2025-2026
STATE OF NEBRASKA
NATURAL RESOURCES DISTRICT BUDGET FORM

Little Blue NRD

This budget is for the Period JULY 1, 2025 through JUNE 30, 2026

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:

$	2,072,933.23	Property Taxes for Non-Bond Purposes
$	-	Principal and Interest on Bonds
$	2,072,933.23	**Total Personal and Real Property Tax Required**

Outstanding Bonded Indebtedness as of JULY 1, 2025

Principal	$	-
Interest	$	-
Total Bonded Indebtedness	$	-

$ 11,994,308,537.00 **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, 2024 through June 30, 2025?

[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, 2024 through June 30, 2025?

[ ] 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 9-30-2025

Submit budget to:

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

Line No.	TOTAL ALL FUNDS	Actual 2023 - 2024 (Column 1)	Actual/Estimated 2024 - 2025 (Column 2)	**Adopted Budget 2025 - 2026** (Column 3)
1	**Beginning Balances, Receipts, & Transfers:**			
2	Net Cash Balance	$ 511,425.00	$ 1,000.00	$ 188,002.74
3	Investments	$ 1,182,119.00	$ 1,585,420.00	$ 2,363,920.11
4	County Treasurer's Balance	$ 42,645.00	$ 16,694.00	$ 18,010.03
5	**Subtotal of Beginning Balances** (Lines 2 thru 4)	**$ 1,736,189.00**	**$ 1,603,114.00**	**$ 2,569,932.88**
6	Personal and Real Property Taxes **(Columns 1 and 2 - See Preparation Guidelines)**	$ 1,808,969.00	$ 1,749,610.38	$ 2,052,409.14
7	Federal Receipts	$ 203,010.00	$ 401,740.76	$ 386,374.00
8	State Receipts: Motor Vehicle Pro-Rate	$ 5,076.00	$ 2,918.45	$ 5,000.00
9	State Receipts: State Aid (State Statute Section 77-27,136)	$ -	$ -	
10	State Receipts: Other	$ 270,960.00	$ 197,902.37	$ 1,046,137.00
11	State Receipts: Property Tax Credit	$ -	$ 240,062.65	
12	Local Receipts: Nameplate Capacity Tax	$ 7,548.00	$ 9,890.81	$ 10,000.00
13	Local Receipts: In Lieu of Tax	$ 157.00	$ 3,069.65	$ 2,500.00
14	Local Receipts: Other	$ 869,908.00	$ 1,808,115.23	$ 10,876,641.00
15	Transfers In Of Surplus Fees	$ -	$ -	$ -
16	Transfer In Other Than Surplus Fees (Should agree to Transfers Out on Line 28)	$ 100,000.00	$ -	$ 100,000.00
17	**Total Resources Available** (Lines 5 thru 16)	**$ 5,001,817.00**	**$ 6,016,424.30**	**$ 17,048,994.02**
18	**Disbursements & Transfers:**			
19	Operating Expenses	$ 3,111,852.00	$ 3,006,773.67	$ 14,416,746.50
20	Capital Improvements (Real Property/Improvements)	$ 181,642.00	$ 253,904.96	$ 212,304.00
21	Other Capital Outlay (Equipment, Vehicles, Etc.)	$ 5,209.00	$ 111,879.46	$ 59,000.00
22	Debt Service: Bond Principal & Interest Payments	$ -	$ 73,933.33	$ -
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)	$ 100,000.00	$ -	$ 100,000.00
29	**Total Disbursements & Transfers** (Lines 19 thru 28)	**$ 3,398,703.00**	**$ 3,446,491.42**	**$ 14,788,050.50**
30	**Balance Forward/Cash Reserve** (Line 17 - Line 29)	**$ 1,603,114.00**	**$ 2,569,932.88**	**$ 2,260,943.52**
31	Cash Reserve Percentage			16%

PROPERTY TAX RECAP

Tax from Line 6	$ 2,052,409.14
County Treasurer's Commission at 1% of Line 6	$ 20,524.09
Total Property Tax Requirement	$ 2,072,933.23

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		$ 2,072,933.23
Bond Fund		$ -
_____	Fund	
_____	Fund	
_____	Fund	
_____	Fund	
Total Tax Request	**	$ 2,072,933.23

** 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	$	2,260,943.52
Remaining Cash Reserve	$	2,260,943.52
Remaining Cash Reserve %		16%

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	Jesse VonSpreckelsen	Scott Nelson	Sara Schram
TITLE /FIRM NAME	Chairperson	Manager	Office and Finance Coordinator
TELEPHONE	402-705-0363	402-364-2145	402-364-2145
EMAIL ADDRESS	jesse.vons@gmail.com	snelson@littlebluenrd.org	sschram@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

2025-2026 LID SUPPORTING SCHEDULE

Calculation of Restricted Funds

Total Personal and Real Property Tax Requirements		(1)	$ 2,072,933.23
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))	$ 179,045.38	(5)	
LESS: Amount Spent During 2024-2025	$ 153,746.21	(6)	
LESS: Amount Expected to be Spent in Future Budget Years	$ 89,017.98	(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)	**$ 2,090,433.23**

Lid Exceptions

Capital Improvements (Real Property and Improvements on Real Property)	$ 186,941.67	(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.	$ 89,017.98	(11)	
Allowable Capital Improvements		(12)	$ 97,923.69
Bonded Indebtedness		(13)	
Interlocal Agreements/Joint Public Agency Agreements		(14)	$ 397,749.14
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)	**$ 495,672.83**

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*	**$ 1,594,760.40**

*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 2025-2026

Prior Year Restricted Funds Authority = Line (8) of last year's Lid Computation Form — 1,725,747.22 (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)

	/	11,137,811,874.00	= - %
2025 Growth per Assessor		2024 Valuation	Multiply times 100 To get %

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

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

ATTACH A COPY OF THE BOARD MINUTES APPROVING THE INCREASE.

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

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

TOTAL ALLOWABLE PERCENT INCREASE = Line (2) + Line (3) + Line (4) + Line (5)	2.50 % (6)
Allowable Dollar Amount of Increase to Restricted Funds = Line (1) x Line (6)	43,143.68 (7)
Total Restricted Funds Authority = Line (1) + Line (7)	1,768,890.90 (8)
Less: Restricted Funds from Lid Supporting Schedule	1,594,760.40 (9)
Total Unused Restricted Funds Authority = Line (8) - Line (9)	174,130.50 (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

2025-2026 CAPITAL IMPROVEMENT LID EXEMPTIONS

Description of Capital Improvement		Amount Budgeted
Cost Share on dams	$	11,988.72
Land Treatment cost share	$	142,038.19
Big Sandy Creek WQ Initiative	$	28,064.67
319 Prairie Lake Watershed update	$	1,385.74
Well Decommissioning	$	3,464.35

Total - Must agree to Line 10 on Lid Support Page 4	$	186,941.67

Levy Limit Form
Natural Resources Districts

Little Blue NRD

Total Personal and Real Property Tax Request		$ 2,072,933.23 (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		$ 2,072,933.23 (3)
Valuation (Per the County Assessor)		$ 11,994,308,537.00 (4)
Calculated Levy for Levy Limit Compliance [Line (3) **Divided By** Line (4) **Times** 100]		0.017283 (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)]		0.017283 (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 2025

{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	Allowable Growth Value	Total Taxable Value
NRD General	NRD	$12,187,773	$2,523,803,647

* Allowable Growth Value is determined pursuant to Neb. Rev. Stat. § 13-518 which includes (i) improvements to real property as a result of new construction and additions to existing buildings, (ii) any other improvements to real property which increase the value of such property, (iii) annexation of real property by the political subdivision, (iv) a change in the use of real property, (v) any increase in personal property valuation over the prior year, and (vi) the accumulated excess valuation over the redevelopment project valuation described in section 18-2147 of the Community Redevelopment Law for redevelopment projects within the political subdivision in the year immediately after the division of taxes for such redevelopment project has ended.

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.

Amy C Peterson
(signature of county assessor)

08/14/2025
(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 2025)



CORRECTED

CERTIFICATION OF TAXABLE VALUE AND ALLOWABLE GROWTH VALUE

*{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 2025

{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)	Allowable Growth Value	Total Taxable Value
LITTLE BLUE NRD	N.R.D.	11,598,587	1,387,942,481

**Allowable Growth Value is determined pursuant to Neb. Rev. Stat. § 13-518 which includes (a) improvements to real property as a result of new construction and additions to existing buildings, (b) any other improvements to real property which increase the value of such property, (c) annexation of real property by the political subdivision, (d) a change in the use of real property, (e) any increase in personal property valuation over the prior year, and (f) the accumulated excess valuation over the redevelopment project valuation described in section 18-2147 of the Community Redevelopment Law for redevelopment projects within the political subdivision in the year immediately after the division of taxes for such redevelopment project has ended.*

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)

AUG 19 2025

(date)

JEFFERSON COUNTY ASSESSOR Seal NEBRASKA

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 (July 2025)

Assessor's Use Only

124,216,950 Pers Prior
131,848,948 Pers Value

1,150,350,040 Real Prior
1,256,093,533 Real Value

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 2025

{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.	11,598,587	1,387,942,481

**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)

AUG 15 2025
(date)

JEFFERSON COUNTY ASSESSOR ★ NEBRASKA ★ Seal

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)

Assessor's Use Only

124,216,950 Pers Prior
131,848,948 Pers Value

1,150,350,046 Real Prior
1,256,093,533 Real Value

CERTIFICATION OF TAXABLE VALUE AND ALLOWABLE GROWTH VALUE

*{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 2025

{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)	Allowable Growth Value	Total Taxable Value
LITTLE BLUE NRD	N.R.D.	2,423,598	986,368,009

* *Allowable Growth Value is determined pursuant to Neb. Rev. Stat. § 13-518 which includes (a) improvements to real property as a result of new construction and additions to existing buildings, (b) any other improvements to real property which increase the value of such property, (c) annexation of real property by the political subdivision, (d) a change in the use of real property, (e) any increase in personal property valuation over the prior year, and (f) the accumulated excess valuation over the redevelopment project valuation described in section 18-2147 of the Community Redevelopment Law for redevelopment projects within the political subdivision in the year immediately after the division of taxes for such redevelopment project has ended.*

I **SAMANTHA HABA**, **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.

Samantha Haba
(signature of county assessor)

8-14-2025
(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.

Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division (July 2025)

RECEIVED
AUG 18 2025
BY:

Assessor's Use Only

69,902,144 Pers Prior
70,004,817 Pers Value

827,581,930 Real Prior
916,363,192 Real Value

CERTIFICATION OF TAXABLE VALUE AND ALLOWABLE GROWTH VALUE

*{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 2025

{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)	Allowable Growth Value	Total Taxable Value
LITTLE BLUE GENERAL	N.R.D.	3,257,458	639,422,658

* *Allowable Growth Value is determined pursuant to Neb. Rev. Stat. § 13-518 which includes (a) improvements to real property as a result of new construction and additions to existing buildings, (b) any other improvements to real property which increase the value of such property, (c) annexation of real property by the political subdivision, (d) a change in the use of real property, (e) any increase in personal property valuation over the prior year, and (f) the accumulated excess valuation over the redevelopment project valuation described in section 18-2147 of the Community Redevelopment Law for redevelopment projects within the political subdivision in the year immediately after the division of taxes for such redevelopment project has ended.*

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

8/11/25
(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 18 2025
BY:

Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division (July 2025)

Assessor's Use Only

34,147,691 Pers Prior
34,956,679 Pers Value

584,493,673 Real Prior
604,465,979 Real Value

CERTIFICATION OF TAXABLE VALUE AND ALLOWABLE GROWTH VALUE

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TAX YEAR 2025

{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)	Allowable Growth Value	Total Taxable Value
LITTLE BLUE NRD	N.R.D.	4,374,852	454,257,539

* *Allowable Growth Value is determined pursuant to Neb. Rev. Stat. § 13-518 which includes (a) improvements to real property as a result of new construction and additions to existing buildings, (b) any other improvements to real property which increase the value of such property, (c) annexation of real property by the political subdivision, (d) a change in the use of real property, (e) any increase in personal property valuation over the prior year, and (f) the accumulated excess valuation over the redevelopment project valuation described in section 18-2147 of the Community Redevelopment Law for redevelopment projects within the political subdivision in the year immediately after the division of taxes for such redevelopment project has ended.*

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)

8/14/25
(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 18 2025
BY:

Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division (July 2025)

Assessor's Use Only

34,656,112 Pers Prior
36,402,051 Pers Value
392,706,645 Real Prior
417,855,488 Real Value

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 2025

{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	Allowable Growth Value	Total Taxable Value
NRD 2 LITTLE BLUE GENERAL	NRD	$18,806,646	$4,516,747,877

* Allowable Growth Value is determined pursuant to Neb. Rev. Stat. § 13-518 which includes (i) improvements to real property as a result of new construction and additions to existing buildings, (ii) any other improvements to real property which increase the value of such property, (iii) annexation of real property by the political subdivision, (iv) a change in the use of real property, (v) any increase in personal property valuation over the prior year, and (vi) the accumulated excess valuation over the redevelopment project valuation described in section 18-2147 of the Community Redevelopment Law for redevelopment projects within the political subdivision in the year immediately after the division of taxes for such redevelopment project has ended.

I , Danielle Wahl, 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)

08/15/2025

(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 2025)

CERTIFICATION OF TAXABLE VALUE AND ALLOWABLE GROWTH VALUE

*{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 2025

{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)	Allowable Growth Value	Total Taxable Value
LITTLE BLUE NRD	N.R.D.	5,701,823	1,485,766,326

* *Allowable Growth Value is determined pursuant to Neb. Rev. Stat. § 13-518 which includes (a) improvements to real property as a result of new construction and additions to existing buildings, (b) any other improvements to real property which increase the value of such property, (c) annexation of real property by the political subdivision, (d) a change in the use of real property, (e) any increase in personal property valuation over the prior year, and (f) the accumulated excess valuation over the redevelopment project valuation described in section 18-2147 of the Community Redevelopment Law for redevelopment projects within the political subdivision in the year immediately after the division of taxes for such redevelopment project has ended.*

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 16, 2025
(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.

Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division (July 2025)

Assessor's Use Only

86,724,150 Pers Prior
87,897,008 Pers Value
1,227,948,988 Real Prior
1,397,869,318 Real Value

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 9 day of September 2025, 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.

2023-2024 Actual Disbursements & Transfers	$	3,398,703.00
2024-2025 Actual Disbursements & Transfers	$	3,446,491.42
2025-2026 Proposed Budget of Disbursements & Transfers	$	14,788,050.50
2025-2026 Necessary Cash Reserve	$	2,260,943.52
2025-2026 Total Resources Available	$	17,048,994.02
Total 2025-2026 Personal & Real Property Tax Requirement	$	2,072,933.23
Unused Budget Authority Created For Next Year	$	174,130.50
Breakdown of Property Tax:		
Personal and Real Property Tax Required for Non-Bond Purposes	$	2,072,933.23
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 9 day of September 2025, 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.

	2024	2025	Change
Operating Budget	14,838,006.00	14,788,050.50	0%
Property Tax Request	$ 2,120,301.08	$ 2,072,933.23	-2%
Valuation	11,137,811,874	11,994,308,537	8%
Tax Rate	0.019037	0.017283	-9%
Tax Rate if Prior Tax Request was at Current Valuation	0.017678		

LITTLE BLUE NATURAL RESOURCES DISTRICT

Minutes September 9, 2025

6:30 PM – Public Hearing on Proposed FY 2026 Budgets

Open Hearing & Public Notic
Glenn opened the public hearing for the FY 26 Budget review at 6:33 PM and presented the publication of notice placed in the Hastings Tribune and the Fairbury Journal-News on September 5th.

Presentation of proposed FY 2026 Budget of Little Blue Public Water Project and LBNRD
Nelson reviewed the FY 2026 budgets of the Little Blue NRD.

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

Close of Hearing
VonSpreckelsen closed the hearing at 6:38 PM.

6:45 PM – Public Hearing to Set the FY 2026 Budget Final Tax Request

Open Hearing & Public Notice
VonSpreckelsen opened the public hearing to set the FY 26 budget final tax request at 6:45 PM and presented the publication of notice placed in the Hastings Tribune and the Fairbury Journal-News on September 5th. Nelson reviewed the FY 2026 tax request and mill levy.

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

Close of Hearing
VonSpreckelsen closed the hearing at 6:47 PM.

CALL MEETING TO ORDER – Jesse VonSpreckelsen
The Directors of the Little Blue Natural Resources District met in regular session on Tuesday, September 9th, 2025, at the Little Blue Natural Resources District Office, Davenport, Nebraska. Chairman VonSpreckelsen called the meeting to order at 7:01 p.m. and led the group in the Pledge of Allegiance.

ROLL CALL DIRECTORS

Directors Present: Glen Bonifas, Bill Glenn, Jessi Hoeft, Mason Hoffman, Alan Kenning, Kyle Knight, Russ Ochsner, Neal Onnen, Aaron Paus, Lyle Schroer, Steve Shaw, Warren Taylor, Jesse Vonspreckelsen.

Others Present: Scott Nelson, Tyler Goeschel, Kevin Orvis, Sara Schram, Alicia Epps, Jessica Hedges, Janet Valasek; NRCS, members of the public.

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 –Ochsner moved to approve the agenda for the September 9th, 2025, meeting as presented, seconded by Hoffman. Carried by roll call vote – 13 yes.

ACTION TO APPROVE CONSENT AGENDA ITEMS
MOTION #2 –Ochsner moved to approve consent agenda items, seconded by Hoffman. Carried by roll call vote – 12 yes, Schroer-Abstain.

Acceptance of Board Member Absences: Lawrence Walker, Glen Bredthauer, Brent Hoops, Stewart Brinegar.

Approval of Minutes of August 12th, 2025, Board Meeting

Approval of Certified Acres: There were no certified acres.

TREASURERS REPORTS – Bill Glenn
Copies of the Little Blue NRD Treasurer's Report were circulated. Glenn reviewed the report. **MOTION # 3 - Glenn moved to approve the Little Blue NRD Treasurer's Report as presented, seconded by Kenning.** Carried by roll call vote – 13 yes votes.

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

AGENCY REPORTS

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

NARD Report – Mason Hoffman gave a brief report on the NARD.

NRC Report – Lyle Schroer gave a brief report from the July NRC meeting.

STAFF REPORTS – Nelson gave a brief Managers Report on NRD happenings. Orvis asked some clarifying questions regarding GWMP Rules.

OPEN PUBLIC COMMENT – There was no public comment.

Action to Approve FY 2026 Property & Liability Insurance Renewal Quote -Nelson gave a brief overview of the quote for policy renewal and it was presented for approval. **MOTION #5 –Knight moved to approve FY 2026 Property & Liability Insurance Renewal Quote, seconded by Hoeft.** Carried by roll call vote – 13 yes votes.

Discussion/Action on a Contract with Red Thread, Inc. for Annual Website Maintenance- Hedges presented information on a contract for website maintenance. **MOTION #6 – Hoffman moved to approve the contract**

with Red Thread, Inc. for Annual Website Maintenance, seconded by Paus. Carried by roll call vote – 13 yes votes.

Discussion/Action on a Contract with Union Pacific Railroad Company-Nelson presented information on a contract with Union Pacific Railroad Company. **MOTION #7 – Hoffman moved to approve the contract with Union Pacific Railroad Company, seconded by Ochsner.** Carried by roll call vote – 13 yes votes.

Discussion/Action to Pursue a Grain & Silage Bag Recycling Program-Goeschel presented information regarding pursuing a Grain & Silage Bag Recycling Program and the board held a discussion. The board directed Goeschel to gauge interest from producers. No action was taken.

Action to Approve FY 2026 Little Blue NRD Water Projects and District General Budgets– The Little Blue NRD and Little Blue Public Water Project FY 2026 budgets were presented for approval. **MOTION #8 – Paus moved to approve the FY 2026 Little Blue NRD budget in the amount of $15,285,312 with a tax asking of $2,072,933.23 and the Little Blue Public Water Project budget in the amount of $10,479,670 seconded by Schroer.** Carried by roll call vote – 13 yes votes.

Discussion/Action to Approve FY 2026 Little Blue NRD General Tax Levy–**MOTION #9 – Hoffman moved that the Little Blue NRD Board of Directors accept the Resolution on the final adoption of FY 2026 budget and property tax request of $2,072,933.23 which will require a property tax levy rate of 0.017112, seconded by Bonifas.** Carried by roll call vote – 13 yes votes.

Discussion/Action on Variance Request Located in the SW1/4 14-05N-02W– Orvis presented a variance request and a discussion was held. **MOTION #10 – Hoeft moved to deny the Variance Request Located in the SW1/4 14-05N-02W, seconded by Schroer.** Carried by roll call vote – 13 yes votes.

Discussion/Action on Variance Request Located in the SE1/4 14-05N-02W-Orvis presented a variance request and a discussion was held. Hoffman moved to table this discussion until next month. No Action was taken.

Discussion/Action on a Variance Request Located in the NW1/4 21-03N-05 & NE1/4 20-03N-05W-Orvis presented a variance request and a discussion was held. **MOTION #11 – Hoffman moved to deny the Variance Request Located in the NW1/4 21-03N-05 & NE1/4 20-03N-05W, seconded by Ochsner.** Carried by roll call vote – 12 yes votes, Knight abstained.

Discussion/Action on GWMP Rule Violations
Legal council advised that rule violators be notified of intent to file a cease-and-desist order and can request a hearing before any case or evidence be brought to the Board of Directors.

Discussion/Action on Potential GWMP Rule Changes- Nelson suggested an ad hoc committee be formed to consider any future changes to GWMP Rules. The discussion was tabled.

MOTION #12 – Hoffman moved to go into Executive Session at 8:36 pm to give a Legal Update on the Little Blue Public Water Project and the Potential Purchase of Land, seconded by Ochsner. Carried by roll call vote – 13 yes votes.

MOTION #13 – Hoffman moved to end Executive Session at 9:02 pm, seconded by Hoeft. Carried by roll call vote – 13 yes votes.

OTHER BUSINESS

There was no other business.

ADJOURNMENT
Vonspreckelsen adjourned the meeting at 9:03 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 12th, 2025, 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.

_____

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 05, 2025

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

SIGNED:

Public Notices Clerk

Subscribed to and sworn to me this 5th day of September 2025.

Tami Humphreys, Notary Public, Adams County, Nebraska

My commission expires: April 06, 2029

General Notary - State of Nebraska
TAMI HUMPHREYS
My Comm. Exp. April 6, 2029

00000178 00107077

LITTLE BLUE NRD
PO BOX 100
DAVENPORT, NE 68335

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 9 day of September 2025, 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.

2023-2024 Actual Disbursements & Transfers	$ 3,398,703.00
2024-2025 Actual Disbursements & Transfers	$14,838,006.00
2025-2026 Proposed Budget of Disbursements & Transfers	$14,788,050.50
2025-2026 Necessary Cash Reserve	$ 1,030,980.64
2025-2026 Total Resources Available	$15,819,031.14
Total 2025-2026 Personal & Real Property Tax Requirement	$ 2,072,933.23
Unused Budget Authority Created For Next Year	$ 181,300.33
Breakdown of Property Tax:	
Personal and Real Property Tax Required for Non-Bond Purposes	$ 2,072,933.23
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.

	2024	2025	Change
Operating Budget	14,838,006.00	14,788,050.50	0%
Property Tax Request	$ 2,120,301.08	$ 2,072,933.23	-2%
Valuation	11,137,811,874	11,994,308,537	8%
Tax Rate	0.019037	0.017283	-9%
Tax Rate if Prior Tax Request was at Current Valuation	0.017678		

RECEIVED
SEP 15 2025

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. 10, 2025 ; and The last publish was on _____, 2025; 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.

Subscribed and sworn to before me this 10 day of Sept., 2025.

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

Notary Public

Publication fee _____ lines of 8 point type 1 times
$80.00.

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 9 day of September 2025, 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.

2023-2024 Actual Disbursements & Transfers	$ 3,368,703.00
2024-2025 Actual Disbursements & Transfers	$ 14,838,006.00
2025-2026 Proposed Budget of Disbursements & Transfers	$ 14,788,050.50
2025-2026 Necessary Cash Reserve	$ 1,030,980.64
2025-2026 Total Resources Available	$ 15,819,031.14
Total 2025-2026 Personal & Real Property Tax Requirement	$ 2,072,933.23
Unused Budget Authority Created For Next Year	$ 181,300.33
Breakdown of Property Tax:	
Personal and Real Property Tax Required for Non-Bond Purposes	$ 2,072,933.23
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.

	2024	2025	Change
Operating Budget	14,838,006.00	14,788,050.50	0%
Property Tax Request	$ 2,120,301.08	$ 2,072,933.23	-2%
Valuation	11,137,811,874	11,994,308,537	8%
Tax Rate	0.019037	0.017283	-9%
Tax Rate if Prior Tax Request was at Current Valuation	0.017678		

RECEIVED
SEP 15 2025
BY:

LITTLE BLUE NATURAL RESOURCES DISTRICT

Minutes August 12, 2025

CALL MEETING TO ORDER – Jesse VonSpreckelsen

The Directors of the Little Blue Natural Resources District met in regular session on Tuesday, August 12th, 2025, at the Little Blue Natural Resources District Office, Davenport, Nebraska. Chairman VonSpreckelsen called the meeting to order at 7:01 p.m. and led the group in the Pledge of Allegiance.

ROLL CALL DIRECTORS

Directors Present: Glen Bonifas, Glen Bredthauer, Stewart Brinegar, Bill Glenn, Jessi Hoeft, Mason Hoffman, Brent Hoops, Alan Kenning, Kyle Knight, Russ Ochsner, Neal Onnen, Aaron Paus, Steve Shaw, Warren Taylor, Jesse Vonspreckelsen, Lawrence Walker.

Others Present: Scott Nelson, Tyler Goeschel, Kevin Orvis, Sara Schram, Alicia Epps, Jessica Hedges, Janet Valasek; NRCS, members of the public.

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 –Ochsner moved to approve the agenda for the August 12th, 2025, meeting as presented, seconded by Hoffman. Carried by roll call vote – 16 yes.

ACTION TO APPROVE CONSENT AGENDA ITEMS

MOTION #2 – Knight moved to approve consent agenda items, seconded by Walker. Carried by roll call vote – 16 yes.

Acceptance of Board Member Absences: Lyle Schroer

Approval of Minutes of July 8th, 2025, Board Meeting

Approval of Certified Acres: There were no certified acres.

TREASURERS REPORTS – Bill Glenn

Copies of the Little Blue NRD Treasurer's Report were circulated. Glenn reviewed the report. **MOTION # 3 - Glenn moved to approve the Little Blue NRD Treasurer's Report as presented, seconded by Kenning.** Carried by roll call vote – 16 yes votes.

Glenn reviewed the Little Blue Public Water Project Treasurer's Report. **MOTION # 4 - Glenn moved to approve the Little Blue Public Water Project Treasurer's Report as presented, seconded by Ochsner.** Carried by roll call vote – 16 yes votes.

AGENCY REPORTS

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

NARD Report – Mason Hoffman gave a brief report on the NARD.

NRC Report – Lyle Schroer was absent.

STAFF REPORTS – Nelson gave a brief Managers Report on NRD happenings and upcoming public hearings.

OPEN PUBLIC COMMENT – Greg Shuck, Clay County weed management, spoke about the importance of a continued relationship between LBNRD and RC&D Twin Valley. Todd Boller, Twin Valley WMA, talked to the Board about weed management activities. Merle Illian, RC&D Twin Valley, thanked the Board for past support and urged them to continue the partnership/sponsorship with Trailblazer RC&D and Twin Valley WMA.

Discussion/Action on Continued Membership with Trailblazer RC&D and Twin Valley WMA -Membership costs and district wide coverage was discussed. **MOTION #5 – Hoffman moved to continue membership with the stipulation that within 12 months, Adams County is brought into the service coverage, seconded by Hoeft.** Carried by roll call vote – 16 yes votes.

Discussion/Action on a Grant Agreement with DWEE for Flow Meter Funding – Nelson reviewed the Grant Agreement to fund the purchase and placement of new flow meters. **MOTION #6 – Hoffman moved to approve the Grand Agreement with DWEE for Flow Meter Funding, seconded by Knight.** Carried by roll call vote – 16 yes votes.

Discussion/Action on Violation of Cease-and-Desist Order– The board reviewed information on 2 operators who were out of compliance and violated Cease-and-Desist Orders **MOTION #7 – Hoops moved pursue legal action against Jordan Overturf and Andrew Blessin for violating Cease-and-Desist Orders, seconded by Hoffman.** Carried by roll call vote – 16 yes votes.

Discussion/Action on Transfer Permit for Irrigation from SW1/4 01-02N-05W to NE1/4 11-02N-05W– Orvis presented a request to transfer water from SW1/4 01-02N-05W to NE1/4 11-02N-05W. **MOTION #8 – Hoops moved to approve the Transwer Permit, seconded by Shaw.** Carried by roll call vote – 14 yes votes, Paus-No, Knight-Abstained.

Discussion/Action on Variance Request in NE1/4 10-06N-10W-Adam Pavelka with Creed Farms, LLC presented information on a variance request. **MOTION #9 – Paus moved to approve the variance request, seconded by Shaw.** Carried by roll call vote – 15 yes votes, Hoffman-Abstained.

FY 25-26 Budget Review- Nelson presented the proposed budget for the fiscal year 25-26.

Discussion/Action on LID Exception - The Board of Directors discussed whether to increase the LID exception by 1% in accordance with State Budgeting procedures. **MOTION #10 – Hoffman moved to approve the LID exception increase of 1%, seconded by Bredthauer.** Failed by roll call vote – 13 no votes; Glenn, Hoeft, Onnen-Yes.

Discussion/Action on Advancing FY 25-26 Budget to Hearing Stage in September-**MOTION #11 – Kenning moved to advance the FY 25-26 Budget to Hearing Stage in September, seconded by Taylor.** Carried by roll call vote – 16 yes votes.

Update on the Potential Purchase of Land- **MOTION #12 – Hoffman moved to go into Executive Session at 8:57 pm to discuss the Potential Purchase of Land, seconded by Bredthauer.** Carried by roll call vote – 16 yes votes.

MOTION #13 – Hoffman moved to end Executive Session at 9:27pm, seconded by Ochsner. Carried by roll call vote – 16 yes votes.

OTHER BUSINESS

There was no other business.

ADJOURNMENT

Vonspreckelsen adjourned the meeting at 9:36 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 12th, 2025, 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.

_____

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 2025-2026 property tax request be set at:

General Fund:	$	2,072,933.23
Bond Fund:	$	-

2. The total assessed value of property differs from last year's total assessed value by 7.69 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 0.017678 per $100 of assessed value.

4. Little Blue NRD proposes to adopt a property tax request that will cause its tax rate to be 0.017283 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 -0.34 percent.

6. A copy of this resolution be certified and forwarded to the County Clerk on or before October 15, 2025

Motion by Paus, seconded by Schroer to adopt Resolution.

Voting yes were:	Voting no were:
13	0

Dated this 9th day of September, 2025

REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS

REPORTING PERIOD JULY 1, 2024 THROUGH JUNE 30, 2025

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	$ 221,897.24
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	$ 155,693.96
LBNRD and City of Hebron	June 2016 - ongoing	River access project	
LBNRD, LRNRD, LBBNRD, UBBNRD	Perpetual	Shared personnel services for secrearies & technicians where they serve both districts	$ 52,261.52
LBNRD, City of Hebron, Thayer and Jefferson County	Perpetual	Operation of stream gage	$ 5,173.67
LBNRD, UBBNRD, City of Hastings	9/27/2022 - 6/30/2024	Improvement to Lake Hastings	
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 $ 435,026.39