



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

Agenda Item #6

Memorandum

Date: September 10, 2026
To: Board of Directors
From: David Potter, General Manager 
RE: Finance & Planning Subcommittee September 8th Meeting Minutes.

The Finance and Planning Subcommittee met on Tuesday, September 8, 2026, after the FY27 Tax Request Hearing to take action on two items and discuss two others. Subcommittee members present included Lisa Lewis, Stephanie Matejka, Don Jacobson, Chuck Hassebrook, David Hibler, Luke Peterson, Ken Vogel, and John Yoakum. Others present included Bob Andersen, Jeremy Gehle, Chris Barber and David Potter. Director Lewis called the meeting to order at 5:45 p.m.

Resolution to approve the FY2027 Property Tax Request [Action Item] – Lewis recapped the public hearing on the FY27 tax request that ended earlier at 5:41 p.m. There was no testimony received at the hearing. Staff had nothing to add. A proposed resolution to establish the FY2027 tax request and set the property tax levy was presented to the subcommittee.

It was moved by Yoakum, seconded by Matejka, and unanimously approved by the subcommittee to recommend the Board of Directors approve the FY2027 Property Tax Resolution 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.

FY2027-2031 Long-Range Implementation Plan [Action Item] – Potter gave an overview of the Long-Range Implementation Plan (LRIP) and process. He highlighted various sections of the LRIP and the amount of work that goes into the LRIP by the Directors and staff, and how it helps through the budget process. Discussion followed on the benefits of the LRIP. He suggested that a working draft of the LRIP's current fiscal year be made available on the website as the subcommittee and Board work through the next budget process. The subcommittee discussed the various options, including listing major projects and the costs for them as well as why the District is working on the project. Staff will work out the details for the next budget process. The FY2027-2031 LRIP can be found in the link on the September 16th Board Agenda or at <https://www.lpsnrd.org/sites/default/files/SeptItem6LRIP.pdf>

It was moved by Hassebrook, seconded by Hibler, and unanimously approved by the subcommittee to recommend the Board of Directors adopt the FY2027-2031 LPSNRD Long-Range Implementation Plan.

Arbor Road property [Discussion] – Potter provided an update on the NRD property at 2180 Arbor Road. The District hired Gana Trucking and Excavating Inc. to do site preparation. Staff met with the contractor Tuesday

morning, and they plan to start immediately and be finished by September 14th. The property clean-up will be completed prior to the Board tour on September 16th. Potter also updated the subcommittee on the current annexation and rezoning of the property.

Vehicle Replacement [*Discussion*] – Potter informed the subcommittee of a fleet vehicle damaged in the Lincoln August 19th rain event. Insurance has totaled the vehicle and there is a need for a replacement. Matejka moved, Peterson seconded, and it was unanimously approved to give the GM authority to investigate the purchase of a vehicle off the lot.

There being no further business, Lewis adjourned the meeting at approximately 6:13 p.m.

Encl.

ec: file

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

Resolution dated September 16, 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 16, 2026.

Dated this 16th day of September, 2026.

Robert C. Andersen, Chair

Lower Platte South Natural Resources District

NOTICE OF CHANGES IN ADOPTED BUDGET FROM PUBLISHED BUDGET SUMMARY

PUBLIC NOTICE is hereby given, the final adopted FY2027 Budget contains amendments from the proposed budget statement summary previously published on August 5, 2026. Such amendments reflect increased revenues and expenditures associated with the addition of a new project during the 2027 fiscal year and an update to the total amount received from a 2026 fiscal year revenue source. The budget detail is available at the office of the Clerk during regular business hours, and the items changed are included in the summary below:

	Published on 8/5/2026	Final Adopted Budget
2024-2025 Actual Disbursements & Transfers	\$ 14,305,100.39	\$ 14,305,100.39
2025-2026 Actual Disbursements & Transfers	\$ 14,404,150.69	\$ 14,404,450.69
2026-2027 Proposed Budget of Disbursements & Transfers	\$ 25,905,316.00	\$ 26,405,316.00
2026-2027 Necessary Cash Reserve	\$ 17,090,972.00	\$ 17,090,972.00
2026-2027 Total Resources Available	\$ 42,996,288.00	\$ 43,496,288.00
Total 2026-2027 Personal & Real Property Tax Requirement	\$ 14,968,083.11	\$ 14,907,283.66
Unused Budget Authority Created For Next Year	\$ 4,748,133.95	\$ 4,808,933.40

Breakdown of Property Tax:

Personal and Real Property Tax Required for Non-Bond Purposes	\$ 14,968,083.11	\$ 14,907,283.66
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 8th day of September 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 setting the final tax request.

	2025	2026	Change
Operating Budget	28,085,436.00	26,405,316.00	-6%
Property Tax Request	\$ 12,289,341.41	\$ 14,907,283.66	21%
Valuation	53,433,145,731	56,434,228,045	6%
Tax Rate	0.022999	0.026415	15%
Tax Rate if Prior Tax Request was at Current Valuation	0.021776		

*** Proof of Publication ***

State of Nebraska)
Lancaster County) SS.

LOWER PLATTE SOUTH NATURAL RES

Kristin Buntmeyer

PO BOX 83581

LINCOLN, NE 68501

ORDER NUMBER 1288226

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 statutes 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

Date

9/1/26

8/31/26

Section: Class Legals

Category: 0099 LEGALS

PUBLISHED ON: 09/01/2026

TOTAL AD COST: 73.87

FILED ON: 9/1/2026

Subscribed in my presence and sworn to before me on

Sep 1, 2026

UVA K. BOONE Notary Public

