2024-2025
STATE OF NEBRASKA
NATURAL RESOURCES DISTRICT BUDGET FORM

LOWER BIG 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:

$	2,758,013.26	Property Taxes for Non-Bond Purposes
$	-	Principal and Interest on Bonds
$	2,758,013.26	**Total Personal and Real Property Tax Required**

$ 7,524,957,454.00	**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	$	2,209,515.00
Interest	$	932,929.00
Total Bonded Indebtedness	$	3,142,444.00

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

LOWER BIG 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	$ 673,596.46	$ 245,330.91	$ 197,692.18
3	Investments	$ 847,144.08	$ 1,667,516.91	$ 2,613,060.73
4	County Treasurer's Balance	$ 12,922.32	$ 24,322.11	$ 39,012.88
5	**Subtotal of Beginning Balances** (Lines 2 thru 4)	**$ 1,533,662.86**	**$ 1,937,169.93**	**$ 2,849,765.79**
6	Personal and Real Property Taxes (Columns 1 and 2 - See Preparation Guidelines)	$ 1,768,511.89	$ 2,444,392.61	$ 2,730,706.20
7	Federal Receipts	$ 424,345.01	$ 51,562.93	$ 298,907.66
8	State Receipts: Motor Vehicle Pro-Rate	$ 4,803.80	$ 5,622.31	$ 3,500.00
9	State Receipts: State Aid (State Statute Section 77-27,136)	$ -	$ -	
10	State Receipts: Other	$ 344,775.06	$ 466,736.43	$ 489,848.50
11	State Receipts: Property Tax Credit	$ -	$ -	
12	Local Receipts: Nameplate Capacity Tax	$ -	$ -	$ -
13	Local Receipts: In Lieu of Tax	$ -	$ 1,052.19	$ 1,500.00
14	Local Receipts: Other	$ 379,891.18	$ 447,877.44	$ 396,324.06
15	Transfers In Of Surplus Fees	$ -	$ 2,528.58	$ -
16	Transfer In Other Than Surplus Fees (Should agree to Transfers Out on Line 28)	$ -	$ 20,000.00	$ -
17	**Total Resources Available** (Lines 5 thru 16)	**$ 4,455,989.80**	**$ 5,376,942.42**	**$ 6,770,552.21**
18	**Disbursements & Transfers:**			
19	Operating Expenses	$ 1,223,179.66	$ 1,219,696.47	$ 1,523,995.89
20	Capital Improvements (Real Property/Improvements)	$ 1,057,554.21	$ 1,099,885.36	$ 2,464,101.03
21	Other Capital Outlay (Equipment, Vehicles, Etc.)	$ 123,995.00	$ 70,975.22	$ 112,700.00
22	Debt Service: Bond Principal & Interest Payments	$ 114,091.00	$ 114,091.00	$ 114,091.00
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	$ -	$ -	$ 215,114.00
26	Judgments	$ -	$ -	$ -
27	Transfers Out of Surplus Fees	$ -	$ 2,528.58	$ -
28	Transfers Out Other Than Surplus Fees (Should agree to Transfers In on Line 16)	$ -	$ 20,000.00	$ -
29	**Total Disbursements & Transfers** (Lines 19 thru 28)	**$ 2,518,819.87**	**$ 2,527,176.63**	**$ 4,430,001.92**
30	**Balance Forward/Cash Reserve** (Line 17 - Line 29)	**$ 1,937,169.93**	**$ 2,849,765.79**	**$ 2,340,550.29**
31	Cash Reserve Percentage			126%

PROPERTY TAX RECAP

Tax from Line 6	$ 2,730,706.20
County Treasurer's Commission at 1% of Line 6	$ 27,307.06
Total Property Tax Requirement	$ 2,758,013.26

LOWER BIG 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		$ 2,758,013.26
Bond Fund		$ -
_____	Fund	
_____	Fund	
_____	Fund	
_____	Fund	
Total Tax Request	**	$ 2,758,013.26

** 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
Building Fund	$ 1,957,079.63
Watershed Maintenance Fund	$ 266,410.76
Wymore Rural Water	$ 14,788.95
Beatrice Rural Water	$ 35,083.19
Total Special Reserve Funds	$ 2,273,362.53
Total Cash Reserve	$ 2,340,550.29
Remaining Cash Reserve	$ 67,187.76
Remaining Cash Reserve %	4%

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

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

NAME	**LOWER BIG BLUE NRD**
ADDRESS	**P.O. BOX 826**
CITY & ZIP CODE	**BEATRICE 68310**
TELEPHONE	**402-228-3402**
WEBSITE	**LBBNRD.NET**

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	Larry Barta	J. Scott Sobotka	Ryan Bruns
TITLE /FIRM NAME	Chairperson	General Manager	Dana F. Cole and Company, LLP.
TELEPHONE	402-228-3402	402-228-3402	402-479-9300
EMAIL ADDRESS	sobotka@lbbnrd.net	sobotka@lbbnrd.net	bruns@danacole.com

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

LOWER BIG BLUE NRD

2024-2025 LID SUPPORTING SCHEDULE

Calculation of Restricted Funds

Total Personal and Real Property Tax Requirements		(1)	$	2,758,013.26
Motor Vehicle Pro-Rate		(2)	$	3,500.00
In-Lieu of Tax Payments		(3)	$	1,500.00
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))	$ 1,125,000.00	(5)		
LESS: Amount Spent During 2023-2024	$ 1,006,523.43	(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)	$	118,476.57
Nameplate Capacity Tax		(8a)	$	-
TOTAL RESTRICTED FUNDS (A)		(9)	$	**2,881,489.83**

Lid Exceptions

Capital Improvements (Real Property and Improvements on Real Property)	$ 725,000.00	(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)	$	725,000.00
Bonded Indebtedness		(13)		
Interlocal Agreements/Joint Public Agency Agreements		(14)	$	451,628.01
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)		
TOTAL LID EXCEPTIONS (B)		(19)	$	**1,176,628.01**

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*	$ **1,704,861.82**

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

LOWER BIG BLUE NRD

LID COMPUTATION FORM FOR FISCAL YEAR 2024-2025

Prior Year Restricted Funds Authority = Line (8) of last year's Lid Computation Form — 1,650,840.29 (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)

76,413,838.00	/	6,825,558,799.00	=	1.12 %
2024 Growth per Assessor		2023 Valuation		Multiply times 100 To get %

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

11	/	11	=	100.00 %
# of Board Members voting "Yes" for Increase		Total # of Members in Governing Body at Meeting		Must be at least .75 (75%) of the Governing Body

ATTACH A COPY OF THE BOARD MINUTES APPROVING THE INCREASE.

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

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

TOTAL ALLOWABLE PERCENT INCREASE = Line (2) + Line (3) + Line (4) + Line (5)	3.50 % (6)
Allowable Dollar Amount of Increase to Restricted Funds = Line (1) x Line (6)	57,779.41 (7)
Total Restricted Funds Authority = Line (1) + Line (7)	1,708,619.70 (8)
Less: Restricted Funds from Lid Supporting Schedule	1,704,861.82 (9)
Total Unused Restricted Funds Authority = Line (8) - Line (9)	3,757.88 (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

LOWER BIG BLUE NRD

Total Personal and Real Property Tax Request		$ 2,758,013.26 (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		$ 2,758,013.26 (3)
Valuation (Per the County Assessor)		$ 7,524,957,454.00 (4)
Calculated Levy for Levy Limit Compliance [Line (3) **Divided By** Line (4) **Times** 100]		0.036652 (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)]		0.036652 (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.

DANA F. COLE
& COMPANY LLP
CERTIFIED PUBLIC ACCOUNTANTS

ACCOUNTANTS' COMPILATION REPORT

To The Members of the Board
Lower Big Blue NRD
Beatrice, Nebraska

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

Management is also responsible for the accompanying historical statements of cash receipts and disbursements of the Lower Big Blue NRD for the years ended June 30, 2024 and 2023, included in the accompanying prescribed form.

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

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

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

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

Dana F Cole + Company, LLP

Beatrice, Nebraska
September 27, 2024

LOWER BIG BLUE NRD IN GAGE COUNTY
SUMMARY OF SIGNIFICANT FORECAST ASSUMPTIONS
JUNE 30, 2025

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

General

The budget for the year ending June 30, 2025, was developed based on amounts approved by the governing body as an upper limit expenditure.

Receipts

Receipts for nontax sources are based on the prior year amounts. No significant increases in receipts sources are expected.

Disbursements

Disbursements for the year ending June 30, 2025, are based in general on historical amounts adjusted for an approximate inflation rate of 2 - 3%. Disbursements for special projects and capital outlay are based on engineer estimates or amounts approved specifically in the budget by the governing body.

LOWER BIG BLUE NRD

2024-2025 CAPITAL IMPROVEMENT LID EXEMPTIONS

Description of Capital Improvement		Amount Budgeted
Land and Building Improvements	$	600,000.00
Land Treatment	$	25,000.00
PL-566 Structures	$	100,000.00

Total - Must agree to Line 10 on Lid Support Page 4	$	725,000.00

RESOLUTION SETTING THE PROPERTY TAX REQUEST

RESOLUTION NO. 6

WHEREAS, Nebraska Revised Statute 77-1632 provides that the Governing Body of LOWER BIG 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 LOWER BIG BLUE NRD resolves that:

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

General Fund:	$	2,758,013.26
Bond Fund:	$	-

2. The total assessed value of property differs from last year's total assessed value by 10.25 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 0.034495 per $100 of assessed value.

4. LOWER BIG BLUE NRD proposes to adopt a property tax request that will cause its tax rate to be 0.036652 per $100 of assessed value.

5. Based on the proposed property tax request and changes in other revenue, the total operating budget of LOWER BIG BLUE NRD will increase (or decrease) last year's budget by 4.51 percent.

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

Motion by Doug Stokebrand, seconded by Duane Parde to adopt Resolution # 6.

Voting yes were:	Voting no were:
Duane Parde	
Chad Weichel	
Doug Stokebrand	
Rodney Skleba	
Jason Sand	
Steven Kelley	
Ryan Birkett	
Larry Barta	
Robert Lorenz	
Dean Roehr	
Jason Pohlmann	

Dated this 19 day of September, 2024

REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS

REPORTING PERIOD JULY 1, 2023 THROUGH JUNE 30, 2024

LOWER BIG BLUE NRD

SUBDIVISION NAME

Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)	Amount Used as Lid Exemption (Column 4)
Little Blue, Upper Big Blue & Nemaha NRD's	4-26-2000 to Present	Shared Personnel Services	$ 30,602.06
Nebraska Association of Resources Districts (NARD)	9-25-2000 to Present	Insurance and Retirement Plans	$ 312,548.02
Urban Conservation	July 1, 2023 to June 30, 2024	City and Village Urban Conservation Projects	$ 81,297.45
Nebraska Association of Resources Districts (NARD)	9-25-2000 to Present	NARD Dues	$ 27,180.48

Total Amount used as Lid Exemption **$ 451,628.01**

See Summary of Significant Assumptions and Accountants' Compilation Report

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}

LOWER BIG BLUE NRD

TO: **805 DORSEY**
BEATRICE NE 68310-0000

TAXABLE VALUE LOCATED IN THE COUNTY OF: GAGE

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Value Attributable to Growth	Total Taxable Value
BIG BLUE NRD	N.R.D.	30,472,476	3,703,880,963

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

I PATRICIA MILLIGAN, GAGE 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.

Patricia Milligan
(signature of county assessor)

COUNTY ASSESSOR Seal GAGE COUNTY, NEBRASKA

August 16, 2024
(date)

CC: County Clerk, GAGE 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}

EMAIL
SOBOTKA@LLBNRD.NET

TO:

TAXABLE VALUE LOCATED IN THE COUNTY OF: PAWNEE

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Value Attributable to Growth	Total Taxable Value
N.R.D. - B	N.R.D.	1,439,873	211,063,224

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

I VICKIE L WIERS, PAWNEE 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.

Vickie L Wiers
(signature of county assessor)

8-19-2024
(date)

CC: County Clerk, PAWNEE 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.

PAWNEE COUNTY ASSESSOR Seal NEBRASKA

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}

LOWER BIG BLUE NATURAL RESOURCE DISTRICT

TO: **P O BOX 826**
BEATRICE, NE 68310

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
LOWER BIG BLUE NRD	N.R.D.	17,418,207	1,051,489,788

**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.

Mary A. Banahan
(signature of county assessor)

JEFFERSON COUNTY ASSESSOR ★ Seal ★ NEBRASKA

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.

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}

LOWER BIG BLUE NRD

TO:

TAXABLE VALUE LOCATED IN THE COUNTY OF: SALINE

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Value Attributable to Growth	Total Taxable Value
LOWER B BLUE NRD	N.R.D.	27,083,282	2,558,523,479

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

I BRANDI KELLY, SALINE 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.

Brandi Kelly
(signature of county assessor)

August 14, 2024
(date)

CC: County Clerk, SALINE 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.

Resolution for Setting Property Tax Request

RESOLUTION # 6

WHEREAS, Nebraska Revised Statute 77-1632 provides that the property tax request for the prior year shall be the property tax request for the current year for purposes of the levy set by the County Board of Equalization unless the Governing Body of the Lower Big Blue Natural Resources District passes by a majority vote a resolution setting the tax request at a different amount: and

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

WHEREAS, it is in the best interests of the Lower Big Blue Natural Resources District that the property tax request for the current year be a different amount than the property tax request for the prior year.

NOW, THEREFORE, the Governing Body of the Lower Big Blue Natural Resources District, by a majority vote, resolves that:

1. The 2024-2025 property tax request, be set at $2,758,013.26.

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

I, J. Scott Sobotka, do hereby certify that Resolution #6 was adopted by the Board of Directors of the Lower Big Blue Natural Resources District at an official meeting held on September 19, 2024, at Beatrice, Nebraska.

J. Scott Sobotka, Manager
Lower Big Blue Natural Resources District

Date: September 19, 2024

LOWER BIG BLUE NATURAL RESOURCES
DISTRICTBOARD MEETING
June 13, 2024
8:30 AM

Notice of the meeting was published in accordance with Section 84-1411, Nebraska Statutes, in the Beatrice Daily Sun and the Wilber Republican. Notice was also sent to Radio Station KWBE, Crete News, and Fairbury Journal-News. In accordance with the Nebraska Open Meetings Act, the Open Meetings Act is posted on the north wall of the meeting room for public viewing.

The meeting was called to order by Chairperson Larry Barta at 8:30 a.m.

Directors Present:	Larry Barta, Ryan Birkett, Steve Kelley, Bob Lorenz, Duane Parde, Jason Pohlmann, Dean Roehr, Jason Sand, Rodney Skleba, Doug Stokebrand, Chad Weichel.
Staff Present:	Scott Sobotka, Manager; Adam Kimmerling, Office Administrator; Ryan Thomas, Resources Specialist, Scott Theis, Operations Supervisor; Nick Schroeder, GIS/IT/Data Specialist, Brandy Scholl, NRD Clerk, Tyler Weishahn, Assistant Manager
Directors Absent:	Darrell Rains, Brent Katz
Others Present:	Kelli Evans, Gage County NRCS.

APPROVAL OF June 13, 2024 CONSENT AGENDA

MOTION #1 was made by Ryan Birkett, seconded by Jason Pohlmann, to adopt the Consent Agenda for the June 13, 2024, board meeting which includes: adoption of the agenda as submitted, approval of the May 9, 2024, meeting minutes, financial status report dated May 31, 2024, May 2024 bills payable, May 2024 revenues, monthly bank account summary and Beatrice West and Wymore Rural Water Financials. Motion carried.

YEA: Barta, Birkett, Kelley, Lorenz, Pohlmann, Roehr, Skleba, Weichel. **NAY:** None **ABSTAIN:** None. **NOT PRESENT:** Parde, Sand, Stokebrand.

OPEN PUBLIC COMMENTS

None

Director Sand arrived at 8:38 a.m.

WATER PERMITS, IRRIGATION AGREEMENTS

Ryan presented an irrigation agreement for Bear Pierce Cedar 7J. Doug Parde is seeking to renew an agreement to irrigate 231.98 acres with 85.80 acre feet of water. Doug owns 86% of the permanent pool. 14% is owned by General Agricultural Services who have consented to allowing Doug to use their proportional share.

MOTION #2 was made by Dean Roehr, seconded by Rodney Skleba, to enter into a 10 year irrigation agreement with Doug Parde to irrigate 231.98 acres with 85.80 acre feet of water from Bear Pierce Cedar 7J. Motion carried.

YEA: Barta, Birkett, Kelley, Lorenz, Pohlmann, Roehr, Sand, Skleba, Weichel. **NAY:** None **ABSTAIN:** None. **NOT PRESENT:** Parde, Stokebrand.

INFORMATION & EDUCATION COMMITTEE REPORT – CHAD WEICHEL

Chad reported on the committee meeting held May 30th, 2024. He noted the following changes to the proposed FY 2025 budget.

Windstream will no longer be offering web hosting services. Nick has been working with several companies to get quotes for a new website. The website line item is budgeted at $16,600. It was also noted that the District has designed the website in house until now and this will be largely a one-time cost. The cost estimate in this budget reflects the highest estimate received to date, however actual cost may be lower depending on the firm selected.

Scott mentioned that Adam has the watershed handout complete. The pamphlet will be sent to anyone who is involved with an NRD structure.

The Lower Big Blue will not host land or range judging this year.

The equipment line item will be reduced to $200.

Newsletter will be increased to $8,500 to account for a slight increase in printing costs. The NRD publishes three to four newsletters per year.

Educational activities will increase to $800.

Miscellaneous expenses are budgeted to increase $200 to $3,700.

The FY 2025 Information & Education Budget is $34,850.00, which is $13,900.00 higher than FY 2024, due to the increase in the web hosting line item.

MOTION #3 was made by Jason Pohlmann, seconded by Ryan Birkett, to approve the proposed Information and Education budget of $34,850.00 for FY 2025. Motion carried.

YEA: Barta, Birkett, Kelley, Lorenz, Pohlmann, Roehr, Sand, Skleba, Weichel. **NAY:** None **ABSTAIN:** None. **NOT PRESENT**: Parde, Stokebrand.

Director Stokebrand arrived at 9:06 a.m.

PROGRAMS & PROJECTS COMMITTEE REPORT –RYAN BIRKETT

REVIEW OF NSWCP POLICY

Scott reviewed the current NSWCP policy. The NRD places priority for funding to those applications that have the highest amount of soil loss/ac/yr and are above planned or constructed flood control dams. Summer work is a priority over fall or spring work. The NRCS also prioritizes applications. The NRD has not spent its budgeted amount for NSWCP for several years. Scott recommended budgeting $30,000 of NRD funds for the program. The District expects to receive around $80,000 in state funds. The current cost docket allows for the program to be used for irrigation management practices including flow meters. The committee discussed allocating $70,000 for flow meter cost share.

2024-2025 APPLICATIONS

Scott reviewed the 2024-2025 NSWCP applications. A total of 21 applications were received this year, requesting a total of $374,719.00, for conservation work. The district will receive approximately $80,000.00 from the Nebraska Soil and Water Conservation Program. Scott recommended

$100,000.00 as the NRD 2024-25 budgeted amount, with $30,000 allocated to traditional practices and $70,000 allocated to flow meters. The committee also discussed utilizing a portion of the 1 cent additional levy afforded for water management projects to NRDs.

Scott recommended the committee approve the following amounts of funding to the four counties in the NRD.

2024-2025 NSWCP Recommendations

County	Applications	Approved	Amount
Gage	9	8	$ 59,238.00
Saline	11	9	$ 59,683.50
Jefferson	0	0	$ 0
Pawnee	2	1	$ 8,000.00
	21	18	$ 126,921.50

Tyler discussed the possibility of applying for a WaterSMART grant through the Bureau of Reclamation, and other funding options including the NRCS Regional Conservation Partnership Program (RCPP) and NDNR Funding. The staff is looking to pursue a Water Sustainability Fund Application to provide further cost share dollars. Award of either grant would allow for a possible increase in the rate of cost share.

MOTION #4 was made by Dean Roehr, seconded by Rodney Skleba to sign a resolution to apply for a WaterSmart grant through the Bureau of Reclamation., Motion carried.

YEA: Birkett, Barta, Kelley, Lorenz, Pohlmann, Roehr, Sand, Skleba, Stokebrand. Weichel. **NAY:** None **ABSTAIN:** None. **NOT PRESENT:** Parde.

WATER QUALITY FUNDS

The committee reviewed current water quality cost-share programs. The 2024-2025 budget proposal remains unchanged at $60,000 however the amount has been split into two line items reflecting $30,000 in dedicated flow meter cost share. A total of $100,000 is available for flow meter cost share. The NRD receives around $35,000 in state funds toward this budget item.

A summary of the district's water quality programs was presented listing the number of flow meters cost-shared and the number of wells that were decommissioned. Moisture sensor cost share information was also reported. Discussion on ways to increase participation and benefits was held.

URBAN CONSERVATION ASSISTANCE PROGRAM

Scott reviewed the Urban Conservation Assistance applications for FY 2025 from seven area communities. Pickrell has also asked to carry over their project from FY 2024 into FY 2025. Projects totaled $98,736.43. This program will assist with 50% of the cost of these projects up to a maximum of $25,000.00.

Applicants are requesting cost-share for culvert repairs and drainage improvements. Total NRD funds requested came to $98,440.03.

THE NATURE CONSERVANCY

Tyler reviewed the progress on a possible partnership with The Nature Conservancy. The proposal would pay the NRD $15,400 for 3 years to assist with the program. The Nature Conservancy will pay producers directly at a rate of $5/ac/yr for soil samples and $10/ac/yr for a complete nutrient management workplan. This arrangement requires the NRD to sign a subgrant agreement with TNC.

MOTION #5 was made by Jason Pohlmann, seconded by Bob Lorenz to sign a Sub Grant Award agreement with the Nature Conservancy. Motion carried.

YEA: Barta, Birkett, Kelley, Lorenz, Pohlmann, Roehr, Sand, Skleba, Stokebrand Weichel. **NAY:** None **ABSTAIN:** None. **NOT PRESENT:** Parde.

CAPITAL EXPENDITURES FOR FY 2025

Scott reviewed with the committee the FY 2024-2025 Capital Expenditures budget. The Blue Basin Model line item was reduced to $9,795. The money will be used to fund the NRD portion of the Turkey Creek Stream Gauge.

Scott presented a Project Wild application from Loren Trauernicht to remove Honey Locust and Cedar from a pasture. The NRD budgets $5,000 for this program.

The WFPO projects for both Little Indian and Plum have been set at $275,000 and $400,000 respectively.

The line items for the Turkey Creek National Water Quality Initiative have been removed.

The Land and Building line item was kept at $900,000.

Scott reviewed the NRD buffer program noting that the Lower Big Blue ranks first in the State with 142 applicants. The FY 2025 budget is set at $148,000.00

The proposed Capital Expenditures budget for FY 2025 is $2,852,401.03

MOTION #6 was made by Chad Weichel, seconded by Steve Kelley to approve the proposed Capital Expenditures budget for FY 2025 of $2,852,401.03. Motion carried.

YEA: Barta, Birkett, Kelley, Lorenz, Parde, Pohlmann, Roehr, Sand, Skleba, Stokebrand Weichel. **NAY:** None **ABSTAIN:** None.

Director Parde arrived at 9:20 a.m.

Beatrice West and Wymore Rural Water Projects

Adam updated the committee on progress towards radio read meters. He also noted that the Wymore project plans to transfer $20,000 in operations funds to the NRD.

MOTION #7 was made by Jason Pohlmann, seconded by Steve Kelley to authorize the transfer of $20,000 in operational funding from Wymore Rural Water to the Lower Big Blue NRD. Motion carried.

YEA: Barta, Birkett, Kelley, Lorenz, Parde, Pohlmann, Roehr, Sand, Skleba, Stokebrand Weichel. **NAY:** None **ABSTAIN:** None.

PERSONNEL AND EQUIPMENT COMMITTEE REPORT – JASON SAND

Per Diem Policy FY 2025

The Committee reviewed the existing per diem policy and decided to add attendance at the annual Kansas-Nebraska Big Blue River Compact meetings.

MOTION #8 was made by Jason Sand, seconded by Chad Weichel to approve the per diem policy for FY 2025 with the addition of attendance at the annual Kansas-Nebraska Big Blue River Compact meetings Motion carried.

YEA: Barta, Birkett, Kelley, Lorenz, Parde, Pohlmann, Roehr, Sand, Skleba, Stokebrand Weichel. **NAY:** None **ABSTAIN:** None.

NRD FY 2025 Operations Budget

The budget is due by September 30, 2024, and Dana F. Cole will again be contracted to assist with and submit the forms. The committee reviewed the current FY 2024 operations budget and the proposed FY 2025 operation budget line by line. Scott noted an increase of 2% in NARD dues while NACD dues will remain the same, plans to begin updating staff desktop computers, recent purchases of a welder and air compressor, and the need for a dump truck. The Committee also discussed the potential of purchasing and utilizing tablets for the entire Board of Directors to ensure board packets are received in advance of the meetings, as well as several other advantages tablets provide during the meetings. An estimated $1,000 per tablet (including case) was considered.

Regarding the purchase of a dump truck, the Committee discussed possible places to purchase, as well as the need for more staff to obtain commercial drivers' licenses. The NRD has purchased through the Federal surplus before, and it was noted that the State surplus no longer requires sellers to make sure vehicles are NDOT road worthy.

MOTION #9 was made by Jason Sand, seconded by Steve Kelley to approve the Operations Budget as presented with Committee recommendations totaling $373,159.09. Motion carried.

YEA: Barta, Birkett, Kelley, Lorenz, Parde, Pohlmann, Roehr, Sand, Skleba, Stokebrand Weichel. **NAY:** None **ABSTAIN:** None.

NRD FY 2025 Personnel Budget

The Committee reviewed the current FY 2024 personnel budget and the proposed FY 2025 personnel budget line by line, as well as the FY 2023-2024 NRD Salary Survey. In addition to current staffing, the NRD plans to hire a shared Water Quality Protection Coordinator with NRCS reimbursing 50% of the personnel services and a part-time NRCS clerk who will work in the Gage County Field Office. In general, the cost-of-living increases, merit/position increases and additional manpower will result in an approximate 7.73% overall increase to the personnel budget, which amounts to a 3.63% increase when comparing existing positions. The Committee also discussed the NRD's 1% match to the option 457 Retirement Plan available to employees. Overall, the Committee expressed appreciation for and the need to retain current staff. Committee members acknowledged the rates of turnover and vacant positions at other NRDs. It was noted that this NRD's current staff consistently exhibit a willingness to cooperate, thereby maintaining a smaller workforce that is more productive. A motion was made to approve the personnel budget during the discussion but was withdrawn after it was requested that management put together a summary of what would be required to bring all staff salaries to their current statewide NRD medians and present it at a follow-up meeting on June 6th at 8:30 a.m. at 9676 W Lilac Road. The Committee expressed a goal for personnel services to be at the median per staff position before factoring in the NRD's benefits package.

The Committee also noted the value of return summer help/interns, and the need to keep pace with hourly wages and increases in order to hire and retain more driven individuals. Ultimately, the Committee recommended an annual personnel services budget that includes a $1 per hour merit increase above individual management-recommended merit increases, as well as a 4% cost-of-living increase. It's anticipated that these increases, along with the employee benefits package, should meet the Committee's goal for most of the employees.

MOTION #10 was made by Jason Sand, seconded by Rodney Skleba to approve the proposed Personnel Services budget in the amount of $1,087,433.07.

YEA: Barta, Birkett, Kelley, Lorenz, Parde, Pohlmann, Roehr, Sand, Skleba, Stokebrand Weichel. **NAY:** None **ABSTAIN:** None.

** MOTION TO INCREASE RESTRICTED TAX AUTHORITY 1%

Scott explained to the directors that the District has the authority to levy up to an additional 1% restricted tax authority to fund groundwater management activities and integrated management activities under the Nebraska Ground Water Management and Protection Act.

MOTION #11 was made by Steve Kelley, seconded by Ryan Birkett, that the board increase the districts restricted fund taxing authority by 1% in FY 2025. Motion carried.

YEA: Barta, Birkett, Kelley, Lorenz, Parde, Pohlmann, Roehr, Sand, Skleba, Stokebrand Weichel. **NAY:** None **ABSTAIN:** None.

WATER COMMITTEE REPORT

Discussion on the progress towards updating rules and regulations was held. Dates for a public hearing were reviewed. Adam stated that the 4-H building at the Gage County Fairgrounds is available any date in August except for the 13th and any date in November except for the 17th.

CONSIDERATION OF EXCUSED ABSENCES

Scott reported that Brent Katz has asked to be excused from the June 13, 2024, board meeting.

MOTION #12 was made by Jason Pohlmann, seconded by Duane Parde, to excuse Brent Katz, from the June 13, 2024, board meeting. Motion Carried

YEA: Barta, Kelley, Lorenz, Pohlmann, Roehr, Parde, Skleba, Stokebrand Weichel. **NAY:** Birkett **ABSTAIN:** None. **NOT PRESENT:** Sand.

NRD ACTIVITIES

Tyler updated the Board on this year's schedule for AEM flights.

Adam reported that hay bids have been mailed out. They are due back on July 9th and will be voted on at the July meeting.

Scott noted that this year's Groundwater Management Districts Association meeting will be held in Omaha this year. Any directors interested in attending need to let Adam know.

The governor has asked to meet with the manager and one director from each NRD on July 30th.

The beta version of the Producer Connect app is expected in July. Scott asked for volunteers who

would be willing to try the app after its release.

AGENCY REPORTS

NRCS

Kelli reported on the activities of NRCS stating that the office is working on EQIP, CSP and CRP contracts.

EXTENSION

Scott noted that there is an open house for Nathan Mueller later today. He is leaving UNL Extension to become the new NRCS Soil Health Specialist.

NRC

Steve reported that he will be on the scoring committee for Water Sustainability Fund Applications this year.

NARD

Steve stated that he has been appointed to the NARD I&E Committee. He reviewed award recipients for this year. Awards will be presented at the Fall Conference in Kearney. Steve also noted that the 1% additional retirement contribution passed and will take effect in January 2025. Staff will now contribute 6.5% and be matched at 7% by the NRD.

Steve Kelley, Duane Parde, Rod Skleba and Bob Lorenz who all attended the Republican River Basin Tour shared their experiences.

Announcements, Upcoming Meetings & Activities

July 4th	Holiday – Independence Day
July 11th	NRD Board Meeting
July 17th- 19th	GMDA Conference – Omaha, Nebraska

Being no further business, Chairperson Larry Barta adjourned the meeting at 10:48 a.m.

Secretary, Jason Sand

I, the undersigned, Secretary of the Lower Big 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 June 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 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 for 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.
:amk

LOWER BIG BLUE NATURAL RESOURCES DISTRICT
BOARD MEETING
September 19, 2024
Immediately following budget and levy hearings

Notice of the meeting was published in accordance with Section 84-1411, Nebraska Statutes, in the Beatrice Daily Sun and the Wilber Republican. Notice was also sent to Radio Station KWBE, Crete News, and Fairbury Journal-News. In accordance with the Nebraska Open Meetings Act, the Open Meetings Act is posted on the north wall of the meeting room for public viewing.

The meeting was called to order by Chairperson Larry Barta at 9:02 a.m.

Directors Present: Larry Barta, Ryan Birkett, Brent Katz, Steve Kelley, Bob Lorenz, Duane Parde, Jason Pohlmann, Dean Roehr, Jason Sand, Rodney Skleba, Doug Stokebrand, Chad Weichel.

Staff Present: Scott Sobotka, Manager; Tyler Weishahn, Assistant Manager; Adam Kimmerling, Office Administrator; Nick Schroeder, GIS/IT/Data Specialist; Ryan Thomas, Resources Specialist; Brandy Scholl, Gage County NRD Secretary, Programs Assistant.

Others Present: Josh Malchow, Gage County NRCS

CONSIDERATION OF EXCUSED ABSENCES

None

APPROVAL OF SEPTEMBER 19, 2024, CONSENT AGENDA

MOTION #1 was made by Doug Stokebrand, seconded by Duane Parde, to adopt the Consent Agenda for the September 19, 2024 board meeting, which includes: adoption of the agenda as submitted, approval of the August 29th, 2024 meeting minutes, financial status report dated August 31, 2024, August 2024 revenues, and expenditures; Beatrice West and Wymore Rural Water financials.

YEA: Barta, Birkett, Katz, Kelley, Lorenz, Parde, Pohlmann, Sand, Skleba, Stokebrand, Weichel. **NAY:** None **ABSTAIN:** Roehr

OPEN PUBLIC COMMENTS

None

WATER COMMITTEE REPORT

Chad reviewed the water committee minutes from September 11, 2024. Two complaints have been received recently, one regarding irrigation of uncertified acres and another regarding the use of an irrigation well to fill a pond without the proper permit. These complaints are being investigated and dealt with according to the District's current rules and regulations.

A summary of the Rules and Regulations revisions was presented and discussed. Substantive changes include management by subareas delineated by geology and development, as well as area-specific trigger levels, the installation of flow meters on all high-capacity wells in the district by June 30, 2029, a pumping test alternative for well permits that do not meet the requisite score for the subarea, changes to large water user requirements, and definitions for *certified expanded acres* and *historically irrigated acres.* In addition, the water committee recommended limits on any user who intends to modify any existing well or construct a new well to use 400 acre feet per year or 1,200 acre feet during a groundwater use period. Applicants who wish to use more than that amount would be required to pay for a hydrogeologic evaluation with a minimum 20 year impact calculation of the effects of such use. A public hearing for comments on the proposed Rules and Regulations revisions is

scheduled for November 6th at 6 P.M. at the 4-H building on the Gage County Fairgrounds. The Department of Natural Resources will review the rules and provide comments at the public hearing.

MOTION #2 was made by Steve Kelley, seconded by Jason Pohlmann to approve the changes as presented.

YEA: Barta, Kelley, Lorenz, Parde, Pohlmann, Roehr, Sand, Skleba, Weichel. **NAY:** Birkett, Katz, Stokebrand **ABSTAIN:** None

Tyler updated the Board on the third Water Sustainability Fund Application. The application scored highest in small project submittals. WSF will cover 60% of the $250,000 project.

MOTION #3 was made by Dean Roehr, seconded by Chad Weichel to approve the WSF agreement.

YEA: Barta, Birkett, Kelley, Lorenz, Parde, Pohlmann, Roehr, Sand, Skleba, Stokebrand, Weichel. **NAY:** Katz **ABSTAIN:** None

FY 2025 BUDGET APPROVAL

Scott summarized the Budget Hearing that was held prior to the NRD Board meeting. Scott presented an updated budget. The FY 2025 budget calls for expenditures of $3,985,286 as compared to FY 2024 of $3,845,976. The FY 2025 expenditures include $275,000 for the Little Indian Watershed Flood Prevention Project, $148,000 for the buffer strip program, $130,000 for NRD land treatment and flowmeter cost-share, $30,000 for Water Quality Programs, $50,000 for NRD Small Dams Program, $100,000 for flood control maintenance work, $25,000 for P.L. 566 emergency watershed maintenance work, $85,000 for recreation and wildlife management area operation and maintenance, $421,166 for Water Sustainability Airborne Electromagnetic Surveys, $50,000 for Clatonia Creek 3A renovations, $65,000 for the Nine County Hazard Mitigation Plan Update and $10,795 for the Blue Basin Groundwater Model – Interactive Producer Portal and Turkey Creek Stream Gauge. The District has $900,000 budgeted for office design and construction and $98,440 for the Urban Conservation Assistance Program. Separate expenditures include $89,124 for the Beatrice West Public Water Project and $355,591 for the Wymore Rural Water Project.

Scott reviewed the county valuations for FY 2025 and provided a summary of the current sinking fund amounts and expected additions to those funds in FY 2025.

**

MOTION #4 was made by Duane Parde, seconded by Dean Roehr, to approve the FY 2025 Lower Big Blue Budget as presented, with total Expenditures of $3,985,286.00 and Revenues of $3,690,176.

YEA: Barta, Birkett, Kelley, Lorenz, Parde, Pohlmann, Roehr, Sand, Skleba, Stokebrand, Weichel. **NAY:** None **ABSTAIN:** Katz

Scott asked for a motion to transfer any unused budgeted FY 2025 Operations Land and Building Project Funds into the designated sinking fund account at the end of the fiscal year.

MOTION #5 was made by Doug Stokebrand, seconded by Dean Roehr, to transfer any unused budgeted FY 2025 Operations Land and Building Project Funds into the designated Land and Building Capital Improvements sinking account at the end of the fiscal year.

YEA: Barta, Birkett, Kelley, Lorenz, Parde, Pohlmann, Roehr, Sand, Skleba, Stokebrand, Weichel. **NAY:** None **ABSTAIN:** Katz

FY 2025 LEVY AND TAX REQUEST APPROVAL

Scott summarized the Levy and Tax Request Hearing that was held prior to the NRD Board meeting. Revenues from all sources for FY 2025 are expected to be $3,690,176 as compared to FY 2024 Revenues of $3,474,585. The District begins FY 2025 with $98,742 cash on hand and $224,522 in Nebraska Public Agency Investment Trust. In FY 2025 we expect $489,849 from state funds (FY 2024 $523,804), including $294,999 from the Water Sustainability Fund for Airborne Electromagnetic Surveys and Little Indian Watershed Flood Prevention Project, $35,117 from the Water Quality Fund and $154,754 for buffer strips. FY 2025 Federal funds are estimated to be $298,908 (FY 2024 $148,688) with $200,000 for the Little Indian Watershed Flood Prevention Project and $65,000 for the Nine County Hazard Mitigation Plan Update. Property rent will be $20,701, customer charges for camping, tree planting, tree protectors and flags is $59,100; Miscellaneous Revenues, $79,428; and $2,758,013 from property taxes. The District has $266,411 in a P.L. 566 dam operation and maintenance and emergency watershed repair sinking fund, $1,957,080 in a building sinking fund. Separate revenues include $33,210 for the Beatrice West Public Water Project and $197,400 for the Wymore Rural Water Project.

MOTION #6 was made by Doug Stokebrand, seconded by Duane Parde, that a resolution be adopted for the Lower Big Blue NRD Fiscal Year 2025 Tax Requirement of $2,758,013.26 and a Fiscal Year 2025 Tax Levy of $0.036652/$100 valuation, and that said resolution is submitted to the County Clerks on or before October 15, 2024.

YEA: Barta, Birkett, Kelley, Lorenz, Parde, Pohlmann, Roehr, Sand, Skleba, Stokebrand, Weichel. **NAY:** None **ABSTAIN:** Katz

LITTLE INDIAN WFPO AND NEW WFPO APPLICATIONS

Scott reported that NRCS has received comments from national headquarters. Staff plans to meet with NRCS to review changes and discuss setting a public hearing on the plan.

NRD ACTIVITIES

Scott reported that the NRD was able to purchase playground sets from two of the former Beatrice Public Schools elementary sites at a cost savings over purchasing new sets. The sets have been removed and are stored at the new building site until they are ready to be installed at recreation areas.

Pictures of a new concrete tube coating at Clatonia 3-A were shown. The new material was provided and installed on the tube in coordination with DNR officials.

Ryan reported that mailings went out to Phase II landowners regarding possible nitrogen reduction programs.

Tyler stated that flow meter reading requests will be going out soon

Copies of the FY 2024 audit were distributed to the Directors.

Scott told the Directors that an agreement has been finalized for the NRD/NRCS employee partnership. Staff will meet with NRCS staff in the coming months to coordinate the hiring process.

A recent leak repaired on the Wymore rural water line was discussed.

Tyler updated the Board on the WATERSMART and RCPP funding sources for flow meter cost share.

Adam noted that he, Brandy and Scott met with Lancaster County Rural Water #1 to review their cellular read meter system. The same system would cost around $20,000 to implement for Beatrice West.

Scott shared that state NRCS offices have officially relocated to 1121 Lincoln Mall.

BUILDING COMMITTEE REPORT

Dean reported that plans are complete with the exception of a few minor details and are expected to let for bids soon. He also stated that the city has contacted the NRD to start extending the road to the south along the west edge of the building site.

AGENCY REPORTS

NRCS

A report was distributed to the Directors.

EXTENSION OFFICE

No Report

NRC

Steve reported that they will meet October 2nd.

NARD

Steve reported that they will meet at the annual conference.

UPCOMING MEETINGS

September 23rd – 24th	- NARD Annual Conference
October 2nd	- Southeast Regional Land Judging Contest – Nemaha NRD
October 10th	- Board Meeting 7:00 p.m.
October 14th	- Office Closed - Columbus Day
November 6th	- Groundwater Quantity Rules and Regulations Public Hearing – Gage County Fair Grounds 6:00 p.m.

Being no further business, Chairperson Ryan Birkett adjourned the meeting at 10:16 a.m.

Secretary, Jason Sand

I, the undersigned, Secretary of the Lower Big 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 September 19, 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 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 for 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.

:amk

LOWER BIG BLUE NRD 2024-2025 BUDGET HEARING

Chairperson Barta opened the Public Hearing at 8:30 A.M. and stated that the purpose of the hearing was to hear support, opposition, criticism, suggestions or observations of taxpayers relating to the Lower Big Blue NRD's budget for FY 2024-2025. Chairperson Barta appointed Scott Sobotka, Manager of the District, to be the District Hearing Officer to explain the proposed budget. Scott entered into the record of the hearing that public notices appeared once in the Beatrice Daily Sun on September 12th, Wilber Republican on September 11th, Fairbury Journal News on September 11th and the Pawnee Republican on September 12th, 2024. In accordance with the Nebraska Open Meetings Act, the Open Meetings Act is posted on the north wall of the meeting room for public viewing.

Directors Present: Larry Barta, Ryan Birkett, Brent Katz, Steve Kelley, Bob Lorenz, Duane Parde, Jason Pohlmann, Dean Roehr, Jason Sand, Rodney Skleba, Doug Stokebrand, Chad Weichel.

Staff Present: Scott Sobotka, Manager; Tyler Weishahn, Assistant Manager; Adam Kimmerling, Office Administrator; Nick Schroeder, GIS/IT/Data Specialist; Ryan Thomas, Resources Specialist; Brandy Scholl, NRD Clerk.

The FY 2025 budget calls for expenditures of $3,985,286 as compared to FY 2024 of $3,845,976. The FY 2025 expenditures include $275,000 for the Little Indian Watershed Flood Prevention Project, $148,000 for the buffer strip program, $130,000 for NRD land treatment and flowmeter cost-share, $30,000 for Water Quality Programs, $50,000 for NRD Small Dams Program, $100,000 for flood control maintenance work, $25,000 for P.L. 566 emergency watershed maintenance work, $85,000 for recreation and Wildlife management area Operation and Maintenance, $421,166 for Water Sustainability Airborne Electromagnetic Surveys, $50,000 for Clatonia Creek 3A renovations, $65,000 for the Nine County Hazard Mitigation Plan Update and $10,795 for the Blue Basin Groundwater Model – Interactive Producer Portal and Turkey Creek Stream Gauge. The district has $900,000 budgeted for office design and construction and $98,440 for the Urban Conservation Assistance Program. Separate expenditures include $89,124 for the Beatrice West Public Water Project and $355,591 for the Wymore Rural Water Project.

Chairperson Barta asked for comments from the public. No members of the public wished to speak.

Following no public comments, the hearing was closed at 8:45 a.m.

This record shall be attached as part of the September 19, 2024, regular meeting minutes of the Lower Big Blue NRD.

LOWER BIG BLUE NRD 2024-2025 PROPERTY TAX REQUEST HEARING

Chairperson Barta opened the Public Hearing at 8:46 A.M. and stated that the purpose of the hearing was to hear support, opposition, criticism, suggestions, or observations of taxpayers relating to the Lower Big Blue NRD's Levy and Tax request for FY 2024-2025. Chairperson Barta appointed Scott Sobotka, Manager of the District to be the District Hearing Officer to explain the proposed tax request and levy. . Scott entered into the record of the hearing that public notices appeared once in the Beatrice Daily Sun on September 12th, Wilber Republican on September 11th, Fairbury Journal News on September 11th and the Pawnee Republican on September 12th, 2024. In accordance with the Nebraska Open Meetings Act, the Open Meetings Act is posted on the north wall of the meeting room for public viewing.

Directors Present: Larry Barta, Ryan Birkett, Brent Katz, Steve Kelley, Bob Lorenz, Duane Parde, Jason Pohlmann, Dean Roehr, Jason Sand, Rodney Skleba, Doug Stokebrand, Chad Weichel.

Staff Present: Scott Sobotka, Manager; Tyler Weishahn, Assistant Manager; Adam Kimmerling, Office Administrator; Nick Schroeder, GIS/IT/Data Specialist; Ryan Thomas, Resources Specialist; Brandy Scholl, NRD Clerk.

Scott reviewed the valuations and revenues from all sources. Revenues from all sources for FY 2025 expected to be $3,690,176 as compared to FY 2024 Revenues of $3,474,585. The District begins FY 2025 with $98,742 cash on hand and $224,522 in Nebraska Public Agency Investment Trust. In FY 2025 we expect $489,849 from state funds (FY2024 $523,804), including $294,999 from the Water Sustainability fund for Airborne Electromagnetic Surveys and Little Indian Flood Prevention Project, $35,117 from the Water Quality Fund and $154,754 for buffer strips. FY 2025 Federal funds are estimated to be $298,908 (FY2024 $148,688) with $200,000 for the Little Indian Watershed Flood Prevention Project and $65,000 for the Nine County Hazard Mitigation Plan Update. Property rent will be $20,701, customer charges for camping, tree planting, tree protectors and flags is $59,100; Miscellaneous Revenues, $79,428; and $2,758,013 from property taxes. The District has $266,411 in a P.L. 566 dam operation and maintenance and emergency watershed repair sinking fund, $1,957,080 in a building sinking fund. Separate revenues include $33,210 for the Beatrice West Public Water Project and $197,400 for the Wymore Rural Water Project.

Valuations of the NRD for FY 2025, as provided by the County Assessors, are as follows:

Valuations and Percentages

	2024	2023	% of Change		
Gage	$3,703,880,963	$3,333,469,272	11.11%	$1,425,892.86	51.7%
Saline	$2,558,523,479	$2,355,274,110	8.63%	$ 973,578.68	35.3%
Jefferson	$1,051,489,788	$ 940,651,927	11.78%	$ 297865.43	10.8%
Pawnee	$ 211,063,224	$ 196,163,490	7.60%	$ 60,676.29	2.2%
TOTALS	$7,524,957,454	$6,825,558,799	10.25%	$2,758,013.26	100%

2024 Growth Value – $76,413,838 = 10.93% Value Attributed to Growth : (Total Change: $699,398,655)

Pawnee - $ 1,439,873 (9.66%) Gage - $30,472,476 (8.23%)
Jefferson - $17,418,207 (15.72%) Saline - $27,083,282 (13.33%)

The Tax Requirement for FY 2025 is $2,758,013.26. Last year's was $2,595,700.00.

The NRD levy for FY 2025 is $0.036652/$100 Valuation. Last year's was $0.038029/$100 Valuation.

Chairperson Barta asked for comments from the public. No members of the public wished to speak.

Following no public comments, the hearing was closed at 9:01 a.m.

This record shall be attached as part of the September 19, 2024, regular meeting minutes of the Lower Big Blue NRD.

*** Proof of Publication ***

Exhibit "A"

State of Nebraska)
Gage County) SS.

LOWER BIG BLUE NRD - LOCAL

BOX 826
BEATRICE NE 68310

ORDER NUMBER 1232260

The undersigned, being first duly sworn, deposes and says that she/he is a Clerk of the Beatrice Daily Sun, a legal newspaper printed, published and having a general circulation in the County of Gage and State of Nebraska, and that the attached printed notice was published in said newspaper and that said newspaper is the legal newspaper under the statues of the State of Nebraska.

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

Clerk of the Beatrice Daily Sun

Signature _____ Date 9/16/24

Section: ROP
Category: ROP
PUBLISHED ON: 09/12/2024

TOTAL AD COST: 145.23
FILED ON: 9/16/2024

Subscribed in my presence and sworn to before me on

Sep 16, 2024

_____ Notary Public

GENERAL NOTARY - State of Nebraska
UVA BOONE
My Comm. Exp. January 31, 2025

LOWER BIG BLUE NRD

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

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 19TH day of SEPTEMBER 2024 at 8:30 o'clock A.M. at 805 DORSEY ST. for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget. The budget data is available in the office of the Clerk during regular business hours.

2022-2023 Actual Disbursements & Transfers	$ 2,518,619.87
2023-2024 Actual Disbursements & Transfers	$ 10,597,476.69
2024-2025 Proposed Budget Disbursements & Transfers	$ 4,430,001.82
2024-2025 Necessary Carryforward	$ 2,340,550.29
2024-2025 Total Resources Available	$ 6,770,552.21
Total 2024-2025 Personal & Real Property Tax Requirement	$ 2,758,013.26
Unused Budget Authority Created For Next Year	$ 3,757.88
Breakdown of Property Tax	
Personal and Real Property Tax Required for Non-Bond Purposes	$ 2,758,013.26
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 19TH day of SEPTEMBER 2024 at CONCLUSION OF 8:30 A.M. BUDGET HEARING o'clock A.M. at 805 DORSEY ST. 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	4,238,951.54	4,430,001.82	5%
Property Tax Request	$ 2,595,709.00	$ 2,758,013.26	6%
Valuation	6,558,799	7,524,957,454	10%
Tax Rate	0.038028	0.036652	-4%
Tax Rate if Prior Tax Request was at Current Valuation	0.034495		

1232260 9/12 ZNEZ

Exhibit "D"

THE PAWNEE

Republican

P.O. 111, Pawnee City, NE 68420
402-852-4045
legals@pawneenews.com

Proof of Publication

State of Nebraska }
} ss.
County of Pawnee }

Ronald Puhalla or Beverly Puhalla, being first duly sworn, deposes and says he/she is the co-publisher of the *Pawnee Republican* a weekly legal newspaper having a bona fide circulation of more than 300 copies published in Pawnee City, 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 12, 2024
(dates)

Ronald Puhalla
(signature)

Publication Fee $ $176.00

Subscribed to in my presence and sworn to before me this

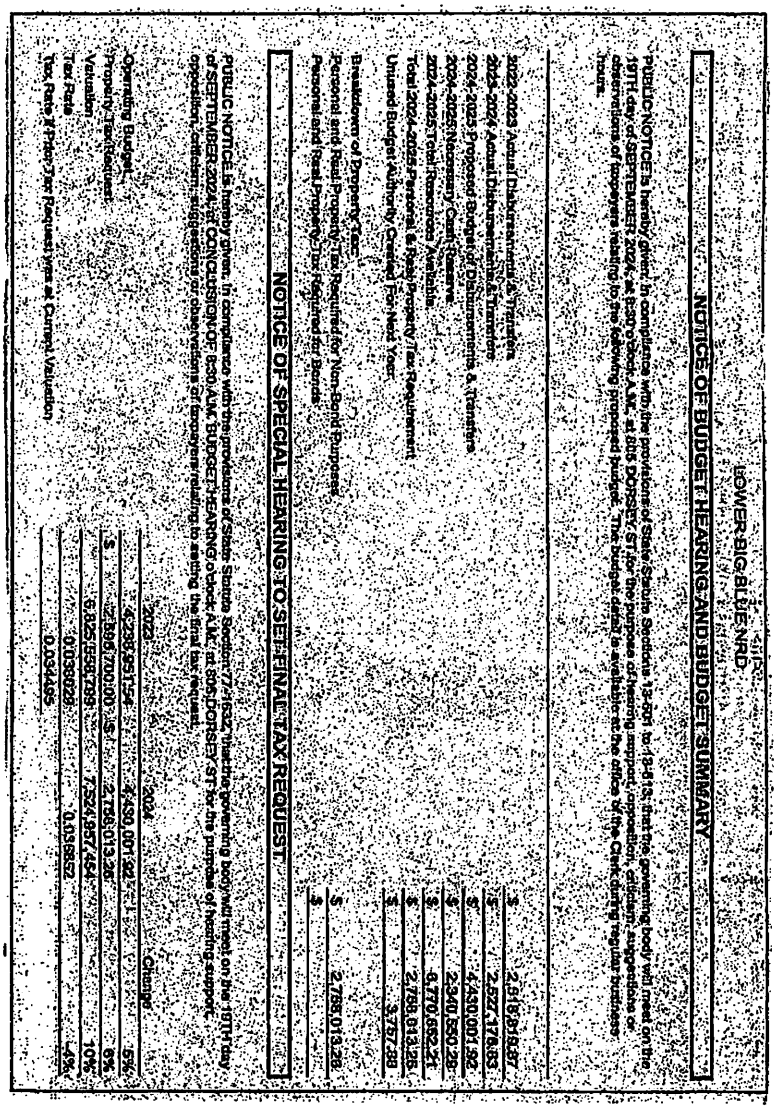
12 day of September 2024

Notary Public

Katie M Schlund
(signature)

GENERAL NOTARY - State of Nebraska
KATIE M SCHLUND
My Comm. Expires August 24, 2026

(seal)



LOWER BIG BLUE NRD

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statutes Sections 13-504 to 13-513, that the governing body will meet on the 19TH day of SEPTEMBER 2024, at 8:30 o'clock A.M., at BIG BORE ST. 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				2,818,818.87
2023-2024 Actual Disbursements & Transfers				2,827,178.83
2024-2025 Proposed Budget of Disbursements & Transfers				4,430,001.92
2024-2025 Necessary Cash Reserve				2,940,550.25
2024-2025 Total Resources Available				9,770,692.21
Total 2024-2025 Personal & Real Property Tax Requirement				2,759,013.25
Unused Budget Authority Carried Forward Next Year				3,757.38
Breakdown of Property Tax:				
Personal and Real Property Tax Required for Non-Bond Purposes				2,759,013.25
Personal and Real Property Tax Required for Bonds				
		2023	2024	Change
Operating Budget		4,238,951.54	4,430,001.92	5%
Property Tax Request		$ 2,595,700.00	$ 2,759,013.25	6%
Valuation		6,825,558,709	7,524,957,464	10%
Tax Rate		0.038026	0.036682	-4%
Tax Rate If Prior Year Requested on Current Valuation		0.038026	0.034495	

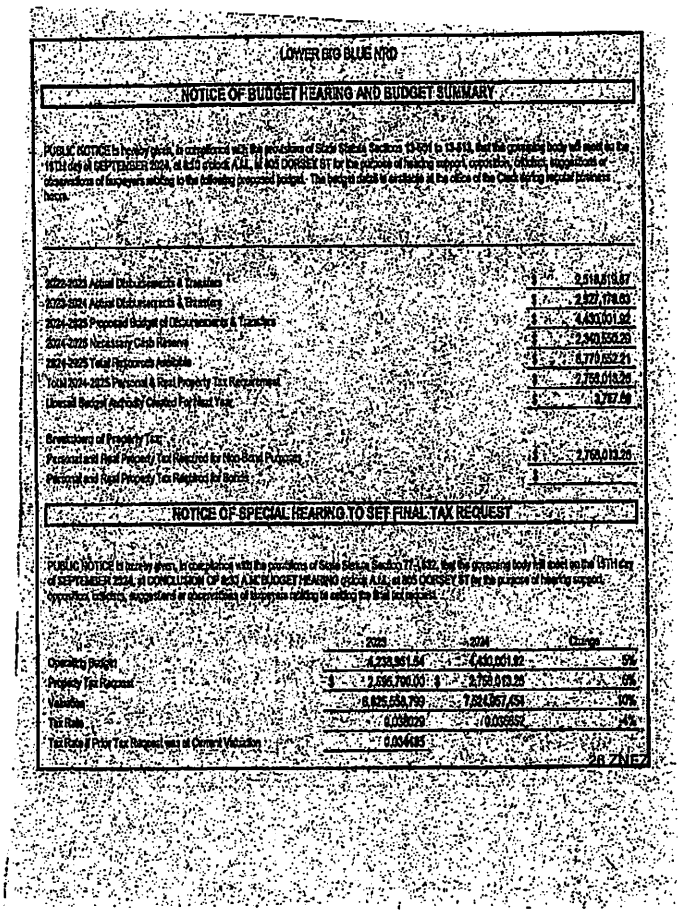
NOTICE OF SPECIAL HEARING TO SET FINAL TAX REQUEST

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Section 77-1632, that the governing body will meet on the 19TH day of SEPTEMBER 2024, at the conclusion of the BIG BORE ST. BUDGET HEARING o'clock A.M., at BIG BORE ST. for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

Exhibit "C"

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. 11, 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.



LOWER BIG BLUE NRD

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Sections 13-504 to 13-513, that the governing body will meet on the 11th day of SEPTEMBER 2024, at 8:30 o'clock A.M., at 602 DORSEY ST 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	$ 3,518,519.67
2023-2024 Actual Disbursements & Transfers	$ 2,927,174.63
2024-2025 Proposed Budget of Disbursements & Transfers	$ 4,450,001.92
2024-2025 Necessary Cash Reserve	$ 2,320,650.29
2024-2025 Total Requirements Available	$ 6,770,652.21
Total 2024-2025 Personal & Real Property Tax Requirement	$ 2,750,013.29
Overall Budget Authority Change For Next Year	$ 2,767.09

Breakdown of Property Tax

Personal and Real Property Tax Required for Non-Bond Purposes	$ 2,750,013.29
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 18th day of SEPTEMBER 2024, at CONCLUSION OF 8:30 A.M. BUDGET HEARING o'clock A.M., at 602 DORSEY ST 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	4,278,961.54	4,450,001.92	5%
Property Tax Request	$ 2,666,700.00	$ 2,750,013.29	3%
Valuation	6,825,659,799	7,284,067,451	10%
Tax Rate	0.039059	0.037752	-3%
Tax Rate if Prior Tax Request was at Current Valuation	0.054185		

26 ZNE

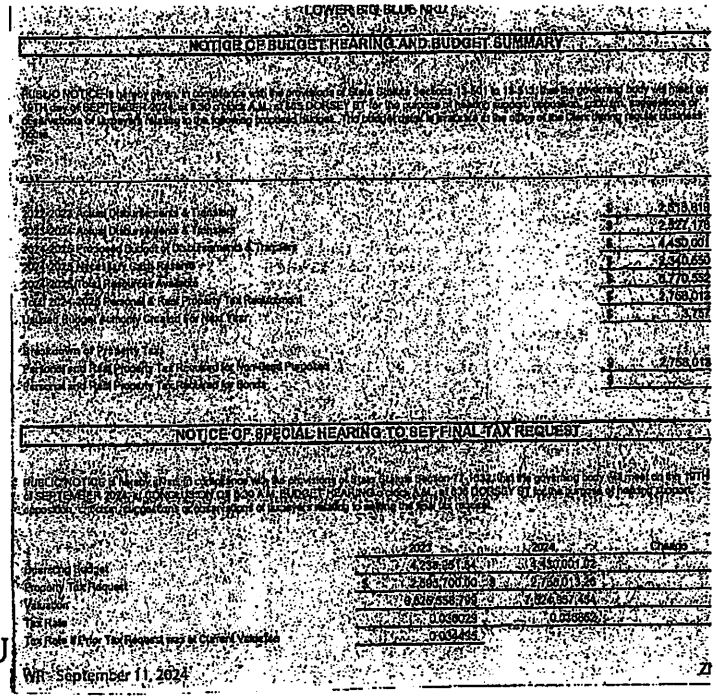
Subscribed and sworn to before me this 11 day of Sept, 2024.

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

Notary Public

Publication fee _____ lines of 8 point type _____ times
$ 76.40

Exhibit "B"


LOWER BIG BLUE NRD

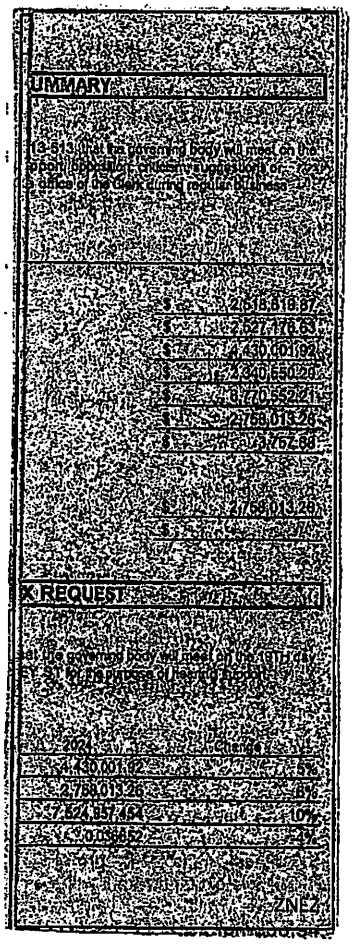
NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

NOTICE OF SPECIAL HEARING TO SET FINAL TAX REQUEST

WR - September 11, 2024

WILBER REPUBLICAN
PO BOX 613
WILBER, NE 68465

AFFIDAVIT OF PU


UMMARY

X REQUEST

STATE OF NEBRASKA
Saline County,

Kevin L. Zadina being by me first duly sworn, deposes and says that he is the publisher of the WILBER REPUBLICAN, a legal weekly newspaper printed and published at Wilber in Saline County, NE, and of general circulation in said County and State; that said newspaper has a bona fide circulation of more than 300 copies weekly, in said County; and, has been published in said County for more than 52 successive weeks prior to the first publication of the attached notice, that the attached notice was published in said newspaper for 1 consecutive week(s) being the issues of:

SEPTEMBER 11, 2024

Kevin L. Zadina, Publisher

Subscribed in my presence and sworn to before me this 11th day of SEPTEMBER 2024.

GENERAL NOTARY - State of Nebraska
PAMELA J HAGEDORN
My Comm. Exp. September 27, 2024

Pamela J. Hagedorn, Notary Public

Printer's Fees for Publishing This Notice/Advertisement	$	118.50
Preparation of Affidavit and Billing	$	
Copy	$	
TOTAL	$	118.50