2024-2025
STATE OF NEBRASKA
NATURAL RESOURCES DISTRICT BUDGET FORM



Upper Elkhorn 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:

$	1,611,479.51	Property Taxes for Non-Bond Purposes
$	-	Principal and Interest on Bonds
$	1,611,479.51	**Total Personal and Real Property Tax Required**

$ 5,563,946,800.00	**Total Certified Valuation (All Counties)**

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

County Clerk's Use ONLY

Outstanding Bonded Indebtedness as of JULY 1, 2024

Principal	$ -
Interest	$ -
Total Bonded Indebtedness	$ -

Report of Joint Public Agency & Interlocal Agreements

Was this Subdivision involved in any Interlocal Agreements or Joint Public Agencies for the reporting period of July 1, 2023 through June 30, 2024?

[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, 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

Upper Elkhorn 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	$ 322,947.00	$ 2,615,899.00	$ 2,716,686.00
3	Investments	$ 2,289,216.00	$ -	$ -
4	County Treasurer's Balance	$ 61,751.00	$ 72,717.00	$ 9,014.00
5	**Subtotal of Beginning Balances** (Lines 2 thru 4)	**$ 2,673,914.00**	**$ 2,688,616.00**	**$ 2,725,700.00**
6	Personal and Real Property Taxes **(Columns 1 and 2 - See Preparation Guidelines)**	$ 790,811.00	$ 849,621.00	$ 1,595,524.27
7	Federal Receipts	$ -	$ -	$ -
8	State Receipts: Motor Vehicle Pro-Rate	$ 1,707.00	$ 1,770.00	$ 1,600.00
9	State Receipts: State Aid (State Statute Section 77-27,136)	$ -	$ -	
10	State Receipts: Other	$ 64,955.00	$ 64,384.00	$ 100,000.00
11	State Receipts: Property Tax Credit	$ 83,281.00	$ 96,056.00	
12	Local Receipts: Nameplate Capacity Tax	$ 25,371.00	$ 31,977.00	$ 25,000.00
13	Local Receipts: In Lieu of Tax	$ -	$ -	$ -
14	Local Receipts: Other	$ 300,993.00	$ 435,294.00	$ 212,135.00
15	Transfers In Of Surplus Fees	$ -	$ -	$ -
16	Transfer In Other Than Surplus Fees (Should agree to Transfers Out on Line 28)	$ -	$ -	$ 120,000.00
17	**Total Resources Available** (Lines 5 thru 16)	**$ 3,941,032.00**	**$ 4,167,718.00**	**$ 4,779,959.27**
18	**Disbursements & Transfers:**			
19	Operating Expenses	$ 1,252,416.00	$ 1,422,029.00	$ 2,984,162.00
20	Capital Improvements (Real Property/Improvements)	$ -	$ -	$ -
21	Other Capital Outlay (Equipment, Vehicles, Etc.)	$ -	$ 19,989.00	$ 214,000.00
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)	$ -	$ -	$ 120,000.00
29	**Total Disbursements & Transfers** (Lines 19 thru 28)	**$ 1,252,416.00**	**$ 1,442,018.00**	**$ 3,318,162.00**
30	**Balance Forward/Cash Reserve** (Line 17 - Line 29)	**$ 2,688,616.00**	**$ 2,725,700.00**	**$ 1,461,797.27**
31	Cash Reserve Percentage			49%

PROPERTY TAX RECAP

Tax from Line 6	$ 1,595,524.27
County Treasurer's Commission at 1% of Line 6	$ 15,955.24
Total Property Tax Requirement	$ 1,611,479.51

Upper Elkhorn 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		$ 1,611,479.51
Bond Fund		$ -
_____	Fund	
_____	Fund	
_____	Fund	
_____	Fund	
Total Tax Request	**	$ 1,611,479.51

** 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	$	1,461,797.27
Remaining Cash Reserve	$	1,461,797.27
Remaining Cash Reserve %		49%

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

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

NAME	**Upper Elkhorn NRD**
ADDRESS	**301 North Harrison**
CITY & ZIP CODE	**O'Neill, NE 68763**
TELEPHONE	**402-336-3867**
WEBSITE	**uenrd.org**

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	Chris Dierks	Dennis Schueth	Donita Pokorny
TITLE /FIRM NAME	Chairperson	General Manager	Dana F Cole
TELEPHONE	402-3400400	402-336-3867	402-336-2030
EMAIL ADDRESS	cdierks1@nntc.net	dschueth@uenrd.org	pokorny@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
- [x] Preparer

Upper Elkhorn NRD

2024-2025 LID SUPPORTING SCHEDULE

Calculation of Restricted Funds

Total Personal and Real Property Tax Requirements		(1)	$ 1,611,479.51
Motor Vehicle Pro-Rate		(2)	$ 1,600.00
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))	$ -	(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)	$ 25,000.00
TOTAL RESTRICTED FUNDS (A)		(9)	**$ 1,638,079.51**

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)	$ 301,355.00
Judgments		(15)	
Refund of Property Taxes to Taxpayers		(16)	
Repairs to Infrastructure Damaged by a Natural Disaster		(17)	
Ground Water Management Activities *(Amount exceeding FY 2003-04)*		(18)	$ 516,383.00
TOTAL LID EXCEPTIONS (B)		(19)	**$ 817,738.00**

TOTAL RESTRICTED FUNDS **For Lid Computation (To Line 9 of the Lid Computation Form)** *To Calculate: Total Restricted Funds (A)-Line 9 MINUS Total Lid Exceptions (B)-Line 19*	**$ 820,341.51**

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

Upper Elkhorn NRD

LID COMPUTATION FORM FOR FISCAL YEAR 2024-2025

Prior Year Restricted Funds Authority = Line (8) of last year's Lid Computation Form — 836,532.00 (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)

58,551,432.00 (2024 Growth per Assessor) / 5,067,231,624.00 (2023 Valuation) = 1.16 % (Multiply times 100 To get %)

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

5 (# of Board Members voting "Yes" for Increase) / 15 (Total # of Members in Governing Body at Meeting) = 33.33 % (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)	20,913.30 (7)
Total Restricted Funds Authority = Line (1) + Line (7)	857,445.30 (8)
Less: Restricted Funds from Lid Supporting Schedule	820,341.51 (9)
Total Unused Restricted Funds Authority = Line (8) - Line (9)	37,103.79 (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 Elkhorn 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

Upper Elkhorn NRD

Total Personal and Real Property Tax Request		$ 1,611,479.51 (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)	($ 516,384.00) (D)	
	($ -) (E)	
Interstate Compact (LB 701)	( ) (F)	
Total Exclusions		($ 516,384.00) (2)
Personal and Real Property Tax Request subject to Levy Limit		$ 1,095,095.51 (3)
Valuation (Per the County Assessor)		$ 5,563,946,800.00 (4)
Calculated Levy for Levy Limit Compliance [Line (3) **Divided By** Line (4) **Times** 100]		0.019682 (5)
Calculated Ground Water Management Activities Levy *(Shall Not Exceed 1 Cent)* [Line (D) **Divided By** Line (4) **Times** 100]		0.009281 (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)]		0.028963 (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 Elkhorn 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 16 day of September 2024, at 3:30-4:00 o'clock PM, at UENRD District Office, 301 North Harrison O'Neill NE for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget. The budget detail is available at the office of the Clerk during regular business hours.

2022-2023 Actual Disbursements & Transfers	$	1,252,416.00
2023-2024 Actual Disbursements & Transfers	$	1,442,018.00
2024-2025 Proposed Budget of Disbursements & Transfers	$	3,318,162.00
2024-2025 Necessary Cash Reserve	$	1,461,797.27
2024-2025 Total Resources Available	$	4,779,959.27
Total 2024-2025 Personal & Real Property Tax Requirement	$	1,611,479.51
Unused Budget Authority Created For Next Year	$	37,103.79
Breakdown of Property Tax:		
Personal and Real Property Tax Required for Non-Bond Purposes	$	1,611,479.51
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 16 day of September 2024, at 4:00-5:00 o'clock PM, at UENRD District Office, 301 North Harrison O'Neill NE 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	2,709,528.00	3,318,162.00	22%
Property Tax Request	$ 989,524.27	$ 1,611,479.51	63%
Valuation	5,067,231,624	5,563,946,800	10%
Tax Rate	0.019528	0.028963	48%
Tax Rate if Prior Tax Request was at Current Valuation	0.017785		

REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS

REPORTING PERIOD JULY 1, 2023 THROUGH JUNE 30, 2024

Upper Elkhorn NRD

SUBDIVISION NAME

Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)	Amount Used as Lid Exemption (Column 4)
Nebraska Assoiation Res Dist. Retirement and Benefits	NA-On Going	Health Benefits and Retirement	$198,679.00
Nebraska Assoiation Res Dist. Tree Program	NA-On Going	Purchasing of tree agreement from Halsey Nursery	$26,153.00
Lower Niobrara & Middle Niobrara NRCS Field Office Secretaries	NA-On Going	Providing staff assistance for implementing Conservation Programs-Local, State and Fed	$54,478.00
USGS-Water Resources Division	NA-On Going	Stream Gauging Station on the Elkhorn River (Ewing) (Trends of river.)	$9,855.00
Niobrara River Basin-IMP Coalition (UNWNRD, MNNRD, LNNRD & ULNRD)	12/6/2013	Education and Basin Resource Management	$0.00
Bazile Mangment Coalition (LENRD, LCNRD & LNRD) and NDEQ	7-1-13; On going	Evaluation of Implementation of BMP in Bazile Management Area	$2,190.00
Lower Platte River Basin - IMP, Basin; LPS, LPN, PM, LE, UE & UL NRDs and NEDNR	11-20-07 - On Going	To form a coalition to pursue and discuss the various components that may ultimately comprise a voluntary Water Management	$10,000.00
	Plan for the LPRB and which could subsequently be		
NHCC (CPNRD, LENRD, UBBNRD, TPNRD, ULNRD, NPNRD, NEPPD and Central NE PP&ID)	NA-On Going	Evaluating designations of habitat for Endangered Species	$0.00
Lower Platte Basin Coalition (LE, LL, PM, CP, LPN, LPS NRDs)	11-20-07On Going	Working together on Protection of Platte River for Endangered Species & Fish Communities	$0.00
CP, L&C, LB, LBB, LE, LN, LPN, MN, MR, SPTB, TP, UBB, UE, UNW &UR NRD & NARD		Groundwater Management Coaliton shall provide the authority, resources, services, studies, and facilitilites needed for the representation of the	
		representation of the interests of the NRDs who are parties to this Iterlocal Cooperative Agreement in proceedings before all agencies, etc	

Total Amount used as Lid Exemption $ 301,355.00

REPORT OF TRADE NAMES, CORPORATE NAMES, BUSINESS NAMES

REPORTING PERIOD JULY 1, 2023 THROUGH JUNE 30, 2024

Upper Elkhorn NRD

SUBDIVISION NAME

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

NRD FORM WORKSHEET

Line No.	2024-2025 ADOPTED BUDGET	General Fund	Sinking Fund Equipment	Sinking Fund Building	_____ Fund	TOTAL FOR ALL FUNDS
1	**Beginning Balances, Receipts, & Transfers:**					
2	Net Cash Balance	$ 2,673,713.00	$ 20,881.00	$ 22,092.00	$ -	$ 2,716,686.00
3	Investments					$ -
4	County Treasurer's Balance	$ 9,014.00				$ 9,014.00
5	**Subtotal of Beginning Balances** (Lines 2 thru 4)	$ 2,682,727.00	$ 20,881.00	$ 22,092.00	$ -	$ 2,725,700.00
6	Personal and Real Property Taxes	$ 1,595,524.27				$ 1,595,524.27
7	Federal Receipts	$ -				$ -
8	State Receipts: Motor Vehicle Pro-Rate **(To Lid Supporting Schedule)**	$ 1,600.00				$ 1,600.00
9	State Receipts: State Aid					
10	State Receipts: Other	$ 100,000.00				$ 100,000.00
11	State Receipts: Property Tax Credit					
12	Local Receipts: Nameplate Capacity Tax	$ 25,000.00				$ 25,000.00
13	Local Receipts: In Lieu of Tax **(To Lid Supporting Schedule)**					$ -
14	Local Receipts: Other	$ 212,135.00				$ 212,135.00
15	Transfers In Of Surplus Fees **(To Lid Supporting Schedule)**					$ -
16	Transfers In Other Than Surplus Fees	$ -	$ 100,000.00	$ 20,000.00		$ 120,000.00
17	**Total Resources Available** (Lines 5 thru 16)	$ 4,616,986.27	$ 120,881.00	$ 42,092.00	$ -	$ 4,779,959.27
18	**Disbursements & Transfers:**					
19	Operating Expenses	$ 2,984,162.00				$ 2,984,162.00
20	Capital Improvements (Real Property/Improvements)	$ -				$ -
21	Other Capital Outlay (Equipment, Vehicles, Etc.)	$ 214,000.00	$ -	$ -		$ 214,000.00
22	Debt Service: Bond Principal & Interest Payments					$ -
23	Debt Service: Pymts to Retire Interest-Free Loans (Public Airports)					
24	Debt Service: Pymts to Retire Bank Loans & Other Instruments (Fire Dist.)					
25	Debt Service: Other					$ -
26	Judgments					$ -
27	Transfers Out of Surplus Fees					$ -
28	Transfers Out Other Than Surplus Fees	$ 120,000.00				$ 120,000.00
29	**Total Disbursements & Transfers** (Lines 19 thru 28)	$ 3,318,162.00	$ -	$ -	$ -	$ 3,318,162.00
30	**Cash Reserve** (Line 17 - Line 29)	$ 1,298,824.27	$ 120,881.00	$ 42,092.00	$ -	$ 1,461,797.27

PROPERTY TAX RECAP					
Tax from Line 6	$ 1,595,524.27	$ -	$ -	$ -	$ 1,595,524.27
County Treasurer's Commission at 1 % of Line 6	$ 15,955.24	$ -	$ -	$ -	$ 15,955.24
Total Property Tax Requirement (To LC-3 Supporting Schedule)	$ 1,611,479.51	$ -	$ -	$ -	$ 1,611,479.51

CERTIFICATION OF TAXABLE VALUE AND VALUE ATTRIBUTABLE TO GROWTH

{format for all counties and cities.}

TAX YEAR 2024

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

TO:

TAXABLE VALUE LOCATED IN THE COUNTY OF: ANTELOPE

Name of Political Subdivision	Subdivision Type (County or City)	Value Attributable to Growth *	Total Taxable Value	Real Growth Value [a]	Prior Year Total Real Property Valuation	Real Growth Percentage [b]
COUNTY GENERAL	County-General	30,215,046	2,999,436,661	13,532,555	2,593,054,653	0.52

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

[a] Real Growth Value is determined pursuant to Neb. Rev. Stat. § 77-1631 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, and (iv) a change in the use of real property; and (v) the annual increase in the excess value for any tax increment financing project located in the political subdivision, if applicable.

[b] Real Growth Percentage is determined pursuant to Neb. Rev. Stat. § 77-1631 and is equal to the political subdivision's Real Growth Value divided by the political subdivision's total real property valuation from the prior year.

I KELLY MUELLER-OLTJENBRUNS, ANTELOPE 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.

ANTELOPE COUNTY ASSESSOR SEAL NEBRASKA

(signature of county assessor)

8/12/24

(date)

CC: County Clerk, ANTELOPE 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 (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

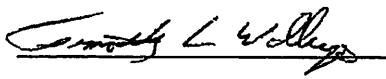
{certification required on or before August 20th of each year}

To: UPPER ELKHORN NRD

TAXABLE VALUE LOCATED IN THE COUNTY OF HOLT COUNTY

Name of Political Subdivision	Subdivision Type	Value attributable to Growth	Total Taxable Value
UPPER ELKHORN NRD	NRD	$26,442,762	$1,977,776,437

I Timothy L Wallinger, Holt County 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)

08/12/2024

(date)

CC: County Clerk, Holt County County

CC: County Clerk where district is headquartered, if different county, Holt 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 2023)

Antelope County is entirely within NRD district

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: UPPER ELKHORN NRD
DENNIS SHEETS
301 N HARRISON
ONEILL NE 68763-0000

TAXABLE VALUE LOCATED IN THE COUNTY OF: ROCK

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Value Attributable to Growth	Total Taxable Value
U ELKHORN NRD	N.R.D.	1,118,249	436,667,976

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

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

(signature of county assessor)

8-9-2024
(date)

CC: County Clerk, ROCK 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: **UPPER ELKHORN NRD**
301 N. HARRISON
O'NEILL, NE 68763

TAXABLE VALUE LOCATED IN THE COUNTY OF: WHEELER

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Value Attributable to Growth	Total Taxable Value
UPPER ELKHORN	N.R.D.	775,375	150,065,726

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

I CARA SNIDER, WHEELER 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.

Cara Snider
(signature of county assessor)

8/14/2024
(date)

CC: County Clerk, WHEELER County
CC: County Clerk where district is headquarter, if different county, Holt County

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

Upper Elkhorn 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 16 day of September 2024, at 3:30-4:00 o'clock PM, at UENRD District Office, 301 North Harrison O'Neill NE for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget. The budget detail is available at the office of the Clerk during regular business hours.

2022-2023 Actual Disbursements & Transfers	$	1,252,416.00
2023-2024 Actual Disbursements & Transfers	$	1,442,018.00
2024-2025 Proposed Budget of Disbursements & Transfers	$	3,318,162.00
2024-2025 Necessary Cash Reserve	$	1,461,797.27
2024-2025 Total Resources Available	$	4,779,959.27
Total 2024-2025 Personal & Real Property Tax Requirement	$	1,611,479.51
Unused Budget Authority Created For Next Year	$	37,103.79
Breakdown of Property Tax:		
Personal and Real Property Tax Required for Non-Bond Purposes	$	1,611,479.51
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 16 day of September 2024, at 4:00-5:00 o'clock PM, at UENRD District Office, 301 North Harrison O'Neill NE 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	2,709,528.00	3,318,162.00	22%
Property Tax Request	$ 989,524.27	$ 1,611,479.51	63%
Valuation	5,067,231,624	5,563,946,800	10%
Tax Rate	0.019528	0.028963	48%
Tax Rate If Prior Tax Request was at Current Valuation	0.017785		

AFFIDAVIT OF PUBLICATION

THE STATE OF NEBRASKA, Holt County, ss:

James T. Miles being first duly sworn upon his oath deposes and says that he is the Editor of the Holt County Independent, a legal newspaper under the Statutes of Nebraska and printed and published weekly in O'Neill, Holt County, Nebraska, and of general circulation in said county. That the said Holt County Independent at all times herein stated has been printed in the English language and has a bona fide circulation of more than 300 copies weekly, and that said newspaper has been published within the County of Holt for more than fifty-two weeks prior to the first publication of the annexed notice, and that said newspaper is printed wholly or in part in an office maintained by said Holt County Independent, at O'Neill, Holt County, Nebraska. That the annexed notice was published in said newspaper for 1 successive week in the regular and entire issue of said newspaper and not in any supplement thereof, the first publication of said notice being in the issue of the 5th day of September, 2024, the last publication being in the issue of the 5th day of September, 2024.

And further affiant saith not.

James T. Miles

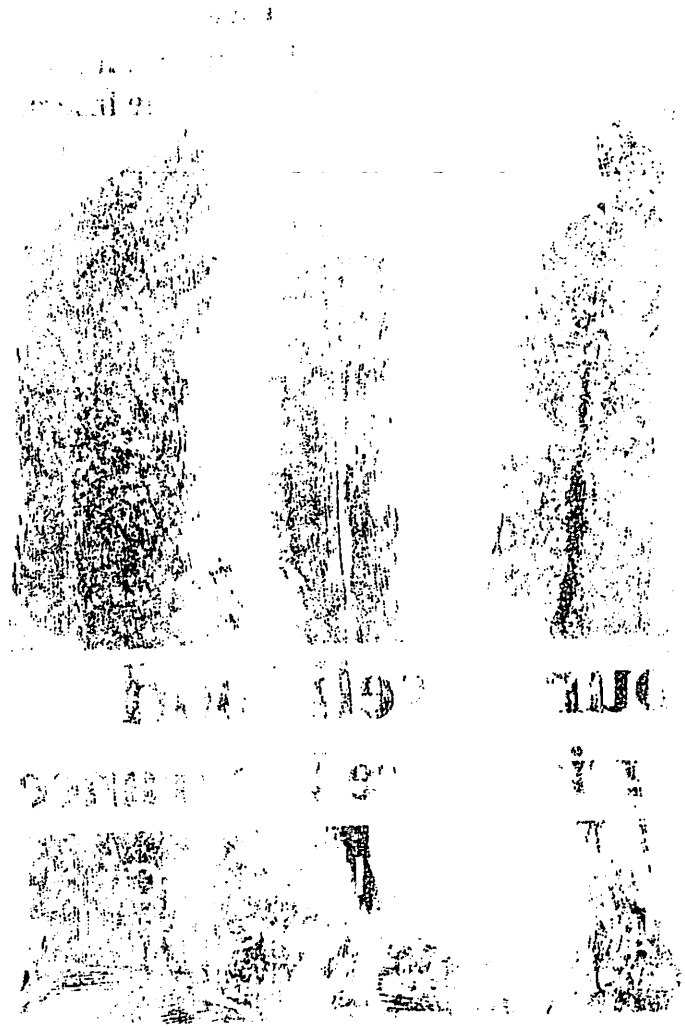
Subscribed and sworn to before me this 5th day of September, 2024.

Joni Isom

Notary Public

17.25" @ $6.00/col. inch Publisher's Fees $103.50

GENERAL NOTARY - State of Nebraska
JONI ISOM
My Comm. Exp. April 17, 2026



UPPER ELKHORN NATURAL RESOURCES DISTRICT
BOARD OF DIRECTORS MEETING
September 16, 2024 -- 7:00 P.M.
O'Neill, Nebraska

CALL TO ORDER, STATEMENT OF ADVERTISEMENT AND OPEN MEETING LAW NOTIFICATION:
The regular meeting of the Board of Directors was called to order. The statement of advertisement; and, the open meetings law were all noted at 7:00 P.M. by Chairman Chris Dierks.

DIRECTORS PRESENT:

Bruce Anderson	Gary Bartak	Matt Beckman	Kevin Blair	Chris Dierks
Marv Fritz	Curtis Gotschall	Trevor Gotschall	Gene Kelly	Aaron Rice
Tony Sanderson	Roy Stewart	Art Tanderup	John Vogel	

DIRECTORS ABSENT:
Cody Frank

STAFF PRESENT:
Dennis Schueth - General Manager
Jeff Langan - Administrative Secretary
Joslynn VanDerslice - Water Resources Manager
Kelly Kloppenborg - Water Resources Technician
Wayne Frederick – Water Resources Technician
Brett Sholes – Agronomy Technician
Beth Walsh - Information & Education/Chemigation Coordinator

GUESTS PRESENT:
Brandon Peterson, NRCS – O'Neill

AGENDA:
⇨It was moved by Gene Kelly and seconded by Marv Fritz to adopt the agenda. AYE: Anderson, Bartak, Beckman, Blair, Fritz, C. Gotschall, T. Gotschall, Kelly, Rice, Sanderson, Stewart, Tanderup & Vogel. NAY: None. ABSTAIN: None. ABSENT: Frank. MOTION CARRIED. Chairman Dierks not voting.

AUGUST BOARD MEETING MINUTES:
⇨It was moved by Curtis Gotschall and seconded by Bruce Anderson to approve the minutes of the August Board Meeting. AYE: Anderson, Bartak, Beckman, Blair, Fritz, C. Gotschall, T. Gotschall, Kelly, Rice, Sanderson, Stewart, Tanderup & Vogel. NAY: None. ABSTAIN: None. ABSENT: Frank. MOTION CARRIED. Chairman Dierks not voting.

TREASURERS REPORT:
⇨It was moved by Roy Stewart and seconded by Matt Beckman to approve the August Treasurers Report. AYE: Anderson, Bartak, Beckman, Blair, Fritz, C. Gotschall, T. Gotschall, Kelly, Rice, Sanderson, Stewart, Tanderup & Vogel. NAY: None. ABSTAIN: None. ABSENT: Frank. MOTION CARRIED. Chairman Dierks not voting.

PUBLIC FORUM-INPUT OR COMMENTS:
None

AGENCY & STAFF REPORTS:

NARD Report: Gene Kelly reported that there are 2 resolutions being considered at the NARD Annual Conference. One has to do with NRD Board meetings and the other involves electronic payments. Board members attending the conference will listen to the discussion and consider the voting options on the resolutions.

NeDNR Report: No Report.

NRCS Report: Brandon Peterson's report was mailed out to the Directors. Brandon reported that they have their 66 EQIP contracts obligated worth $4.2 million dollars. There are 7 CSP contracts worth $885,580 with 1 pending. Right now they are developing interim CRP contracts for 120 viable grassland CRP applicants that were approved. Brandon also reported that the Area 5 Range Judging competition will be held September 19 in Holt County.

RC&D Reports:

North Central RC&D: Marv Fritz reported that they are holding a Highway 20 paper shredding event on September 30. They have also submitted another tire amnesty grant for 450 tons of tires.

Loup Basin RC&D: No Report.

Northeast RC&D: No Report.

Information & Education Report: Beth Walsh's report was mailed out in the Director's packets. Beth reviewed the Directors attending the NARD Annual Conference in Kearney to make sure there were not any changes and provided their hotel confirmation numbers. The Wonderful World of Water program will be held this Wednesday, September 18 at Gilman Park in Pierce. The UENRD will also be helping with the Area 5 Range Judging contest September 19.

Water Resources Report: Joslynn VanDerslice's report was mailed out in the Director's packets. Joslynn reported that Phase III letters will be going out to notify cooperators that they have been chosen for soil sampling. She has also been researching the telemetry and transducer costs for the grant to put together the scope of work for the project. Joslynn has also been participating in the Producer Connect meetings for the project; and, noted that the organization working on this project, Longitude 103, will be at the annual conference.

Bazile Management Report: Lisa Lauver's report was included in the Directors packet.

UNL Extension: No Report.

EXCUSED ABSENCES:

⇨It was moved by Gene Kelly and seconded by Tony Sanderson to excuse Cody Frank. AYE: Anderson, Bartak, Beckman, Blair, Fritz, C. Gotschall, T. Gotschall, Kelly, Rice, Sanderson, Stewart, Tanderup & Vogel. NAY: None. ABSTAIN: None. ABSENT: Frank. MOTION CARRIED. Chairman Dierks not voting.

COMMITTEE REPORTS:

Legislative, Finance and Planning:

- **Action on Current Bills and Cost Share Requests:** The Legislative, Finance and Planning Committee met prior to the Board meeting and reviewed all the bills, fuel receipts, credit card receipts, accounts receivable and bank statements.

⇨**It was moved by Marv Fritz and seconded by Tony Sanderson to approve the current bills for payment. AYE: Anderson, Bartak, Beckman, Blair, Fritz, C. Gotschall, T. Gotschall, Kelly, Rice, Sanderson, Stewart, Tanderup & Vogel. NAY: None. ABSTAIN: None. ABSENT: Frank. MOTION CARRIED. Chairman Dierks not voting.** There were no costshare applications and the accounts receivable report consisted of mostly tree payments.

- **Bills to be Paid after September 16, 2024:** It was noted that any bills coming in between the early board meeting and the end of the month will be handled through the policy set up February 26, 2024. In the event board meetings are scheduled earlier than the fourth Monday of the month due to conflicts such as: observed holidays, conferences, special meetings or other foreseen circumstances the following procedure shall be followed. Staff will prepare a list of expenditures that are received after the scheduled monthly board meeting due to such conflicts as listed and forward that list to the Chairman of the Board and to the Legislative, Budget and Finance Committee for approval to pay those bills in an effort to forgo any late payments or finance charges.

Water Quality and Watershed: The Committee met prior to the board meeting.

- **Groundwater Irrigated Acre Certification and Groundwater Acre Transfers:** Aaron Rice reported that the final acre certification letters will be going out with the December 1, 2024 deadline. There will not be a fee associated with this final certification opportunity as it would require a change in the rules and regulations. ⇨**It was moved by Gene Kelly and seconded by Aaron Rice to remove the $500 delinquent fee that was adopted at the July 22, 2024 board meeting as recommended by the attorney. AYE: Bartak, Beckman, Blair, Fritz, C. Gotschall, T. Gotschall, Kelly, Rice, Sanderson, Stewart, Tanderup & Vogel. NAY: None. ABSTAIN: Anderson. ABSENT: Frank. MOTION CARRIED. Chairman Dierks not voting.**
- **Nitrogen Reduction Incentive Program:** Dennis Schueth reported there has been a lot of discussion held regarding this program and how it will be set up and administered. It would be used to target the higher levels of nitrate/nitrogen within the NRD.

ACTION ON UENRD FY 24-25 BUDGET:

- **Resolution to Act on FY 24-25 Budget:** Marv Fritz presented the resolution to set the tax asking and mill levy for the FY 24-25 budget. ⇨**It was moved by Marv Fritz and seconded by Art Tanderup to adopt the Resolution for setting the Tax Request and Mill-Levy for the FY 24-25 UENRD Budget. AYE: Beckman, Blair, Fritz, C. Gotschall, T. Gotschall, Kelly, Sanderson, Stewart, Tanderup & Vogel. NAY: Anderson, Bartak & Rice. ABSTAIN: None. ABSENT: Frank. MOTION CARRIED. Chairman Dierks not voting.**

COALITION/TASK FORCE UPDATE:

- **Niobrara River Basin Alliance:** No Report.
- **Lower Platte River Basin Water Management Plan Coalition:** No Report.
- **Nebraska Habitat Conservation Coalition (Piping Plover):** No Report.
- **Nebraska Ground Water Management Coalition:** No Report.

ADMINISTRATIVE REPORT:

Dennis Schueth's report was mailed out to the directors prior to the board meeting in their packets. A copy is included with the official copy of the minutes in the office. Dennis reported to the board members that he has a conflict in October and asked if the Directors would consider moving the October board meeting to October 15, 2024. ⇨**It was moved by John Vogel and seconded by Gary Bartak to hold the October board meeting on October 15, 2024 at 7:00 PM. AYE: Anderson, Beckman, Blair, Fritz, C. Gotschall, T. Gotschall, Kelly, Rice, Sanderson, Stewart, Tanderup & Vogel. NAY: Bartak. ABSTAIN: None. ABSENT: Frank. MOTION CARRIED. Chairman Dierks not voting.**

OCTOBER BOARD MEETING: The next regular meeting of the Upper Elkhorn NRD Board of Directors will be held October 15, 2024 at the NRD office in O'Neill.

⇨It was moved by Aaron Rice and seconded by Gene Kelly to adjourn at 7:42 PM. AYE: Anderson, Bartak, Beckman, Blair, Fritz, C. Gotschall, T. Gotschall, Kelly, Rice, Sanderson, Stewart, Tanderup & Vogel. NAY: None. ABSTAIN: None. ABSENT: Frank. MOTION CARRIED. Chairman Dierks not voting.

I, the undersigned Secretary of the Upper Elkhorn Natural Resources District hereby certify that the foregoing is a true and correct copy of the proceedings had and done by the Board of Directors on September 16, 2024 that all of the subjects included in the foregoing proceedings were contained in the agenda for at least twenty-four hours prior to said meeting, the minutes of the Chairman and the Board were in written form and available for public inspection within ten working days and prior to the next convened meeting of said body, that all news media requesting notification of the time and place of said meeting and the subjects to be discussed at said meeting.

_____

Gene Kelly, Secretary/Treasurer

Upper Elkhorn
Natural Resources District

301 North Harrison Street
O'Neill, NE 68763
402-336-3867
fax 402-336-1832
www.uenrd.org

RESOLUTION SETTING TAX REQUEST & MILL-LEVY FOR 2024-2025 FISCAL YEAR

WHEREAS, Nebraska Revised Statute 77-1601.02 provides that the property tax request for the prior year shall be the property tax request for the current year for purposes of the levy set by the County Board of Equalization unless the Governing Body of the Upper Elkhorn Natural Resources District (District) passes by a majority vote resolution or ordinance setting the tax request at a different amount; and

WHEREAS, it is in the best interest of the District that the property tax request for the FY24-25 be higher than the property tax request for FY23-24.

NOW, THEREFORE, the Board of Upper Elkhorn Natural Resources District, in the COUNTY of Holt, Nebraska in accordance with State Statute 77-1601-02, by a majority vote, resolves that:

1. The total Property tax request for fiscal year beginning July 1, 2024 is set at $1,611,479.
2. The total assessed value of property differs from last year's total assessed value by 9.80 %
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 a mill levy of .017785 or 1.80 cents per $100.
4. The Upper Elkhorn NRD will adopt a property tax request that will cause its tax rate to be .028963 or 2.89 cents per $100.
5. Based on the property tax request and changes in other revenue, the total operating budget of Upper Elkhorn NRD will increase from last year's budget by 22.46%.
6. The Board shall certify and forward a copy of this resolution to the County Clerk prior to October 15, 2024.

Motion to adopt FY24-25 Budget Resolution by:
Seconded by:

Voting Aye: Matt Beckman, Kevin Blair, Marv Fritz, Curtis Gotschall, Trevor Gotschall, Gene Kelly, Tony Sanderson, Roy Stewart, Art Tanderup and John Vogel

Voting Nay: Gary Bartak, Bruce Anderson and Aaron Rice

Absent: Cody Frank

Chairman: Chris Dierks-Not voting

Vote Count: Aye: Naye: 0 Absent:

Adopted this 16th day of September 2024

Secretary Treasurer
Thomas E. Kelly
Or other board member of the UENRD

General Manager of UENRD
Dennis Schueth

Upper Elkhorn
Natural Resources District

301 North Harrison Street
O'Neill, NE 68763
402-336-3867
fax 402-336-1832
www.uenrd.org

September 20th, 2024

Auditor of Public Accounts
P.O. Box 98917
Lincoln, NE 68509-8917

Included in this mailing are copies of the legal notice for the FY24-25 Budget, Public and Special Hearing Notice that was held on September 16th 2024; appropriate budget information, Interlocal Agreement forms and copies of property valuations for Antelope, Holt, Rock and Wheeler County. Also included in this mailing is the resolution adopted at the September 16th, 2024 UENRD Board Meeting setting the FY24-25 mill-levy and tax asking at:

FY24-25 Mill Levy is .028963 or 2.89 per $100 of valuation and the FY24-25 tax asking is $1,611,479.

The appropriate information is also being sent to each of the County Clerks before October 15th.

If you have any questions, please feel free to contact the office.

Sincerely;

Dennis Schueth

Dennis Schueth
General Manager

Cc:
Nebraska Department of Natural Resources
Nebraska Association of Natural Resources Districts
Dana F. Cole, O'Neill
Antelope County Clerk
Holt County Clerk
Rock County Clerk
Wheeler County Clerk