ 112,500.00
NRCS	Ongoing	EQIP - Water Efficiency	
UNL Taps	Ongoing	Partnership on Water Efficiency	$ 1,000.00
MIPS	Ongoing	Occupation Tax database management	$ 1,500.00
		Total Amount used as Lid Exemption	$ 367,077.20

See Accompanying Summary of Significant Assumptions and Accountants' Report.

REPORT OF TRADE NAMES, CORPORATE NAMES, BUSINESS NAMES
REPORTING PERIOD JULY 1, 2023 THROUGH JUNE 30, 2024

Middle Republican NRD
SUBDIVISION NAME

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

None

Valuations for Middle Republican NRD, August 2024

County	Taxable Value	Attrib. To Growth
Frontier	1,004,715,395	7,116,745
Hayes	609,752,433	10,376,577
Hitchcock	858,358,963	4,058,217
Lincoln	713,104,918	1,954,919
Red Willow	1,642,688,707	21,434,514
Totals	4,828,620,416	44,940,972

Amount of Property Taxes Needed

1,442,294

Levy 0.000299
0.029870 per $100

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

Last Year's Valuation	4,447,542,898
Allowable Growth Under Lid =	0.010104674

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 2024

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

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

TAXABLE VALUE LOCATED IN THE COUNTY OF: HAYES

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Value Attributable to Growth	Total Taxable Value
MID REPUBLICAN NRD	N.R.D.	10,376,577	609,752,433

**Value attributable to growth is determined pursuant to Neb. Rev. Stat. § 13-518 which includes real and personal property and annexation, if applicable.*

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

Susan Messersmith
(signature of county assessor)

8-15-24
(date)

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

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

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 2024

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

TO: MIDDLE REPUBLICAN NRD
PO BOX 81
CURTIS, NE 69025

TAXABLE VALUE LOCATED IN THE COUNTY OF: HITCHCOCK

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Value Attributable to Growth	Total Taxable Value
MIDDLE REPUBLICAN NRD	N.R.D.	4,058,217	858,358,963

**Value attributable to growth is determined pursuant to Neb. Rev. Stat. § 13-518 which includes real and personal property and annexation, if applicable.*

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

Tera Riggs
(signature of county assessor)

8/14/2024
(date)

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

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

Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division (August 2021)

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 2024

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

To: MIDDLE REPUBLIC NRD

TAXABLE VALUE LOCATED IN THE COUNTY OF LINCOLN COUNTY, NE

Name of Political Subdivision	Subdivision Type	Value attributable to Growth	Total Taxable Value
MIDDLE REPUBLIC NRD GENERAL	NRD	$1,954,919	$713,104,918

I JULIE STENGER, Lincoln County, NE County Assessor, hereby certify that the valuation listed herein is, to the best of my knowledge and belief, the true and accurate taxable valuation for the current year, pursuant to Neb. Rev. Stat. § 13-509 and § 13-518.

Julie Stenger

(signature of county assessor)

08/13/2024

(date)

CC: County Clerk, Lincoln County, NE County

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

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

Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division (July 2023)



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 2024

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

To: MIDDLE REPUBLIC NRD

TAXABLE VALUE LOCATED IN THE COUNTY OF FRONTIER COUNTY, NE

Name of Political Subdivision	Subdivision Type	Value attributable to Growth	Total Taxable Value
Middle Republic General	NRD	$7,116,745	$1,004,715,395
Middle Republic Bond	NRD	$7,116,745	$1,004,715,395

I Regina Andrijeski, Frontier County, NE County Assessor, hereby certify that the valuation listed herein is, to the best of my knowledge and belief, the true and accurate taxable valuation for the current year, pursuant to Neb. Rev. Stat. § 13-509 and § 13-518.

Regina Andrijeski
(signature of county assessor)

08/12/2024
(date)

CC: County Clerk, Frontier County, NE County

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

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

Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division (July 2023)

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 2024

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

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

TAXABLE VALUE LOCATED IN THE COUNTY OF: RED WILLOW

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Value Attributable to Growth	Total Taxable Value
NATURAL RESOURCE	N.R.D.	21,434,514	1,642,688,707

**Value attributable to growth is determined pursuant to Neb. Rev. Stat. § 13-518 which includes real and personal property and annexation, if applicable.*

I KRISTI KORELL, RED WILLOW County Assessor hereby certify that the valuation listed herein is, to the best of my knowledge and belief, the true and accurate taxable valuation for the current year, pursuant to Neb. Rev. Stat. §§ 13-509 and 13-518.

Kristi Korell
(signature of county assessor)

8/13/24
(date)

COUNTY ASSESSOR OF RED WILLOW COUNTY NEBRASKA

CC: County Clerk, RED WILLOW County
CC: County Clerk where district is headquarter, if different county, Frontier County

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

Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division (August 2021)

Budget Hearing FY 2024-2025
Middle Republican Natural Resources District
Tuesday, September 10, 2024 at 9:00 A.M.
Curtis, Nebraska

The Budget Hearing of the Middle Republican NRD was held the 10th day of September, 2024, at the Middle Republican NRD, 208 Center Avenue, Curtis, Nebraska.

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

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

Board Members Present: Joe Anderjaska, Daniel Nelsen, Jolene Messinger, Travis Rousselle, Benjie Loomis, Tracy Zink, Jay Schilling, Rick McConville, Shane Rippen, Kevin Fornoff, Rose Weskamp

Board Members Absent: None.

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

Others Present: Jason Kennedy

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

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

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

Testimony:
None.

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

Stacie M. Owens, Secretary to the Board

Special Budget Hearing to Set Final Tax Request
FY 2024-2025
Middle Republican Natural Resources District
Tuesday, September 10, 2024 following the Budget Hearing.
Curtis, Nebraska

The Special Budget Hearing to Set Final Tax Request of the Middle Republican NRD was held the 12th day of September, 2023, at the Middle Republican NRD, 208 Center Avenue, Curtis, Nebraska.

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

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

Board Members Present: Joe Anderjaska, Daniel Nelsen, Jolene Messinger, Travis Rousselle, Benjie Loomis, Tracy Zink, Jay Schilling, Rick McConville, Shane Rippen, Kevin Fornoff, Rose Weskamp

Board Members Absent: None.

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

Others Present: Jason Kennedy

Those Presenting Testimony:
Jack Russell, MRNRD Manager

The special hearing was called to order by Chairman Zink at 9:06 a.m.

Manager Jack Russell presented the following information concerning the proposed 2024-2025 budget and levy rate:

	2023	2024
Operating Budget	9,699,550.00	9,305,200.00
Property Tax Request	1,442,294.00	1,442,294.00
Valuation	4,447,542,898	4,828,620,416
Tax Rate	.032429	.029870
Occupation Tax Rate	10.00	10.00

Testimony:
None.

- ♦ McConville moved to close the special budget hearing to set the final tax request. Seconded by Loomis.
  Ayes – 11 Nays – 0 Motion Carried

The budget hearing was closed at 9:08 a.m.

Stacie M. Owens, Secretary to the Board

MINUTES
Middle Republican Natural Resources District
Board of Directors Meeting
Tuesday, September 10, 2024, at 9:05 AM
Curtis, Nebraska

Board Members Present: Tracy Zink, Benjie Loomis, Kevin Fornoff, Travis Rousselle, Rose Weskamp, Daniel Nelsen, Jolene Messinger, Jay Schilling, Joe Anderjaska, Shane Rippen, Rick McConville
Board Members Absent: None
NRD Staff: Jack Russell, Alex Boyce, Sylvia Johnson and Stacie Owens
NRCS Staff: Jason Kennedy
Others: None

Information Posted to Directors I-Pads:

Agenda – Budget Hearing	Agenda – Regular Meeting
Meeting Minutes – Regular Mtg	Executive Committee Minutes
Financials	Budget
Civil Rights Handout	

Information E-Mailed:
Russell re: Farm Progress Link information

Information Handed Out
None.

REGULAR MEETING

1. The regular monthly board meeting was called to order by Chairman Zink at 9:09 a.m.
   a. Verify Quorum.
   b. Excused Absences.

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

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

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

   - Fornoff moved to approve the Minutes from the August Board Meeting as corrected. Seconded by Messinger.
     Ayes – 7 Nays – McConville, Rippen, Schilling, Anderjaska Motion Carried

5. FINANCIAL ACTIONS

A. The Financial Report was presented by Russell.

- Fornoff moved to approve the August Financials. Seconded by Anderjaska.
  Ayes – 11 Nays – 0 Motion Carried

A copy of this report is filed with the Minutes.

B. Approve Budget.

- Anderjaska moved to approve the budget as presented, approve the 1% increase in Restricted funds, approve the tax request Resolution MR6-2024 and approve the occupation tax at $10/acre. Seconded by McConville.
  Ayes – 11 Nays – 0 Motion Carried

6. OPEN FORUM
None.

7. MANAGER'S REPORT

A. Positions. Russell stated that the field office secretary position was advertised and an interview of one person was completed. She was offered the position but didn't accept it. We will wait a couple months and try to readvertise. The open technician position we will look to start advertising in October.

B. Chapter 11 Committee. Russell explained that he called the committee chapter 11 since that chapter in the rules and regulations relates to violations. He explained the process that will be used and the reasons why we are taking this approach. Zink appointed Messinger as the Chairperson, Rippen and Fornoff to the Committee. All three have accepted.

8. NRCS- KENNEDY
Reported on current workload, schedules and deadlines.

9. NARD - ANDERJASKA

A. NRD Annual Conference, Sept. 22-24.

10. NRC - FORNOFF
One large application was approved for 9 million and all the small applications were approved. Next meeting will be October 2nd.

11. NSIA – SCHILLING
Went over the tour of the republican basin with Brad Edgerton, reviewed what the bureau was doing to decommission H&RW.

12. N-CORPE - LOOMIS
Nothing new.

13. LEGAL MATTERS

A. Approve Executive Committee Meeting vote for hire of Todd McWha on Case #A23-0751. Russell stated he has already got the supreme court dates bumped to November 5-7th to have time to get caught up on the case.

- Anderjaska moved to reaffirm the executive committees' decision to hire Todd McWha for case A23-0751. Second by Schilling.
  Ayes – 11 Nays – 0 Motion Carried

14. EXECUTIVE SESSION

A. None.

The next Regular Board Meeting will be held Tuesday, October 8, 2024, at 9:00 a.m. at the Middle Republican NRD Office in Curtis, Nebraska.

The meeting was adjourned at 10:16 a.m.

Stacie M Owens, Board Secretary

RESOLUTION SETTING THE PROPERTY TAX REQUEST

RESOLUTION NO. MRb-2024

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

1. The 2024-2025 property tax request be set at:

   General Fund: $ 1,442,294.00
   Bond Fund: $ -

2. The total assessed value of property differs from last year's total assessed value by 8.57 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 0.02987 per $100 of assessed value.

4. Middle Republican NRD proposes to adopt a property tax request that will cause its tax rate to be 0.02987 per $100 of assessed value.

5. Based on the proposed property tax request and changes in other revenue, the total operating budget of Middle Republican NRD will increase (or decrease) last year's budget by -4.07 percent.

6. A copy of this resolution be certified and forwarded to the County Clerk on or before October 15, 2024.

Motion by Anderjaska, seconded by mcConville to adopt Resolution # MRb-2024.

Voting yes were:	Voting no were:
Zink	
Loomis	
Farnoff	
Rousselle	
Weskamp	
Nelsen	
Messinger	
Schilling	
Anderjaska	
Ripper	
mcConville	

Dated this 10 day of Sept, 2024

MIDDLE REPUBLICAN NATURAL RESOURCE DISTRICT, NEBRASKA
ASSUMPTIONS AND LIMITING CONDITIONS
(SEE ACCOUNTANTS' REPORT)

This financial forecast presents to the best of management's knowledge and belief, the District's expected cash receipts and expenditures for the forecast periods. Accordingly, the forecast reflects management's judgement as of the date of this forecast, the expected conditions and its expected course of action. The assumptions disclosed herein are those that management believes are significant to the forecast. There will usually be differences between the forecasted and actual results, because events and circumstances frequently do not occur as expected and those differences may be material.

General - The budget for the year ended June 30, 2025 was developed based on amounts approved by the governing body as an upper limit on expenditures.

Revenues - Ordinary revenues are based upon prior year amounts. A significant continuing source of revenue includes an occupation tax at $10 per certified irrigated acre and is collected by the respective County Treasurer's office. An amount of approximately $1,250,000 has been included as federal and state grants that have been applied for. No other significant sources or increases are expected.

Expenditures – Expenditures for the year ended June 30, 2025, are based in general on historical amounts adjusted for a reasonable inflation rate and reserves allowed for unexpected or emergency situations. The District plans to expend the occupational tax funds collected on the maintenance and operations of the N-Corpe joint venture in an amount of approximately $2,350,000. An amount of approximately $4,274,500 for other water management conservation projects which includes potential grant expenditures. Capital outlay is for expected purchases in the 2024-2025 fiscal year.

DANA F. COLE
& COMPANY LLP
CERTIFIED PUBLIC ACCOUNTANTS

ACCOUNTANTS' COMPILATION REPORT

Board of Directors,
Middle Republican Natural Resource District
Curtis, Nebraska

Management is responsible for the accompanying cash basis financial forecast of Middle Republican Natural Resource District, which comprises the forecasted statement of cash receipts and disbursements for the year ending June 30, 2025, including the related summaries of significant assumptions included in the accompanying prescribed form, in accordance with guidelines for the presentation of a financial forecast established by the American Institute of Certified Public Accountants (AICPA).

Management also is responsible for the accompanying comparative historical financial statements of cash receipts and disbursements of Middle Republican Natural Resource District for the years ended June 30, 2024 and 2023, included in the accompanying prescribed form.

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

These forecasted and historical statements of cash receipts and disbursements and accompanying schedules included in the accompanying prescribed form are presented in accordance with the requirements of the State of Nebraska Auditor of Public Accounts and are not intended to be a presentation in accordance with the accounting principles generally accepted in the United States of America.

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

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

Dana F. Cole & Company LLP

Minden, Nebraska
August 28, 2024