



## LOWER PLATTE SOUTH natural resources district

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### Memorandum

**Date:** September 18, 2026  
**To:** Board of Directors  
**From:** Chris Barber, Administration & Finance Manager  
**RE:** Finance & Planning Subcommittee September 18<sup>th</sup> Meeting Minutes

The Finance & Planning Subcommittee met on Friday, September 18, 2026, to take action on two items. Subcommittee members present included Lisa Lewis, Chuck Hassebrook, David Hibler, Luke Peterson, Ken Vogel, and John Yoakum. Others present included Bob Andersen, Bryce Jensen, Jeremy Gehle, Chris Barber, and David Potter – staff. Director Lewis called the meeting to order at 12:06 pm.

Director Yoakum left the meeting prior to voting.

**Consideration of Budget Overrun (Action Item)** – Potter discussed the District vehicle that was damaged during the August 19 storm and flash flooding in Lincoln. Insurance proceeds totaling \$34,262.75 have been received for the vehicle, which was declared a total loss. Staff subsequently located a replacement 2025 Ford Explorer at Anderson Ford with a purchase price of \$37,299.00 and executed a vehicle buyer's order to reserve the vehicle pending final approval and purchase.

Because the FY2027 budget did not include funding for a vehicle replacement, the unanticipated expenditure requires a budget overrun request to be funded from cash reserves.

**It was moved by Vogel, seconded by Hibler, and approved by the subcommittee (with a vote of 5-0) to recommend the Board of Directors approve the budget overrun in the amount of \$37,299.00 in Budget Code 767010 – Auto and Truck Purchases for the purchase of a replacement vehicle, with the funding provided from cash reserves.**

**Resolution to approve the FY2027 Property Tax Request (Action Item)** – Potter presented an updated Resolution reflecting the change in the Board meeting date from its previously scheduled date of September 16, 2026, to September 23, 2026.

**It was moved by Hassebrook, seconded by Vogel, and approved by the subcommittee (with a vote of 5-0) to recommend the Board of Directors approve the FY2027 Property Tax Resolution dated September 23, 2026, establishing a property tax request of \$14,907,283.66 and setting the property tax levy at \$0.026415, and authorize Chair Andersen to sign the Resolution.**

There being no further business, Lewis adjourned the meeting at 12:16 pm.

Encl.  
Ec: file

# RESOLUTION OF THE BOARD OF DIRECTORS OF THE LOWER PLATTE SOUTH NATURAL RESOURCES DISTRICT

Resolution dated September 23, 2026

WHEREAS, the Board of Directors of the Lower Platte South Natural Resources District (“Board of Directors”) is the governing body having the power and authority to develop and adopt an annual budget for the Lower Platte South Natural Resources District (“District”) and to certify the amount to be received from personal and real property taxation to fund the adopted budget; and

WHEREAS, the Board of Directors held, as required by law, a special public hearing on September 8, 2026, to hear and consider comments from the public concerning the property tax request for Fiscal Year 2027; and

WHEREAS, notice of the time and place of such special public hearing was published on September 1, 2026, at least four days prior to the date set for hearing, in the Lincoln Journal Star, which is the newspaper of general circulation within the jurisdiction of the District. A copy of the affidavit of publication for the notice of the special public hearing to set final tax request is attached hereto and incorporated herein by this reference; and

WHEREAS, *Neb. Rev. Stat. § 77-1632* requires that the District pass by majority vote a resolution setting the property tax request.

NOW THEREFORE BE IT RESOLVED, that the required special public hearing was held on September 8, 2026, and the amount of the District’s requested property taxes for Fiscal Year 2027 is set and approved at \$14,907,283.66, which exceeds the District’s property tax request for Fiscal Year 2026.

BE IT FURTHER RESOLVED, that the Chair of the Board of Directors, Robert C. Andersen, be and, hereby is, authorized and directed to file the final adopted Budget along with the other required documents, including a certified copy of this Resolution with the County Clerk of each county which in whole or in part is included within the District, and with the Auditor of Public Accounts, on or before September 30, 2026.

BE IT FURTHER RESOLVED, as required by *Neb. Rev. Stat. § 77-1632(4)*, that the District is requesting an amount that exceeds its property tax request in the prior year, and therefore states the following:

- (a) The name of the political subdivision is the Lower Platte South Natural Resources District;
- (b) The amount of the property tax request is \$14,907,283.66;

(c) The following statements:

- (i) The total assessed value of property differs from last year's total assessed value by 6 percent;
- (ii) 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 \$0.021776 per \$100.00 of assessed value;
- (iii) The Lower Platte South Natural Resources District proposes to adopt a property tax request that will cause its tax rate to be \$0.026415 per \$100.00 of assessed value; and
- (iv) Based on the proposed property tax request and changes in other revenue, the total operating budget of the Lower Platte South Natural Resources District will decrease last year's budget by 6 percent; and

(d) The record vote of the governing body in passing this resolution was:

\_\_\_\_\_ YES Votes, including the following Directors:  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

\_\_\_\_\_ NO Votes, including the following Directors:  
\_\_\_\_\_  
\_\_\_\_\_

\_\_\_\_\_ ABSTAIN FROM VOTING, including the following Directors:  
\_\_\_\_\_  
\_\_\_\_\_

\_\_\_\_\_ NOT VOTING, including the following Directors:  
\_\_\_\_\_  
\_\_\_\_\_

\_\_\_\_\_ ABSENT, including the following Directors:  
\_\_\_\_\_  
\_\_\_\_\_

## CERTIFICATE

The undersigned, being the duly elected Chair of the Board of Directors of the Lower Platte South Natural Resources District, Robert C. Andersen, hereby certifies that the above and foregoing is a true and correct copy of a Resolution of the Board of Directors of the Lower Platte South Natural Resources District, adopted and approved at its regular Meeting of the Board of Directors held on September 23, 2026.

Dated this 23<sup>rd</sup> day of September, 2026.

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Robert C. Andersen, Chair