FY2027 Budget Public Hearing
August 11, 2026

Lisa Lewis: Welcome to our public hearing for the Fiscal Year 2027 Lower Platte South NRD Budget. It is 5:30 p.m. and we are going to declare this hearing open. My name if Lisa Lewis and I am Treasurer for the Lower Platte South NRD. The purpose of our hearing this evening is to hear support, opposition, criticism, suggestions or observations of taxpayers and citizens relative to the proposed Fiscal Year 2027 Budget for the Lower Platte South Natural Resources District.

The public notice of the Budget Hearing and Budget Summary was published on August 5, 2026 in the Lincoln Journal Star Newspaper. A copy of the Affidavit of Publication will be attached to the file copy of the record of hearing.

David Potter, our General Manager, will give a brief overview of proposed budget and then we will open the floor for public comment.

David Potter: Thank you Lisa. Just a little housekeeping for any guests that are here, the bathrooms are out front. If you need to take a phone call we have a small conference room.

In regards to the Budget process, most of you are familiar with Lower Platte South and how we operate with our budget. April through May we had subcommittee meetings where we spent time working on our Long Range Implementation Plan which we use for our first draft of the Budget. That first draft was presented on June 5th. We then had a Public Input Session on June 17th which coincided with our Board Meeting. There were revisions to that first draft. Draft 2.1 was presented at the July 15th Board Meeting and the Board gave tentative approval, therefore, moving it forward to the Public Hearing this evening. Immediately following the Public Hearing we'll have a Finance & Planning Subcommittee meeting where they will provide a recommendation to the Board. The Board will consider taking final approval action by Resolution at the Board meeting on August 26th. Again, a reminder that normally our Board meetings are on the third Wednesday of the month, the Board took action to move it to the fourth Wednesday so that we may see the County valuations come through. September 8th is a Special Hearing to set the final tax request based on those valuations. On September 16th the Board will take action to approve the tax levy rate and we have until September 30th to file it with the State.

There are a number of laws, rules and guidance that the Lower Platte South has to follow as well as the other NRDs. Of course, we have our statutory purposes, those are on the wall at the back of the room by the clock. We follow all twelve of those and we have a variety of projects that touch every one of those. Our Vision Statement and Mission Statement are also on wall in the back of the room. This is something that the Board came up with at a Board Retreat several years ago and it has remained unchanged.

Again, the Budget follows the Long Range Implementation Plan and all of that follows the Master Plan. The Budget is done every year, LRIP is done every year, Master Plan is looked at every ten years or as needed. A couple of guidelines, rules, we are subject to tax levy limits of .045 per $100 actual valuation plus up to an additional .01 for ground water management and we are subject to a lid on restricted funds with allowable increase as well as exceptions. As with any notice and with the Budget, we are required to submit a hearing notice and this notice was published in the Journal Star on August 5th and not only identifies the date, the time, the location of the public hearing but obviously the budget numbers.

Now getting into kind of the heart of the Budget, we have our proposed expenditures and our proposed revenues, the two must balance. Here we have up on the screen programs and projects costs and you can see the comparisons between Fiscal Year 26 and Fiscal Year 27. Programs and projects costs actually went down a little, operating costs went up, personnel were lower, cash reserve remain the same. The facility sinking fund went up a million or so, Deadmans Run sinking fund went up, infrastructure sinking fund shows no increase, and I'll talk a little bit more about those sinking funds a little later on, but the overall proposed expenditure is $42,996,287.

Then with the proposed expenditures are programs and projects and I kind of lumped these together in various categories; operating, personnel, integrated management, ENWRA, groundwater management, flood control dams, and so on and so forth.

Platte River down at the bottom is largely composed of the Lower Platte Corridor Alliance, that we are a member of; trails and conservation corridors, we have our three trails and the operation and maintenance with them; wetlands and conservation easements down at the bottom; and then urban stormwater management, and of course, urban stormwater management has Deadmans Run in it. That list is also shown here in a pie chart, kind of distributing those funds. As you see, sinking funds down at the bottom, is a large component and that's our savings account as you all know. It is gaining interest and those sinking funds are put away because of the projects that we know of. We know that we are going to have those expenditures, we're anticipating having those expenditures and when those projects happen, we need that money there in order to pay the bills. Questions so far?

The other side of the table is the anticipated revenues. We start every year with those cash and investments. Those cash and investments from Lower Platte South, for the Corridor Alliance, for ENWRA, those funds are based upon the Fiscal Year 26 dollars that remain in our accounts as of June 30th of 2026 and that is how the budget begins, with the budget process.

We anticipate funds coming through various agencies, both state and federal, as well as other local agencies. An example of this would be the MoPac East Trail's project that we have. We are anticipating, and will, spend all of the $1.2 million that is still sitting there in the trails fund through the Legislature. As you can see down here at the bottom there is $42,996,286 and balances with the expenditures. Here is that pie chart. We do a very good job of leveraging our property tax dollars to other grants and other funds that may come in. If we solely relied on property tax that blue area would be much larger in this pie chart.

Major budget items. I took an opportunity here to present to all of you a few of the things that really stand out within our Long Range Implementation Plan and the Budget itself.

Deadmans Run Flood Reduction Project, we have a proposed expenditures for Fiscal Year 2027 of 4.1 million. As we move into Phase 2 of the project this coming fall, this winter, there is going to be a lot of work done, a lot of expenditure coming out of that budget code. Landowner Cost-Share Assistance, that is all of our land treatment, buffers, terraces, cover crops, $1.3 million in that category. In Ground Water Protection Studies, monitoring, and testing, we made some changes to our Ground Water BMPs, opened them up District-Wide. We are at $1.45 million in this budget. Stream Stability Projects, there are three large ones that we are working on, two of those are with the City of Lincoln, the other one is on our own, $1.46 million. Prairie Corridor, on Haines Branch, includes easements, and the trail that is going out there $787,000. Stream stabilization and bridge repairs on our trail corridors. With anything comes repair, maintenance of those, $1.45 million. Salt Creek Levee projects and repairs $1.77 million. Community Assistance Programs, working with various communities within our District and Homeowners Associations, $679,000. Flood Control Dams and Structures, $934,000. Saline Wetland Partnership Projects and the wetland purchase that we are proposing $1.36 million and as you can see $946,000 is coming from the WFPO Funds through NRCS. MoPac Trail Connector, $1.2 million and we are hoping to have all of the expenditures come through revenue by the State Trail Fund. Then we have our sinking funds. As I mentioned earlier, we have a number of sinking funds that you can see there and are broken up into what we are proposing for each of those. Total $4.3 million in this year's budget.

Historically our valuations, as you can see here in the chart, and by the way we do have handouts of the presentation in the back there if you would like to take one of those. You can see our levy rate and our change of percentage over the course of time and down here at the bottom in 2026 it did increase from the year before slightly, we went to 2.299. Here is a line chart or a graph showing where we are levied, you can see just a slight upward trend there but it has historically gone down over the years and largely due to the valuations that come in our District.

Last year I presented this slide and I think it is important for all of you to understand where we are with the budget and also with the levy and what that property tax request is going to look like. The first bullet on the screen with the fiscal year budget of $42,996,287 compared to last years is an increase of 7.06%. Property tax requests this year are $14,968,000 compared to last years of $12,289,000 so it is an increase of 21.8%. With the same District valuation as 2026 coming in at $53 billion, a property tax requirement of $14,968,000 would equate to a levy of 2.66%. We all are seeing our taxes go up, I think we anticipate, roughly, a 5.5% as a good basis that we can presume. Last year I think we ended up well over 9%. District valuation though would need to increase nearly 21.8%, (none of us want to see that) if we want to keep the levy the same based upon these numbers. But as I presented, we have a number of projects, they are very important projects to this District. The sinking funds are preparing us to finish those projects.

In summary here you have both the proposed revenue and the proposed expenditures both on the right hand column showing those as a balanced budget.

Lisa, we are open for public comments.

Lisa Lewis: Is there anybody that would like to make a public comment? The podium is open now. Come on up.

Mark Patton: Sorry, I am a little frazzled to get over here, as I spent the last three days with the grandkids. Good evening. My name is Mark Patton, and I live in Eastern Cass County at 8459 Burr Oak Drive. Thank you for this opportunity to provide comments on Draft 2.1 of the Lower Platte South NRD Fiscal Year 2027 Budget.

I will say, just right off to start here it's my first time that I have gone through and watched the budget process for the NRD. I will say that what you just briefed would have been helpful to prepare and comment, make comment on the budget and that's principally what my comments are about today.

I've spent considerable time reviewing the proposed budget. I appreciate the amount of work that goes into preparing it, and my comments are intended as suggestions to improve transparency and effective public engagement on the budget process. Unlike most state agencies, as each of you in here know, an NRD is governed locally and is directly accountable to the citizens it serves. Not the executive department, not the Legislature, just the laws of Nebraska and the taxpayers that you work for. For that reason, I believe the annual budget should do more than satisfy accounting requirements. It should clearly communicate the District's priorities, financial commitments, and long-term plans in a way that an interested taxpayer can readily understand.

I do not intend to comment on individual budget line items. The supporting information for the budget structure is limited, making it difficult for members of the public to reasonably evaluate the purpose or priority of the proposed expenditures. So with that in mind, I want to give you three recommendations: One would be to clearly communicate the District's general budget priorities and objectives for the fiscal year. The second is a Capital Reserve and Sinking Fund Report and the third is to align the budget presentation with Nebraska's current emphasis on transparency and fiscal stewardship. I think all three of these are very reasonable and I will go through each one of what I am talking about.

The first one is Budget Priorities and Objectives. The proposed budget provides a detailed accounting of anticipated revenues and expenditures as they just showed and is consistent with the accepted accounting principles. What it does not provide is a concise explanation of the District's priorities and objectives for Fiscal Year. Your one list of major expenditures is the first as a member of the public that I can find that lists out anything in a consolidated manner of the budget overall about what the NRD is intending to spend money on but it doesn't give any priorities still. It just, these are all things we're going to pay.
I also reviewed the District's 2025-2030 Long Range Implementation Plan. The LRIP

describes program goals, it's got projected FY2026 activities, and multi-year budget expectations. However, it is organized by subcommittees and program areas, not aligned to the stated goals, and appears intended to support a Master Plan - which by the way doesn't even appear on your web site - and does not explain or prioritize annual budget expectations. So as a result, a member of the public is left to infer - or guess - the Board's priorities from hundreds of pages of budget tables and planning documents.

As an example, it appears the Deadman's Run Flood Reduction Program is one of the District's largest planned investments for FY2027, yet neither the budget nor the LRIP explains why this project represents a principal priority for this coming fiscal year.
I believe this could be addressed by a simple one - or two-page introduction to the annual budget that identifies the Board's principal priorities, major initiatives, and fiscal objectives for the coming year. Such a summary would not change the budget or the accounting - but would help taxpayers better understand the reasoning behind the annual budget and associated tax assessment.

The second area I think would help a lot would be a Capital Reserve and Sinking Fund Report. The District makes extensive use of capital reserves, again as just reviewed, or sinking funds, to accumulate resources for future projects. Building reserves for major capital investments is prudent financial management and an appropriate way to plan for long-term infrastructure needs. However, long-term planning should also be transparent. Taxpayers deserve to understand not only where public dollars are spent, but why current year tax dollars are being reserved. It was just accurately displayed here that the tax levy for this year is only a small portion of the total budget being proposed, however, almost everything in that budget, all those sinking funds, all those capital reserves are prior year tax reserves. It's still tax dollars coming from your constituents.

I recommend that the annual budget include a brief Capital Reserve and Sinking Fund Report describing each reserve fund, including: its purpose, current balance, funding strategy and goal, anticipated project schedule, expected cost-sharing, and estimated completion. Such a report would allow the public to understand not only how much has been reserved, but the Board's long-term plan for using those funds.
This need not be a lengthy document. In fact, I would expect each reserve fund to correspond directly with the priorities I just talked about in the annual budget, providing a clear connection between today's tax request and tomorrow's capital investments.

In this budget, the District's planned total cash reserves exceed the annual property tax requirement by a significant margin. That fact alone does not suggest poor financial management. It does, however, underscore the importance of clearly explaining to taxpayers why those reserves are being accumulated and how they are expected to be used and this could be done by a Capital Reserve and Sinking Fund Report that went with the budget prior to asking for public comment.

The final part is Demonstrating Fiscal Stewardship. Across Nebraska, there is an increasing public expectation that all levels of government clearly demonstrate fiscal restraint, prudent stewardship of taxpayer dollars, and transparency in budgeting.
Recent executive actions by Governor Pillen to drive restraint in state government budgets reflect that broader public discussion, even though they do not directly apply to the Natural Resources Districts. But the proposed FY2027 budget represents a significant increase over the prior fiscal year. When proposing higher expenditures or tax requirements, I believe the budget should also explain the circumstances, not just the numbers, the circumstances, that make these increases necessary and how they support the District's highest priorities. Additionally, the 2027 budget is compared to the FY2026 budget - yet the 2026 budget year is closed. A more accurate measure therefore would be to compare this budget request to actual requirements of FY2026 as of the end of June, which appear to have underrun the budget but providing such additional context would strengthen public confidence that the District's budget reflects both sound financial planning and responsible stewardship of taxpayer resources.

In closing, I want to thank you for the opportunity to provide comments on the 2027 budget. A budget is more than an accounting document. It is the Board's primary communication to the public about how it intends to stewards of public resources. I recognize that preparing this budget with its size and complexities is a significant undertaking. My recommendations are here to help the District communicate more effectively with the taxpayers it serves. Finally, the fact that one member of the public out of half a million in the District shows up should lead you to question about how your public engagement is on this budget process. I want to thank you for your time and consideration.

Lewis: Thank you, Mark. Anybody else? Okay, well thank you for your comments and thanks for coming and taking the time to prepare that for us. I will now declare this hearing closed. This input will be provided to the District's Finance and Planning Subcommittee this evening at a meeting following this hearing and to the Board of Directors as they consider adoption of the final budget at their Board of Directors meeting on August 26, 2026 at 5:30 p.m. Thank you

# *** Proof of Publication ***

State of Nebraska )
Lancaster County ) SS.

LOWER PLATTE SOUTH NATURAL RES
Kristin Buntemeyer
PO BOX 83581
LINCOLN, NE 68501

ORDER NUMBER 1286382

The undersigned, being first duly sworn, deposes and says that she/he is a Clerk of the Lincoln Journal Star, legal newspaper printed, published and having a general circulation in the County of Lancaster 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 Lincoln Journal Star
Signature Katryn Kuhl Date 8/11/26

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PUBLISHED ON: 08/05/2026

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Subscribed in my presence and sworn to before me on
Aug 11, 20 26
U K Boone Notary Public

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

# LOWER PLATTE SOUTH NATURAL RESOURCES DISTRICT

Meeting: Public Hearing on FY2027 Budget

Meeting Date: August 11, 2026

| Name (PLEASE PRINT) | Complete Address | Name of Company / Organization Representing | Desire to Speak |
|---|---|---|---|
| A Aldridge | Lancaster Co., NE, USA Planet Earth 7112 S 45 Lincoln, | | |
| Robert Andersen | 4941 South 73 St Lincoln NE 68516 | | |
| CARRIE WIESE | | OLSSON | |
| Mark Patton | 8459 Burr Oak Dr Plattsmouth NE | | ✓ |
| LARRY RUTH | 11500 VAN DORN WALTON, NE | LPSNRD | |
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Comments for the LPS NRD Budget Public Hearing, Aug 11, 2026

Good evening. My name is Mark Patton, and I live in Eastern Cass County at 8459 Burr Oak Drive. Thank you for this opportunity to provide comments on Draft 2.1 of the Lower Platte South NRD Fiscal Year 2027 Budget.

I've spent considerable time reviewing the proposed budget. I appreciate the amount of work that goes into preparing it, and my comments are intended as suggestions to improve transparency and effective public engagement on the budget process.

Unlike most state agencies, an NRD is governed locally and is directly accountable to the citizens it serves. For that reason, I believe the annual budget should do more than satisfy accounting requirements. It should clearly communicate the District's priorities, financial commitments, and long-term plans in a way that an interested taxpayer can readily understand.

I do not intend to comment on individual budget line items. The supporting information for the budget structure is limited, making it difficult for members of the public to reasonably evaluate the purpose or priority of proposed expenditures and transfers.

With that in mind, I would like to offer **three recommendations** for the FY2027 and future budgets:

1. Clearly communicate the District's general **budget priorities** and objectives for the fiscal year.
2. Include a **Capital Reserve and Sinking Fund Report** explaining the purpose and status of each reserve.
3. Better **align the budget presentation** with Nebraska's current emphasis on transparency and fiscal stewardship.

1. **Budget Priorities and Objectives**. The proposed budget provides a detailed accounting of anticipated revenues and expenditures consistent with accepted accounting practices. What it does not provide is a concise explanation of the District's priorities and objectives for Fiscal Year 2027.

I also reviewed the District's 2025–2030 Long Range Implementation Plan. The LRIP describes program goals, projected FY2026 activities, and multi-year budget expectations. However, it is organized by subcommittees and program areas, not aligned to the stated goals, and appears intended to support a Master Plan – which does not appear to be available on the web site - and does not explain or prioritize annual budget expenditures.

As a result, a member of the public is left to infer – or guess - the Board's priorities from hundreds of pages of budget tables and planning documents.

For example, it appears that the Deadman's Run Flood Reduction Project is one of the District's largest planned investments for FY2027, yet neither the budget nor the LRIP explains why this project represents a principal priority for the coming fiscal year.

I believe this could be addressed with a simple one- or two-page introduction to the annual budget that identifies the Board's principal priorities, major initiatives, and fiscal objectives for the coming year.

Such a summary would not change the budget or the accounting - but would help taxpayers better understand the reasoning behind the annual budget and associated tax assessment.

2. **Capital Reserve and Sinking Fund Report**

The District makes extensive use of capital reserves, or sinking funds, to accumulate resources for future projects. Building reserves for major capital investments is prudent financial management and an appropriate way to plan for long-term infrastructure needs.

However, long-term planning should also be transparent. Taxpayers deserve to understand not only where public dollars are spent, but why current year tax dollars are being reserved.

I recommend that the annual budget include a brief Capital Reserve and Sinking Fund Report describing each reserve fund, including:

its purpose,

current balance,

funding strategy and goal,

anticipated project schedule,

expected cost-sharing,

and estimated completion.

Such a report would allow the public to understand not only how much has been reserved, but the Board's long-term plan for using those funds.

This need not be a lengthy document. In fact, I would expect each reserve fund to correspond directly with the priorities identified in the annual budget, providing a clear connection between today's tax request and tomorrow's capital investments.

In this budget, the District's planned total cash reserves exceed the annual property tax requirement by a significant margin. That fact alone does not suggest poor financial management. It does, however, underscore the importance of clearly explaining to taxpayers why those reserves are being accumulated and how they are expected to be used.

A Capital Reserve and Sinking Fund Report would provide taxpayers with a clearer understanding of the District's long-term financial planning.

3. **Demonstrating Fiscal Stewardship**

Across Nebraska, there is an increasing public expectation that all levels of government clearly demonstrate fiscal restraint, prudent stewardship of taxpayer dollars, and transparency in budgeting.

Recent executive actions by Governor Pillen to drive restraint in state government budgets reflect that broader public discussion, even though they do not directly apply to Natural Resources Districts.

The proposed FY2027 budget represents a significant increase over the prior fiscal year. When proposing higher expenditures or tax requirements, I believe the budget should also explain the circumstances that make those increases necessary and how they support the District's highest priorities.

Additionally, the FY2027 budget is compared to the FY2026 budget – yet the FY2026 budget year is closed. A more accurate measure therefore would be to compare this budget request to actual requirements of FY2026, which appear to have underrun the budget.

Providing that additional context would strengthen public confidence that the District's budget reflects both sound financial planning and responsible stewardship of taxpayer resources.

**In closing,** thank you for the opportunity to provide comments on the proposed FY2027 budget.

A budget is more than an accounting document. It is the Board's primary communication to the public about how it intends to steward public resources.

I recognize that preparing a budget of this size and complexity is a significant undertaking. My recommendations are to help the District communicate more effectively with the taxpayers it serves.

Thank you for your time and consideration.

Lower Platte South NRD

# FISCAL YEAR 2027 BUDGET HEARING

August 11, 2026

# BUDGET PROCESS

**Fiscal Year: July 1 - June 30**

| | |
|---|---|
| • April-May | Subcommittee mtgs---LRIP & Budget |
| • June 5 | Draft #1 Prepared |
| • June 17 | Public Input Session |
| • July 15 | Board Tentative Approval (Draft #2.1) |
| • August 11 | Public Hearing (Draft #2.1) |
| • August 26 | Board Final Approval by Resolution |
| • September 8 | Special Hearing to Set Final Tax Request |
| • September 16 | Board Tax Levy Rate Resolution |
| • September 30 | State Budget Filing deadline |

# LAWS AND GUIDANCE

- Statutory purposes of NRD
- Vision Statement – "Protecting our natural resources for future generations."
- Mission Statement – "Maintaining a sustainable environment through conservation of land, water and wildlife."
- Budget / Long Range Implementation Plan / Master Plan
- Subject to a tax levy limit of $0.045 / $100 actual valuation plus additional $0.01 for groundwater management programs
- Subject to lid on restricted funds of 2.5% with allowable increases as well as exceptions
  - Capital improvements
  - Interlocal agreements
  - Infrastructure repair due to a natural disaster

# BUDGET HEARING NOTICE

## (Published in Lincoln Journal Star on Aug. 5th)

Lower Platte South Natural Resources District

**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 11th day of August 2026, at 5:30 P.M., at 3125 Portia Street, Lincoln, NE 68521 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.

| | | |
|---|---|---|
| 2024-2025 Actual Disbursements & Transfers | $ | 14,305,100.39 |
| 2025-2026 Actual Disbursements & Transfers | $ | 14,404,450.69 |
| 2026-2027 Proposed Budget of Disbursements & Transfers | $ | 25,905,316.00 |
| 2026-2027 Necessary Cash Reserve | $ | 17,090,972.00 |
| 2026-2027 Total Resources Available | $ | 42,996,288.00 |
| Total 2026-2027 Personal & Real Property Tax Requirement | $ | 14,968,083.11 |
| Unused Budget Authority Created For Next Year | $ | 4,748,133.95 |

**Breakdown of Property Tax:**

| | | |
|---|---|---|
| Personal and Real Property Tax Required for Non-Bond Purposes | $ | 14,968,083.11 |
| Personal and Real Property Tax Required for Bonds | $ | - |

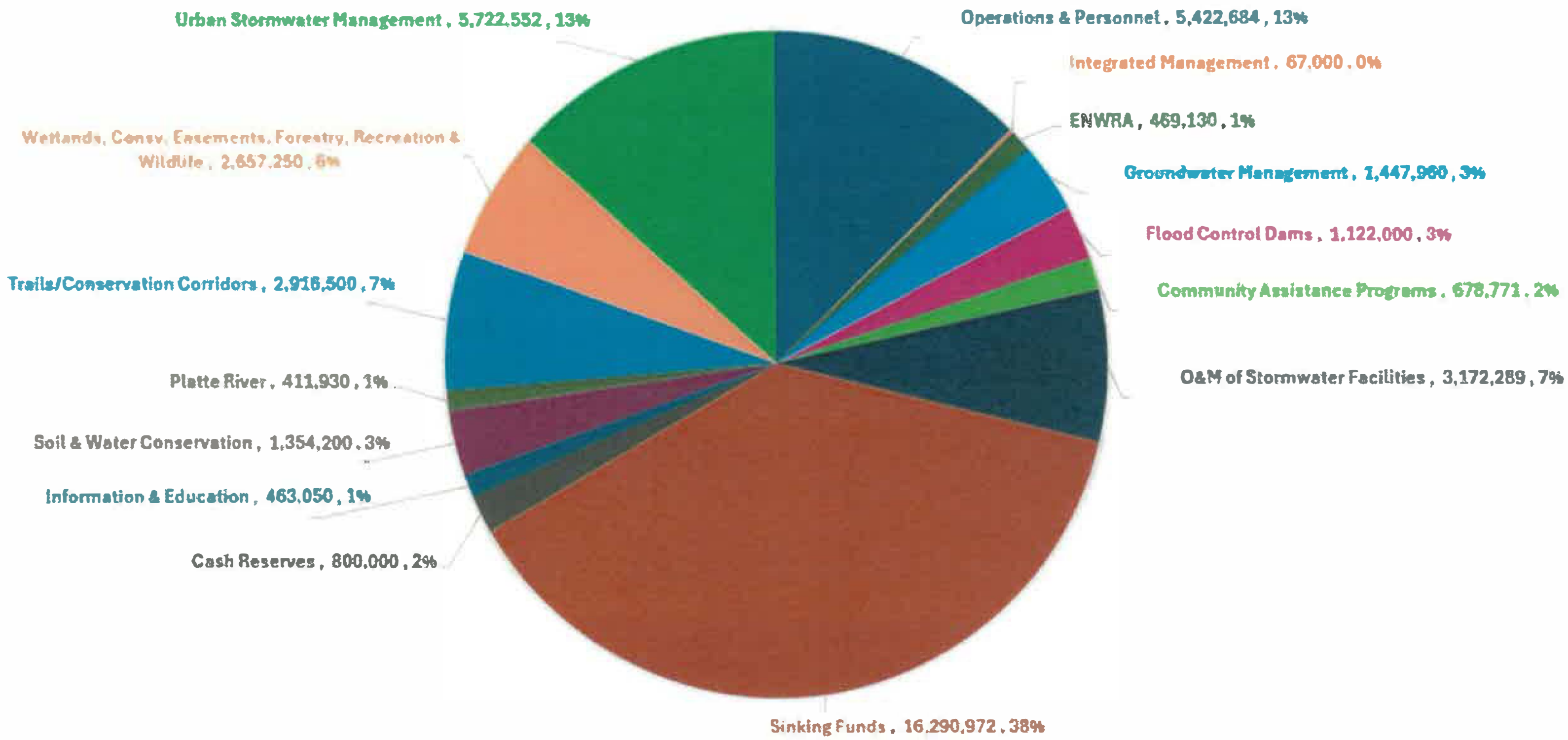
# BANK BALANCES, TRANSFERS, AND PROPOSED EXPENDITURES

| | FY2026 | FY2027 |
|---|---|---|
| Program / Project Costs | 21,568,115 | 20,482,632 |
| Operating Costs | 1,634,307 | 1,636,033 |
| Personnel Costs | 3,883,014 | 3,786,651 |
| Cash Reserve (General) | 800,000 | 800,000 |
| Facilities Sinking Fund (FY2026 & $1,000,000 Additional) | 1,000,000 | 2,013,143 |
| Deadmans Run Sinking Fund (FY2026 & $2,700,000 Additional) | 8,737,964 | 11,048,729 |
| Infrastructure Sinking Fund | 493,907 | 513,227 |
| Mopac East Sinking Fund (FY2026 & $100,000 Additional) | 410,292 | 526,341 |
| Salt Creek Resiliency Sinking Fund (FY2026 & $500,000 Additional) | 1,633,430 | 2,189,531 |
| Total | 40,161,029 | 42,996,287 |

# FY 2027 PROPOSED BUDGET EXPENDITURES

| Categories | FY2026 | FY2027 |
|---|---|---|
| Operations & Personnel | $ 5,517,321 | $ 5,422,684 |
| Integrated Management | $ 66,000 | $ 67,000 |
| ENWRA | $ 449,380 | $ 469,130 |
| Groundwater Management | $ 1,094,705 | $ 1,447,960 |
| Flood Control Dams | $ 1,496,000 | $ 1.122,000 |
| Community Assistance Programs | $ 575,239 | $ 678,771 |
| O&M of Stormwater Facilities | $ 4,639,898 | $ 3,172,289 |
| Sinking Funds | $ 12,275,593 | $ 16,290,972 |
| Cash Reserves | $ 800,000 | $ 800,000 |
| Information & Education | $ 454,000 | $ 463,050 |
| Soil & Water Conservation | $ 1,487,764 | $ 1,354,200 |
| Platte River | $ 445,879 | $ 411,930 |
| Trails/Conservation Corridors | $ 3,136,000 | $ 2,916,500 |
| Wetlands, Consv. Easements, Forestry, Recreation & Wildlife | $ 2,442,250 | $ 2,657,250 |
| Urban Stormwater Management | $ 5,281,000 | $ 5,722,552 |

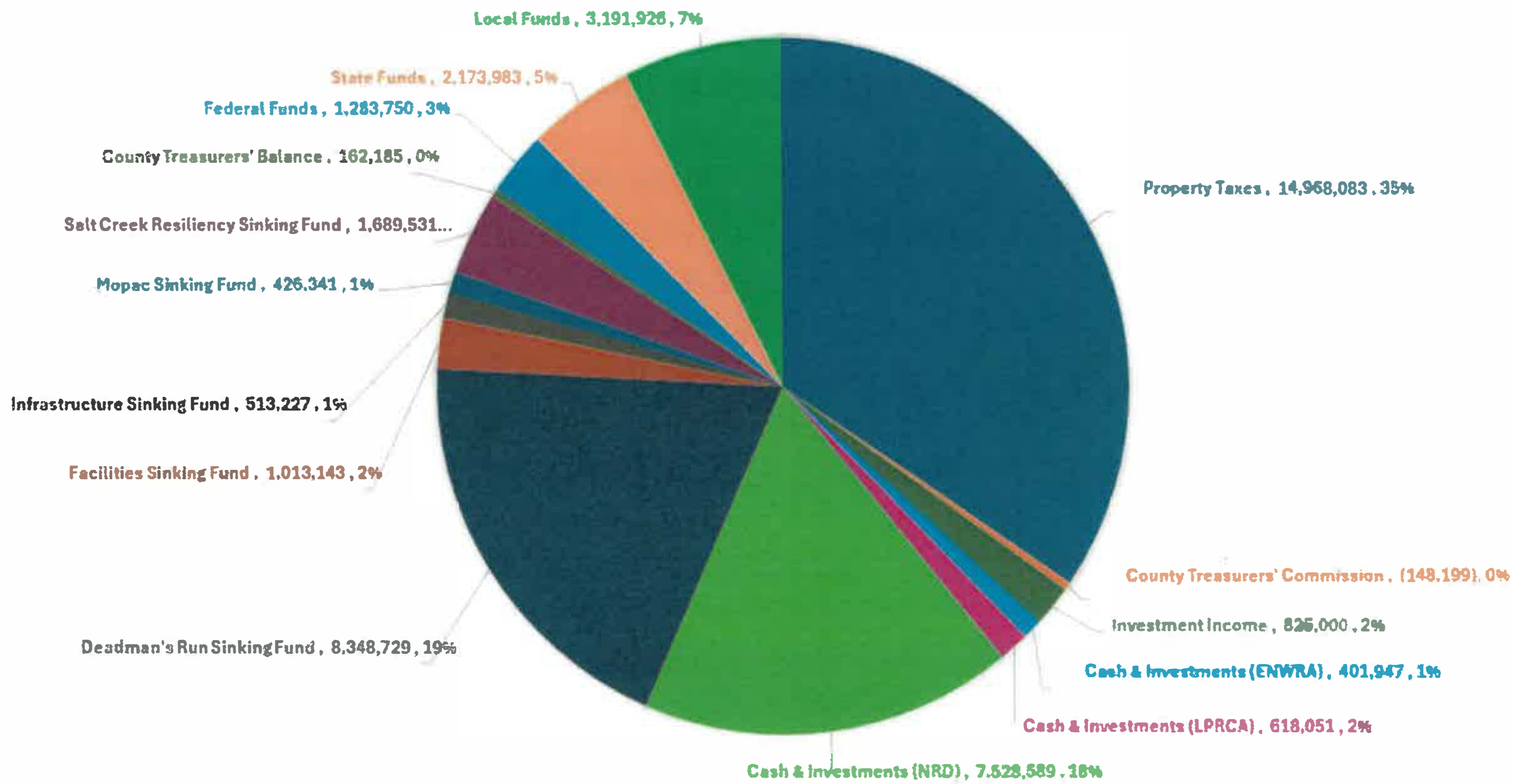
# FY 2027 PROPOSED BUDGET EXPENDITURES



# BANK BALANCES & ANTICIPATED REVENUES

| | FY2026 | FY2027 |
|---|---|---|
| Cash and Investments (LPSNRD) | 10,707,698 | 7,528,589 |
| Cash and Investments (LPRCA) | 608,517 | 618,051 |
| Cash and Investments (ENWRA) | 362,477 | 401,947 |
| Facilities Sinking Fund | - | 1,013,143 |
| Deadmans Run Sinking Fund | 5,737,964 | 8,348,729 |
| Infrastructure Sinking Fund | 493,907 | 513,227 |
| Mopac East Trail Sinking Fund | 410,292 | 426,341 |
| Salt Creek Resiliency Sinking Fund | 1,333,430 | 1,689,531 |
| County Treasurers' Balance | 162,185 | 162,185 |
| Investment Income | 825,000 | 825,000 |
| Federal Funds | 1,502,640 | 1,283,750 |
| State Funds | 3,346,608 | 2,173,983 |
| Local Funds | 2,502,646 | 3,191,926 |
| Miscellaneous | | |
| (County Treasurers' Commission) | (121,677) | (148,199) |
| Subtotal | 27,871,688 | 28,028,204 |
| NRD Total Property Tax Requirement | 12,289,341 | 14,968,083 |
| Total | 40,161,029 | 42,996,287 |

# FY 2027 BANK BALANCES & ANTICIPATED REVENUES




FY 2027 BUDGET HEARING (DRAFT 2.1)

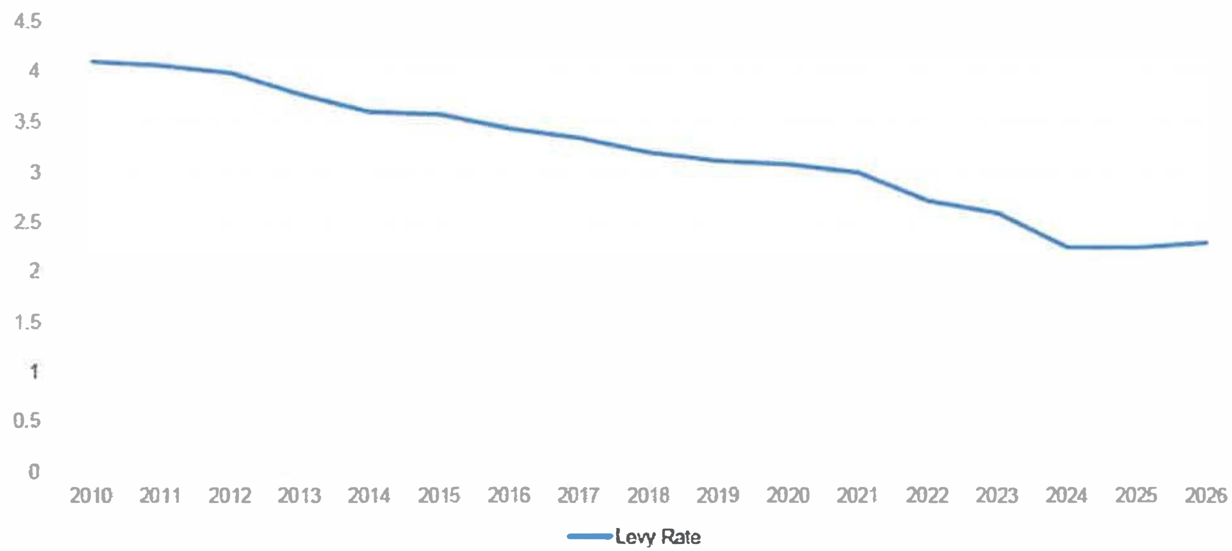
# MAJOR BUDGET ITEMS (PROJECTS)

- Deadmans Run Flood Reduction Project - $4.1M
- Landowner cost-share assistance for Surface Water Quality Practices (terrace systems, buffer strips, cover crops, etc.) - $1.3M
- Groundwater protection, studies, monitoring, testing, mapping, & best management practices - $1.45M
- Stream Stability projects on Beal Slough, Haines Branch, & Middle Creek - $1.46M
- Prairie Corridor on Haines Branch Project - $787K
- Stream stabilization and bridge repairs on trail corridors - $1.45M
- Salt Creek Levee project and repairs - $1.77M
- Community Assistance Program - $679K
- Flood Control Dam and Road Structure project repair and construction - $934K
- Saline Wetland Partnership projects and wetlands purchase - $1.36M ($946 WFPO funds)
- MoPac East-Lied Connector Trail - $1.2M ($1.2M state trail funds)
- Sinking Funds (DMR-$2.7M, MoPac-$100K, Infrastructure-$0, Facilities-$1M, Salt Creek Flood Resiliency-$500K) - $4.3M

# LPSNRD HISTORICAL SUMMARY
## TAX REVENUES, VALUATIONS AND LEVY

| Fiscal Year | Tax Revenues | % Change | Disctrict Valuation | % Change | Levy Rate | % Change |
|---|---|---|---|---|---|---|
| 2010 | 8,768,509 | 0.00% | 21,397,806,248 | 0. 15% | 4.0979 | |
| 2011 | 8,768,509 | 0.00% | 21,604,510,173 | 0.97% | 4.0586 | -0.96% |
| 2012 | 8,768,509 | 0.00% | 22,004,531,174 | 1.85% | 3.9848 | -1.82% |
| 2013 | 8,768,509 | 0.00% | 23,227,983,941 | 5.56% | 3.7749 | -5.27% |
| 2014 | 8,768,509 | 0.00% | 24,307,449,008 | 4.65% | 3.6073 | -4.44% |
| 2015 | 8,987,772 | 2.50% | 25,082,314,869 | 3.19% | 3.5832 | -0.67% |
| 2016 | 9,257,354 | 3.00% | 26,854,617,912 | 7.07% | 3.4472 | -3.80% |
| 2017 | 9,257,354 | 0.00% | 27,599,480,498 | 2.77% | 3.3542 | -2.70% |
| 2018 | 9,502,263 | 2.65% | 29,633,807,341 | 7.37% | 3.2066 | -4.40% |
| 2019 | 9,673,210 | 1.80% | 30,991,035,717 | 4.58% | 3.1213 | -2.66% |
| 2020 | 10,156,870 | 5.00% | 32,877,092,258 | 6.09% | 3.0893 | -1.03% |
| 2021 | 10,156,870 | 0.00% | 33,829,513,202 | 2.90% | 3.0024 | -2.81% |
| 2022 | 10,156,870 | 0.00% | 37,308,544,066 | 10.28% | 2.7224 | -9.33% |
| 2023 | 10,156,870 | 0.00% | 39,061,389,787 | 4.70% | 2.6002 | -4.49% |
| 2024 | 10,514,822 | 3.52% | 46,680,252,988 | 19.50% | 2.2525 | -13.37% |
| 2025 | 10,974,438 | 4.37% | 48,722,572,547 | 4.38% | 2.2524 | 0.00% |
| 2026 | 12,289,341 | 11.98% | 53,433,152,831 | 9.67% | 2.2999 | 2.11% |

# LPSNRD HISTORICAL SUMMARY
## LEVY TREND



# POSSIBLE LEVY DETERMINATION

- FY27 Budget of $42,996,287 compared to FY26 Budget of $40,161,029 is an increase of $2,835,258 or around 7.06%
- FY27 property tax requirement of $14,968,083 compared to FY26's of $12,289,341 is an increase of $2,678,742 or 21.8%
- With the same District Valuation as 2026 ($53,433,145,731), a property tax requirement of $14,968,083 would equate to a levy of 2.6679
- District Valuation would need to increase nearly 21.8% to match FY26 levy rate of 2.2999

# PROPOSED FY 2027 BUDGET SUMMARY

## BANK BALANCES & ANTICIPATED REVENUE

| | FY2026 | FY2027 |
|---|---|---|
| Cash and Investments (LPSNRD) | 10,707,698 | 7,528,589 |
| Cash and Investments (LPRCA) | 608,517 | 618,051 |
| Cash and Investments (ENWRA) | 362,477 | 401,947 |
| Facilities Sinking Fund | - | 1,013,143 |
| Deadmans Run Sinking Fund | 5,737,964 | 8,348,729 |
| Infrastructure Sinking Fund | 493,907 | 513,227 |
| Mopac East Trail Sinking Fund | 410,292 | 426,341 |
| Salt Creek Resiliency Sinking Fund | 1,333,430 | 1,689,531 |
| County Treasurers' Balance | 162,185 | 162,185 |
| Investment Income | 825,000 | 825,000 |
| Federal Funds | 1,502,640 | 1,283,750 |
| State Funds | 3,346,608 | 2,173,983 |
| Local Funds | 2,502,646 | 3,191,926 |
| Miscellaneous | | |
| (County Treasurers' Commission) | (121,677) | (148,199) |
| Subtotal | 27,871,688 | 28,028,204 |
| NRD Total Property Tax Requirement | 12,289,341 | 14,968,083 |
| Total | 40,161,029 | 42,996,287 |

## BANK BALANCES, TRANSFERS, & PROPOSED EXPENDITURES

| | FY2026 | FY2027 |
|---|---|---|
| Program / Project Costs | 21,568,115 | 20,482,632 |
| Operating Costs | 1,634,307 | 1,636,033 |
| Personnel Costs | 3,883,014 | 3,786,651 |
| Cash Reserve (General) | 800,000 | 800,000 |
| Facilities Sinking Fund (FY2026 & $1,000,000 Additional) | 1,000,000 | 2,013,143 |
| Deadmans Run Sinking Fund (FY2026 & $2,700,000 Additional) | 8,737,964 | 11,048,729 |
| Infrastructure Sinking Fund | 493,907 | 513,227 |
| Mopac East Sinking Fund (FY2026 & $100,000 Additional) | 410,292 | 526,341 |
| Salt Creek Resiliency Sinking Fund (FY2026 & $500,000 Additional) | 1,633,430 | 2,189,531 |
| Total | 40,161,029 | 42,996,287 |

Note: FY 2027 funds calculated using Cash, Investments, and Bank Balances as of 6/30/2026

# PUBLIC COMMENTS ON DRAFT #2.1 FY 2027 BUDGET

Thank you for attending the
FY 2027 Budget Hearing.

Your interest in the district's natural resources is appreciated.