2024-2025
STATE OF NEBRASKA
NATURAL RESOURCES DISTRICT BUDGET FORM

Upper Loup 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:

$	461,534.65	Property Taxes for Non-Bond Purposes
$	-	Principal and Interest on Bonds
$	461,534.65	**Total Personal and Real Property Tax Required**

Outstanding Bonded Indebtedness as of JULY 1, 2024

Principal	$	-
Interest	$	-
Total Bonded Indebtedness	$	-

$ 3,363,218,616.00	**Total Certified Valuation (All Counties)**

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

County Clerk's Use ONLY

Report of Joint Public Agency & Interlocal Agreements

Was this Subdivision involved in any Interlocal Agreements or Joint Public Agencies for the reporting period of July 1, 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 Loup 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	$ 779,319.98	$ 609,621.49	$ 486,722.87
3	Investments	$ -	$ -	$ -
4	County Treasurer's Balance	$ 3,960.33	$ 2,096.28	$ 2,056.51
5	**Subtotal of Beginning Balances** (Lines 2 thru 4)	**$ 783,280.31**	**$ 611,717.77**	**$ 488,779.38**
6	Personal and Real Property Taxes **(Columns 1 and 2 - See Preparation Guidelines)**	$ 324,103.47	$ 334,063.83	$ 456,965.00
7	Federal Receipts	$ -	$ 58,802.00	$ 16,000.00
8	State Receipts: Motor Vehicle Pro-Rate	$ 751.65	$ 701.65	$ 725.00
9	State Receipts: State Aid (State Statute Section 77-27,136)	$ -	$ -	
10	State Receipts: Other	$ 51,561.09	$ 47,943.41	$ 120,280.22
11	State Receipts: Property Tax Credit	$ 44,238.76	$ 52,719.82	
12	Local Receipts: Nameplate Capacity Tax	$ -	$ -	$ -
13	Local Receipts: In Lieu of Tax	$ 523.93	$ 534.49	$ 545.00
14	Local Receipts: Other	$ 52,802.70	$ 206,310.26	$ 74,225.00
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 5thru 16)	**$ 1,257,261.91**	**$ 1,312,793.23**	**$ 1,157,519.60**
18	**Disbursements & Transfers:**			
19	Operating Expenses	$ 620,284.75	$ 800,078.85	$ 892,200.00
20	Capital Improvements (Real Property/Improvements)	$ -	$ -	$ 1,000.00
21	Other Capital Outlay (Equipment, Vehicles, Etc.)	$ 25,259.39	$ 23,935.00	$ 56,650.00
22	Debt Service: Bond Principal & Interest Payments	$ -	$ -	$ -
23	Debt Service: Payments to Revolving 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)	**$ 645,544.14**	**$ 824,013.85**	**$ 949,850.00**
30	**Balance Forward/Cash Reserve** (Line 17 - Line 29)	**$ 611,717.77**	**$ 488,779.38**	**$ 207,669.60**
31	Cash Reserve Percentage			23%

PROPERTY TAX RECAP

Tax from Line 6	$ 456,965.00
County Treasurer's Commission at 1% of Line 6	$ 4,569.65
Total Property Tax Requirement	$ 461,534.65

Upper Loup NRD

To Assist the County For Levy Setting Purposes

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

Property Tax Request by Fund:		Property Tax Request
General Fund		$ 461,534.65
Bond Fund		$ -
_____	Fund	
_____	Fund	
_____	Fund	
_____	Fund	
Total Tax Request	**	$ 461,534.65

** 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	$ 207,669.60
Remaining Cash Reserve	$ 207,669.60
Remaining Cash Reserve %	23%

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

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

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

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

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

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

Upper Loup NRD

2024-2025 LID SUPPORTING SCHEDULE

Calculation of Restricted Funds

Total Personal and Real Property Tax Requirements		(1)	$ 461,534.65
Motor Vehicle Pro-Rate		(2)	$ 725.00
In-Lieu of Tax Payments		(3)	$ 545.00
Transfers of Surplus Fees		(4)	$ -
Prior Year Budgeted Capital Improvements that were excluded from Restricted Funds.			
Prior Year Capital Improvements Excluded from Restricted Funds (From Prior Year Lid Exceptions, Line (10))	$ -	(5)	
LESS: Amount Spent During 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)	**$ 462,804.65**

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)	$ 40,000.00
Judgments		(15)	
Refund of Property Taxes to Taxpayers		(16)	
Repairs to Infrastructure Damaged by a Natural Disaster		(17)	
Ground Water Management Activities *(Amount exceeding FY 2003-04)*		(18)	$ 91,000.00
TOTAL LID EXCEPTIONS (B)		(19)	**$ 131,000.00**

TOTAL RESTRICTED FUNDS For Lid Computation (To Line 9 of the Lid Computation Form) *To Calculate: Total Restricted Funds (A)-Line 9 MINUS Total Lid Exceptions (B)-Line 19*	**$ 331,804.65**

*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 — 336,058.47 (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)

24,249,737.00 (2024 Growth per Assessor) / 3,067,343,064.00 (2023 Valuation) = 0.79 % (Multiply times 100 To get%)

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

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

ATTACH A COPY OF THE BOARD MINUTES APPROVING THE INCREASE.

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

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

TOTAL ALLOWABLE PERCENT INCREASE= Line (2) + Line (3) + Line (4) + Line (5) — 2.50 % (6)

Allowable Dollar Amount of Increase to Restricted Funds= Line (1) x Line (6) — 8,401.46 (7)

Total Restricted Funds Authority= Line (1) + Line (7) — 344,459.93 (8)

Less: Restricted Funds from Lid Supporting Schedule — 331,804.65 (9)

Total Unused Restricted Funds Authority= Line (8)- Line (9) — 12,655.28 (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.

Levy Limit Form
Natural Resources Districts

Upper Loup NRD

Total Personal and Real Property Tax Request		$ 461,534.65 (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)	($ 91,000.00) (D)	
	($ -) (E)	
Interstate Compact (LB 701)	( ) (F)	
Total Exclusions		($ 91,000.00) (2)
Personal and Real Property Tax Request subject to Levy Limit		$ 370,534.65 (3)
Valuation (Per the County Assessor)		$ 3,363,218,616.00 (4)
Calculated Levy for Levy Limit Compliance [Line (3) **Divided By** Line (4) **Times** 100]		0.011017 (5)
Calculated Ground Water Management Activities Levy *(Shall Not Exceed 1 Cent)* [Line (D) **Divided By** Line (4) **Times** 100]		0.002706 (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)]		0.013723 (9)

Note: **Levy Limit established by State Statute Section 77-3442:**
Natural Resources District (NRD) - 4.5 Cents
PLUS Ground Water Management Activities as allowed by State Statute Section 2-3225. Ground Water Management Activities shall not exceed 1 Cent.
PLUS Interstate Compact as allowed by LB 701, shall not exceed 10 Cents.

Attach supporting documentation if a vote was held to exceed the levy limit.

REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS

REPORTING PERIOD JULY 1, 2023 THROUGH JUNE 30, 2024

Upper Loup NRD

SUBDIVISION NAME

Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)	Amount Used as Lid Exemption (Column 4)
ULNRD, LLNRD & USGS	4/2011 - CONTINUING	WATER QUANTITY ACTIVITIES AND STUDIES	$ 40,000.00
ULNRD, Villages of Dunning, Halsey, Purdum, Brewster, Thedford, Mullen, Brownlee, Stapleton and Hyannis.	3/1-2009 - continuing	District Recycling Program	
ULNRD & Nebraska Game and Parks	1998 - continuing	wildlife habitat improvement	
ULNRD & Pheasants Forever	1998 - continuing	wildlife habitat improvement	
ULNRD,CPNRD,LLNRD,UBBNRD,LPPD,NPPD, Central Irrig District, WPNRD, NPNRD,	1/2002 - continuing	Provide joint resources, servcies, studies, and facilitiesneeded in regards to critical habitat designation for piping plovers and pallid sturgeons	
ULNRD& DNR	7-1-2013 - continuing	Integrated Management Plan Activities	
ULNRD& NARD	1-1-1976- continuing	Technical services and administrative support	
ULNRD, NARD & Bessy Nursery	9/25/21 - Continuing	Tree Program Services	
ULNRD & DNR	1/1/76 - continuing	Water Quantity Mangement	
ULNRD& NRCS	1/1/76 -continuing	Conservation technical assistance and administrative support	
ULNRD,USGS,UNL -CSD	2006-continuing	Monitoring well work	
ULNRD,DNR,LPSNRD,LPNNRD,PMNRD,LLNRD,LENRD & UENRD	2013-continuing	Lower Platte Basin Water Mangement Plan Activities	
ULNRD, Village of Thedford, Thedford Rural Fire Department	2020-continuing	Arboretum activities	

Total Amount used as Lid Exemption $ 40,000.00

Upper Loup NRD

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Sections 13-501 to 13-513, that the governing body will meet on the 12th day of September 2024, at 7:00 o'clock P.M., at Upper Loup NRD Office for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget. The budget detail is available at the office of the Clerk during regular business hours.

Anna Baum, General Manager

2022-2023 Actual Disbursements & Transfers	$	645,544.14
2023-2024 Actual Disbursements & Transfers	$	824,013.85
2024-2025 Proposed Budget of Disbursements & Transfers	$	949,850.00
2024-2025 Necessary Cash Reserve	$	207,669.60
2024-2025 Total Resources Available	$	1,157,519.60
Total 2024-2025 Personal & Real Property Tax Requirement	$	461,534.65
Unused Budget Authority Created For Next Year	$	12,655.28
Breakdown of Property Tax:		
Personal and Real Property Tax Required for Non-Bond Purposes	$	461,534.65
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 12th day of September 2024, following the budget hearing, at Upper Loup NRD Office for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

	2023	2024	Change
Operating Budget	893,835.00	949,850.00	6%
Property Tax Request	$ 392,373.89	$ 461,534.65	18%
Valuation	3,067,343,064	3,363,218,616	10%
Tax Rate	0.012792	0.013723	7%
Tax Rate if Prior Tax Request was at Current Valuation	0.011667		

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: APRIL WARREN
145 LINCOLN AVE
BREWSTER NE 68821

TAXABLE VALUE LOCATED IN THE COUNTY OF: BLAINE

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Value Attributable to Growth	Total Taxable Value
UPPER LOUP NRD	N.R.D.	1,383,854	359,693,463

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

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

April Warren
(signature of county assessor)

9/13/2024
(date)

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

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

Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division (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:

TAXABLE VALUE LOCATED IN THE COUNTY OF: BROWN

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Value Attributable to Growth	Total Taxable Value
UPPER LOUP NRD	N.R.D.	1,560,567	320,023,461

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

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

Peggy L Gross
(signature of county assessor)

8-15-2024
(date)

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

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

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 LOUP NRD**
ATT: JAMIE GREEN
39252 HWY 2
THEDFORD, NE 69166

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

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Value Attributable to Growth	Total Taxable Value
UPPER LOUP NRD	N.R.D.	7,357,876	877,383,816

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

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

Jacqueline Moreland
(signature of county assessor)

8/20/2024
(date)

CC: County Clerk, **CHERRY** County
CC: County Clerk where district is headquarter, if different county, **THOMAS** County

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

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 LOUP NRD
C/O ANNA BAUM
39252 HWY 2
THE DFORD, NE 69166

TAXABLE VALUE LOCATED IN THE COUNTY OF GRANT

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Value Attributable to Growth	Total Taxable Value
UPPER LOUP NRD	N.R.D.	917,190	401,010,430

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

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

Christee L Haney
(signature of county assessor)

8/13/24
(date)

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

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

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 LOUP NRD
ANNA BAUM
39252 HIGHWAY 2
THEDFORD, NE 69166

TAXABLE VALUE LOCATED IN THE COUNTY OF: HOOKER

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Value Attributable to Growth	Total Taxable Value
UPPER LOUP	N.R.D.	2,829,186	441,466,253

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

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

(signature of county assessor) *(date)* 8/15/2024

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

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

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

CERTIFICATION OF TAXABLE VALUE AND VALUE ATTRIBUTABLE TO GROWTH

*{Cannot 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 LOUP NRD
39252 HIGHWAY 2
THEDFORD NE 69166

TAXABLE VALUE LOCATED IN THE COUNTY OF: LOGAN

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Value Attributable to Growth	Total Taxable Value
UPPER LOUP NRD	N.R.D.	4,277,758	396,545,529

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

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

Debbie Myers
(signature of county assessor)

8-15-24
(date)

CC: County Clerk, LOGAN County
CC: County Clerk where district is headquarter, if different county, Cherry County

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

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) c o mmu ty colleges.}

TAX YEAR 2024

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

TO: UPPER LOUP NRD
39252 HIGHWAY 2
THEDFORD NE 69166

TAXABLE VALUE LOCATED IN THE COUNTY OF: MCPHERSON

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Value Attributable to Growth	Total Taxable Value
UPPER LOUP NRD	N.R.D.	205,810	135,261,928

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

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

Katherine E. Hoberg
(signature of county assessor)

SEAL OF THE COUNTY CLERK ★ MCPHERSON COUNTY, NEBRASKA ★ Seal

August 9, 2024
(date)

CC: County Clerk, MCPHERSON County
CC: County Clerk where district is headquarter, if different county, Cherry County

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

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}

UPPER LOUP NRD

TO: **39252 HWY 2**
THEDFORD, NE 69166

TAXABLE VALUE LOCATED IN THE COUNTY OF: THOMAS

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Value Attributable to Growth	Total Taxable Value
UPPER LOUP NRD	N.R.D.	4,994,089	421,833,736

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

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

Lorissa Hartman
(signature of county assessor)

Aug 12, 2024
(date)

CC: County Clerk, THOMAS County
CC: County Clerk where district is headquarter, if different county, Cherry County

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

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

UPPER LOUP NATURAL RESOURCES DISTRICT
BUDGET HEARING FOLLOWED BY
REGULAR BOARD OF DIRECTORS MEETING
September 12, 2024@ 7:00 PM CT

The budget hearing followed by the regular meeting of the Upper Loup Natural Resources District Board of Directors was held in Thedford, NE on Thursday, September 8th, 2024. Chris Higgins called the meeting to order at 7:01 pm.

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

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

Call Budget Hearing to Order– Open Meeting Law–Adjourn

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

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

No public comment or testimony provided.

Hearing adjourned at 7:02 pm.

Call Regular Monthly Meeting to Order

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

Open Meetings Act

Higgins made note of the Open Meetings act posted on the wall in the Learning center.

Agenda Modifications

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

Action on Minutes of August Meeting

Higgins asked for additions and/or corrections to the August 8th, 2024 meeting minutes. Ridenour made a motion to accept the minutes of the August meeting as circulated and Kraye seconded the motion. Aye: Higgins, Kraye, Vinton, Johnson, Ridenour, Ruhter, and Wright. Abstain: Burnside. Motion carried. (RCV #1)

Public Forum – No Representation

NRCS Report

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

UNL Extension Report

TL Meyer passed around a Gudmundsen Sandhills Laboratory newsletter. She is working on dates for a tax prep meeting the 1st part of October and will have dates for pesticide trainings at a later date.

NARD Report

Ridenour let the directors know there are 2 resolutions that will be presented at the NARD Board meeting at the Annual Conference and she needs to know how the board would like to vote on the topics.

NRC – No Report

R C & D

Ruhter reported to the directors there will be a paper shredding on September 30th in various locations and Tire Amnesty in O'Neill.

District Staff Reports

Anna reported to the directors there will not be a price increase on trees from the forest for Spring 2025, so tree prices will remain the same.

The Sandhills Discovery Center at Halsey passed the feasibility study and will be moving on to next steps in the process. Next steps include environmental studies, schematic designs, and fundraising assessments.

Resources technicians have been busy transporting the drill, finishing water quality, and changing desiccant in monitor wells. They are gearing up to do tree survival checks and flowmeter checks.

Anna let the directors know Jr High Field Day was held on September 4th. There were 40 8th graders in attendance from 4 schools. She said it went really well.

Connie is working on the newsletter and Annual Report that will be mailed out in October.

Financial Report

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

NE Soil & Water Conservation Program

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

Wildlife – No Report

Water Sub-committee – No Report

Water Quantity

Anna reported to the directors all of the 2024 Expansion of Irrigated Acres applications are complete. We had 7 that were approved and 6 that followed through with the practices, to add 744 new acres in Logan, Hooker, and Blaine Counties. We have received 4 Expansion of Irrigated Acres applications for 2025, to date, with 1 application not meeting the ranking criteria. The 4 applications were for 244 acres in Blaine, McPherson, and Logan Counties.

She will be meeting with DNR for the Annual VIMP meeting.

Water Quality

Matt is done with water quality testing and the bugs are worked out of the data system so he can enter the data. Out of the 126 domestic wells that were tested, only 1 well tested high. The landowner is reviewing options including drilling a new well or installing a reverse osmosis system.

Current NRD Projects

Anna let the directors know that DNR has a grant allotting up to $30,000 per NRD to install real-time data loggers and telemetry devices in wells. She said we have been evaluating inactive irrigation wells that may be a good location for the monitoring devices and have 6 locations that will be a good fit. Information will need to be in by the end of the month.

Grant Reports – No Report

Coalition/Alliance–No Report

Action to Adopt FY 2024-2025 Budget

Johnson made a motion to approve the budget for fiscal year 2024-2025 and Kraye seconded the motion. Aye: Burnside, Connealy, Higgins, Kraye, Johnson, Maseberg, Ridenour, and Ruhter. Nay: Fay, Vinton, and Wright. Motion carried. (RCV #4)

Action to Adopt Resolution to Approve Additional 1% Increase

Maseberg made a motion to approve the additional 1% increase and Johnson seconded the motion. Aye: Burnside, Higgins, Johnson, and Ridenour. Nay: Connealy, Fay, Kraye, Maseberg, Ruhter, Vinton, and Wright. Motion failed. (RCV #5)

Action to Adopt Resolution to Set Property Tax Request

Burnside made a motion to approve the property tax request set at $461,534.65 and Wright seconded the motion. Aye: Burnside, Connealy, Higgins, Kraye, Fay, Johnson, Maseberg, Ridenour, Ruhter, and Wright. Nay: Vinton. Motion carried. (RCV #6)

Action to Adopt Resolution to Set Levy for FY 2024-2025

Johnson made a motion to set the levy for fiscal year 2024-2025 at $0.013723 per $100.00 of valuation and Maseberg seconded the motion. Aye: Burnside, Higgins, Kraye, Fay, Johnson, Maseberg, Ridenour, Ruhter, and Wright. Nay: Connealy, and Vinton. (RCV #7)

Approve Retirement Employee & Employer Contributions

Ridenour made a motion to approve Retirement Employee & Employer Contribution changes and Burnside seconded the motion. Motion carried by unanimous vote. (RCV #8)

Pickup Bid Decision

Burnside made a motion to approve purchase of a Chevy 2500 pickup and Maseberg seconded the motion. Motion carried by unanimous vote. (RCV #9)

Approval of Director Absences, Correspondence, Scholarships, Informational Items & Complaints – No Report

Adjournment

Higgins adjourned the meeting at 9:02 pm.

_____

Judy Ridenour, Secretary

Tally of votes cast on motions, Financial Reports and Manager's Reports are on file with the official minutes of this meeting. The meeting was advertised in the Thomas County Herald, Stapleton Enterprise, Hooker County Tribune, Grant County News, ULNRD website, and the ULNRD newsletter. The next Board of Directors Meeting will be held at the office on Thursday, October 10th, 2024, at 7:00 pm.

RESOLUTION
TO
APPROVE ADDITIONAL ONE PERCENT INCREASE

WHEREAS, the Upper Loup Natural Resources District has completed and approved their Fiscal Year 2024-2025 Budget; and

WHEREAS, a special public hearing was held on September 12, 2024, as required by law, to hear and consider comments concerning the property tax request; and

WHEREAS, Nebraska Revised Statute 13-519 provides a governmental unit may exceed the limit provided in subsection (1) of this section for a fiscal year by up to an additional one percent upon the affirmative vote of at least seventy-five percent of the governing body; and

WHEREAS, the Governing Body of the Upper Loup Natural Resources District has determined the one percent allowable increase is necessary for the financing of proposed District programs and projects;

NOW, THEREFORE, BE IT RESOLVED that the Board of Directors of the Upper Loup Natural Resources District approves the adoption of the additional one percent increase allowed to their FY 2024-2025 budget.

This Resolution was adopted on a motion by Director Maseberg and seconded by Director Johnson on September 12, 2024.

Roll Call Vote: 4 Yes 7 No 0 Absent

Chris Higgins
Chairman

ATTEST:

Patrick Wright
Vice-Chairman

RESOLUTION SETTING THE PROPERTY TAX REQUEST

RESOLUTION NO. _____

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

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

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

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

   General Fund: $ 461,534.65
   BondFund: $

2. The total assessed value of property differs from last year's total assessed value by 9.65 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 0.011667 per $100 of assessed value.

4. Upper Loup NRD proposes to adopt a property tax request that will cause its tax rate to be 0.013723 per $100 of assessed value.

5. Based on the proposed property tax request and changes in other revenue, the total operating budget of Upper Loup NRD will increase last year's budget by 6.27 percent.

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

Motion by Burnside, seconded by Wright to adopt Resolution #_____

Voting yes were:		Voting no were:
Burnside	Rideneur	Vinton
Connealy	Ruhter	
Fay	Wright	
Higgins		
Johnson		
Kraye		
Masenberg		

Dated this 17th day of September, 2024

RESOLUTION
TO
SET LEVY FOR THE UPPER LOUP NATURAL RESOURCES DISTRICT
FOR
FISCAL YEAR 2024-2025

WHEREAS, the Upper Loup Natural Resources District has completed work on and published their Budget for Fiscal Year 2024-2025; and

WHEREAS, said Budget calls for a property tax of $461,534.65; and

WHEREAS, the valuation reported to the Upper Loup Natural Resources District by eight (8) County Assessors within the District, shows a total valuation of $3,363,218,616.00; and

NOW, THEREFORE, BE IT RESOLVED that the levy for Fiscal Year 2024-2025 be established by the District at 0.013723 cents per $100.00 of valuation.

This Resolution adopted at a regularly scheduled Board of Directors meeting of the Upper Loup Natural Resources District held on September 12, 2024, by roll call vote, on a motion by Director Johnson, seconded by Director Maseberg.

Roll Call Vote: 9 Yes 2 No 0 Absent

Chris Higgins
Chris Higgins
Chairman

ATTEST:

Patrick Wright
Vice-Chairman

Upper Loup NRD

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Sections 13-501 to 13-513, that the governing body will meet on the 12th day of September 2024, at 7:00 o'clock P.M., at Upper Loup NRD Office for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget. The budget detail is available at the office of the Clerk during regular business hours.

Anna Baum, General Manager

2022-2023 Actual Disbursements & Transfers	$	645,544.14
2023-2024 Actual Disbursements & Transfers	$	824,013.85
2024-2025 Proposed Budget of Disbursements & Transfers	$	949,850.00
2024-2025 Necessary Cash Reserve	$	207,669.60
2024-2025 Total Resources Available	$	1,157,519.60
Total 2024-2025 Personal & Real Property Tax Requirement	$	461,534.65
Unused Budget Authority Created For Next Year	$	12,655.28

Breakdown of Property Tax

Personal and Real Property Tax Required for Non-Bond Purposes	$	461,534.65
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 12th day of September 2024, follwing the budget hearing, at Upper Loup NRD Office for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

	2023	2024	Change
Operating Budget	893,835.00	949,850.00	6%
Property Tax Request	$ 392,373.89	$ 461,534.65	18%
Valuation	3,067,343,064	3,363,218,616	10%
Tax Rate	0.012792	0.013723	7%
Tax Rate if Tax Request was at Current Valuation	0.011667		

znez 00 01

GENERAL NOTARY- State of Nebraska
CASANDRA D. ANTHONY
My Comm. Exp. April 13, 2027

Affidavit of Publication

GRANT COUNTY
STATE OF NEBRASKA } SS.

Sharon M. Wheelock, being first duly sworn, deposes and says that she is the Publisher of the Grant County News, a legal weekly newspaper, under the statutes of the State of Nebraska, published in Grant County, and that to her personal knowledge, the notice, a true copy of which is hereto annexed, was published in said newspaper for ..... 1 ... weeks on the following dates, to wit: 9-5-2024

Sharon M. Wheelock

Subscribed in my presence and sworn to before me this 11th day of September, 20 24

Fee $ 157.50

Notary Public

GENERAL NOTARY - State of Nebraska
CASANDRA D. ANTHONY
My Comm. Exp. April 13, 2027

PROOF OF PUBLICATION

State of Nebraska)
) ss.
County of Thomas)

Kendra L. Cutler, being first duly sworn, deposes and says she is the Editor of the Thomas County Herald a weekly legal newspaper having a bona fide circulation of more than 300 copies published in Thedford, Nebraska; and said newspaper has been published for at least 52 consecutive weeks prior to publication of attached notice; that said publication is of general circulation; that attached notice was published 1 time(s) on September 5,2024

Kendra L Cutler

Subscribed to in my presence and
Sworn to before me this
6th day of September, 2024

Marcia M. Hora
Notary Public

Publication Fee $ 132.00

GENERAL NOTARY - State of Nebraska
MARCIA R. HORA
My Comm. Exp. February 1st, 2026

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PUBLISH: SEPTEMBER 5, 2024