



LOWER PLATTE SOUTH
natural resources district

3125 Portia Street | P.O. Box 83581 • Lincoln, Nebraska 68501-3581
P: 402.476.2729 • F: 402.476.6454 | www.lpsnrd.org

Memorandum

Date: March 12, 2026
To: Board of Directors
From: David Potter, General Manager 
RE: Finance & Planning Subcommittee March 10th Meeting Minutes.

The Finance and Planning Subcommittee met on Tuesday, March 10, 2026, and acted on two items. Subcommittee members present included Lisa Lewis, Ken Vogel, Chuck Hassebrook, Don Jacobson, and John Yoakum. Members absent included Luke Peterson, Stephanie Matejka, and David Hibler. Others present included David Potter and Chris Barber with LPSNRD staff. Director Lewis called the meeting to order at 5:00 p.m.

LRIP & Budget Schedule [Action Item] – Chris Barber outlined the proposed schedule for the FY27 Long-Range Implementation Plan and Budget process. The proposed dates are similar to last year’s schedule and are coordinated with Board meeting dates and State Budget filing deadlines.

It was moved by Vogel, seconded by Yoakum, and unanimously approved by the subcommittee to recommend the Board of Directors approve the proposed schedule for development of the Long-Range Implementation Plan and the presentation and consideration of approving the FY2027 LPSNRD Budget.

Budget Account Overruns [Action Item] – Chris Barber stated there are two budget overruns that have exceeded the 20% threshold per Operating Policy F-12. The first pertains to budget code 439090 – bank services which had \$3,250 in the FY26 Budget. Credit card transaction fees associated with the Tree Sales Program have exceeded projections for the year, resulting in expenditures of \$4,996.88 as of February 28th. The second overrun pertains to budget code 425005 – Director/Staff Liability Insurance having \$2,500 in the FY26 Budget. Liability Insurance premiums increased more than anticipated, resulting in expenditures of \$3,564 for the fiscal year. Barber answered questions from the subcommittee.

It was moved by Hassebrook, seconded by Yoakum, and unanimously approved by the subcommittee to recommend the Board of Directors approve the budget overruns in the following amounts, \$3,000 for budget code 439090 Bank Services and \$1,064 for budget code 425005 Director /Staff Liability Insurance with funds coming from cash reserves.

There being no further business, Lewis adjourned the meeting at 5:18 p.m.

Encl.
ec: file

Schedule for Updating the Long-Range Implementation Plan (LRIP) and Preparing the FY2027 Budget

<u>Date</u>	<u>Meeting Time</u>	<u>Subcommittee Meetings on LRIP & Budget</u> LRIP Accomplishments - FY2027 Proposed Actions/Budget to be mailed out one week before subcommittee meets
April-May 2026		Executive Subcommittee Urban Subcommittee Water Resources Subcommittee Recreation, Forestry & Wildlife Subcommittee Land Resources Subcommittee Platte River Subcommittee Finance and Planning Subcommittee Information & Education Subcommittee MoPac East - Lied Connector Subcommittee Salt Creek Flood Resiliency Subcommittee
Thursday May 21, 2026		Deadline for Budget Recommendations
Friday, June 5, 2026		Draft #1 Budget Prepared & Distributed by Finance and Planning Subcommittee
Tuesday, June 9, 2026	5:30 PM	Finance and Planning Subcommittee
Wednesday, June 17, 2026	5:30 PM	Board of Director Meeting & Public Input Session
Tuesday, June 23, 2026	5:30 PM	Finance and Planning Subcommittee (if needed)
June 30, 2026		End of Fiscal Year 2026
July 1, 2026		Start of Fiscal Year 2027
Tuesday, July 7, 2026	5:30 PM	Finance and Planning Subcommittee
Wednesday, July 15, 2026	5:30 PM	Board of Director Meeting - Tentative Budget approval
Wednesday, July 22, 2026		Budget on file with District
Wednesday, July 29, 2026		Publish Notice of Budget Hearing (Must be posted 4 days before meeting) *Special Notice for hearings on certain property tax changes*
Tuesday, August 11, 2026	5:30 PM	Public Hearing on Budget *Special Notice for hearings on certain property tax changes*
Tuesday, August 11, 2026	immediately following hearing	Finance and Planning Subcommittee
Wednesday, August 19, 2026	5:30 PM	Board of Director Meeting - Budget approval
Monday, August 24, 2026		County Assessors' Certification of Valuations
Wednesday, August 26, 2026		Publish Notice to Set Final Tax Request (send to newspaper)
Wednesday September 8, 2026	5:30 PM	Special Hearing to Set Final Tax Levy
Wednesday, September 8, 2026	immediately following hearing	Finance and Planning Subcommittee Tentative LRIP Approval & Tax Levy Rate Resolution
Wednesday, September 16, 2026	5:30 PM	Board of Director Meeting - Approval of LRIP and Tax Levy Rate Resolution
September 30, 2026		Deadline to file state budget and certify required property tax amount w/ Counties & State
Tuesday, October 6, 2026	5:30 PM	Finance and Planning Subcommittee - Audit presented by HBE
Wednesday, October 14, 2026	5:30 PM	Board of Director Meeting - Audit presented by HBE

Lower Platte South NRD
Budget vs. Actuals FY2026
July 2025 - February 2026

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	YTD Actual	Budget	Remaining	% of Budget
455000 Salaries - Clerical	\$ 145,673.83	\$ 287,644.10	\$ 141,970.27	50.64%
457000 Salaries - Administrative	231,254.32	450,275.23	219,020.91	51.36%
459000 Salaries - Technical	1,200,931.36	2,034,094.09	833,162.73	59.04%
460000 Salaries - Maintenance & Construction	123,632.53	220,000.00	96,367.47	56.20%
Total 4 Personnel Expenses	\$ 2,252,705.40	\$ 3,883,013.42	\$ 1,630,308.02	58.01%
5 Operating Expense				
405001 Auto & Truck Expense	55,027.66	72,000.00	16,972.34	76.43%
407001 Directors Expenses	19,898.63	40,000.00	20,101.37	49.75%
409001 Directors Per Diem	23,510.00	59,000.00	35,490.00	39.85%
413001 NARD Dues	46,216.78	46,217.00	0.22	100.00%
413005 NACD Dues	1,800.00	2,255.00	455.00	79.82%
413007 NWRA Dues	0.00	3,588.00	3,588.00	0.00%
413010 Lincoln Chamber of Commerce	1,080.00	1,400.00	320.00	77.14%
413021 Dues/Membership misc	4,962.15	12,810.00	7,847.85	38.74%
417001 Personnel Expenses/Wellness Program	28,266.33	65,000.00	36,733.67	43.49%
419005 Directors Election	0.00	0.00	0.00	
420001 County Collection Fees	48,542.99	121,676.65	73,133.66	39.90%
423001 Treasurer Bond, et al	1,045.00	1,300.00	255.00	80.38%
423005 Notary Public Bond	0.00	200.00	200.00	0.00%
425001 Commercial Package Insurance	96,601.58	93,500.00	-3,101.58	103.32%
425003 Umbrella Liability Insurance	51,855.00	56,500.00	4,645.00	91.78%
425005 Directors/Staff Liability Insurance	3,564.00	2,500.00	-1,064.00	142.56%
431001 Legal Notice	2,330.49	7,000.00	4,669.51	33.29%
433001 Office Supplies	10,523.06	23,000.00	12,476.94	45.75%
433002 Hardware/Computers	43,816.60	57,100.00	13,283.40	76.74%
433003 Office Machine Rentals and Maintenance	10,891.50	16,000.00	5,108.50	68.07%
433004 Data Storage/Retrieval System (scanning)	5,584.51	8,000.00	2,415.49	69.81%
433005 Computer Software	58,096.83	65,779.00	7,682.17	88.32%
433007 Computer Maintenance and Telecom	36,836.86	77,654.00	40,817.14	47.44%
433008 Training/certification	2,020.62	10,500.00	8,479.38	19.24%
433100 Office Furnishings	94.99	4,000.00	3,905.01	2.37%
437001 Postage	3,000.00	7,500.00	4,500.00	40.00%
439010 Attorney Retainer & Fees	73,048.50	150,000.00	76,951.50	48.70%
439020 Human Resources	1,750.00	100,000.00	98,250.00	1.75%
439035 Architect (Office)	0.00	100,000.00	100,000.00	0.00%
439040 Accounting	577.50	3,500.00	2,922.50	16.50%
439045 Audit	21,400.00	30,000.00	8,600.00	71.33%
439050 Lobbyist	26,300.00	26,000.00	-300.00	101.15%
439070 Director's Planning/Continuing Education	0.00	24,000.00	24,000.00	0.00%
439075 Database Management	12,200.00	30,000.00	17,800.00	40.67%
439090 Bank Services	4,996.88	3,250.00	-1,746.88	153.75%
452001 Telephone	26,445.32	42,800.00	16,354.68	61.79%
453001 Utilities	18,524.96	35,000.00	16,475.04	52.93%
460002 Fuel and Supplies - Dept of Corrections	9,769.65	30,000.00	20,230.35	32.57%
463001 Building Maintenance	49,752.53	100,000.00	50,247.47	49.75%
471502 Hazard Mitigation Plan Update	822.50	0.00	-822.50	
473001 Taxes on properties	0.00	4,500.00	4,500.00	0.00%
480000 Depreciation Expenses	626,167.68	0.00	-626,167.68	
499000 Miscellaneous Expense	-1,393.18	0.00	1,393.18	
763010 Buildings	0.00	1,000,000.00	1,000,000.00	0.00%
765010 Machinery and Equipment	14,969.12	97,454.00	82,484.88	15.36%
767010 Automobiles and Trucks	88,054.00	110,000.00	21,946.00	80.05%
769010 Office Equipment	9,980.50	15,000.00	5,019.50	66.54%
770010 Gain/Loss on Asset Disposal	-7,000.00	0.00	7,000.00	
Total 5 Operating Expense	\$ 1,531,931.54	\$ 2,755,983.65	\$ 1,224,052.11	55.59%