2024-2025
STATE OF NEBRASKA
NATURAL RESOURCES DISTRICT BUDGET FORM

Upper Niobrara White 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:

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

$	4,830,650,808.00

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 Niobrara White 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	$ 322,396.00	$ 342,110.00	$ 159,917.00
3	Investments	$ 546,268.00	$ 554,138.00	$ 600,264.00
4	County Treasurer's Balance	$ 6,800.00	$ 7,220.00	$ 6,900.00
5	**Subtotal of Beginning Balances** (Lines 2 thru 4)	**$ 875,464.00**	**$ 903,468.00**	**$ 767,081.00**
6	Personal and Real Property Taxes (Columns 1 and 2 - See Preparation Guidelines)	$ 562,506.00	$ 582,258.00	$ 685,000.00
7	Federal Receipts	$ 264,627.00	$ 52,292.00	$ 60,000.00
8	State Receipts: Motor Vehicle Pro-Rate	$ 1,720.00	$ 421.00	$ 1,500.00
9	State Receipts: State Aid (State Statute Section 77-27,136)	$ -	$ -	
10	State Receipts: Other	$ 75,684.00	$ 101,226.00	$ 139,800.00
11	State Receipts: Property Tax Credit	$ 52,500.00	$ 54,600.00	
12	Local Receipts: Nameplate Capacity Tax	$ -	$ -	$ -
13	Local Receipts: In Lieu of Tax	$ 68.00	$ 70.00	$ -
14	Local Receipts: Other	$ 555,055.00	$ 492,911.00	$ 621,100.00
15	Transfers In Of Surplus Fees	$ -	$ -	$ -
16	Transfer In Other Than Surplus Fees (Should agree to Transfers Out on Line 28)	$ -	$ -	$ -
17	**Total Resources Available** (Lines 5 thru 16)	**$ 2,387,624.00**	**$ 2,187,246.00**	**$ 2,274,481.00**
18	**Disbursements & Transfers:**			
19	Operating Expenses	$ 1,483,125.00	$ 1,373,226.00	$ 1,754,900.00
20	Capital Improvements (Real Property/Improvements)	$ -	$ -	$ 30,000.00
21	Other Capital Outlay (Equipment, Vehicles, Etc.)	$ 1,031.00	$ 46,939.00	$ 25,000.00
22	Debt Service: Bond Principal & Interest Payments	$ -	$ -	$ -
23	Debt Service: Payments to Retire Interest-Free Loans (Public Airports)			
24	Debt Service: Payments to Bank Loans & Other Instruments (Fire Districts)			
25	Debt Service: Other	$ -	$ -	$ -
26	Judgments	$ -	$ -	$ -
27	Transfers Out of Surplus Fees	$ -	$ -	$ -
28	Transfers Out Other Than Surplus Fees (Should agree to Transfers In on Line 16)	$ -	$ -	$ -
29	**Total Disbursements & Transfers** (Lines 19 thru 28)	**$ 1,484,156.00**	**$ 1,420,165.00**	**$ 1,809,900.00**
30	**Balance Forward/Cash Reserve** (Line 17 - Line 29)	**$ 903,468.00**	**$ 767,081.00**	**$ 464,581.00**
31	Cash Reserve Percentage			26%

PROPERTY TAX RECAP

Tax from Line 6	$ 685,000.00
County Treasurer's Commission at 1% of Line 6	$ 6,850.00
Total Property Tax Requirement	$ 691,850.00

Upper Niobrara White NRD

To Assist the County For Levy Setting Purposes

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

Property Tax Request by Fund:		Property Tax Request
General Fund		$ 691,850.00
Bond Fund		$ -
_____ Fund		
_____ Fund		
_____ Fund		
_____ Fund		
Total Tax Request	**	$ 691,850.00

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

Cash Reserve Funds

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

Special Reserve Fund Name	Amount
Total Special Reserve Funds	$ -
Total Cash Reserve	$ 464,581.00
Remaining Cash Reserve	$ 464,581.00
Remaining Cash Reserve %	26%

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

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

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

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	Kevin Oligmueller	Tod Dorshorst	Kylen Armstrong
TITLE /FIRM NAME	Chairperson	Treasurer	Programs Coordinator
TELEPHONE	308-760-8992	308-430-1830	308-432-6190
EMAIL ADDRESS	armstrong@unwnrd.org	armstrong@unwnrd.org	armstrong@unwnrd.org

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

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

Upper Niobrara White NRD

2024-2025 LID SUPPORTING SCHEDULE

Calculation of Restricted Funds

Total Personal and Real Property Tax Requirements		(1)	$ 691,850.00
Motor Vehicle Pro-Rate		(2)	$ 1,500.00
In-Lieu of Tax Payments		(3)	$ -
Transfers of Surplus Fees		(4)	$ -
Prior Year Budgeted Capital Improvements that were excluded from Restricted Funds.			
Prior Year Capital Improvements Excluded from Restricted Funds (From Prior Year Lid Exceptions, Line (10))	$ 30,000.00	(5)	
LESS: Amount Spent During 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)	$ 30,000.00
Nameplate Capacity Tax		(8a)	$ -
TOTAL RESTRICTED FUNDS (A)		(9)	**$ 723,350.00**

Lid Exceptions

Capital Improvements (Real Property and Improvements on Real Property)	$ 30,000.00	(10)	
LESS: Amount of prior year capital improvements that were excluded from previous lid calculations but were not spent and now budgeted this fiscal year *(cannot exclude same capital improvements from more than one lid calculation.)* Agrees to Line (7) above.	$ -	(11)	
Allowable Capital Improvements		(12)	$ 30,000.00
Bonded Indebtedness		(13)	
Interlocal Agreements/Joint Public Agency Agreements		(14)	$ 290,839.97
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)	$ 402,510.03
TOTAL LID EXCEPTIONS (B)		(19)	**$ 723,350.00**

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*	**$ -**

*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

819,545.55 (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)

79,387,454.00	/	4,490,190,110.00	=	1.77 %
2024 Growth per Assessor		2023 Valuation		Multiply times 100 To get %

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

10	/	10	=	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) 28,684.09 (7)

Total Restricted Funds Authority = Line (1) + Line (7) 848,229.64 (8)

Less: Restricted Funds from Lid Supporting Schedule - (9)

Total Unused Restricted Funds Authority = Line (8) - Line (9) 848,229.64 (10)

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

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

Upper Niobrara White NRD

2024-2025 CAPITAL IMPROVEMENT LID EXEMPTIONS

Description of Capital Improvement		Amount Budgeted
Groundwater Monitoring Wells	$	20,000.00
Well Decommissioning	$	10,000.00

Total - Must agree to Line 10 on Lid Support Page 4	$	30,000.00

Levy Limit Form
Natural Resources Districts

Upper Niobrara White NRD

Total Personal and Real Property Tax Request		$ 691,850.00 (1)
Less Personal and Real Property Tax Request for:		
Judgments (not paid by liability insurance coverage)	( ) (A)	
Preexisting lease-purchase contracts approved prior to **July 1, 1998**	( ) (B)	
Bonded Indebtedness	( ) (C)	
Ground Water Management Activities (Exceeding FY 2003-2004)	( ) (D)	
	($ -) (E)	
Interstate Compact (LB 701)	( ) (F)	
Total Exclusions		($ -) (2)
Personal and Real Property Tax Request subject to Levy Limit		$ 691,850.00 (3)
Valuation (Per the County Assessor)		$ 4,830,650,808.00 (4)
Calculated Levy for Levy Limit Compliance [Line (3) **Divided By** Line (4) **Times** 100]		0.014322 (5)
Calculated Ground Water Management Activities Levy *(Shall Not Exceed 1 Cent)* [Line (D) **Divided By** Line (4) **Times** 100]		0.000000 (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)]		0.014322 (9)

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

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

Upper Niobrara White NRD

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Sections 13-501 to 13-513, that the governing body will meet on the 12 day of September 2024, at 9 o'clock AM, at 430 East 2nd Street Chadron, NE 69337 for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget. The budget detail is available at the office of the Clerk during regular business hours.

2022-2023 Actual Disbursements & Transfers	$	1,484,156.00
2023-2024 Actual Disbursements & Transfers	$	1,420,165.00
2024-2025 Proposed Budget of Disbursements & Transfers	$	1,809,900.00
2024-2025 Necessary Cash Reserve	$	464,581.00
2024-2025 Total Resources Available	$	2,274,481.00
Total 2024-2025 Personal & Real Property Tax Requirement	$	691,850.00
Unused Budget Authority Created For Next Year	$	848,229.64
Breakdown of Property Tax:		
Personal and Real Property Tax Required for Non-Bond Purposes	$	691,850.00
Personal and Real Property Tax Required for Bonds	$	-

NOTICE OF SPECIAL HEARING TO SET FINAL TAX REQUEST

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Section 77-1632, that the governing body will meet on the 12 day of September 2024, at 9 o'clock AM, at 430 East 2nd Street Chadron, NE 69337 for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

	2023	2024	Change
Operating Budget	1,715,800.00	1,809,900.00	5%
Property Tax Request	$ 633,573.00	$ 691,850.00	9%
Valuation	4,490,190,110	4,830,650,808	8%
Tax Rate	0.014110	0.014322	2%
Tax Rate if Prior Tax Request was at Current Valuation	0.013116		

REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS

REPORTING PERIOD JULY 1, 2023 THROUGH JUNE 30, 2024

Upper Niobrara White NRD

SUBDIVISION NAME

Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)	Amount Used as Lid Exemption (Column 4)
NARD Dues	7/1/2024-6/30/2025	Association Formation	$ 25,339.97
NARD Tree Program	7/1/2024-6/30/2025	Tree Program	$ 60,000.00
NARD Retirement	7/1/2024-6/30/2025	Retirement Program	$ 37,000.00
NARD Health Insurance	7/1/2024-6/30/2025	Health Insurance Program	$ 165,000.00
Niobrara River Basin Alliance	7/1/2024-6/30/2025	Education & Basin Resources	$ 3,500.00

Total Amount used as Lid Exemption $ 290,839.97

Resolution Setting the 2024-2025 Property Tax Request

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 purpose of the levy set by the County Board of Equalization unless the Governing Body of the Upper Niobrara White Natural Resources District passes by a majority vote, a resolution setting the tax request at a different amount; and

WHEREAS, as special public hearing was held on September 12, 2024 at 9:00 am, as required by law to hear and consider comments concerning the property tax request; and

WHEREAS, the Upper Niobrara White Natural Resources District has not requested a tax increase for ten years; and

WHEREAS, the total assessed value of property differs from the previous year by 7.58 percent; and

WHEREAS, the tax rate which would levy the same amount of property taxes as last year, when multiplied by the new total assessed value would be 0.013116 per $100 of assessed value, and

WHEREAS, the Upper Niobrara White Natural Resources District proposed to adopt a property tax request that will result in a change in the levy to 0.014322 per $100 of assessed value, and

WHEREAS, based on the property tax request and changes in other revenue and expenses, the operating budget for 2024-2025 will increase by 5.48%.

NOW THEREFORE IT BE RESOLVED, the Governing Body of the Upper Niobrara White Natural Resources District by a majority vote;

1. Set the property tax request for FY2024-2025 be set at $691,500.
2. Forward a copy of this resolution the Box Butte, Dawes Sheridan and Sioux County Clerks on or before October 15, 2024.

Adopted on: Sept 12, 2024

Kevin Oligmueller

Kevin Oligmueller, Chairman

COPY

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 NIOBRARA WHITE NRD
430 E 2ND STREET
CHADRON, NE 69337

TAXABLE VALUE LOCATED IN THE COUNTY OF: DAWES

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Value Attributable to Growth	Total Taxable Value
NRD	N.R.D.	10,005,964	1,204,920,734

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

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

(signature of county assessor)

AUG 2 0 2024
(date)

COUNTY ASSESSOR DAWES COUNTY NEBRASKA

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

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

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

REVISED

COPY

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 NIOBRARA WHITE NRD
PAT O'BRIEN
430 EAST SECOND STREET
CHADRON, NE 69337

TAXABLE VALUE LOCATED IN THE COUNTY OF: SHERIDAN

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Value Attributable to Growth	Total Taxable Value
UPPER NIOBRARA NRD	N.R.D.	36,339,149	1,466,971,414

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

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

Tina M. Skinner
(signature of county assessor)

8-20-2024
(date)

COUNTY ASSESSOR
Seal
SHERIDAN COUNTY, NE

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

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

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

COPY

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 NIOBRARA WHITE NATURAL RESOURCE DISTRICT**
430 EAST 2ND STREET
CHADRON, NE 69337

TAXABLE VALUE LOCATED IN THE COUNTY OF: SIOUX

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Value Attributable to Growth	Total Taxable Value
UNW NRD	N.R.D.	4,452,662	462,160,575

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

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

(signature of county assessor)

August 9, 2024
(date)

SIOUX COUNTY ASSESSOR SEAL SIOUX COUNTY, NEBRASKA

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

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

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

COPY

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

TAXABLE VALUE LOCATED IN THE COUNTY OF: BOX BUTTE

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Value Attributable to Growth	Total Taxable Value
UPPER NIOBRARA WHITE NRD	N.R.D.	28,589,679	1,696,598,085

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

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

Michelle Robinson
(signature of county assessor)

AUG 12 2024
(date)

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

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

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

In accordance with LB 325, Eighty-fourth Legislature, First Session (1975), the Upper Niobrara White Natural Resources District held a public meeting on Thursday, September 12, 2024, immediately following the 9:00 a.m. Budget Hearing, at the Upper Niobrara White NRD office, 430 East 2nd Street Chadron, NE. An agenda for this meeting to be considered at such date, time and place was kept continually current and was available in the NRD office. Seven days prior to the meeting, the agenda was mailed to each member of the Board of Directors and other interested and affected persons. Notice of the meeting was given to the public by publishing a legal notice on the UNWNRD website, The Chadron Record and Alliance Times Herald on September 5, 2024.

Chairman Oligmueller opened the Budget Hearing at 9:00 a.m. An overview of the 2024-2025 budget was presented. There were no public comments.

Scott Berndt moved to close the Budget Hearing; Steve Sandberg seconded the motion. Roll call (10) ayes, (0) nays, Absent John Burke.

Open Meeting Law Act

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

Roll Call & Introduction of Guests

Chairman Oligmueller called the meeting to order at 9:04 a.m. and roll call was taken with the following Directors present:

Scott Berndt	Dave Carlson
Nancy Fisher	Dave Kadlecek
Al Rasmussen	Mike Strasburger
Rich Zochol	Steve Sandberg
Tod Dorshorst	Kevin Oligmueller

Absent: John Burke

Others Present:

Pat O'Brien, NRD General Manager	Lynn Webster, NRD Assistant Manager
Kylen Armstrong, NRD Conservation Prog. Coord.	Haley Anders, NRD Water Resource Manager
Eli Goff, NRD Resources Coordinator	Robbin Randall, NRD Groundwater Coordinator
Elizabeth Heger, Conservation Prog. Assistant	Robin Foulk, NRCS
Tony Tangwall, Leg. Dist. 43 Candidate	Tanya Storer, Leg. Dist. 43 Candidate

Emergency Agenda Additions

None

Natural Resource Conservation Service
Robin Foulk

Robin shared that the soil health workshop that was held at Fort Robinson was a success and there was a rainfall simulator that showed the impact to water quantity and quality from different conservation methods. She stated the Nebraska is the highest enrollment in grassland CRP, with 237,000 acres accepted.

General Manager
Pat O'Brien

Pat stated that he had nothing to add to his written report.

Assistant Manager
Lynn Webster

Lynn reported that staff is getting ready for meter readings starting at the end of September. He shared that 2024 is the final year for the two groundwater management subareas that currently have allocations. Water transfers are due to the NRD office by December 31, 2024.

Conservation Program Coordinator
Kylen Armstrong

Kylen reported that the Area Range Judging competition occurred on September 11th and was a great success! Originally there was 171 student that had enrolled in the competition and 151 competed. State Range Judging is on September 25, 2024 in Chase County.

Water Resource Manager
Haley Anders

Haley reported that she is finishing up chemigation inspections and working on the nitrate analysis.

Resources Coordinator
Eli Goff

Eli reported that Client's Day is on October 16, 2024.

Groundwater Management Coordinator
Robbin Randall

Robbin reported that she is finishing chemigation inspections and should be done by Friday 13, 2024.

Approval of Consent Agenda

Scott Berndt moved to approve the consent agenda; Tod Dorshorst seconded the motion
Roll call: (10) ayes, (0) nays (1) absent-John Burke

Agency Reports

Nebraska Association of Resources Districts

Scott Berndt

Pat reported that the two resolutions will be presented at annual convention. Discussion was held on each.

Niobrara River Basin Alliance
Dave Carlson

No Report

Water Committee
Rich Zochol

Pat reported that LB 1368 was passed during the legislature regular session which created the Nitrogen Reduction Incentive Act program that the NRDs will administer. An overview of the application process and how the district could prioritize applications was provided. The district was allocated $31,029.57 to use toward nitrogen reduction incentive payments.

Al Rasmussen moved to approve the priority ranking process; Steve Sandberg seconded the motion
Roll call: (10) ayes, (0) nays (1) absent-John Burke

Operating, Personnel, and Safety Policy Committee
Al Rasmussen

Lynn discussed that he has received the updated cost share numbers for NSWCP distribution. Lynn also requested a policy that would only allow applications to be good for two fiscal years before they expire.

Al Rasmussen moved to approve the new application process for NSWCP Administration; Dave Carlson seconded the motion
Roll call: (10) ayes, (0) nays (1) absent-John Burke

Information and Education Committee
Al Rasmussen

Director Fisher had nothing to report.

Budget Committee
Tod Dorshorst

An overview of the budget and resolution was provided. Director Sandberg stated this was the first time in 11 years the district raised the tax asking, it was increased by 2%.

Steve Sandberg moved to approve 1% restricted fund authority, adopt the 2024-2025 property tax resolution and approve the 2024-2025 budget ; Tod Dorshorst seconded the motion
Roll call: (10) ayes, (0) nays (1) absent-John Burke

Old Business

Director Sandberg requested an update on the Box Butte Watershed project. Pat stated that the project is at 60% in the design review process and the NRCS office is working on the project review.

Excused Absences

Tod Dorshorst moved to excuse John Burke, Dave Carlson seconded the motion
Roll call: (10) ayes, (0) nays (1) absent-John Burke

Public Comment

. Tayna Storer and Tony Tangwall were given the opportunity to provide additional information as well as answer questions.

Adjournment

There being no further business, the meeting was adjourned at 10:29 a.m.

_____ _____

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

Date Signed_____

Affidavit of Publication

Box Butte County
State of Nebraska } SS.

Shaun Friedrichsen, being first duly sworn, deposes and says that he is Publisher of the Alliance Times-Herald, a legal newspaper, under the statutes of the State of Nebraska, published in Box Butte County; that said newspaper circulation in Box Butte County and that to his personal knowledge, the notice, is a true copy of which is here to annexed, was published in said newspaper for 1 week(s) on the following dates: September 4, 2024

Shaun Friedrichsen

Subscribed in my prescence and sworn before me this

4 day of September 2024

Fee $ 103.14

Bessie Bishop

GENERAL NOTARY - State of Nebraska
BESSIE BISHOP
My Comm. Exp. February 12, 2026

Federal I.D. Number 85-3711354

Upper Niobrara White NRD

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Sections 13-501 to 13-513, that the governing body will meet on the 12 day of September 2024, at 9 o'clock AM, at 430 East 2nd Street Chadron, NE 69337 for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget. The budget detail is available at the office of the Clerk during regular business hours.

2022-2023 Actual Disbursements & Transfers	$	1,484,156.00
2023-2024 Actual Disbursements & Transfers	$	1,420,165.00
2024-2025 Proposed Budget of Disbursements & Transfers	$	1,809,900.00
2024-2025 Necessary Cash Reserve	$	464,581.00
2024-2025 Total Resources Available	$	2,274,481.00
Total 2024-2025 Personal & Real Property Tax Requirement	$	691,850.00
Unused Budget Authority Created For Next Year	$	848,229.64
Breakdown of Property Tax:		
Personal and Real Property Tax Required for Non-Bond Purposes	$	691,850.00
Personal and Real Property Tax Required for Bonds	$	-

NOTICE OF SPECIAL HEARING TO SET FINAL TAX REQUEST

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Section 77-1632, that the governing body will meet on the 12 day of September 2024, at 9 o'clock AM, at 430 East 2nd Street Chadron, NE 69337 for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

	2023	2024	Change
Operating Budget	1,715,800.00	1,809,900.00	5%
Property Tax Request	$ 633,573.00	$ 691,850.00	9%
Valuation	4,490,190,110	4,830,650,808	8%
Tax Rate	0.014110	0.014322	2%
Tax Rate if Prior Tax Request was at Current Valuation	0.013116		

Publish: September 4, 2024
ZNEZ

Affidavit of Publication

PUBLIC NOTICE
The Upper Niobrara White Natural Resources District will hold a Regular Board Meeting, on Thursday September 12, 2024 immediately following the 9:00 am Budget Hearing and the Special Hearing to set the Final Tax Request at the UNWNRD Office, 430 East 2nd Street, Chadron, NE. An agenda of the matter to be considered at such date, time, and place is kept continually current, and is available for public inspection by appointment during normal business hours at the Upper Niobrara White Natural Resource District's office at 430 East Second Street, Chadron, Nebraska. Persons wishing to participate telephonically or who require auxiliary aids or special accommodations to participate in the meeting should contact Patrick O'Brien at 308-432-6190 to make the necessary arrangements.
Publish: September 4, 2024
ZNEZ

Box Butte County
State of Nebraska } SS.

Shaun Friedrichsen, being first duly sworn, deposes and says that he is Publisher of the Alliance Times-Herald, a legal newspaper, under the statutes of the State of Nebraska, published in Box Butte County; that said newspaper circulation in Box Butte County and that to his personal knowledge, the notice, is a true copy of which is here to annexed, was published in said newspaper for 1 week(s) on the following dates: September 4, 2024

Shaun Friedrichsen

Subscribed in my prescence and sworn before me this

4 **day of** September **20** 24

Fee $ 12.73 Bessie Bishop

Federal I.D. Number 85-3711354

GENERAL NOTARY - State of Nebraska
BESSIE BISHOP

thechadron Record

AFFIDAVIT OF PUBLICATION

Elizabeth Heger
Upper Niobrara White NRD
430 West 2rd Street

State of Texas, County of Bexar, ss:

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

PUBLICATION DATES:
Sep. 5, 2024

NOTICE ID: eyU83rKqUaM2KrwNdhbO
PUBLISHER ID: COL-SD-100095
NOTICE NAME: Regular Board Meeting
TOTAL AD COST: $16.08
FILED ON: Aug. 29, 2024

(Signed) Yuade Moore

VERIFICATION

State of Texas
County of Bexar

Robert Hollie III
ID NUMBER
133582194
COMMISSION EXPIRES
February 10, 2026

Subscribed in my presence and sworn to before me on this: 09/06/2024

Notary Public
Electronically signed and notarized online using the Proof platform.

Public Notice

The Upper Niobrara White Natural Resources District will hold a **Regular Board Meeting, on Thursday September 12, 2024 immediately following the 9:00 am Budget Hearing and the Special Hearing to set the Final Tax Request at the UNWNRD Office, 430 East 2nd Street, Chadron, NE.** An agenda of the matter to be considered at such date, time, and place is kept continually current, and is available for public inspection by appointment during normal business hours at the Upper Niobrara White Natural Resource District's office at 430 East Second Street, Chadron, Nebraska. Persons wishing to participate telephonically or who require auxiliary aids or special accommodations to participate in the meeting should contact Patrick O'Brien at 308-432-6190 to make the necessary arrangements.
Published: September 5, 2024
Legal No: COL-SD-100095
ZNEZ

*** Proof of Publication ***

STATE OF INDIANA)

County of Lake) SS:

UNWNRD
Kylen Armstrong
430 E 2ND ST
CHADRON NE 69337

ORDER NUMBER 67714

I, Robin Nelson, being duly sworn says that I am the Legal Clerk of Chadron Record, a division of Lee Publications Inc. A legal newspaper under the statues of the State of Nebraska, printed, published, and having a general circulation in the County of Dawes and State of Nebraska, and that the attached printed notice was published in said newspaper on the following dates:

9/5/24

Section: Legal
Category: 0064 Miscellaneous
PUBLISHED ON: 09/05/2024

TOTAL AD COST:	76.02
FILED ON:	9/5/2024

The above facts are within my personal knowledge and are further verified by my personal inspection of each notice in each of said issues.

Subscribed in my presence and sworn to before me on September 5, 2024

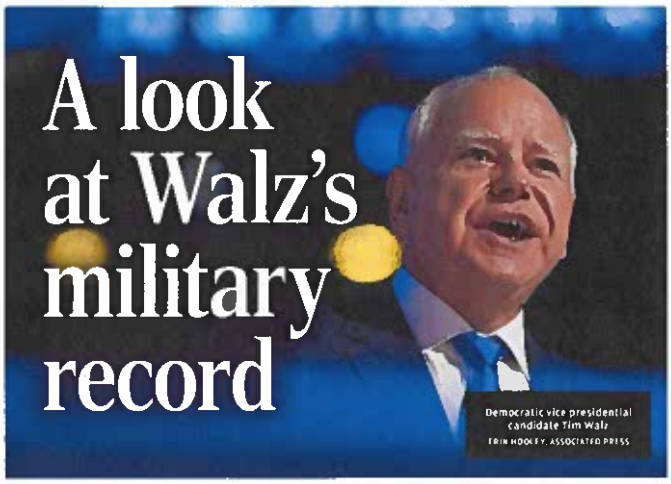
Dawn Renee Heili Notary Public

NOTARY PUBLIC SEAL STATE OF INDIANA

DAWN RENEE HEILI
Commission Number: 696125
My Commission Expires
01/31/25

ELECTION 2024 | ANALYSIS

A look at Walz's military record



Democratic vice presidential candidate Tim Walz
ERIN HOOLEY, ASSOCIATED PRESS

Minnesota governor and VP candidate is sometimes careless about key details

JONATHAN MATTISE AND RICHARD LARDNER
Associated Press

Democratic vice presidential nominee Tim Walz served in the National Guard for 24 years, rising through the enlisted ranks and receiving an honorable discharge. It is a record seen as one of his political strengths.

Republicans are trying to turn it into a weakness.

They seized on criticism from former National Guard members denouncing Walz, the Minnesota governor, for retiring from the military in 2005 to run for Congress shortly before his unit was deployed to Iraq and for overstating the rank he held after he left the service. They also pointed to a comment Walz made that implied he saw combat when he did not.

It is a risky strategy for Republicans that invites comparison between Walz, with decades of military service, and former President Donald Trump, who received a series of deferments to avoid serving in Vietnam, including one attained with a physician's letter stating he suffered from bone spurs in his feet.

For the latest in U.S. politics, point your phone camera at this code, then tap the link for AllPoliticsNow.com. NEWS+U

Walz's supporters reject such criticism as politically motivated and denigrating the sacrifices he and other troops made. The Kamala Harris-Walz campaign defended his record and said he is "a tireless advocate for our men and women in uniform."

The criticism stems not so much from Walz's service record but from how he characterized his time in uniform and how he ended his tenure.

An Associated Press review of Walz's statements as a congressional candidate, congressman and governor shows Walz toggled between being precise and careless about key details.

Rank matters

"I'm a retired command sergeant major," Walz said in 2006 as he campaigned to unseat the six-term Republican in Minnesota's 1st Congressional District.

That declaration was not true.

Walz served briefly as a command sergeant major, but that was not the rank he held at retirement.

That distinction — serving as a command sergeant major, but not retiring in that position — may seem minor to civilians. To those in uniform, it isn't.

Known as an E-9 in military parlance, a command sergeant major is the pinnacle of achievement in the Army's enlisted corps.

"There's a reason why there's so much angst about this among military members that maybe is lost on the rest of the population," said former Minnesota Army National Guard Col. John Kolb. "The rank of command sergeant major, that E-9 rank, is sacred. It's rare."

Walz exits as deployment nears

By military standards, Walz's 24 years of service is substantial. He could have retired almost three years earlier. But it is the circumstances surrounding the retirement and how it overlapped with his political ambitions that drew scrutiny.

In January 2005, Walz attended a boot camp of sorts in Minnesota for people interested in careers in progressive politics. A month later, Walz announced that he was considering a run for Congress. Walz's battalion was notified of a possible deployment to Iraq.

In a campaign news release, Walz said he would stay in the congressional race "whether I am in Minnesota or Iraq." Less than two months later, on May 16, 2005, Walz retired from the National Guard.

Weapons of war

Trump's running mate, Ohio Sen. JD Vance, seized on a comment that Walz made in a 2018 video posted on social media that recorded Walz as saying "weapons of war that I carried in war." Vance, who served as a Marine Corps corporal, accused Walz of lying about being in a combat zone when he never was.

The Harris campaign said Walz "misspoke" in the video and was "making the case for why weapons of war should never be on our streets or in our classrooms."

Risky business

For many Democrats, the GOP salvos against Walz are an eerie reprise of the tactics used to sully their 2004 presidential candidate, John Kerry, by questioning Kerry's leadership as a swift boat commander in Vietnam.

But attempting to turn Walz's National Guard credentials into a political liability might remind voters that Trump never joined the military and has previously expressed disdain for those who served, according to a 2020 report. Trump denies the claim.

Vance deployed to Iraq as a military journalist. After four years, he left the military for college and later a career in venture capital and as a best-selling author.

Walz's supporters reject the criticism as politically motivated attacks that denigrate the sacrifices he and other troops made.

The Harris campaign said in a statement that Walz is "a tireless advocate for our men and women in uniform — and as vice president of the United States he will continue to be a relentless champion for our veterans and military families."

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Chadron Public Schools (23-002)

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Chadron Public Schools (23-002) in Dawes County, Nebraska

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Section 13-501 to 13-513, that the governing body will meet on the 11 day of September, 2024 at 4:30 o'clock, P.M., at Central Office Conference Room for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget and to consider amendments to the budget. The budget detail is available at the office of the Clerk/Secretary during regular business hours. For more information on statewide receipts and expenditures, and to compare cost per pupil and performance to other school districts, go to https://nep.education.ne.gov

FUNDS	Actual Disbursements & Transfers 2022-2023 (1)	Actual/Estimated Disbursements & Transfers 2023-2024 (2)	Budgeted Disbursements & Transfers 2024-2025 (3)	Necessary Cash Reserve (4)	Total Available Resources Before Property Taxes (5)	Total Personal and Real Property Tax Requirement (6)
General	$14,114,157.89	$14,465,123.00	$15,367,322.00		$7,538,456.00	69,826,462.00
Depreciation	$156,339.00	$94,898.00	$430,365.00		$430,365.00	
Employee Benefit	$ -	$ -	$ -		$ -	
Contingency	$ -	$ -	$ -		$ -	
Activities	$532,881.00	$469,356.00	$542,728.00		$542,728.00	
School Nutrition	$693,859.00	$617,265.00	$775,000.00		$775,000.00	
Bond	$ -	$ -	$ -		$ -	$ -
Special Building	$368,882.00	$368,830.00	$368,957.00		$436,957.00	$151,915.00
Qualified Capital Purpose Undertaking	$ -	$ -	$ -		$ -	$ -
Cooperative	$36,948.00	$32,530.00	$67,000.00		$67,000.00	
Student Fee	$ -	$1,886.00	$60,167.00		$60,167.00	
TOTALS	$15,703,156.89	$15,738,488.00	$18,851,539.00	0	$13,843,333.00	$9,977,377.00

	Bond Purposes	Non-Bond Purposes	Total
Breakdown of Property Tax	$ -	$9,977,377.00	$9,977,377.00

Published September 5, 2024
Legal No. 67679
2W2

Chadron Public Schools (23-002)

Notice of Special Hearing To Set Final Tax Request

Chadron Public Schools (23-002) in Dawes County, Nebraska

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Section 77-1632, that the governing body will meet on the 11 day of September 2024 at 4:45 o'clock P.M., at Central Office Conference Room for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

	2023-2024	2024-2025	Change
Property Valuations	$74,699,472	$738,601,526	3%

2023-2024 Budget Information — 2024-2025 Budget Information

Fund	2023-2024 Operating Budget	2023-2024 Property Tax Request	2023 Tax Rate	Property Tax Rate (2023-2024 Amount Divided By 2023 Valuation)	2024-2025 Operating Budget	2024-2025 Proposed Property Tax Request	Proposed 2024 Tax Rate	Change in Tax Rate	Change in Operating Budget
General Fund	14,631,241.89	6,699,197.00	0.079477	0.009069	15,367,322.00	6,826,462.00	0.009246	-4%	2%
Bond Fund(s) 1 - 12			0	0			0	#DIV/0!	0
Bond Fund(s) 1 - 6			0	0			0	#DIV/0!	0
Bond Fund(s) 7 - 12			0	0			0	#DIV/0!	0
Bond Fund			0	0			0	#DIV/0!	0
Special Building Fund	368,894.00	151,915.00	0.002033	0.000205	368,957.00	151,915.00	0.000205	-1%	1%
Qualified Capital Purpose Undertaking Fund 1 - 12			0	0			0	#DIV/0!	0
Qualified Capital Purpose Undertaking Fund 1 - 6			0	0			0	#DIV/0!	0
Qualified Capital Purpose Undertaking Fund 7 - 12			0	0			0	#DIV/0!	0
Total	14,628,136.89	6,788,712.00	1.081503	0.009180	14,998,280.00	6,977,377.00	0.009356	-4%	2%

Published September 5, 2024
Legal No. 67680
2W2