2024-2025
STATE OF NEBRASKA
NATURAL RESOURCES DISTRICT BUDGET FORM

Little Blue 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:

$	2,120,301.08	Property Taxes for Non-Bond Purposes
$	-	Principal and Interest on Bonds
$	2,120,301.08	**Total Personal and Real Property Tax Required**

Outstanding Bonded Indebtedness as of JULY 1, 2024

Principal	$	-
Interest	$	-
Total Bonded Indebtedness	$	-

$ 11,137,811,874.00 **Total Certified Valuation (All Counties)**

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

Report of Joint Public Agency & Interlocal Agreements

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

[X] YES [ ] NO

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

County Clerk's Use ONLY

Report of Trade Names, Corporate Names & Business Names

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

[ ] YES [X] NO

*If **YES**, Please submit Trade Name Report by September 30th*

APA Contact Information

Auditor of Public Accounts
PO Box 98917
Lincoln, NE 68509

Telephone: (402) 471-2111 **FAX:** (402) 471-3301

Website: auditors.nebraska.gov

Questions - E-Mail: Jeff.Schreier@nebraska.gov

Submission Information

Budget Due by 9-30-2024

Submit budget to:

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

Little Blue 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	$ 481,744.00	$ 511,425.00	$ 622,180.00
3	Investments	$ 1,219,101.00	$ 1,182,119.00	$ 964,240.00
4	County Treasurer's Balance	$ 14,830.00	$ 42,645.00	$ 16,694.00
5	**Subtotal of Beginning Balances** (Lines 2 thru 4)	**$ 1,715,675.00**	**$ 1,736,189.00**	**$ 1,603,114.00**
6	Personal and Real Property Taxes **(Columns 1 and 2 - See Preparation Guidelines)**	$ 1,824,469.00	$ 1,808,969.00	$ 2,099,308.00
7	Federal Receipts	$ 27,829.00	$ 203,010.00	$ 715,180.00
8	State Receipts: Motor Vehicle Pro-Rate	$ 4,476.00	$ 5,076.00	$ 5,000.00
9	State Receipts: State Aid (State Statute Section 77-27,136)	$ -	$ -	
10	State Receipts: Other	$ 236,250.00	$ 270,960.00	$ 590,192.00
11	State Receipts: Property Tax Credit	$ -	$ -	
12	Local Receipts: Nameplate Capacity Tax	$ 15,230.00	$ 7,548.00	$ 10,000.00
13	Local Receipts: In Lieu of Tax	$ 113.00	$ 157.00	$ 2,500.00
14	Local Receipts: Other	$ 676,226.00	$ 869,908.00	$ 11,048,228.00
15	Transfers In Of Surplus Fees	$ -	$ -	$ -
16	Transfer In Other Than Surplus Fees (Should agree to Transfers Out on Line 28)	$ 175,611.00	$ 100,000.00	$ 100,000.00
17	**Total Resources Available** (Lines 5 thru 16)	**$ 4,675,879.00**	**$ 5,001,817.00**	**$ 16,173,522.00**
18	**Disbursements & Transfers:**			
19	Operating Expenses	$ 2,539,484.00	$ 3,111,852.00	$ 14,428,161.00
20	Capital Improvements (Real Property/Improvements)	$ 114,885.00	$ 181,642.00	$ 179,045.00
21	Other Capital Outlay (Equipment, Vehicles, Etc.)	$ 109,710.00	$ 5,209.00	$ 130,800.00
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)	$ 175,611.00	$ 100,000.00	$ 100,000.00
29	**Total Disbursements & Transfers** (Lines 19 thru 28)	**$ 2,939,690.00**	**$ 3,398,703.00**	**$ 14,838,006.00**
30	**Balance Forward/Cash Reserve** (Line 17 - Line 29)	**$ 1,736,189.00**	**$ 1,603,114.00**	**$ 1,335,516.00**
31	Cash Reserve Percentage			9%

PROPERTY TAX RECAP

Tax from Line 6	$ 2,099,308.00
County Treasurer's Commission at 1% of Line 6	$ 20,993.08
Total Property Tax Requirement	$ 2,120,301.08

Little Blue NRD

To Assist the County For Levy Setting Purposes

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

Property Tax Request by Fund:		Property Tax Request
General Fund		$ 2,120,301.08
Bond Fund		$ -
_____ Fund		
_____ Fund		
_____ Fund		
_____ Fund		
Total Tax Request	**	$ 2,120,301.08

** 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	$	1,335,516.00
Remaining Cash Reserve	$	1,335,516.00
Remaining Cash Reserve %		9%

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

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

NAME	**Little Blue NRD**
ADDRESS	**P.O. Box 100**
CITY & ZIP CODE	**Davenport, NE 68335**
TELEPHONE	**402-364-2145**
WEBSITE	**https://littlebluenrd.org**

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	Alan Wiedel	Scott Nelson	Marie Herbek
TITLE /FIRM NAME	Chairperson	Manager	Office Administrator
TELEPHONE	402-768-3484	402-364-2145	402-364-2145
EMAIL ADDRESS	alanwiedel@yahoo.com	snelson@littlebluenrd.org	mherbek@littlebluenrd.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

Little Blue NRD

2024-2025 LID SUPPORTING SCHEDULE

Calculation of Restricted Funds

Total Personal and Real Property Tax Requirements		(1)	$ 2,120,301.08
Motor Vehicle Pro-Rate		(2)	$ 5,000.00
In-Lieu of Tax Payments		(3)	$ 2,500.00
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))	$ 241,316.00	(5)	
LESS: Amount Spent During 2023-2024	$ 181,642.00	(6)	
LESS: Amount Expected to be Spent in Future Budget Years	$ 59,674.00	(7)	
Amount to be included as Restricted Funds **(Cannot be a Negative Number)**		(8)	$ -
Nameplate Capacity Tax		(8a)	$ 10,000.00
TOTAL RESTRICTED FUNDS (A)		(9)	**$ 2,137,801.08**

Lid Exceptions

Capital Improvements (Real Property and Improvements on Real Property)	$ 179,045.38	(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.	$ 59,674.00	(11)	
Allowable Capital Improvements		(12)	$ 119,371.38
Bonded Indebtedness		(13)	
Interlocal Agreements/Joint Public Agency Agreements		(14)	$ 376,604.89
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)	$ 736,726.98
TOTAL LID EXCEPTIONS (B)		(19)	**$ 1,232,703.25**

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*	**$ 905,097.83**

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

LID COMPUTATION FORM FOR FISCAL YEAR 2024-2025

Prior Year Restricted Funds Authority = Line (8) of last year's Lid Computation Form: 1,667,388.62 (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)

2024 Growth per Assessor	/	2023 Valuation	=	Multiply times 100 To get %
	/	9,976,472,954.00	=	- %

3 **ADDITIONAL ONE PERCENT BOARD APPROVED INCREASE**: 1.00 % (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
16	/	16	=	100.00 %

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)	58,358.60 (7)
Total Restricted Funds Authority = Line (1) + Line (7)	1,725,747.22 (8)
Less: Restricted Funds from Lid Supporting Schedule	905,097.83 (9)
Total Unused Restricted Funds Authority = Line (8) - Line (9)	820,649.39 (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.

Little Blue NRD

2024-2025 CAPITAL IMPROVEMENT LID EXEMPTIONS

Description of Capital Improvement		Amount Budgeted
Cost Share on dams	$	12,184.32
Land Treatment cost share	$	144,355.66
Wildlife habitat programs	$	3,520.87
Lake Hastings improvements	$	1,732.27
Big Sandy Creek WQ Initiative	$	14,083.48
319 Prairie Lake Watershed update	$	3,168.78
Total - Must agree to Line 10 on Lid Support Page 4	$	179,045.38

Levy Limit Form
Natural Resources Districts

Little Blue NRD

Total Personal and Real Property Tax Request		$ 2,120,301.08 (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)	($ 736,726.98) (D)	
	($ -) (E)	
Interstate Compact (LB 701)	( ) (F)	
Total Exclusions		($ 736,726.98) (2)
Personal and Real Property Tax Request subject to Levy Limit		$ 1,383,574.10 (3)
Valuation (Per the County Assessor)		$ 11,137,811,874.00 (4)
Calculated Levy for Levy Limit Compliance [Line (3) **Divided By** Line (4) **Times** 100]		0.012422 (5)
Calculated Ground Water Management Activities Levy *(Shall Not Exceed 1 Cent)* [Line (D) **Divided By** Line (4) **Times** 100]		0.006615 (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)]		0.019037 (9)

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

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

CERTIFICATION OF TAXABLE VALUE AND 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: NRD 2 LITTLE BLUE

TAXABLE VALUE LOCATED IN THE COUNTY OF ADAMS COUNTY, NE

Name of Political Subdivision	Subdivision Type	Value attributable to Growth	Total Taxable Value
NRD 2 LITTLE BLUE GENERAL	NRD	$29,993,845	$4,184,193,140

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

Danielle Wahl

(signature of county assessor)

08/12/2024

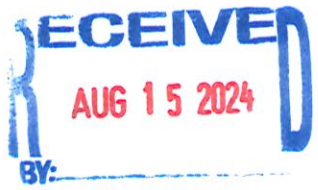
(date)

CC: County Clerk, Adams County, NE County

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

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

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



CERTIFICATION OF TAXABLE VALUE AND VALUE ATTRIBUTABLE TO GROWTH

*{format for all political subdivisions **other than** (a) sanitary improvement districts in existence five years or less, (b) counties, (c) cities, (d) school districts, and (e) community colleges.}*

TAX YEAR 2024

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

LITTLE BLUE NRD

TO:

TAXABLE VALUE LOCATED IN THE COUNTY OF: CLAY

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Value Attributable to Growth	Total Taxable Value
LITTLE BLUE NRD	N.R.D.	4,880,630	1,314,673,138

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

I **BRENDA HANSEN**, **CLAY** 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.

Brenda Hansen
(signature of county assessor)

August 14, 2024
(date)

CC: County Clerk, **CLAY** 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.

RECEIVED
AUG 19 2024
BY: _____

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: LITTLE BLUE
PO BOX 100
DAVENPORT NE 68335

TAXABLE VALUE LOCATED IN THE COUNTY OF: FILLMORE

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Value Attributable to Growth	Total Taxable Value
LITTLE BLUE GENERAL	N.R.D.	2,724,640	618,641,364

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

I MELISSA HOUCHIN, FILLMORE 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.

Melissa Houchin
(signature of county assessor)

FILLMORE COUNTY ASSESSOR SEAL GENEVA, NEBRASKA

Aug 12, 2024
(date)

CC: County Clerk, FILLMORE 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.

RECEIVED
AUG 15 2024
BY:

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}

LITTLE BLUE NATURAL RESOURCE DISTRICT

TO: P O BOX 100
DAVENPORT, NE 68335

TAXABLE VALUE LOCATED IN THE COUNTY OF: JEFFERSON

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Value Attributable to Growth	Total Taxable Value
LITTLE BLUE NRD	N.R.D.	12,679,602	1,274,566,990

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

I MARY A BANAHAN, JEFFERSON 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.

JEFFERSON COUNTY ASSESSOR Seal NEBRASKA

(signature of county assessor) AUG 15 2024 *(date)*

CC: County Clerk, JEFFERSON 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.

RECEIVED AUG 19 2024 BY:

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}

LITTLE BLUE NRD

TO: **PO BOX 100**
DAVENPORT NE 68335

TAXABLE VALUE LOCATED IN THE COUNTY OF: NUCKOLLS

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Value Attributable to Growth	Total Taxable Value
LITTLE BLUE NRD	N.R.D.	11,463,529	897,484,074

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

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

Susan M Rogers
(signature of county assessor)

8-14-2024
(date)

CC: County Clerk, NUCKOLLS 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.

RECEIVED
AUG 26 2024
BY:

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: Little Blue NRD

TAXABLE VALUE LOCATED IN THE COUNTY OF THAYER COUNTY, NE

Name of Political Subdivision	Subdivision Type	Value attributable to Growth	Total Taxable Value
NRD General	NRD	$27,924,054	$2,420,890,411

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

THAYER COUNTY ASSESSOR AMY C. PETERSON Seal HEBRON, NEBRASKA

Amy C Peterson

(signature of county assessor)

08/14/2024

(date)

CC: County Clerk, Thayer County, NE County

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

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

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

RECEIVED
AUG 16 2024
BY:

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}

LITTLE BLUE NRD

TO: **PO BOX 100**
DAVENPORT NE 68335

TAXABLE VALUE LOCATED IN THE COUNTY OF: WEBSTER

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Value Attributable to Growth	Total Taxable Value
LITTLE BLUE NRD	N.R.D.	1,888,009	427,362,757

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

I TAMI SCHEUNEMAN, WEBSTER 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.

Tami Scheuneman
(signature of county assessor)

8/15/2024
(date)

CC: County Clerk, WEBSTER County
CC: County Clerk where district is headquarter, if different county, THAYER County

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

RECEIVED
AUG 19 2024
BY:

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

LITTLE BLUE NATURAL RESOURCES DISTRICT
Minutes September 10, 2024

6:30 PM – Public Hearing on Proposed FY 2025 Budgets

Open Hearing & Public Notice
Wiedel opened the public hearing for the FY 25 budget review at 6:37 p.m. and presented the publication of notice placed in the Hastings Tribune on September 3, 2024, and the Fairbury Journal-News on September 4, 2024.

Presentation of proposed FY 2025 Budget of Little Blue Public Water Project and LBNRD
Nelson reviewed the FY 2025 budgets of the Little Blue NRD.

Questions, Comments, Testimony
There were no questions, comments or testimony.

Close of Hearing
Wiedel closed the hearing at 6:44 p.m.

6:45 PM – Public Hearing to Set the FY 2025 Budget Final Tax Request

Open Hearing & Public Notice
Wiedel opened the public hearing to set the FY 25 budget final tax request at 6:45 p.m. and presented the publication of notice placed in the Hastings Tribune on September 3, 2024, and the Fairbury Journal-News on September 4, 2024. Nelson reviewed the FY 2025 tax request and mill levy.

Questions, Comments, Testimony
No questions, comments or testimony were received.

Close of Hearing
Wiedel closed the hearing at 6:48 p.m.

CALL MEETING TO ORDER – Alan Wiedel
The Directors of the Little Blue Natural Resources District met in regular session on Tuesday, September 10, 2024 at the Little Blue Natural Resources District Office, Davenport, Nebraska. Chairman Wiedel called the meeting to order at 6:48 p.m.

Wiedel led the group in the Pledge of Allegiance.

ROLL CALL OF DIRECTORS

Directors Present: Glen Bonifas, Glen Bredthauer, Bill Glenn, Mason Hoffman, Brent Hoops, Alan Kenning, Courtney Luebben, Jay Meyer, Russ Ochsner, Steve Shaw, Warren Taylor, Jesse VonSpreckelsen and Alan Wiedel.

Director's Absent: Jessi Hoeft, Kyle Knight, Aaron Paus and Lyle Schroer.

Others Present: Scott Nelson, Tyler Goeschel, Marie Herbek, Kevin Orvis, Jessica Hedges, Alicia Epps, Kathy Boysen; Janet Valasek, NRCS; members of the public.

Wiedel noted that a copy of the Nebraska Open Meetings Act is posted and available for anyone who may want to review the document.

PUBLICATIONS OF BOARD MEETING NOTICE

Wiedel announced the official district publications for notices. Legal notice of the regular meeting was provided to the *FAIRBURY JOURNAL NEWS* and the *HASTINGS TRIBUNE.* The agenda was sent to all board members, radio, television and newspapers in the district and posted at the NRCS offices in the district and the Little Blue NRD office.

ACTION TO ADOPT BOARD MEETING AGENDA

MOTION # 1 – Ochsner moved, seconded by Hoffman to approve the agenda for the September 10, 2024 meeting as presented. Carried by roll call vote – 13 yes votes.

ACTION TO APPROVE CONSENT AGENDA ITEMS

Acceptance of Board Member Absences: Hoeft, Knight, Paus and Schroer notified the office of their intended absence.

Approval of Minutes of August 13th, 2024 Board Meeting: There were no changes to the minutes.

Approval of Certified Acres: A list of certified acres changes was presented, discussion was held.

MOTION # 2 – Kenning moved, seconded by Hoffman to approve the absence of Hoeft, Knight, Paus and Schroer, the minutes of the August 13, 2024 meeting as presented and the certified acre changes. Carried by roll call vote – 13 yes votes.

TREASURERS REPORTS – Bill Glenn

Copies of the Little Blue NRD Treasurer's Report was circulated. Glenn reviewed the report.

MOTION # 3 - Glenn moved, seconded by Bonifas to approve the Little Blue NRD Treasurer's Report as presented. Carried by roll call vote – 13 yes votes.

Glenn reviewed the Little Blue Public Water Project Treasurer's Report. **MOTION # 4 - Glenn moved, seconded by Hoffman to approve the Little Blue Public Water Project Treasurer's Report as presented.** Carried by roll call vote – 13 yes votes.

AGENCY REPORTS

NRCS Report – Janet Valasek: Valasek gave a brief report on happenings at the NRCS and answered questions.

NARD Report – Mason Hoffman: Hoffman reported he will be attending the NARD Conference on September 23 – 24.

NRC Report – Lyle Schroer: Schroer was absent.

OPEN PUBLIC COMMENT
John Ferebee inquired about the reason the Rural Water Project is seeking a new water source.

EXECUTIVE COMMITTEE
The Executive Committee met prior to the regular meeting.

Discussion/Action on Accounting Proposals: Bids to out-source the district's accounting were solicited, one bid was received. **MOTION # 5 – Wiedel moved, seconded by Hoffman to accept the bid from HBE Accounting for providing accounting and budget service to the district.** Carried by roll call vote. Yes: Bonifas, Bredthauer, Glenn, Hoffman, Hoops, Kenning, Luebben, Meyer. Ochsner, Taylor, VonSpreckelsen and Wiedel. No: Shaw.

Action to Approve FY 2025 Property & Liability Insurance Renewal Quote: The quote for renewal of property insurance was presented for approval. **MOTION # 6 – Wiedel moved, seconded by Meyer to approve FY 2025 property & insurance liability renewal quote from FNIC.** Carried by roll call vote – 13 yes votes.

Action to Approve FY 2025 Little Blue NRD Water Projects and District General Budgets: The Little Blue NRD and Little Blue Public Water Project FY 2025 budgets were presented for approval. **MOTION # 7 – Wiedel moved, seconded by Hoops to approve the FY 2025 Little Blue NRD budget in the amount of $15,338,007 with a tax asking of 2,120,301.52 and the Little Blue Public Water Project budget in the amount of $10,648,079.** Carried by roll call vote – 13 yes votes.

Action to Approve FY 2025 Little Blue NRD General Property Tax Levy: **MOTION # 8 – Wiedel moved, seconded by Shaw that the Little Blue NRD Board of Directors accept the Resolution on the final adoption of FY 2025 budget and property tax request of $2,120,301.52 which will require a property tax levy rate of 0.019037.** Carried by roll call vote – 13 yes votes.

Other Business: There was no other business.

WATER RESOURCES COMMITTEE
The Water Resources Committee met prior to the regular meeting.

Discussion/Action on Variance Request by Glen Maschman: No action was needed.

Review 2024 Nitrate Report: Goeschel reviewed the 2024 Nitrate Report compiled from water samples taken across the district. After discussion it was decided to address the possibility of expanding the Bruning Water Quality Sub-area at the October meeting. **MOTION # 9 – Hoops moved, seconded by Luebben to address the possibility of expanding the Bruning Water Quality Sub-area at the October meeting.**

Other Business: Further discussion was held on the requirements of each sub-area designation and possibly having a guest speaker to explain options.

PROJECTS & PLANNING COMMITTEE
The Projects and Planning Committee did not meet.

OTHER BUSINESS
Nelson reported on the Manager's meeting held August 26 – 28 in Beatrice and reviewed the Manager's Report.

ADJOURNMENT
Wiedel adjourned the meeting at 7:55 P.M.

COUNTY OF THAYER)
)
STATE OF NEBRASKA)

I, the undersigned, Secretary of the Little Blue Natural Resources District, hereby certify that these are true and correct minutes of the meeting of the Board of Directors of the District held on September 10, 2024, that all of the subjects discussed at the meeting were contained in the agenda for the meeting, kept continually current and readily available for public inspection at the principal office of the District during normal business hours, and except for items of an emergency nature, the agenda was not altered later than twenty-four (24) hours before the scheduled commencement of the meeting; that a copy of the Nebraska Open Meetings Act was posted and available to the public; that at least one copy of all reproducible material discussed at the meeting was available at the meeting for examination and copying by members of the public; that the minutes were in written form and available for public inspection within ten working days and prior to the next convened meeting of said body; and, that all news media requesting notification of the meeting of said body were provided advance notification of the time and place of said meeting and the subjects to be discussed at said meeting.

_____

PROOF OF PUBLICATION
The Fairbury Journal-News

STATE OF NEBRASKA, Jefferson County, ss.
Timothy Linscott being first duly sworn on oath deposes And says that he is the **Publisher** of **The FAIRBURY JOURNAL-NEWS** that he has actual knowledge of the facts hereinafter setforth; that the printed notice hereto attached was published in **The Fairbury Journal-News** once each week, 1 successive Weeks on the same day of each week; that the first Publication was on Sept. 4, 2024 ; and The last publish was on _____, 2024; that said **The Fairbury Journal –News** is printed and published and has a general circulation in Jefferson County, Nebraska; that has a bona fide Circulation in excess of 300 copies weekly and has Been published within said county for 52 successive Weeks prior to the publication of this notice; and that it Is a legal newspaper under the statutes of the State of Nebraska.

Little Blue 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 10 day of September 2024, at 6:30 o'clock P.M., at Davenport, 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	$ 2,939,690.00
2023-2024 Actual Disbursements & Transfers	$ 3,398,703.00
2024-2025 Proposed Budget of Disbursements & Transfers	$ 14,838,006.00
2024-2025 Necessary Cash Reserve	$ 1,335,516.00
2024-2025 Total Resources Available	$ 16,173,522.00
Total 2024-2025 Personal & Real Property Tax Requirement	$ 2,120,301.08
Unused Budget Authority Created For Next Year	$ 820,649.39
Breakdown of Property Tax:	
Personal and Real Property Tax Required for Non-Bond Purposes	$ 2,120,301.08
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 10 day of September 2024, at 6:45 o'clock P.M., at Davenport, 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	4,138,847.00	14,838,006.00	259%
Property Tax Request	$ 1,746,756.62	$ 2,120,301.08	21%
Valuation	9,976,472,954	11,137,811,874	12%
Tax Rate	0.017509	0.019037	9%
Tax Rate if Prior Tax Request was at Current Valuation	0.015683		25h ZNE7

Subscribed and sworn to before me this 4 day of Sept., 2024.

GENERAL NOTARY - State of Nebraska
JENNIFER LEWIS
My Comm. Exp. January 15, 2028

Notary Public

Publication fee _____ lines of 8 point type 1 times
$ 26.40

RECEIVED
SEP 03 2024
BY: _____

AFFP

Budget Hearing and Summary

Affidavit of Publication

STATE OF NEBRASKA }
COUNTY OF ADAMS } SS

Jessica Etheridge, being duly sworn, says:

That she is Public Notices Clerk of the Hastings Tribune, a daily newspaper of general circulation, printed and published in Hastings, Adams County, Nebraska; that the publication, a copy of which is attached hereto, was published in the said newspaper on the following dates:

September 03, 2024

That said newspaper was regularly issued and circulated on those dates.
SIGNED:

Public Notices Clerk

Subscribed to and sworn to me this 3rd day of September 2024.

Tami Humphreys, Notary Public, Adams County, Nebraska

My commission expires: April 06, 2025

GENERAL NOTARY- State of Nebraska
TAMI HUMPHREYS
My Comm. Exp. April 6, 2025

00000178 00100456

LITTLE BLUE NRD
PO BOX 100
DAVENPORT, NE 68335

RECEIVED
SEP 05 2024
BY:

Little Blue NRD

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

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2024-2025 Proposed Budget of Disbursements & Transfers	$14,838,006.00
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Total 2024-2025 Personal & Real Property Tax Requirement	$ 2,120,301.08
Unused Budget Authority Created For Next Year	$ 820,649.39
Breakdown of Property Tax:	
Personal and Real Property Tax Required for Non-Bond Purposes	$ 2,120,301.08
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 77-1601.02, that the governing body will meet on the 10 day of September 2024, at 6:45 o'clock P.M., at Davenport, 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	4,138,847.00	14,838,006.00	259%
Property Tax Request	$ 1,746,756.62	$ 2,120,301.08	21%
Valuation	9,976,472,954	11,137,811,874	12%
Tax Rate	0.017509	0.019037	9%
Tax Rate if Prior Tax Request was at Current Valuation	0.015683		

LITTLE BLUE NATURAL RESOURCES DISTRICT
Minutes August 13, 2024

CALL MEETING TO ORDER – Jesse VonSpreckelsen
The Directors of the Little Blue Natural Resources District met in regular session on Tuesday, August 13, 2024 at the Little Blue Natural Resources District Office, Davenport, Nebraska. Vice-Chairman VonSpreckelsen called the meeting to order at 7:00 p.m.

VonSpreckelsen led the group in the Pledge of Allegiance.

ROLL CALL OF DIRECTORS

Directors Present: Glen Bonifas, Glen Bredthauer, Bill Glenn, Jessi Hoeft, Mason Hoffman, Brent Hoops, Alan Kenning, Kyle Knight, Courtney Luebben, Jay Meyer, Russ Ochsner, Aaron Paus, Lyle Schroer, Steve Shaw, Warren Taylor and Jesse VonSpreckelsen.

Director's Absent: Alan Wiedel.

Others Present: Scott Nelson, Tyler Goeschel, Marie Herbek, Kevin Orvis, Jessica Hedges; Janet Valasek, NRCS; Don Blankenau, Legal Counsel.

VonSpreckelsen noted that a copy of the Nebraska Open Meetings Act is posted and available for anyone who may want to review the document.

PUBLICATIONS OF BOARD MEETING NOTICE
VonSpreckelsen announced the official district publications for notices. Legal notice of the regular meeting was provided to the *FAIRBURY JOURNAL NEWS* and the *HASTINGS TRIBUNE*. The agenda was sent to all board members, radio, television and newspapers in the district and posted at the NRCS offices in the district and the Little Blue NRD office.

ACTION TO ADOPT BOARD MEETING AGENDA
MOTION # 1 – Hoops moved, seconded by Luebben to approve the agenda for the August 13, 2024 meeting as presented. Carried by roll call vote – 16 yes votes.

ACTION TO APPROVE CONSENT AGENDA ITEMS

Acceptance of Board Member Absences: Wiedel notified the office of his intended absence.

Approval of Minutes of July 9th, 2024 Board Meeting: There were no changes to the minutes.

Approval of Certified Acres: No changes to certified acres were reported.

MOTION # 2 – Ochsner moved, seconded by Taylor to approve the absence of Wiedel and the minutes of the July 9, 2024 meeting as presented. Carried by roll call vote – 16 yes votes.

TREASURERS REPORTS – Bill Glenn
Copies of the Little Blue NRD Treasurer's Report was circulated. Glenn reviewed the report.

MOTION # 3 – Glenn moved, seconded by Kenning to approve the director per diem and expense for Bonifas, Bredthauer, Glenn, Hoeft and Hoffman. Carried by roll call vote. Yes: Hoops, Kenning, Knight, Luebben, Meyer, Ochsner, Paus, Schroer, Shaw, Taylor and VonSpreckelsen. Abstain: Bonifas, Bredthauer, Glenn, Hoeft and Hoffman.

MOTION # 4 – Glenn moved, seconded by Shaw to approve the director per diem and expense for Hoops, Kenning, Knight, Luebben, Meyer and Ochsner. Carried by roll call vote. Yes: Bonifas, Bredthauer, Glenn, Hoeft, Hoffman, Paus, Schroer, Shaw, Taylor and VonSpreckelsen. Abstain: Hoops, Kenning, Knight, Luebben, Meyer and Ochsner.

MOTION # 5 – Glenn moved, seconded by Bredthauer to approve the director per diem and expense for Paus, Schroer, Shaw, Taylor, VonSpreckelsen and Wiedel. Carried by roll call vote. Yes: Bonifas, Bredthauer, Glenn, Hoeft, Hoffman, Hoops, Kenning, Knight, Luebben, Meyer, Ochsner. Abstain: Paus, Schroer, Shaw, Taylor and VonSpreckelsen.

MOTION # 6 - Glenn moved, seconded by Schroer to approve the remaining Little Blue NRD Treasurer's Report as presented. Carried by roll call vote. Yes: Bonifas, Bredthauer, Glenn, Hoeft, Hoffman, Hoops, Kenning, Knight, Luebben, Ochsner, Paus, Schroer, Shaw, Taylor and VonSpreckelsen. Abstain: Meyer.

Glenn reviewed the Little Blue Public Water Project Treasurer's Report. **MOTION # 7 - Glenn moved, seconded by Paus to approve the Little Blue Public Water Project Treasurer's Report as presented.** Carried by roll call vote – 16 yes votes.

AGENCY REPORTS

NRCS Report – Janet Valasek: Valasek gave a brief report on happenings at the NRCS.

NARD Report – Mason Hoffman: Hoffman gave a brief report on a meeting he attended with the governor, NRD managers and directors. He also gave a brief report on happenings with the NARD.

NRC Report – Lyle Schroer: Schroer gave an update on the NRC.

OPEN PUBLIC COMMENT

There were no public comments made.

EXECUTIVE COMMITTEE

The Executive Committee met prior to the regular meeting.

Update on Legal Complaint Filed Against Little Blue Public Water Project: Blankenau gave a report on the complaint filed against the Little Blue Public Water Project.

Discuss Personnel: Nelson gave an update on some personnel changes.

Other Business: There was no other business.

WATER RESOURCES COMMITTEE

The Water Resources Committee met prior to the regular meeting.

Discussion/Action on Irrigation Runoff Complaint Maschman v. Meyers: An irrigation runoff complaint was received. Staff met with the individuals to gather additional information. The committee did not recommend any action be taken.

Other Business: There was no other business.

PROJECTS & PLANNING COMMITTEE

The Projects and Planning Committee met prior to the regular meeting.

Discussion/Action to Adjust User Rates for Little Blue Public Water Project: Updated water user rates for the Rural Water Project was presented for approval. **MOTION # 8 – Luebben moved, seconded by Hoops to approve the Rural Water Project user rates as presented.** Carried by roll call vote – 16 yes votes.

Discussion/Action to Donate Trees for the Nebraska Memorial Forest: Discussion was held on possibly donating trees to the Nebraska Memorial Forest. The committee recommended staff provide them information on the district tree program cost share and encourage them to apply through it.

Conservation Cost Share Funds Update: An updated Cancellation or 6-month Extension on Cost-Share Application form was presented as a point of information.

Other Business: There was no other business.

FY 24-25 BUDGET REVIEW

Nelson reviewed some major items included in the FY 24-25 budget.

MOTION ON LID EXCEPTION

Nelson reviewed how the lid exceptions and restricted funds are calculated in the budget. **MOTION # 9 – Luebben moved, seconded by Knight to approve the Resolution to allow a one percent addition to the Little Blue NRD FY 2025 Restricted Fund Authority.** Carried by roll call vote – 16 yes votes.

MOTION TO ADVANCE FY 24-25 BUDGET TO HEARING STAGE IN SEPTEMBER

MOTION # 10 – Meyer moved, seconded by Hoffman to advance the draft FY 24-25 budget to public hearing on September 10, 2024. Carried by roll call vote – 16 yes votes

OTHER BUSINESS

Herbek reminded everyone of the NARD Conference on September 22-24. Nelson referenced his Managers Report for additional information on the Rural Water Project.

ADJOURNMENT

VonSpreckelsen adjourned the meeting at 7:56 P.M.

COUNTY OF THAYER)
)
STATE OF NEBRASKA)

I, the undersigned, Secretary of the Little Blue Natural Resources District, hereby certify that these are true and correct minutes of the meeting of the Board of Directors of the District held on August 13, 2024, that all of the subjects discussed at the meeting were contained in the agenda for the meeting, kept continually current and readily available for public inspection at the principal office of the District during normal business hours, and except for items of an emergency nature, the agenda was not altered later than twenty-four (24) hours before the scheduled commencement of the meeting; that a copy of the Nebraska Open Meetings Act was posted and available to the public; that at least one copy of all reproducible material discussed at the meeting was available at the meeting for examination and copying by members of the public; that the minutes were in written form and available for public inspection within ten working days and prior to the next convened meeting of said body; and, that all news media requesting notification of the meeting of said body were provided advance notification of the time and place of said meeting and the subjects to be discussed at said meeting.

Jay Meyer

RESOLUTION SETTING THE PROPERTY TAX REQUEST

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

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

General Fund:	$	2,120,301.08
Bond Fund:	$	-

2. The total assessed value of property differs from last year's total assessed value by 11.64 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 0.015683 per $100 of assessed value.

4. Little Blue NRD proposes to adopt a property tax request that will cause its tax rate to be 0.019037 per $100 of assessed value.

5. Based on the proposed property tax request and changes in other revenue, the total operating budget of Little Blue NRD will increase (or decrease) last year's budget by 258.51 percent.

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

Motion by Wiedel, seconded by Shaw to adopt Resolution.

Voting yes were:	13	Voting no were:	0

Dated this 10 day of September, 2024

REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS

REPORTING PERIOD JULY 1, 2023 THROUGH JUNE 30, 2024

Little Blue NRD

SUBDIVISION NAME

Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)	Amount Used as Lid Exemption (Column 4)
LBNRD and NARD	Perpetual	Insurance program administration	$ 198,577.05
LBNRD and NARD	10/1/2021 - 9/30/2024	Obtaining seedling trees and shrubs	$ -
Lower Republican, Little Blue, Lower Big Blue & Upper Republican NRD's	June 2016 - ongoing	Basin modeling	$ -
LBNRD and NRCS	Perpetual	NRCS clerical/technical assistance	$ 129,655.32
LBNRD and City of Hebron	June 2016 - ongoing	River access project	$ 3,253.28
LBNRD, LRNRD, LBBNRD, UBBNRD	Perpetual	Shared personnel services for secrearies & technicians where they serve both districts	$ 39,461.20
LBNRD, City of Hebron, Thayer and Jefferson County	Perpetual	Operation of stream gage	$ 3,925.77
LBNRD, UBBNRD, City of Hastings	9/27/2022 - 6/30/2024	Improvement to Lake Hastings	$ 1,732.27
LBNRD and Adams County	August 2014 - ongoing	Bridge protection thru bank stabilization	$ -
LBNRD and Village of Ayr	November 2022 - December 2025	Provide property insurance for Crystal Lake Recreation Area	$ -
LBNRD, LBBNRD, UBBNRD	Perpetual	Chemigation safety inspection programs	$ -
LBNRD, ARS USDA Meat Animal Research Center	1/1/2011 - 12/31/2035	Irrigation agreement	$ -

Total Amount used as Lid Exemption $ 376,604.89