2025-2026
STATE OF NEBRASKA
NATURAL RESOURCES DISTRICT BUDGET FORM

LOWER BIG 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:

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

$ 8,577,170,514.00	**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, 2025

Principal	$	2,151,846.00
Interest	$	876,166.64
Total Bonded Indebtedness	$	3,028,012.64

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.*

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

LOWER BIG BLUE NRD

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	$ 245,330.91	$ 197,692.18	$ 94,090.61
3	Investments	$ 1,667,516.91	$ 2,613,060.73	$ 3,328,667.64
4	County Treasurer's Balance	$ 24,322.11	$ 39,012.88	$ 26,998.50
5	**Subtotal of Beginning Balances** (Lines 2 thru 4)	**$ 1,937,169.93**	**$ 2,849,765.79**	**$ 3,449,756.75**
6	Personal and Real Property Taxes (Columns 1 and 2 - See Preparation Guidelines)	$ 2,444,392.61	$ 2,724,821.10	$ 2,730,706.20
7	Federal Receipts	$ 51,562.93	$ 45,749.56	$ 575,100.00
8	State Receipts: Motor Vehicle Pro-Rate	$ 5,622.31	$ 6,695.30	$ 3,500.00
9	State Receipts: State Aid (State Statute Section 77-27,136)	$ -	$ -	
10	State Receipts: Other	$ 466,736.43	$ 464,114.39	$ 472,695.00
11	State Receipts: Property Tax Credit	$ -	$ -	
12	Local Receipts: Nameplate Capacity Tax	$ -	$ -	$ -
13	Local Receipts: In Lieu of Tax	$ 1,052.19	$ 1,563.30	$ 1,500.00
14	Local Receipts: Other	$ 447,877.44	$ 488,722.92	$ 1,352,488.05
15	Transfers In Of Surplus Fees	$ 2,528.58	$ 1,898.15	$ 2,000.00
16	Transfer In Other Than Surplus Fees (Should agree to Transfers Out on Line 28)	$ 20,000.00	$ 30,000.00	$ 20,000.00
17	**Total Resources Available** (Lines 5 thru 16)	**$ 5,376,942.42**	**$ 6,613,330.51**	**$ 8,607,746.00**
18	**Disbursements & Transfers:**			
19	Operating Expenses	$ 1,219,696.47	$ 1,436,225.81	$ 1,546,385.98
20	Capital Improvements (Real Property/Improvements)	$ 1,099,885.36	$ 1,471,832.34	$ 5,928,453.42
21	Other Capital Outlay (Equipment, Vehicles, Etc.)	$ 70,975.22	$ 109,526.46	$ 123,000.00
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	$ -	$ -	$ -
26	Judgments	$ -	$ -	$ -
27	Transfers Out of Surplus Fees	$ 2,528.58	$ 1,898.15	$ 2,000.00
28	Transfers Out Other Than Surplus Fees (Should agree to Transfers In on Line 16)	$ 20,000.00	$ 30,000.00	$ 20,000.00
29	**Total Disbursements & Transfers** (Lines 19 thru 28)	**$ 2,527,176.63**	**$ 3,163,573.76**	**$ 7,733,930.40**
30	**Balance Forward/Cash Reserve** (Line 17 - Line 29)	**$ 2,849,765.79**	**$ 3,449,756.75**	**$ 873,815.60**
31	Cash Reserve Percentage			53%

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	$ -
Watershed Maintenance Fund	$ 279,036.36
Wymore Rural Water	$ 226,264.51
Beatrice Rural Water	$ 100,264.16
Total Special Reserve Funds	$ 605,565.03
Total Cash Reserve	$ 873,815.60
Remaining Cash Reserve	$ 268,250.57
Remaining Cash Reserve %	16%

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	Duane Parde	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

2025-2026 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)	$ 2,000.00
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))	$ 725,000.00	(5)	
LESS: Amount Spent During 2024-2025	$ 617,579.70	(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)	$ 107,420.30
Nameplate Capacity Tax		(8a)	$ -
TOTAL RESTRICTED FUNDS (A)		(9)	**$ 2,872,433.56**

Lid Exceptions

Capital Improvements (Real Property and Improvements on Real Property)	$ 730,000.00	(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)	$ 730,000.00
Bonded Indebtedness		(13)	
Interlocal Agreements/Joint Public Agency Agreements		(14)	$ 393,986.19
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)	**$ 1,123,986.19**

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*	**$ 1,748,447.37**

*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 2025-2026

Prior Year Restricted Funds Authority = Line (8) of last year's Lid Computation Form — 1,708,619.70 (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)

69,786,464.00 (2025 Growth per Assessor) / 7,524,957,454.00 (2024 Valuation) = 0.93 % (Multiply times 100 To get %)

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

11 (# of Board Members voting "Yes" for Increase) / 12 (Total # of Members in Governing Body at Meeting) = 91.67 % (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)	59,801.69 (7)
Total Restricted Funds Authority = Line (1) + Line (7)	1,768,421.39 (8)
Less: Restricted Funds from Lid Supporting Schedule	1,748,447.37 (9)
Total Unused Restricted Funds Authority = Line (8) - Line (9)	19,974.02 (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.

LOWER BIG BLUE NRD

2025-2026 CAPITAL IMPROVEMENT LID EXEMPTIONS

Description of Capital Improvement		Amount Budgeted
Land and Building Improvements	$	700,000.00
PL-566 Structures	$	25,000.00
Land Treatment	$	5,000.00

Total - Must agree to Line 10 on Lid Support Page 4	$	730,000.00

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)		$ 8,577,170,514.00 (4)
Calculated Levy for Levy Limit Compliance [Line (3) **Divided By** Line (4) **Times** 100]		0.032155 (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)]		0.032155 (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.

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 2025-2026 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 13.98 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 0.032155 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 0.032155 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 74.58 percent.

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

Motion by Steve Kelley, seconded by Dean Roehr to adopt Resolution #6.

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

Dated this 18 day of September, 2025

REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS
REPORTING PERIOD JULY 1, 2024 THROUGH JUNE 30, 2025

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	$ 8,873.60
Nebraska Association of Resources Districts (NARD)	9-25-2000 to Present	Insurance and Retirement Plans	$ 322,474.39
Nebraska Association of Resources Districts (NARD)	9-25-2000 to Present	NARD Dues	$ 27,724.09
Urban Conservation	July 1, 2024 to June 30, 2025	City and Village Urban Conservation Projects	$ 37,641.10

Total Amount used as Lid Exemption $ 396,713.18

See Summary of Significant Assumptions and Accountants' Compilation Report

REPORT OF TRADE NAMES, CORPORATE NAMES, BUSINESS NAMES
REPORTING PERIOD JULY 1, 2024 THROUGH JUNE 30, 2025

LOWER BIG BLUE NRD
SUBDIVISION NAME

List all Trade Names, Corporate Names and Business Names under which the political subdivision conducted business.

LOWER BIG BLUE NRD IN GAGE COUNTY
SUMMARY OF SIGNIFICANT FORECAST ASSUMPTIONS
JUNE 30, 2026

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, 2026, 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, 2026, 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.

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, the 2025-2026 Fiscal Year Budget requires a property tax request for the Lower Big Blue Natural Resources District which is the same as the property tax request for the 2024-2025 Fiscal Year Budget.

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

1. The 2025-2026 property tax request be set at $2,758,013.26.
2. The total assessed value of property differs from last year's total assessed value by 13.98%.
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 0.032155 per $100 of assessed value.
4. The Lower Big Blue Natural Resources District proposes to adopt a property tax request that will cause its tax rate to be 0.032155 per $100 of assessed value.
5. Based on the proposed property tax request and changes in other revenue, the total operating budget of the Lower Big Blue Natural Resources District will increase last year's budget by 74.58%.
6. A copy of this resolution be certified and forwarded to the County Clerks within the Lower Big Blue Natural Resources District on or before October 15, 2025.

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 18, 2025, at Beatrice, Nebraska.

J. Scott Sobotka, Manager
Lower Big Blue Natural Resources District
Date: September 18, 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)

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)	Allowable Growth Value	Total Taxable Value
BIG BLUE NRD	N.R.D.	20,138,726	4,327,898,636

* *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 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

August 18, 2025
(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 (July 2025)

Assessor's Use Only
319,760,372 Pers Prior
291,431,681 Pers Value
3,384,120,591 Real Prior
4,036,466,955 Real Value

CORRECTED

CERTIFICATION OF TAXABLE VALUE AND ALLOWABLE GROWTH VALUE

(format for all political subdivisions other than (a) sanitary improvement districts in existance 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)

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)	Allowable Growth Value	Total Taxable Value
LOWER BIG BLUE NRD	N.R.D.	17,904,975	1,204,437,589

**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)

JEFFERSON COUNTY ASSESSOR Seal NEBRASKA

AUG 19 2025

(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 (July 2025)

Assessor's Use Only | 69,557,171 Pers Prior | 981,932,617 Real Prior
83,668,157 Pers Value | 1,121,769,432 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: LOWER BIG BLUE NRD
SCOTT SOBOTKA
PO BOX 826
BEATRICE, NE 68310

TAXABLE VALUE LOCATED IN THE COUNTY OF: PAWNEE

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Allowable Growth Value	Total Taxable Value
N.R.D. - B	N.R.D.	739,900	233,344,306

* *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 STEPHANIE KASTER, 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.

Stephanie Kaster
(signature of county assessor)

8/19/2025
(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.

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

Assessor's Use Only
8,710,597 Pers Prior
8,638,770 Pers Value
202,352,627 Real Prior
224,705,536 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)

LOWER BIG BLUE NRD

TO:

TAXABLE VALUE LOCATED IN THE COUNTY OF: SALINE

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Allowable Growth Value	Total Taxable Value
LOWER BIG BLUE NRD	N.R.D.	31,002,863	2,811,469,993

**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 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 19, 2025
(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.

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

Assessor's Use Only 185,662,115 Pers Prior 191,218,111 Pers Value 2,372,393,294 Real Prior 2,619,771,772 Real Value

LOWER BIG BLUE NATURAL RESOURCES
DISTRICT BOARD MEETING
June 12, 2025
7:00 PM

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 Duane Parde at 7:00 p.m.

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

Staff Present: Scott Sobotka, Manager; Scott Theis, Operations Supervisor; Nick Schroeder, GIS/IT/Data Specialist, Brandy Scholl, NRD Clerk, Tyler Weishahn, Assistant Manager

Directors Absent: Jason Pohlmann

Others Present: John Dauber

CONSIDERATION OF EXCUSED ABSENCES

Scott reported that Jason Pohlmann has asked to be excused from the June 12, 2025, board meeting.

MOTION #1 was made by Brent Katz, seconded by Dean Roehr, to excuse the absence of Jason Pohlmann for the June 12, 2025, board meeting. Motion carried.

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

APPROVAL OF JUNE 12, 2025 CONSENT AGENDA

MOTION #2 was made by Doug Stokebrand, seconded by Brent Katz, to adopt the Consent Agenda for the June 12, 2025, board meeting which includes: adoption of the agenda as submitted, approval of the May 8, 2025, meeting minutes, financial status report dated May 31, 2025, May 2025 bills payable, May 2025 revenues, monthly bank account summary and Beatrice West and Wymore Rural Water Financials. Motion carried.

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

OPEN PUBLIC COMMENTS

John Dauber spoke to the Board regarding a variance application he is in the process of submitting.

WATER PERMITS, IRRIGATION AGREEMENTS

Scott presented an irrigation agreement for Swan 12. Dennis Broz is seeking to enter into a new 10 year surface water agreement to irrigate 78.30 acres with 78.30 acre feet of water by conducting water into Swan 12 during dry times by way of an irrigation well, with water being metered in and metered out. Dennis owns 79.83% (122.53 acre-feet) of the permanent pool (154.35 acre-feet). 20.17% is owned by Leonard Brejcha, who has consented to Dennis irrigating out of Swan 12.

MOTION #3 was made by Brent Katz, seconded by Larry Barta, to enter into a 10 year irrigation agreement with Dennis Broz to conduct water into Swan 12 during dry times and to irrigate 78.30 acres with 78.30 acre feet of water from Swan 12. Motion carried.

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

INFORMATION & EDUCATION COMMITTEE REPORT – CHAD WEICHEL

Chad reported on the committee meeting held May 28th, 2025. He noted the following changes to the proposed FY 2026 budget.

The Committee reviewed last year's budget and the expenditures to date. Scott reviewed budget line items. Scott noted that the new website is up and running, the Producer Connect app is being launched, and the NRD hosts the regional land judging competition this year.

Scott presented two Watershed Flood Prevention Operations (WFPO) handouts that LBBNRD had partnered with neighboring NRDs and NRCS to develop. These communicate the need for flood control, and the pressing need to maintain and upgrade the existing structures in each NRD.

The website line item will be reduced by approximately $15,000.00 now that the website is built, but the equipment line item will be increased by about as much for developing signage and educational displays for the new office building.

The newsletter line item will remain the same. The NRD publishes three to four newsletters per year and may utilize Arbor Ink more for mass mailings due to cost savings and efficiency.

Educational activities will decrease to $600.00.

Miscellaneous expenses will remain at $3,700.00.

The FY 2026 Information & Education Budget is $34,625.00, which is $75.00 higher than FY 2025.

MOTION #4 was made by Jason Sand, seconded by Dean Roehr, to approve the proposed Information and Education budget of $34,625.00 for FY 2026. Motion carried.

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

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. The Board previously approved expanding the program to include flow meter cost-share at the NRCS rates to utilize unspent funds this year. Six applications have been received so far. The District expects to receive around $80,000.00 in state funds. The current cost docket allows for the program to be used for irrigation management practices including flow meters. The Committee discussed other possible program improvements with these funds.

2025-2026 APPLICATIONS

Scott reviewed the 2025-2026 NSWCP applications. A total of 13 applications were received this year for conservation work. The District will receive approximately $84,000.00 from the Nebraska Soil and Water Conservation Program. Scott recommended $100,000.00 as the NRD 2025-26 budgeted amount for flow meters or other water conservation practices set by the Committee. 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.

2025-2026 NSWCP Recommendations

County	Applications	Approved	Amount
Gage	5	-	$ 36,839.00
Saline	5	-	$ 38,640.50
Jefferson	0	-	$ 0.00
Pawnee	3	-	$ 24,000.00
	13	18	$ 99,479.00

State NSWCP Fund Allocation for FY 2026 is $83,884 x 1.20% = $100,660.00.

WATER QUALITY FUNDS

The Committee reviewed current water quality cost-share programs. The 2025-2026 budget proposal remains unchanged at $60,000.00 with the amount split into two line items reflecting $30,000.00 in dedicated flow meter cost-share. A total of $100,000.00 is available for flow meter cost-share. The NRD receives around $35,000.00 in state funds toward this budget item. The Committee recommended changing the cost-share rate for flow meters to the NRCS rate next fiscal year.

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. Tyler also provided a brief review and status update of the WaterSMART grant application for which the NRD is awaiting award notification.

URBAN CONSERVATION ASSISTANCE PROGRAM

Scott reviewed the Urban Conservation Assistance applications for FY 2026 from three area communities. Pickrell has also asked to carry over their project from FY 2025 into FY 2026. Projects totaled $44,063.05. 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 $44,063.05.

THE NATURE CONSERVANCY

Scott and Tyler reviewed the partnership program with The Nature Conservancy, as well as the Nitrogen Reduction Incentives Act (NiRIA) program. The Nature Conservancy pays producers directly at a rate of $5/ac/year for soil samples and $10/ac/yr for a complete nutrient management workplan. Fourteen applications have been submitted for this program. The NRD is paid $15,400.00 per year for administration. The NiRIA program pays up to $15/ac/year to producers who reduce their nitrogen application rates by 40 lbs./ac or 15%. Fifteen applications covering about 2,000 acres have been submitted for this program.

CAPITAL EXPENDITURES FOR FY 2026

Scott reviewed with the Committee the FY 2025-2026 Capital Expenditures budget. Scott Theis discussed one of the upcoming dam improvement projects, Plum 4-A, and the difference in quotes received to line the principal spillway. This structure contains what would be the longest tube and tallest riser NRD staff have repaired to-date, and the landowner relies on the permanent pool for his outfitting business. The tube also has an elbow in it. Pools are typically drained for high density polyethylene (HDPE) tube lining projects, but doing so would likely be detrimental to the fishery upon which the landowner relies. The cast-in-place option, while approximately $31,000.00 more expensive, does not require the pool to be drained. Due to the aforementioned specs, there are safety concerns with not draining the lake and trying to maintain the fishery while installing the HDPE. The Committee recommended that NRD staff negotiate a cost-share agreement with the landowner to help offset the added cost of completing this project with the cast-in-place option in order to maintain the fishery.

Scott presented a Project Wild application toward invasive tree removal and timber rattlesnake habitat improvement in southern Gage County. The NRD budgets $5,000 for this program. Any application would still require approval from the Board.

Scott reviewed the tree program, recreation area materials, summer help, Plum 4-F and working with the Nebraska Department of Natural Resources on a possible grant, monitoring wells and possible additional Water Resources Cash Fund (WRCF) projects, the Producer Connect application, Water Sustainability Fund (WSF) projects, rural water and the buffer strip program.

The WFPO project for Little Indian is budgeted at $250,000.00.

The Clatonia Creek 3-A 319 project is budgeted at $300,000.00.

The Land and Building line item was kept at $900,000. The sinking fund is up to $3 million, but the NRD may need to tap into our loan as we await county tax dollars.

The NRD is still planning to hire the shared NRCS position to work in the Turkey Creek National Water Quality Initiative (NWQI) area, the wellhead protection areas (WHPAs), and the groundwater management areas (GWMAs).

Hazard Mitigation planning is budgeted at $50,000.00.

Depending on survey results at Swan 31, there could be additional funds budgeted for mitigation.

The NRD has received a scope from Olsson for reviewing and making final recommendations on groundwater management rules and regulations components per attorneys' recommendations.

The proposed Capital Expenditures budget for FY 2026 is $2,689,100.00.

BEATRICE WEST AND WYMORE RURAL WATER PROJECTS

Automatic meter reading devices have been installed throughout the Beatrice West project and are working well. The Wymore project plans to transfer $20,000 in operations funds back to the NRD. The District repaired a leak on an eight inch main on the Saturday of Memorial Day weekend.

MOTION #5 was made by Ryan Birkett, seconded by Chad Weichel, to authorize the transfer of $20,000 in FY 2025 operational funding from Wymore Rural Water to the Lower Big Blue NRD. Motion carried.

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

MOTION #6 was made by Ryan Birkett, seconded by Bruce Weise, to approve the Capital Expenditures budget of $2,689,100.00 for FY 2026. Motion carried.

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

PERSONNEL AND EQUIPMENT COMMITTEE REPORT – JASON SAND

Per Diem Policy FY 2026

The Committee reviewed the existing per diem policy, noting that travel days are included.

MOTION #7 was made by Jason Sand, seconded by Steve Kelley to approve the per diem policy for FY 2026 as presented. Motion carried.

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

NRD FY 2026 Operations Budget

The budget is due by September 30, 2025, and Dana F. Cole will again be contracted to assist with and submit the forms. The Committee reviewed the current FY 2025 operations budget and the proposed FY 2026 operation budget line by line. Scott noted an increase of 2% in NARD dues while NACD dues will remain the same. The Committee also discussed equipment needs and plans to upgrade desktop computers for staff. The purchase of a dump truck from the City of Beatrice is being finalized, and the Committee discussed any commercial licensing and NDOT requirements. Legal fees increased primarily as a result of groundwater rule and regulation review and enforcement. The *Groundwater Quantity Rules and Regulations* revisions are being sent to the Nebraska Department of Natural Resources (NeDNR) for review and comment, and the Committee directed staff to have an attorney at board meetings at their [staff's] discretion.

Scott reported that three line items have changed since the Committee meeting: NARD dues increase will be 2.5% not 2%; NRD Audit will be $10,700.00 not $9,900.00; and insurance will be $55,000.00 not $60,000.00. This changes the total budget from $346,824.57 to $342,763.19.

MOTION #8 was made by Jason Sand, seconded by Rod Skleba to approve the Operations Budget as presented with updated items totaling $342,763.19. Motion carried.

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

NRD FY 2026 Personnel Budget

The Committee reviewed the current FY 2025 personnel budget and the proposed FY 2026 personnel budget line by line, as well as the FY 2024-2025 NRD Salary Survey. In addition to current staffing, the NRD still 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. 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. The Committee is recommending a 3.5% cost-of-living increase with a $10,000.00 allocation in merit pay to be allocated by management after the January performance reviews. The Committee noted that the merit pay has allowed the NRD to maintain a competitive staffing salary. Discussion was held on comparable management salaries. 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.

Director Katz voiced concerns regarding the shared position with NRCS.

MOTION #9 was made by Jason Sand, seconded by Rodney Skleba to approve the proposed Personnel Services budget in the amount of $1,143,217.79. Motion carried.

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

Personnel & NRD Policy

The NRD updated a portion of its Personnel Policy on June 16, 2022, and plans to continue updating the policy in the coming fiscal years. It was noted that the Christmas and New Year's holidays fall on Thursdays this coming year, and the Committee recommended NRD staff take the Fridays following those holidays off as well.

The full Board of Directors were in agreement for staff to take the Fridays following Christmas and New Year's holidays off this year.

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 #10 was made by Jason Sand, seconded by Chad Weichel, that the Board increase the District's restricted fund taxing authority by 1% in FY 2026. Motion carried.

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

BUILDING COMMITTEE REPORT – DEAN ROEHR

Dean Roehr reported on the status of the building project. Color and material samples provided by the interior designer were available for the Directors to view. Discussion was had regarding the samples.

PROCUREMENT OF RECREATIONAL EQUIPMENT & MATERIALS

Scott Theis reported to the Directors that all recreation areas are in need of rock and several are in need of docks. Two bids were received for 330 ton of rock, with delivery to each area, from Beatrice Sand & Gravel and RL Tiemann Excavating. Two bids were received for 10 dock sections and accessories from MD Aquatics, LLC and EZ Dock Great Plains.

MOTION #11 was made by Doug Stokebrand, seconded by Jason Sand, to accept the low bid from Beatrice Sand & Gravel in the amount of $11,242.50 for 330 ton of rock, with delivery to each rec area. Motion carried.

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

MOTION #12 was made by Brent Katz, seconded by Bruce Weise, to accept the low bid from MD Aquatics, LLC in the amount of $28,942.40 for 10 dock sections and accessories. Motion carried.

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

NRD ACTIVITIES

Scott reported that hay bids have been mailed out. They are due back on July 8th and will be voted on at the July meeting.

Scott stated that surveying is currently being done regarding the Swan 31 mitigation.

A newsletter has been prepared and sent to be printed, with expected distribution in July.

AGENCY REPORTS

NRCS

Brandy reported on the activities of NRCS stating that the office is working on structural work designs, CRP contracts and status reviews.

EXTENSION

Scott noted that there is an updated listing of Nebraska Extension personnel in the Board's packets.

NRC

Steve reported that the next meeting will be July 23, 2025.

NARD

Steve reviewed award recipients for this year. Awards will be presented at the Fall Conference in Kearney.

Steve Kelley, Larry Barta, Rod Skleba and Bob Lorenz who all attended the NRD Basin Tour shared their experiences.

Announcements, Upcoming Meetings & Activities

July 4th	Holiday – Independence Day
July 10th	NRD Board Meeting
July 21st – 23rd	GMDA Conference – Idaho Falls, ID

Being no further business, Chairperson Duane Parde adjourned the meeting at 9:06 p.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 12, 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 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.
:bjs

LOWER BIG BLUE NATURAL RESOURCES DISTRICT
BOARD MEETING
September 18, 2025
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 Duane Parde at 9:02 a.m.

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

Directors Absent: Jason Sand, Bruce Weise

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

Bruce Weise and Jason Sand have asked to be excused from the September 18th, 2025 Board meeting.

MOTION #1 was made by Brent Katz, seconded by Larry Barta, to excuse Bruce Weise and Jason Sand from the September 18th Board meeting. Motion carried.

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

APPROVAL OF SEPTEMBER 18, 2025, CONSENT AGENDA

MOTION #2 was made by Doug Stokebrand, seconded by Steve Kelley, to adopt the Consent Agenda for the September 18, 2025 Board meeting, which includes: adoption of the agenda as submitted, approval of the August 28th, 2025 meeting minutes, financial status report dated August 31, 2025, August 2025 revenues, and expenditures; Beatrice West and Wymore Rural Water financials. Motion carried.

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

OPEN PUBLIC COMMENTS

None

Dean Roehr arrived at 9:06 A.M.

WATER COMMITTEE REPORT

Chad reviewed the Water Committee minutes from September 16, 2025. The committee discussed comments from the Nebraska Department of Water, Energy and Environment. They recommended setting a public hearing on October 30, 2025, at 7:00 p.m. at the 4H Building on the Gage County Fairgrounds to hear public comment on the rules as proposed.

The committee also reviewed a replacement well permit and a variance application.

Ryan discussed participation in several programs including the Nitrogen Reduction Incentive Act and the partnership with The Nature Conservancy.

MOTION #3 was made by Jason Pohlmann, seconded by Steve Kelley to hold a public hearing for comments on the proposed Rules and Regulations as presented on October 30th, 2025 at 7 P.M. at the 4-H building on the Gage County Fairgrounds. Motion Carried.

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

WELL PERMITS, IRRIGATION AGREEMENTS

Tyler presented a replacement well permit located in Section 5, Township 2 North, Range 5 East, Gage County the permit was approved by staff earlier this month, as is allowed during the growing season.

MOTION #4 was made by Chad Weichel, seconded by Doug Stokebrand to approve the replacement well permit located in Section 5, Township 2 North, Range 5 East, Gage County. Motion Carried.

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

Tyler also presented A variance application requesting to increase irrigated acres located in Section 31, Township 4 North, Range 2 East, Jefferson County. This is essentially the same variance applied for and denied last year but under different ownership. NRD rules and regulations grant the Board sixty (60) days to approve or deny variance applications.

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 2026 budget calls for expenditures of $7,510,759 as compared to FY 2025 of $3,985,286. The FY 2026 expenditures include $250,000 for the Little Indian Watershed Flood Prevention Project, $152,000 for the buffer strip program, $130,000 for NRD land treatment and flowmeter cost-share, $55,575 for Water Quality Programs and Nitrogen Reduction Program, $50,000 for NRD Small Dams-Urban Recreation Program, $100,000 for flood control maintenance work, $25,000 for P.L. 566 emergency watershed maintenance work, $62,000 for recreation and Wildlife management area Operation and Maintenance, $296,666 for Water Sustainability Airborne Electromagnetic Surveys, $500,000 for Clatonia Creek 3A renovations, $50,000 for the Nine County Hazard Mitigation Plan Update, and $11,190 for the Blue Basin Groundwater Model – Interactive Producer Portal and Turkey Creek Stream Gauge. The district has $4,039,210 budgeted for construction of an office, shop and storage shed and $96,811 for the Urban Conservation Assistance Program. Separate expenditures include $73,200 for the Beatrice West Public Water Project and $377,215 for the Wymore Rural Water Project.

Scott reviewed the county valuations for FY 2026 and provided a summary of the current sinking fund amounts and expected additions to those funds in FY 2026.

MOTION #5 was made by Ryan Birkett, seconded by Dean Roehr, to approve the FY 2026 Lower Big Blue NRD Budget as presented, with total Expenditures of $7,510,759.00 and Revenues of $4,897,679.

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

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 2026 are expected to be $4,897,679 as compared to FY 2025 Revenues of $3,690,176. The District begins FY 2026 with $80,206 cash on hand and $545,783 in Nebraska Public Agency Investment Trust. In FY 2026 we expect $472,695 from state funds (FY2025 $489,849), including $220,000 from the Water Sustainability fund for Airborne Electromagnetic Surveys and Little Indian Flood Prevention Project, $35,117 from the Water Quality Fund and $154,753 for buffer strips. FY 2026 Federal funds are estimated to be $575,100 (FY2025 $298,907) with $300,000 in 319 funds for the Clatonia Creek 3A Renovation Project, $200,000 for the Little Indian Watershed Flood Prevention Project and $50,000 for the Nine County Hazard Mitigation Plan Update. Property rent will be $23,392, customer charges for camping, tree planting, tree protectors and flags is $39,100; Miscellaneous Revenues, $998,885 that includes a $900,000 building construction loan; and $2,758,013 from property taxes. The District has $279,036 in a P.L. 566 dam operation and maintenance and emergency watershed repair sinking fund, and $2,228,342 in a building construction sinking fund. Separate revenues include $39,710 for the Beatrice West Public Water Project and $220,600 for the Wymore Rural Water Project.

MOTION #6 was made by Steve Kelley, seconded by Dean Roehr, that a resolution be adopted for the Lower Big Blue NRD Fiscal Year 2026 Tax Requirement of $2,758,013.26 and a Fiscal Year 2026 Tax Levy of $0.032155/$100 valuation, and that said resolution is submitted to the County Clerks on or before October 15, 2025.

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

LITTLE INDIAN WFPO AND NEW WFPO APPLICATIONS

Scott Reported that he and Tyler met with staff from Senator Deb Fischer's office to discuss a Congressionally Directed Spending allotment. Tyler has also reached out to the offices of Senator Pete Ricketts and Congressman Adrian Smith.

Tyler also discussed possible funding through Google's Water Efficiency and Quality Infrastructure Project Fund.

Staff plans to send a letter to all landowners involved updating them on the status of the project.

NRD ACTIVITIES

Scott reported that Cub Creek is currently on Health Alert for Microcystin, the toxin emitted from blue-green algae.

The Trailblazer/Tallgrass pipeline is crossing 13 critical infrastructure easements. Staff will continue to work with the company to make sure crossings are handled appropriately.

Scott stated that he has been contacted by Koch Fertilizer about possible partnership on water quality initiatives. Koch has previously sponsored part of the cost to maintain the Turkey Creek stream gauge near DeWitt.

Staff is working to have a representative from the Governor's Water Quality Task Force at the Blue Basin meeting in Kearney.

Tyler stated that he is working with the engineers of the Homestead Trail from Riverside Park to the Heritage Center at Homestead National Historical Park as its construction will cross parts of the Beatrice West Water Project.

CONSIDERATION SWAN 31 MITIGATION PROJECT

Scott told the Board that he has been working with the landowner to increase the elevation of the low opening of the home. Staff have met with two contractors to bid tearing out and repouring the slab at a higher elevation. Those bids will be reviewed when received and presented at the October meeting.

BUILDING COMMITTEE REPORT

Dean reported that crews are working to add material to the shop floor in preparation to pour the slab. Drains are installed in the shop building and the erection crew is working to complete exterior sheeting of the office building. The next building committee meeting will be September 24, 2025. Pay app # 7 which includes costs for the pre engineered metal building system was reviewed.

AGENCY REPORTS

NRCS

Josh Malchow reported that NRCS staff are working on CSP certifications. A report was also distributed to the Directors.

EXTENSION OFFICE

No Report

NRC

Steve reported that the next meeting will be September 30th during the NARD conference.

NARD

Steve reported that the next meeting will be September 30th during the NARD conference.

UPCOMING MEETINGS

a. September 29th – 30th - NARD Annual Conference
b. October 8th - Southeast Regional Land Judging Contest – LBBNRD
c. October 9th - Board Meeting 7:00 p.m.
d. October 13th - Office Closed - Columbus Day
e. October 30th - Groundwater Rules and Regulations Public Hearing 7:00

Being no further business, Chairperson Duane Parde adjourned the meeting at 9:56 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 18, 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 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

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STATE OF NEBRASKA
Saline County,

Amy E. Hausman being by me first duly sworn, deposes and says that she is the editor of THE CRETE NEWS, a legal weekly newspaper printed and published at Crete 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 of "*2025 BUDGET HEARING*" was published in said newspaper for **1** consecutive week(s) commencing with the issue of **9/10/2025.**

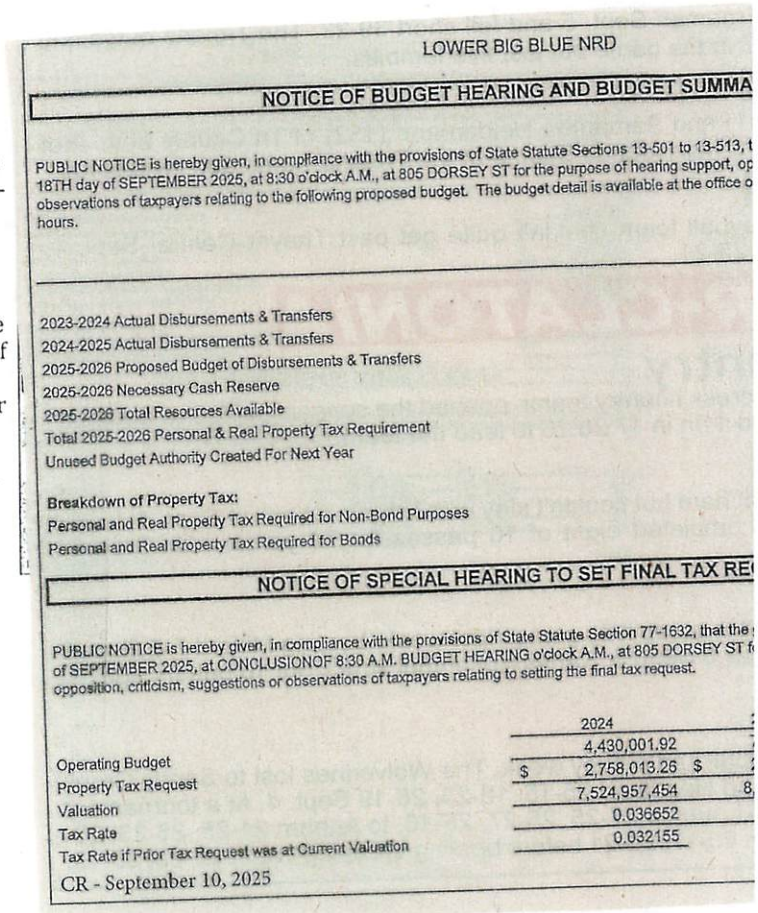
Amy E. Hausman, Editor

Subscribed in my presence and sworn to before me this date of **9/10/2025**

Notary Public

Name	LOWER BIG BLUE NRD
Order Number	165027
Order Date	9/4/2025
Number of Issues	1
Publication Count	1
First Issue	9/10/2025
Last Issue	9/10/2025
Order Price	$141.75
Publications	*CRETE NEWS
Publication Dates	*CRETE NEWS: 9/10/2025

GENERAL NOTARY - State of Nebraska
PAMELA J CALLAHAN
My Comm. Exp. September 27, 2028



LOWER BIG BLUE NRD

NOTICE OF BUDGET HEARING AND BUDGET SUMMA

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Sections 13-501 to 13-513, t
18TH day of SEPTEMBER 2025, at 8:30 o'clock A.M., at 805 DORSEY ST for the purpose of hearing support, op
observations of taxpayers relating to the following proposed budget. The budget detail is available at the office o
hours.

2023-2024 Actual Disbursements & Transfers
2024-2025 Actual Disbursements & Transfers
2025-2026 Proposed Budget of Disbursements & Transfers
2025-2026 Necessary Cash Reserve
2025-2026 Total Resources Available
Total 2025-2026 Personal & Real Property Tax Requirement
Unused Budget Authority Created For Next Year

Breakdown of Property Tax:
Personal and Real Property Tax Required for Non-Bond Purposes
Personal and Real Property Tax Required for Bonds

NOTICE OF SPECIAL HEARING TO SET FINAL TAX RE

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Section 77-1632, that the
of SEPTEMBER 2025, at CONCLUSIONOF 8:30 A.M. BUDGET HEARING o'clock A.M., at 805 DORSEY ST f
opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

	2024	
	4,430,001.92	
Operating Budget	$ 2,758,013.26	$
Property Tax Request	7,524,957,454	8
Valuation	0.036652	
Tax Rate	0.032155	
Tax Rate if Prior Tax Request was at Current Valuation		

CR - September 10, 2025

RECEIVED
SEP 1 - 2025
LOWER BIG BLUE NRD

RECEIVED
SEP [illegible] 2025
LOWER BIG BLUE NRD

Exhibit "B"

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 13-501 to 13-513, that the governing body will meet on the 18TH day of SEPTEMBER 2025, 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 detail is available at the office of the Clerk during regular business hours.

2023-2024 Actual Disbursements & Transfers	$	2,527,176.63
2024-2025 Actual Disbursements & Transfers	$	3,163,573.76
2025-2026 Proposed Budget of Disbursements & Transfers	$	7,733,930.40
2025-2026 Necessary Cash Reserve	$	873,815.60
2025-2026 Total Resources Available	$	8,607,746.00
Total 2025-2026 Personal & Real Property Tax Requirement	$	2,758,013.26
Unused Budget Authority Created For Next Year	$	19,974.02
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	$	-

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	2024	2025	Change
Operating Budget	4,430,001.92	7,733,930.40	75%
Property Tax Request	$ 2,758,013.26	$ 2,758,013.26	0%
Valuation	7,524,957,454	8,577,170,514	14%
Tax Rate	0.036652	0.032155	-12%
Tax Rate if Prior Tax Request was at Current Valuation	0.032155		

CR - September 10, 2025

ZNEZ

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 11, 2025
(dates)

(signature)

Publication Fee $ $117.56

Subscribed to in my presence and sworn to before me this

SEP 11 2025 day of 2025

Notary Public

(signature)

General Notary - State of Nebraska
KELLIE A. WIERS
My Comm. Exp. Aug. 28, 2029

(seal)

RECEIVED
SEP 17 2025
LOWER BIG BLUE NRD

2019/ Pawnee Republicanforms/proof of publication/01/01/2019

Exhibit "D"

LOWER BIG BLUE NRD

ZNEZ

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

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Tax Rate if Prior Tax Request was at Current Valuation	0.032155		

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.

LOWER BIG BLUE NRD

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

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26b ZNEZ

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

Jennifer Lewis
Notary Public

Publication fee _____ lines of 8 point type 1 times
$ 80 -.

RECEIVED
SEP 15 2025
LOWER BIG BLUE NRD

Exhibit "C"

*** Proof of Publication ***

State of Nebraska)
Gage County) SS.

LOWER BIG BLUE NRD - LOCAL

BOX 826
BEATRICE NE 68310

ORDER NUMBER 1262903

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 Marie Siefken Date 9/17/25

Section: CLASSIFIED Legal
Category: ROP
PUBLISHED ON: 09/11/2025

TOTAL AD COST:	145.23
FILED ON:	9/17/2025

Subscribed in my presence and sworn to before me on Sep 17, 20 25

U A Boone Notary Public

General Notary - State of Nebraska
UVA K. BOONE
My Comm. Exp. Jan. 31, 2029

LOWER BIG BLUE NRD

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

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Tax Rate if Prior Tax Request was at Current Valuation	0.032155		

1262903 9/11 ZNEZ

Exhibit "A"

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, 2026, 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, 2025 and 2024, 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 18, 2025