2025-2026
STATE OF NEBRASKA
NATURAL RESOURCES DISTRICT BUDGET FORM

UPPER 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:

$	3,629,285.45	Property Taxes for Non-Bond Purposes
$	-	Principal and Interest on Bonds
$	3,629,285.45	**Total Personal and Real Property Tax Required**

$ 20,319,065,482.00	**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	$	-
Interest	$	-
Total Bonded Indebtedness	$	-

Report of Joint Public Agency & Interlocal Agreements

Was this Subdivision involved in any Interlocal Agreements or Joint Public Agencies for the reporting period of July 1, 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

UPPER 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	$ 740,862.23	$ 839,708.85	$ 890,901.93
3	Investments	$ 4,413,548.62	$ 3,733,186.72	$ 3,394,509.56
4	County Treasurer's Balance	$ 31,511.15	$ 32,840.45	$ 28,131.37
5	**Subtotal of Beginning Balances** (Lines 2 thru 4)	**$ 5,185,922.00**	**$ 4,605,736.02**	**$ 4,313,542.86**
6	Personal and Real Property Taxes (**Columns 1 and 2 - See Preparation Guidelines**)	$ 3,374,788.82	$ 3,076,680.11	$ 3,593,351.93
7	Federal Receipts	$ 161,000.94	$ 89,762.98	$ 96,000.00
8	State Receipts: Motor Vehicle Pro-Rate	$ 9,462.61	$ 8,919.20	$ 9,500.00
9	State Receipts: State Aid (State Statute Section 77-27,136)	$ -	$ -	
10	State Receipts: Other	$ 213,326.05	$ 154,618.08	$ 577,296.16
11	State Receipts: Property Tax Credit	$ -	$ 425,108.63	
12	Local Receipts: Nameplate Capacity Tax	$ 913.72	$ 1,015.59	$ 1,500.00
13	Local Receipts: In Lieu of Tax	$ -	$ -	$ -
14	Local Receipts: Other	$ 535,582.01	$ 551,781.01	$ 498,802.17
15	Transfers In Of Surplus Fees	$ -	$ -	$ -
16	Transfer In Other Than Surplus Fees (Should agree to Transfers Out on Line 28)	$ 327,269.40	$ -	$ -
17	**Total Resources Available** (Lines 5 thru 16)	**$ 9,808,265.55**	**$ 8,913,621.62**	**$ 9,089,993.12**
18	**Disbursements & Transfers:**			
19	Operating Expenses	$ 3,731,069.30	$ 3,877,686.20	$ 5,131,549.18
20	Capital Improvements (Real Property/Improvements)	$ 1,054,209.94	$ 604,454.90	$ 3,586,443.94
21	Other Capital Outlay (Equipment, Vehicles, Etc.)	$ 89,980.89	$ 117,937.66	$ 22,000.00
22	Debt Service: Bond Principal & Interest Payments	$ -	$ -	$ -
23	Debt Service: Payments to Retire Interest-Free Loans (**Public Airports**)			
24	Debt Service: Payments to Bank Loans & Other Instruments (**Fire Districts**)			
25	Debt Service: Other	$ -	$ -	$ -
26	Judgments	$ -	$ -	$ -
27	Transfers Out of Surplus Fees	$ -	$ -	$ -
28	Transfers Out Other Than Surplus Fees (Should agree to Transfers In on Line 16)	$ 327,269.40	$ -	$ -
29	**Total Disbursements & Transfers** (Lines 19 thru 28)	**$ 5,202,529.53**	**$ 4,600,078.76**	**$ 8,739,993.12**
30	**Balance Forward/Cash Reserve** (Line 17 - Line 29)	**$ 4,605,736.02**	**$ 4,313,542.86**	**$ 350,000.00**
31	Cash Reserve Percentage			7%

PROPERTY TAX RECAP

Tax from Line 6	$ 3,593,351.93
County Treasurer's Commission at 1% of Line 6	$ 35,933.52
Total Property Tax Requirement	$ 3,629,285.45

UPPER 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		$ 3,629,285.45
Bond Fund		$ -
_____	Fund	
_____	Fund	
_____	Fund	
_____	Fund	
Total Tax Request	**	$ 3,629,285.45

** 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	$	350,000.00
Remaining Cash Reserve	$	350,000.00
Remaining Cash Reserve %		7%

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

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

NAME	**Upper Big Blue NRD**
ADDRESS	**319 East 25th Street**
CITY & ZIP CODE	**York, NE 68467**
TELEPHONE	**(402) 362-6601**
WEBSITE	**www.upperbigblue.org**

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	John E. Miller	Douglas L. Dickinson	David A. Eigenberg
TITLE /FIRM NAME	Chairperson	Treasurer	General Manager
TELEPHONE	402-694-3570	402-643-5456	402-362-6601
EMAIL ADDRESS	jmiller@upperbigblue.org	ddickinson@upperbigblue.org	deigenberg@upperbigblue.org

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

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

UPPER BIG BLUE NRD

2025-2026 LID SUPPORTING SCHEDULE

Calculation of Restricted Funds

Total Personal and Real Property Tax Requirements		(1)	$ 3,629,285.45
Motor Vehicle Pro-Rate		(2)	$ 9,500.00
In-Lieu of Tax Payments		(3)	$ -
Transfers of Surplus Fees		(4)	$ -
Prior Year Budgeted Capital Improvements that were excluded from Restricted Funds.			
Prior Year Capital Improvements Excluded from Restricted Funds (From Prior Year Lid Exceptions, Line (10))	$ 429,000.00	(5)	
LESS: Amount Spent During 2024-2025	$ ~~604,454.90~~	(6)	429,000
LESS: Amount Expected to be Spent in Future Budget Years	$ -	(7)	
Amount to be included as Restricted Funds (**Cannot be a Negative Number**)		(8)	$ -
Nameplate Capacity Tax		(8a)	$ 1,500.00
TOTAL RESTRICTED FUNDS (A)		(9)	**$ 3,640,285.45**

Lid Exceptions

Capital Improvements (Real Property and Improvements on Real Property)	$ 535,888.00	(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)	$ 535,888.00
Bonded Indebtedness		(13)	
Interlocal Agreements/Joint Public Agency Agreements		(14)	$ 752,150.55
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)	$ 1,298,538.47
TOTAL LID EXCEPTIONS (B)		(19)	**$ 2,586,577.02**

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*	**$ 1,053,708.43**

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

UPPER 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: 2,504,151.75 (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)

240,979,869.00	/	18,099,809,159.00	=	1.33 %
2025 Growth per Assessor		2024 Valuation		Multiply times 100 To get %

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

10	/	17	=	58.82 %
# 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): 62,603.79 (7)

Total Restricted Funds Authority = Line (1) + Line (7): 2,566,755.54 (8)

Less: Restricted Funds from Lid Supporting Schedule: 1,053,708.43 (9)

Total Unused Restricted Funds Authority = Line (8) - Line (9): 1,513,047.11 (10)

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

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

UPPER BIG BLUE NRD

2025-2026 CAPITAL IMPROVEMENT LID EXEMPTIONS

Description of Capital Improvement		Amount Budgeted
Bulgrin Dam	$	15,000.00
Oxbow Trails ADA Fishing Dock & Sidewalks	$	45,000.00
Pioneer Trails Dredging	$	235,000.00
Pioneer Trails Playground	$	85,000.00
Bruner Dam pipe lining	$	35,000.00
Noble Dam pipe lining	$	35,000.00
Noble Dame rock outlet	$	5,000.00
Nested Monitoring Wells	$	80,000.00
Building Improvements	$	888.00
Total - Must agree to Line 10 on Lid Support Page 4	$	535,888.00

Levy Limit Form
Natural Resources Districts

UPPER BIG BLUE NRD

Total Personal and Real Property Tax Request		$ 3,629,285.45 (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)	($ 1,298,538.47) (D)	
	($ -) (E)	
Interstate Compact (LB 701)	($ -) (F)	
Total Exclusions		($ 1,298,538.47) (2)
Personal and Real Property Tax Request subject to Levy Limit		$ 2,330,746.98 (3)
Valuation (Per the County Assessor)		$ 20,319,065,482.00 (4)
Calculated Levy for Levy Limit Compliance [Line (3) **Divided By** Line (4) **Times** 100]		0.011471 (5)
Calculated Ground Water Management Activities Levy *(Shall Not Exceed 1 Cent)* [Line (D) **Divided By** Line (4) **Times** 100]		0.006391 (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)]		0.017862 (9)

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

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

UPPER 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 21 day of August 2025, at 7:00 o'clock P.M., at 319 East 25th Street, York, Nebraska 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	$	5,202,529.53
2024-2025 Actual Disbursements & Transfers	$	4,600,078.76
2025-2026 Proposed Budget of Disbursements & Transfers	$	8,739,993.12
2025-2026 Necessary Cash Reserve	$	350,000.00
2025-2026 Total Resources Available	$	9,089,993.12
Total 2025-2026 Personal & Real Property Tax Requirement	$	3,629,285.45
Unused Budget Authority Created For Next Year	$	1,513,047.11
Breakdown of Property Tax:		
Personal and Real Property Tax Required for Non-Bond Purposes	$	3,629,285.45
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 18 day of September 2025, at 7:00 o'clock P.M., at 319 East 25th Street, York, Nebraska for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

	2024/2025	2025/2026	Change
Operating Budget	8,702,062.23	8,739,993.12	0%
Property Tax Request	$ 3,570,138.25	$ 3,629,285.45	2%
Valuation	18,099,809,159	20,319,065,482	12%
Tax Rate	0.019725	0.017861	-9%
Tax Rate if Prior Tax Request was at Current Valuation	0.017570		

REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS

REPORTING PERIOD JULY 1, 2024 THROUGH JUNE 30, 2025

UPPER BIG BLUE NRD

SUBDIVISION NAME

Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)	Amount Used as Lid Exemption (Column 4)
Nebraska Association of Resources Districts	10/1/2021 - 9/30/2024	Conservation Tree Program	$ 5,808.57
Nebraska Association of Resources Districts	6/1/2007 - Indefinite	Intergovernmental Risk Management Pool Agreement	$ 473,769.39
Nebraska Association of Resources Districts	12/2/1974 - Indefinite	Establish State Association & Pension Fund	$ 171,677.37
12 NRDs, CNPPID, 8 Public Power & Irrigation Districts, City of Lexington and Grand Island, NE	9/26/2002 - Indefinite	Nebraska Habitat Conservation Coalition	
CPNRD, LCNRD, LBBNRD, LNNRD, TPNRD, UENRD, UNWNRD	7/11/2003 - Indefinite	Nebraska Groundwater Management & Protection Act Coalition	
CPNRD, LBNRD, LBBNRD, LPSNRD, LPNNRD	5/22/2001 - Indefinite	Share Personnel Services	$ 53,055.22
Little Blue NRD, Lower Big Blue NRD	9/28/2000 - Indefinite	Blue River Basin Chemigation Safety Inspection Program	
City of York	6/15/2017 - 12/31/2027	Wellfield Water Quality & Soil Health Demonstration Project (GROW)	
City of Hastings, Little Blue NRD	5/20/2010 - Indefinite	Wellhead Protection Area Water & Soil Sampling	
City of Hastings, Hastings Utilities, Little Blue NRD	11/15/2012 - Indefinite	Aquifer Storage & Restoration Project (ASR)	
City of Hastings, Hastings Utilities, Little Blue NRD	7/23/2015 - Indefinite	City of Hastings Vadose Zone Nitrate Study	
Lower Platte South NRD	5/187/2022 - Indefinite	Branched Oak Watershed Water Quality	
NeDNR and Upper Big Blue NRD	1/31/2024 - 6/30/2024	Stream Gaging Partnership	$ 15,000.00
City of Seward	5/18/2017 - 6/30/2027	Seward West Hiking & Biking Trail	
City of York	8/15/2019 - 12/31/2024	Flood Mitigation and Resiliency Plan & LOMR	
Hamilton County and City of Aurora	2/15/2024 - 6/30/2026	Hamilton County Water Sustainability Study	$ 12,840.00
Balance Forward Page 2			$ 20,000.00
		Total Amount used as Lid Exemption	$ 752,150.55

REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS

REPORTING PERIOD JULY 1, 2024 THROUGH JUNE 30, 2025

UPPER BIG BLUE NRD

SUBDIVISION NAME

COUNTY

Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)	Amount Used as Lid Exemption (Column 4)
Lower Platte South NRD, Central Platte NRD, Hamilton, Seward & York Counties	1/20/2022 - 12/31/2024	Multi-jurisdictional Hazard Mitigation Plan	
City of Aurora	2/20/2025 - 12/31/2026	Hamilton County All Inclusive Playground	$ 10,000.00
Village of Beaver Crossing	4/13/2025 - 6/30/2027	Blue River Park & Trail Development	$ 10,000.00

Total Amount used as Lid Exemption $ 20,000.00

REPORT OF TRADE NAMES, CORPORATE NAMES, BUSINESS NAMES

REPORTING PERIOD JULY 1, 2024 THROUGH JUNE 30, 2025

UPPER BIG BLUE NRD

SUBDIVISION NAME

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

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 1 UPPER BIG BLUE

TAXABLE VALUE LOCATED IN THE COUNTY OF ADAMS COUNTY, NE

Name of Political Subdivision	Subdivision Type	Allowable Growth Value	Total Taxable Value
NRD 1 UPPER BIG BLUE GENERAL	NRD	$9,340,498	$1,075,598,793

* 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}

NATURAL RESOURCE DIST
UPPER BIG BLUE
TO: 319 E 25TH ST
YORK NE 68467

TAXABLE VALUE LOCATED IN THE COUNTY OF: BUTLER

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Allowable Growth Value	Total Taxable Value
UPPER BIG BLUE	N.R.D.	12,566,844	1,483,909,359

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

VICKIE DONOGHUE
(signature of county assessor)

Tuesday, August 12, 2025
(date)

RECEIVED
AUG 19 2025
UPPER BIG BLUE NRD

CC: County Clerk, **BUTLER** County
CC: County Clerk where district is headquarter, if different county, **YORK** 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

72,970,873 Pers Prior
80,403,734 Pers Value

1,170,641,610 Real Prior
1,403,505,625 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}

UPPER BIG 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
UPPER BIG BLUE NRD	N.R.D.	14,864,430	1,382,069,546

**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 | 65,692,989 Pers Prior | 1,132,563,843 Real Prior
73,363,552 Pers Value | 1,308,706,994 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: UPPER BIG BLUE
319 E 25TH ST
YORK NE 68467

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
UPPER BIG BLUE GENERAL	N.R.D.	19,353,930	2,278,549,111

* *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.

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

Assessor's Use Only
144,901,494 Pers Prior
152,844,749 Pers Value
2,037,316,834 Real Prior
2,125,704,362 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: UPPER BIG BLUE NRD
C/O DAVID EIGENBERG
319 EAST 25TH STREET
YORK NE 68467

TAXABLE VALUE LOCATED IN THE COUNTY OF: HAMILTON

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Allowable Growth Value	Total Taxable Value
UPPER BIG BLUE NRD	N.R.D.	40,871,839	3,679,884,690

* *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 VICTORIA WYLIE, HAMILTON 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.

Victoria M Wylie
(signature of county assessor)

SEAL

August 14, 2025
(date)

CC: County Clerk, HAMILTON County
CC: County Clerk where district is headquarter, if different county, YORK 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
236,565,690 Pers Prior
210,498,203 Pers Value
3,297,010,421 Real Prior
3,469,386,487 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}

UPPER BIG BLUE NRD

TO: 319 EAST 25TH ST
YORK, NE 68467

TAXABLE VALUE LOCATED IN THE COUNTY OF: POLK

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Allowable Growth Value	Total Taxable Value
NRD-UPPER BIG BLUE	N.R.D.	11,922,943	1,684,234,352

* *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 JODI KRANCE, POLK 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.

Jodi Krance
(signature of county assessor)

8-15-25
(date)

CC: County Clerk, POLK 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

67,332,054 Pers Prior
73,224,097 Pers Value

1,390,169,633 Real Prior
1,611,010,255 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}

UPPER 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
UPPER B BLUE NRD	N.R.D.	607,170	294,999,711

* *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)

SALINE COUNTY NEBRASKA 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

21,807,840 Pers Prior
20,869,943 Pers Value

242,554,344 Real Prior
274,129,768 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: Upper Big Blue NRD

TAXABLE VALUE LOCATED IN THE COUNTY OF SEWARD COUNTY

Name of Political Subdivision	Subdivision Type	Allowable Growth Value	Total Taxable Value
UBB General	NRD	$36,727,764	$3,567,022,053

* 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 , Marilyn Hladky, Seward County 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.

Marilyn Hladky
(signature of county assessor)

08/16/2025
(date)

CC: County Clerk, Seward County County

CC: County Clerk where district is headquartered, if different county, Seward 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)

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: UPPER BIG BLUE NRD

TAXABLE VALUE LOCATED IN THE COUNTY OF YORK COUNTY, NE

Name of Political Subdivision	Subdivision Type	Allowable Growth Value	Total Taxable Value
NRD GENERAL	NRD	$95,102,451	$4,872,797,867

* 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 , Kurt Bulgrin, York 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.

(signature of county assessor)

08/19/2025
(date)

CC: County Clerk, York County, NE County

CC: County Clerk where district is headquartered, if different county, York 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)



UPPER BIG BLUE
Natural Resources District

319 E. 25th Street
York, Nebraska 68467

402-362-6601
Fax: 402-362-1849
www.upperbigblue.org

MINUTES
BOARD OF DIRECTORS' MEETING
AUGUST 21, 2025

The Board of Directors of the Upper Big Blue Natural Resources District met Thursday, August 21, 2025, at 7:10 p.m. in the NRD office, 319 East 25th Street, York, Nebraska.

The directors present were Paul Bethune, Doug Dickinson, Andrew Eberspacher, Roger Houdersheldt, Bill Kuehner, John Miller, Mike Nuss, Teresa Otte, Matthew Perry, Kevin Peterson, Kendall Siebert, Bill Stahly, Brian Stahr, Paul Weiss, and Lynn Yates.

The staff and others in attendance were David Eigenberg, Marie Krausnick, Terry Julesgard, Sierra Luhn, Jack Wergin, Drew ten Bensel, Patty Connors, DeeDee Novotny, Raymond Asamoah, and Josh Bowers of York NRCS.

ITEM 1. PUBLICATION OF LEGAL NOTICE OF MEETING.
Miller stated that the legal notice of the board of directors' meeting was published on August 14, 2025, in the York News-Times.

ITEM 2. PLEDGE OF ALLEGIANCE.
Chair Miller led those present in reciting the pledge of allegiance.

ITEM 3. OPEN MEETINGS ACT.
Miller informed those in attendance that the Open Meetings Act is posted at the back of the room by the entry doors.

ITEM 4. ROLL CALL.
Fifteen directors were present during roll call.

ITEM 5. REQUEST FOR EXCUSED ABSENCE.
Richard Bohaty requested an excused absence for the August 21, 2025, board meeting. It was moved by Yates and seconded by Siebert to excuse the absence of Richard Bohaty from the August 21, 2025, board of directors meeting as requested. Motion carried.
AYE: Bethune, Dickinson, Eberspacher, Houdersheldt, Kuehner, Nuss, Otte, Perry, Peterson, Siebert, Stahly, Stahr, Weiss, Yates, Miller
NAY: None
ABSENT: A. Bohaty, R. Bohaty

ITEM 6. ADOPTION OF THE AGENDA.
It was moved by Houdersheldt and seconded by Siebert to adopt the agenda for the August 21, 2025, board of directors meeting as presented. Motion carried.
AYE: Bethune, Dickinson, Eberspacher, Houdersheldt, Kuehner, Nuss, Otte, Perry, Peterson, Siebert, Stahly, Stahr, Weiss, Yates, Miller
NAY: None

ABSENT: A. Bohaty, R. Bohaty

ITEM 7. APPROVAL OF MINUTES OF THE JULY 17, 2025, BOARD MEETING.
It was moved by Dickinson and seconded by Perry to approve the minutes of the July 17, 2025, board of directors meeting. Motion carried.
AYE: Bethune, Dickinson, Eberspacher, Houdersheldt, Kuehner, Nuss, Otte, Perry, Peterson, Siebert, Stahly, Stahr, Weiss, Yates, Miller
NAY: None
ABSENT: A. Bohaty, R. Bohaty

ITEM 8. ADOPTION OF FY 2026 BUDGET.
The FY26 proposed budget was reviewed at the public hearing held prior to the board meeting. Miller asked if anyone had any comments on the proposed budget. There were no comments. It was moved by Perry and seconded by Siebert to adopt the FY 2026 Budget as presented. Motion carried.
AYE: Bethune, Dickinson, Eberspacher, Houdersheldt, Kuehner, Nuss, Otte, Perry, Peterson, Siebert, Stahly, Stahr, Weiss, Yates, Miller
NAY: None
ABSENT: A. Bohaty, R. Bohaty

ITEM 9. REPORT OF WATER AND REGULATIONS COMMITTEE AND CONSIDERATION OF RECOMMENDATIONS.
Siebert reported that the Water and Regulations Committee met August 12, 2025, and presented the committee's recommendations.

ITEM 10. AQUIFER QUALITY WELL ABANDONMENT COST-SHARE ASSISTANCE PROGRAM PAYMENTS.
Three aquifer quality well abandonment cost-share assistance program applications were reviewed by staff and recommended for final payments totaling $3,000.00. It was moved by Siebert and seconded by Yates to make cost-share payments for three well abandonments, as reviewed by the committee, at a cost of $3,000.00. Motion carried.
AYE: Bethune, Dickinson, Eberspacher, Houdersheldt, Kuehner, Nuss, Otte, Perry, Peterson, Siebert, Stahly, Stahr, Weiss, Yates, Miller
NAY: None
ABSENT: A. Bohaty, R. Bohaty

ITEM 11. WATER METER REPAIR COST-SHARE PAYMENTS.
Nine water meter repair cost-share assistance applications were reviewed by staff and recommended for final payments totaling $4,414.26. It was moved by Siebert and seconded by Peterson to make cost-share payments for nine water meter repair cost-share assistance applications as reviewed by the committee in the amount of $4,414.26. Motion carried.
AYE: Bethune, Dickinson, Eberspacher, Houdersheldt, Kuehner, Nuss, Otte, Perry, Peterson, Siebert, Stahly, Stahr, Weiss, Yates, Miller
NAY: None
ABSENT: A. Bohaty, R. Bohaty

ITEM 12. CHEMIGATION COST-SHARE PAYMENTS.
Three chemigation cost-share applications were reviewed by staff and recommended for final payments

totaling $2,117.73. It was moved by Siebert and seconded by Stahr to make cost-share payments for three chemigation cost-share assistance applications as reviewed by the committee in the amount of $2,117.73. Motion carried.

AYE: Bethune, Dickinson, Eberspacher, Houdersheldt, Kuehner, Nuss, Otte, Perry, Peterson, Siebert, Stahly, Stahr, Yates, Miller
NAY: Weiss
ABSENT: A. Bohaty, R. Bohaty

ITEM 13. CERTIFICATION OF IRRIGATED ACRES.

The committee reviewed the irrigated acres' certification for 8 parcels totaling 757.20 acres, which yielded an increase in irrigated acres of 110.24 acres. The total irrigated acres within the district are now 1,250,109.89. It was moved by Siebert and seconded by Peterson to certify acres' changes as presented to the committee. Motion carried.

AYE: Bethune, Dickinson, Eberspacher, Houdersheldt, Kuehner, Nuss, Otte, Perry, Peterson, Siebert, Stahly, Stahr, Weiss, Yates, Miller
NAY: None
ABSENT: A. Bohaty, R. Bohaty

ITEM 14. HDR ENGINEERING INVOICE FOR HAMILTON COUNTY/CITY OF AURORA WATER SUSTAINABILITY STUDY.

An invoice was received from HDR Engineering for work completed June 1, 2025, to June 28, 2025, on the Hamilton County/City of Aurora Water Sustainability Study in the amount of $3,167.68. The Water Sustainability Fund will cover 60% and the remaining 40% will be split between the three partners. The district will bill the partners for their share, which is $419.72 each. It was moved by Siebert and seconded by Nuss to pay HDR Engineering for work completed June 1, 2025, to June 28, 2025, in the amount of $3,167.68. Motion carried.

AYE: Bethune, Dickinson, Eberspacher, Houdersheldt, Kuehner, Nuss, Otte, Perry, Peterson, Siebert, Stahly, Stahr, Weiss, Yates, Miller
NAY: None
ABSENT: A. Bohaty, R. Bohaty

ITEM 15. NORTH PRINTING – LAND & LEGACY NEWSLETTER PRINTING AND MAILING.

An invoice was received from North Printing and Office Supply for the printing and mailing of 5,900 Land and Legacy newsletters in the amount of $8,400.80. Staff have received several phone calls already regarding changes in ownership and questions about the programs highlighted in the newsletter. It was moved by Siebert and seconded by Yates to pay North Printing and Office Supply for the printing and mailing of the Land and Legacy newsletter in the amount of $8,400.80. Motion carried.

AYE: Bethune, Dickinson, Eberspacher, Houdersheldt, Kuehner, Nuss, Otte, Perry, Peterson, Siebert, Stahly, Stahr, Weiss, Yates, Miller
NAY: None
ABSENT: A. Bohaty, R. Bohaty

ITEM 16. RULES ENFORCEMENT UPDATE.

Four producers have come into compliance with Rule 5. The Orders of Cease and Desist can be lifted on Brent Buller and Gregory Bolte for completing training requirements; Robert Sterns for completing Phase II/III reporting requirements; and Collin Demuth for completing Phase III water sampling

requirements. It was moved by Siebert and seconded by Perry to lift order of cease and desist on Brent Buller, Gregory Bolte, Robert Sterns and Collin Demuth for coming into compliance with the requirements in Rule 5. Motion carried.

AYE: Bethune, Dickinson, Eberspacher, Houdersheldt, Kuehner, Nuss, Otte, Perry, Peterson, Siebert, Stahly, Stahr, Weiss, Yates, Miller
NAY: None
ABSENT: A. Bohaty, R. Bohaty

ITEM 17. REPORT OF PROJECTS & PROGRAMS COMMITTEE AND CONSIDERATION OF RECOMMENDATIONS.

Andrew Eberpacher reported that the Projects and Programs Committee met on August 14, 2025, and presented the committee's recommendations.

ITEM 18. LAND TREATMENT PROGRAM PAYMENTS.

There were four new reverse osmosis system applications, one new land treatment project application this month, and three completed NRD reverse osmosis system projects. The Committee reviewed the Land Treatment Program funding for FY2026. It was moved by Eberspacher and seconded by Dickinson that the Upper Big Blue NRD approve payment of three NRD reverse osmosis systems with a total cost-share of $1,388.58. Motion carried.

AYE: Bethune, Dickinson, Eberspacher, Houdersheldt, Kuehner, Nuss, Otte, Perry, Peterson, Siebert, Stahly, Stahr, Yates, Miller
NAY: Weiss
ABSENT: A. Bohaty, R. Bohaty

ITEM 19. RECHARGE LAKE GRANT/FUNDING OPPORTUNITIES.

EA Engineering submitted an invoice in the amount of $19,000 for the completed study. It was moved by Eberspacher and seconded by Nuss that the Upper Big Blue NRD approve payment of $19,000.00 to EA Engineering for work completed on the Bruce L. Anderson Recreation Area (Recharge Lake) Grant/Funding Study completed earlier this year. Motion carried.

AYE: Bethune, Dickinson, Eberspacher, Houdersheldt, Kuehner, Nuss, Otte, Perry, Peterson, Siebert, Stahly, Stahr, Weiss, Yates, Miller
NAY: None
ABSENT: A. Bohaty, R. Bohaty

ITEM 20. BRUNER DAM AND NOBLE DAM REQUEST FOR PROPOSALS.

Staff requested approval to issue requests for proposals for the slip lining of the outlet pipes at Bruner Dam and Noble Dam in Butler County. It was moved by Eberspacher and seconded by Siebert that the Upper Big Blue NRD issue requests for proposals (RFP) for lining Bruner Dam and Noble Dam in Butler County with cured in place pipe lining. Motion carried.

AYE: Bethune, Dickinson, Eberspacher, Houdersheldt, Kuehner, Nuss, Otte, Perry, Peterson, Siebert, Stahly, Stahr, Weiss, Yates, Miller
NAY: None
ABSENT: A. Bohaty, R. Bohaty

ITEM 21. SOURCEWELL CONTRACTING.

Staff presented information on Sourcewell, which provides cooperative purchasing "Procurement by, or

on behalf of, one or more Public Procurement Units." Sourcewell develops RFPs and IFBs for national, competitive solicitation that meet or exceed local requirements. Sourcewell contracts last 4 years and can be extended for 3 more years. The Upper Big Blue NRD has an account with Sourcewell from past purchases that were turned in by companies that the NRD had used previously.

Current planned projects that could utilize Sourcewell include the Pioneer Trails playground through BCI Burke (Creative Sites), and the Oxbow Trail ADA accessible fishing dock (through EZ Dock – PlayPower, Inc – MD Aquatics). Using Sourcewell would permit the NRD to purchase selected equipment without going through a separate RFP. After some discussion, the Projects and Programs Committee recommended that the NRD not use Sourcewell and that the NRD issue RFPs for these projects.

ITEM 22. PIONEER TRAILS PLAYGROUND.

It was moved by Eberspacher and seconded by Nuss that the Upper Big Blue NRD staff prepare and issue a request for proposals for the playground at Pioneer Trails Recreation Area. Motion carried.

AYE: Bethune, Dickinson, Eberspacher, Houdersheldt, Kuehner, Nuss, Otte, Perry, Peterson, Siebert, Stahly, Stahr, Weiss, Yates, Miller
NAY: None
ABSENT: A. Bohaty, R. Bohaty

ITEM 23. OXBOW TRAILS RECREATION AREA ADA FISHING DOCK.

It was moved by Eberspacher and seconded by Perry that the Upper Big Blue NRD staff prepare and issue a request for proposals for the ADA accessible fishing dock at Oxbow Trail Recreation Area. Motion carried.

AYE: Bethune, Dickinson, Eberspacher, Houdersheldt, Kuehner, Nuss, Otte, Perry, Peterson, Siebert, Stahly, Stahr, Weiss, Yates, Miller
NAY: None
ABSENT: A. Bohaty, R. Bohaty

ITEM 24. PIONEER TRAILS RECREATION AREA NORTH BAY SILT REMOVAL.

Staff discussed the silt removal project on the north bay of Pioneer Trails. Wergin suggested it might be advantageous to wait for the results of the upcoming NGPC fish survey to determine the number of fish remaining after the recent fish kill, before proceeding with the pumping of the silt. Depending upon the number of fish remaining it might be an opportunity to revisit lowering the lake level and removing the silt by accessing the lake with heavy equipment. Staff will continue to collect data to prepare for pumping the sediment. It was moved by Eberspacher and seconded by Nuss that the Upper Big Blue NRD staff prepare a request for proposals (RFP) for pumping the sediment from the north bay at Pioneer Trails Recreation Area. Motion carried.

AYE: Bethune, Dickinson, Eberspacher, Houdersheldt, Kuehner, Nuss, Otte, Perry, Peterson, Siebert, Stahly, Stahr, Weiss, Yates, Miller
NAY: None
ABSENT: A. Bohaty, R. Bohaty

ITEM 25. REPORT OF EXECUTIVE COMMITTEE AND CONSIDERATION OF RECOMMENDATIONS.

Kuehner reported that the Executive Committee met on August 14, 2025, and presented the committee's recommendations.

ITEM 26. NEBRASKA ASSOCIATION OF RESOURCES DISTRICTS DUES.

The Nebraska Association of Resources Districts submitted an invoice in the amount of $41,735.39 for fiscal year 2026 dues. This represents a 2.5% increase over fiscal year 2025 dues. It was moved by Kuehner and seconded by Dickinson to approve payment of $41,735.39 to the NARD for the FY26 dues. Motion carried.

AYE: Bethune, Dickinson, Eberspacher, Houdersheldt, Kuehner, Nuss, Otte, Perry, Peterson, Siebert, Stahly, Stahr, Weiss, Yates, Miller
NAY: None
ABSENT: A. Bohaty, R. Bohaty

ITEM 27. INVOICE FROM CONNOR ROOFING FOR MATERIALS AND FREIGHT FOR STORAGE BUILDING REPAIR.

The board passed a motion October 20, 2022 that read in part "to approve the low quote from Conner Roofing Company, York, Nebraska, for $109,109.50, to make repairs from hail damage to all facilities at 319 East 25th Street, York, Nebraska and 1112 Recharge Road, York, Nebraska. This will include replacing and repairing asphalt shingles, roofing felt, ice and water barriers, valleys, flashing, rain troughs, downspouts, and furnace vent/rain caps at the main office. (This list may not be inclusive to all damages), and to repair all damaged metal siding, trim, and doors to metal buildings at properties located at 319 East 25th Street, York NE and 1112 Recharge Road, York, Nebraska. This motion also grants authority for the contractor and staff to work directly with property insurance carriers to secure additional insurance funds, if additional items not under the first estimate, are discovered."

Repairs to the metal building have not been completed. Neville Construction of McCool Junction, Nebraska, has been hired as a subcontractor by Conner Roofing Company, York, Nebraska to complete the repairs of all damaged metal siding, roof panels, trim metal buildings and downspouts at properties located at 319 East 25th Street, York, Nebraska. (This list may not be inclusive to all damage). An invoice for materials and freight in the amount of $28,614.91 was received. Conner Roofing has requested partial payment in the amount of $17,994.91. The insurance claim payment for hail repairs has been received. It was moved by Kuehner and seconded by Nuss to approve partial payment of $17,994.91 to Conner Roofing Company, York, Nebraska, for the expense of materials and freight to make repairs from hail damage to facilities at 319 East 25th Street, York NE, to repair all damaged metal siding, roof panels, trim metal buildings, downspouts and other damages at properties located at 319 East 25th Street, York NE. This motion also grants authority for the contractor and staff to work directly with property insurance carriers to secure additional insurance funds if additional items, not under the first estimate, are discovered. Motion carried.

AYE: Bethune, Dickinson, Eberspacher, Houdersheldt, Kuehner, Nuss, Otte, Perry, Peterson, Siebert, Stahly, Stahr, Weiss, Yates, Miller
NAY: None
ABSENT: A. Bohaty, R. Bohaty

ITEM 28. INVOICE FROM TRADEBE ENVIRONMENTAL SERVICES, LLC IN CONJUNCTION WITH HAZARDOUS WASTE COLLECTION.

An invoice dated July 11, 2025, totaling $16,185.00, was received from Tradebe Environmental Services, LLC. for disposal of the ag hazardous waste collected in Seward County April 12, 2025. This expenditure will be covered with pass through grant funds. It was moved by Kuehner and seconded by Perry to

approve payment of $16,185.00 to Tradebe Environmental Services, LLC. for disposal of the ag hazardous waste collected in Seward County April 12, 2025. Motion carried.

AYE: Bethune, Dickinson, Eberspacher, Houdersheldt, Kuehner, Nuss, Otte, Perry, Peterson, Siebert, Stahly, Stahr, Weiss, Yates, Miller
NAY: None
ABSENT: A. Bohaty, R. Bohaty

ITEM 29. SHARED SERVICES SALARY REIMBURSEMENT.

An invoice dated July 22, 2025, totaling $13,846.44 was received from the Lower Platte North NRD for the salary of the Butler County NRCS secretary, for work performed in FY25 (July 1, 2024- June 30, 2025). It was moved by Kuehner and seconded by Perry to approve payment of $13,846.44 to the Lower Platte North NRD for the Butler County NRCS secretary's FY25 salary. Motion carried.

AYE: Bethune, Dickinson, Eberspacher, Houdersheldt, Kuehner, Nuss, Otte, Perry, Peterson, Siebert, Stahly, Stahr, Weiss, Yates, Miller
NAY: None
ABSENT: A. Bohaty, R. Bohaty

ITEM 30. SINKING FUND REASSIGNMENT.

Currently, the sinking fund has money designated for 8 projects. These funds are made up of 17 separate certificates of deposit. Oxbow Trail Development (3), Kezan Creek (2) Recharge Watershed Improvements (6), Seward West Trail (2), Operational & Maintenance (2), and Flood Control (2). The Committee wants to ensure that when there is a fiscal need for a feasible project, invested dollars are correctly categorized. The Committee recommends reassigning account numbers 7590652 – Kezan Creek ($239,217.49), 115270 - Kezan Creek ($246,047.49), 122757 Oxbow Trail Development ($72,457.95) and 4436066 Oxbow Trail Development ($112,169.01) to Recharge Watershed Improvements. It was moved by Kuehner and seconded by Siebert to reassign account numbers 7590652 – Kezan Creek ($239,217.49), 115270 - Kezan Creek ($246,047.49), 122757 Oxbow Trail Development ($72,457.95) and 4436066 Oxbow Trail Development ($112,169.01) to Recharge Watershed Improvements. Motion carried.

AYE: Dickinson, Eberspacher, Kuehner, Nuss, Perry, Peterson, Siebert, Stahly, Stahr, Miller
NAY: Bethune, Houdersheldt, Otte, Weiss, Yates
ABSENT: A. Bohaty, R. Bohaty

ITEM 31. FINANCIAL REPORT AND PUBLICATION OF EXPENDITURES FOR JULY 2025.

Eigenberg reviewed the financial report for the period July 1, 2025, to July 31, 2025, that was distributed. It was moved by Perry and seconded by Dickinson to approve the financial report for July 2025 and approve payments of the accounts payable and publish the expenditures. Motion carried.

AYE: Bethune, Dickinson, Eberspacher, Houdersheldt, Kuehner, Nuss, Otte, Perry, Peterson, Siebert, Stahly, Stahr, Weiss, Yates, Miller
NAY: None
ABSENT: A. Bohaty, R. Bohaty

ITEM 32. MOTION TO ADJOURN.

It was moved by Houdersheldt and seconded by Siebert to adjourn the meeting at 8:20 p.m. Motion carried.

AYE: Bethune, Dickinson, Eberspacher, Houdersheldt, Kuehner, Nuss, Otte, Perry, Peterson, Siebert, Stahly, Stahr, Weiss, Yates, Miller
NAY: None
ABSENT: A. Bohaty, R. Bohaty

I, the undersigned, Secretary of the Upper 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 August 21, 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.

_____
Matthew Perry, Secretary

ndb

Upper Big Blue NRD
NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statue Sections 13-501 to 13-513, that the governing body will meet on the 21 day of August 25, at 7:00 o'clock P.M., at 319 East 25th Street, York, Nebraska 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 NRD during regular business hours.

2023-2024 Actual Disbursements & Tranfers	$	5,202,529.53
2024-2025 Actual Disbursements & Tranfers	$	4,600,078.76
2025-2026 Proposed Budget of Disbursements & Tranfers	$	8,739,993.12
2025-2026 Necessary Cash Reserve	$	350,000.00
2025-2026 Total Resources Available	$	9,089,993.12
Total 2025-2026 Personal & Real Property Tax Requirement	$	3,629,285.45
Unused Budget Authority Created For Next Year	$	1,513,047.11
Breakdown of Property Tax:		
Personal and Real Property Tax Required for Non-Bond Purpose	$	3,629,285.45
Personal and Real Property Tax Required for Bonds	$	-

July 26, 2025 ZNEZ

*** Proof of Publication ***

State of Indiana)
County of Lake) SS.

UPPER BIG BLUE

319 E 25TH ST.
YORK NE 68467

ORDER NUMBER 1259465

Ashley Stapleton, being duly sworn, deposes and says she/he is a Clerk of the YORK NEWS-TIMES, a newspaper printed and published at York, in York County, Nebraska, and of general circulation in York County, Nebraska, and as such has charge of the records and files of the YORK NEWS-TIMES, and affiant knows of his/her own personal knowledge that said newspaper has a bonafide circulation of more than 500 copies of each issue, has been published at York, Nebraska, for more than 52 weeks successively prior to the first publication of the annexed printed notice, and is a legal newspaper under the statutes of the State of Nebraska.

Signature A Stapleton Date August 4, 2025

Section: Class Legals
Category: 0099 LEGALS
PUBLISHED ON: 07/26/2025

TOTAL AD COST: 183.45
FILED ON: 8/4/2025

Subscribed in my presence and sworn to before me this 4 day of August, 2025.

Sallie Gucwa
Notary Public

SALLIE GUCWA
Notary Public, State of Indiana
Lake County
Commission Number NP0757174
My Commission Expires
June 23, 2032

*** Proof of Publication ***

State of Nebraska)
County of York) SS.

UPPER BIG BLUE

319 E 25TH ST.
YORK NE 68467

ORDER NUMBER 1262362

Joe Valair, being first duly sworn on his/her oath, deposes and says that he/she is employed by the YORK NEWS-TIMES, a newspaper printed and published at York, in York County, Nebraska, and of general circulation in York County, Nebraska, and as such has charge of the records and files of the YORK NEWS-TIMES, and affiant knows of his/her own personal knowledge that said newspaper has a bonafide circulation of more than 500 copies of each issue, has been published at York, Nebraska, for more than 52 weeks successively prior to the first publication of the annexed printed notice, and is a legal newspaper under the statutes of the State of Nebraska.

Signature

Section: Class Legals
Category: 0099 LEGALS
PUBLISHED ON: 09/04/2025

TOTAL AD COST: 50.49
FILED ON: 9/4/2025

Subscribed in my presence and sworn to before me this 4th day of Sept, 2025

My commission expires June 7, 2028

Michelle L. Greeley
Notary Public, York County, Nebraska

GENERAL NOTARY - State of Nebraska
MICHELLE L. GREELEY
My Comm. Exp. June 7, 2028

UPPER BIG BLUE NATURAL RESOURCES DISTRICT

NOTICE OF SPECIAL HEARING TO SET FINAL TAX REQUEST

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Section 77-1601.02, that the Board of Directors of the Upper Big Blue Natural Resources District will meet on September 16, 2025, at 7:00 P.M., at 319 East 25th Street, York, Nebraska for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request at a different amount than the prior year tax request.

Fiscal Year 2025 Property Tax Request	$3,570,138.25
Fiscal Year 2026 Proposed Property Tax Request	$3,629,285.45
Property Tax Request Change from Prior Year	1.66%
Fiscal Year 2025 NRD Valuation	$18,099,809,159
Fiscal Year 2026 NRD Valuation	$20,319,065,482
Percentage Valuation Change from Prior Year	12.26%
Fiscal Year 2025 NRD Property Tax Rate	$0.019725
Property Tax Rate to Raise Fiscal Year 2025 Property Tax Request Amount Using Fiscal Year 2026 NRD Valuation	$0.017570
Fiscal Year 2026 Proposed Property Tax Rate	$0.017861
Proposed Property Tax Rate Change from Prior Year	-9.45%
2024/2025 Operating Budget	$8,702,052.23
2025/2026 Operating Budget	$8,739,993.12
Operating Budget Increase from Prior Year	0.44%

September 4, 2025 ZNEZ

UPPER BIG BLUE
Natural Resources District

319 E. 25th Street
York, Nebraska 68467

402-362-6601
Fax: 402-362-1849
www.upperbigblue.org

RESOLUTION SETTING THE FISCAL YEAR 2026 PROPERTY TAX REQUEST
RESOLUTION 2026-1

WHEREAS, Nebraska Revised Statute 77-1601.02 provides that the governing body of the Upper Big Blue Natural Resources District passes by a majority vote a resolution setting the tax request; and

WHEREAS, a special public hearing was held on September 18, 2025 as required by law to hear and consider comments concerning the property tax request;

NOW, THEREFORE, the governing body of the Upper Big Blue Natural Resource District resolves that:

1. The Fiscal Year 2026 general fund property tax request be set at $3,629,285.45.

2. The total assessed value of property differs from last year's total assessed value by 12.26% 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 $0.01757 per $100 of assessed value.

4. The Upper Big Blue Natural Resources District proposes to adopt a property tax request that will cause its tax rate to be $0.017861 per $100 of assessed value.

5. Based on the proposed property tax request and changes in other revenue, the total operating budget of the Upper Big Blue Natural Resources District will increase from last year's proposed operating budget by 0.44 percent.

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

Moved by Yates, seconded by Dickinson to adopt Resolution 2026-1 setting the Fiscal Year 2026 property tax request.

Voting yes: Bethune, Antony Bohaty, Richard Bohaty, Dickinson, Eberspacher, Kuehner, Miller, Nuss, Otte, Perry, Siebert, Stahly, Stahr, Weiss, Yates

Voting no: None

Not present: Houdersheldt, Peterson

Adopted this 18th day of September 2025.