



LOWER PLATTE SOUTH
natural resources district

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Agenda Item #6

Memorandum

Date: September 11, 2025

To: Board of Directors

From: David Potter, Assistant General Manager DP

RE: Finance & Planning Subcommittee September 10th Meeting Minutes.

The Finance and Planning Subcommittee met on Wednesday, September 10, 2025, after the Special Hearing for the final FY26 tax request and took action on four items. Subcommittee members present included Lisa Lewis, Deborah Eagan, Stephanie Matejka, Don Jacobson, Ken Vogel, and John Yoakum. Members absent were Seth Hawkins and Chuck Hassebrook. Others present included Bob Andersen, David Potter, and Chris Barber. Director Lewis called the meeting to order at 5:15 p.m.

Resolution to approve the FY2026 Final Tax Request [Action Item] – Barber highlighted a few slides from the public hearing presentation focusing on the total property tax request, total property valuation, and the proposed tax levy. Discussion followed. A proposed resolution to approve the FY 26 Final Tax Request was presented to the subcommittee.

It was moved by Matejka, seconded by Yoakum, and unanimously approved by the subcommittee to recommend the Board of Directors approve the FY2026 Property Tax Resolution establishing a property tax request of \$12,289,341.41 and setting the property tax levy at \$0.022999, and authorize Chair Andersen to sign the Resolution.

FY2026-2030 LPSNRD Long Range Implementation Plan [Action Item] – Barber and Potter gave an overview of the Long Range Implementation Plan (LRIP) and process. Discussion followed on the benefits of the LRIP. The FY2026-2030 LRIP can be found in the link on the September 17th Board Agenda or at https://www.lpsnrd.org/sites/default/files/sepitem6lrrip_4.pdf

It was moved by Yoakum, seconded by Vogel, and unanimously approved by the subcommittee to recommend the Board of Directors adopt the FY2026-2030 Long Range Implementation Plan.

Budget Overrun 471502 [Action Item] - Barber stated there was a payment in GL code 471502 (Hazard Mitigation) that exceeded the 10% threshold in the operating policy. This payment was expected to be paid last fiscal year but due to delays in Federal review of the HMP, the final consultant fees were extended to FY26. The project is now complete and the HMP has been approved by the board.

It was moved by Vogel, seconded by Matejka, and unanimously approved by the subcommittee to recommend the Board of Directors approve a \$822.50 budget overrun in GL code 471502 and move funds from the cash reserve.

Budget Overrun 770226 [Action Item] - Barber stated there was a payment in GL code 770226 (Beal Slough) that exceeded the 10% threshold in the operating policy. The Beal Slough project near 70th Street was completed but additional repairs were needed and expected to be completed towards the end of FY25. Staff were able to complete the design and construction of the repairs in house and save District funds but not until FY26.

It was moved by Yoakum, seconded by Eagan, and unanimously approved by the subcommittee to recommend the Board of Directors approve a \$2,500.00 budget overrun in GL code 770226 and move funds from the cash reserve.

LPSNRD Arbor Road property *[Discussion]* – Potter provided an update on the District's 11.09-acre parcel. The subcommittee discussed the house move, barn project, and planning of the future office site, and director Potter to investigate hiring a consultant to do a needs assessment and programming for future buildings and the site.

There being no further business, Lewis adjourned the meeting at approximately 5:45 p.m.

Encl.

ec: file

Lower Platte South NRD

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 10th day of September 2025, at 5:00 o'clock 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.

	2024	2025	Change
Operating Budget	26,856,094.00	28,085,436.00	5%
Property Tax Request	\$ 10,974,437.80	\$ 12,289,341.41	12%
Valuation	48,722,572,547	53,433,152,831	10%
Tax Rate	0.022524	0.022999	2%
Tax Rate if Prior Tax Request was at Current Valuation	0.020539		

BANK BALANCES & ANTICIPATED REVENUE

	FY2025	FY2026
Cash and Investments (LPSNRD)	8,356,435	10,707,698
Cash and Investments (LPRCA)	580,281	608,517
Cash and Investments (ENWRA)	392,224	362,477
Deadmans Run Sinking Fund	5,935,403	5,737,964
Infrastructure Sinking Fund	471,560	493,907
Mopac East Trail Sinking Fund	391,728	410,292
Salt Creek Resiliency Sinking Fund	1,176,164	1,333,430
County Treasurers' Balance	125,000	162,185
Investment Income	825,000	825,000
Federal Funds	1,278,370	1,502,640
State Funds	2,583,895	3,346,608
Local Funds *	3,197,609	2,502,646
Miscellaneous	-	-
(County Treasurers' Commission)	(108,658)	(121,677)
Subtotal	25,205,010	27,871,688
NRD Total Property Tax Requirement	10,974,438	12,289,341
Total	<u>36,179,448</u>	<u>40,161,029</u>

BANK BALANCES, TRANSFERS, & PROPOSED EXPENDITURES

	FY2025	FY2026
Program / Project Costs	20,612,471	21,568,115
Operating Costs	2,359,175	2,634,307
Personnel Costs	3,884,448	3,883,014
Cash Reserve (General)	848,500	800,000
Deadmans Run Sinking Fund (FY2025 & \$3,000,000 Additional)	6,335,403	8,737,964
Infrastructure Sinking Fund	471,560	493,907
Mopac East Sinking Fund	391,728	410,292
Salt Creek Resiliency Sinking Fund (FY2025 & \$300,000 Additional)	1,276,164	1,633,430
Total	<u>36,179,448</u>	<u>40,161,029</u>

Note: FY2026 Cash, Investments, and Bank Balances are as of 6/30/2025

* FY2025 Local Funds Includes \$200,000 DMR Accounts Receivable for FY2024

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

Resolution dated September 17, 2025

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 10, 2025, to hear and consider comments from the public concerning the property tax request for Fiscal Year 2026; and

WHEREAS, notice of the time and place of such special public hearing was published on September 2 and 6, 2025, 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 10, 2025, and the amount of the District’s requested property taxes for Fiscal Year 2026 is set and approved at \$12,289,341.41, which exceeds the District’s property tax request for Fiscal Year 2025.

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, 2025.

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 \$12,289,341.41;
- (c) The following statements:
 - (i) The total assessed value of property differs from last year's total assessed value by 9.67 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 \$0.020539 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 \$0.022999 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 increase last year's budget by 4.58 percent; and
 - (v) 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 or PRESENT, 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 Board of Directors Meeting held on September 17, 2025.

Dated this 17th day of September, 2025.

Robert C. Andersen, Chair

			FISCAL YEAR 2026											
ACCOUNT NUMBER	DESCRIPTION	FY2025 BUDGET	BUDGET DRAFT 1	ADJUSTMENTS DRAFT 1 TO 1.1	BUDGET DRAFT 1.1	ADJUSTMENTS DRAFT 1.1 TO 2	BUDGET DRAFT 2	OTHER FUNDS DRAFT 1	OTHER FUNDS ADJUSTMENTS DRAFT 1 TO 1.1	OTHER FUNDS DRAFT 1.1	OTHER FUNDS ADJUSTMENTS DRAFT 1.1 TO 2	OTHER FUNDS DRAFT 2	SOURCE	NET NRD FUNDS
OPERATING COSTS														
405001	AUTO AND TRUCK EXPENSE	70,000	72,000		72,000		72,000			-		-		72,000
407001	DIRECTORS EXPENSE	40,000	40,000		40,000		40,000			-		-		40,000
409001	DIRECTORS PER DIEM	59,000	59,000		59,000		59,000			-		-		59,000
	DUES AND MEMBERSHIPS	65,000	66,270	-	66,270	-	66,270	-	-	-	-	-		66,270
413001	NARD	45,090	46,217		46,217		46,217			-		-		46,217
413005	NACD	2,200	2,255		2,255		2,255			-		-		2,255
413007	NWRA	3,500	3,588		3,588		3,588			-		-		3,588
413010	Lincoln Chamber of Commerce	1,400	1,400		1,400		1,400			-		-		1,400
413021	Miscellaneous	12,810	12,810		12,810		12,810			-		-		12,810
417001	PERSONNEL EXPENSES	65,000	65,000		65,000		65,000			-		-		65,000
	FEES AND LICENSES	30,000	-	-	-	-	-	-	-	-	-	-	-	-
419005	Directors Election	30,000	-		-		-		-	-	-	-		-
	BONDS	1,500	1,500	-	1,500	-	1,500	-	-	-	-	-		1,500
423001	Treasurer, et al	1,300	1,300		1,300		1,300			-		-		1,300
423005	Notary Public	200	200		200		200			-		-		200
	INSURANCE	150,000	150,000	-	150,000	2,500	152,500	-		-	-	-		152,500
425001	Commercial Package	91,000	91,000		91,000	2,500	93,500			-		-		93,500
425003	Umbrella Liability	56,500	56,500		56,500		56,500			-		-		56,500
425005	Directors/Staff Liability	2,500	2,500		2,500		2,500			-		-		2,500
431001	LEGAL NOTICE	7,000	7,000		7,000		7,000			-		-		7,000
	OFFICE SUPPLIES AND EXPENSES	265,000	262,033	-	262,033	-	262,033	-	-	-	-	-		262,033
433001	Supplies	26,000	23,000		23,000		23,000			-		-		23,000
433002	Hardware/Computers	56,900	57,100		57,100		57,100			-		-		57,100
433003	Office Machine Rentals and Maintenance	24,900	16,000		16,000		16,000			-		-		16,000
433004	Data Storage/Retrieval System (Online Imaging)	6,600	8,000		8,000		8,000			-		-		8,000
433005	Computer Software	62,079	65,779		65,779		65,779			-		-		65,779
433007	Computer Maintenance and Telecom.	81,433	77,654		77,654		77,654			-		-		77,654
433008	IT Training/certification	3,000	10,500		10,500		10,500			-		-		10,500
433100	Office Furnishings	4,088	4,000		4,000		4,000			-		-		4,000
437001	POSTAGE	5,500	7,500		7,500		7,500			-		-		7,500
	PROFESSIONAL SERVICES	234,750	340,050	125,000	465,050	1,700	466,750	-	-	-	-	-		466,750
439010	Attorney Retainer & Fees	125,000	125,000	25,000	150,000		150,000			-		-		150,000
439020	Human Resources	-	-	100,000	100,000		100,000			-		-		100,000
439035	Architect (Office)	-	100,000		100,000		100,000			-		-		100,000
439040	Accounting	3,500	3,500		3,500		3,500			-		-		3,500
439045	Audit	30,000	30,000		30,000		30,000			-		-		30,000
439050	Lobbyist	24,000	24,300		24,300	1,700	26,000			-		-		26,000
439060	Wage and Salary Consultant (every 4 yrs; next 2024)	-	-		-		-			-		-		-
439070	Director's Planning/Continuing Education	9,000	24,000		24,000		24,000			-		-		24,000
439070	Public Awareness Survey (every 4 yrs; next 2027)	-	-		-		-			-		-		-
439070	Master Plan Update (every 10 yrs; next 2029)	-	-		-		-			-		-		-
439075	Database Management / NRD website	40,000	30,000		30,000		30,000			-		-		30,000
439090	Bank Services	3,250	3,250		3,250		3,250			-		-		3,250
451001	RENTAL EXPENSE	-	-		-		-			-		-		-
452001	TELEPHONE	40,800	42,800		42,800		42,800			-		-		42,800
453001	UTILITIES	35,000	35,000		35,000		35,000			-		-		35,000
460002	Department of Corrections - Fuel & Supplies				-	30,000	30,000			-		-		30,000
483001	BUILDING MAINTENANCE	100,000	100,000		100,000		100,000			-		-		100,000
471502	HAZARD MITIGATION PLAN	92,825	-		-		-			-		-		-
473001	In Lieu of Taxes on NRD Properties (Saline Wetlands)	4,500	4,500		4,500		4,500			-		-		4,500
763010	BUILDINGS	800,000	-		-		-			-		-		-
763020	FACILITIES SINKING FUND		1,000,000		1,000,000		1,000,000			-		-		1,000,000
765010	MACHINERY AND EQUIPMENT	96,000	97,454		97,454		97,454			-		-		97,454
767010	AUTO AND TRUCK PURCHASES	138,000	110,000		110,000		110,000	20,000		20,000		20,000	L	90,000
769010	OFFICE EQUIPMENT	59,500	15,000		15,000		15,000			-		-		15,000
	Sound System Large Conference Room	30,000												
	Office Furniture													
	Computer Hardware	29,500												
	TOTAL	2,359,175	2,475,107	125,000	2,600,107	34,200	2,634,307	20,000	-	20,000	-	20,000		2,614,307

		FISCAL YEAR 2026														
ACCOUNT NUMBER	DESCRIPTION	FY2025 BUDGET	BUDGET DRAFT 1	ADJUSTMENTS DRAFT 1 TO 1.1	BUDGET DRAFT 1.1	ADJUSTMENTS DRAFT 1.1 TO 2	BUDGET DRAFT 2	STATUS CODE	OTHER FUNDS DRAFT 1	OTHER FUNDS ADJUSTMENTS DRAFT 1 TO 1.1	OTHER FUNDS DRAFT 1.1	ADJUSTMENTS DRAFT 1.1 TO 2	OTHER FUNDS DRAFT 2	SOURCE	NET NRD FUNDS	
URBAN STORMWATER MANAGEMENT		6,508,914	5,309,274	-	5,309,274	(28,274)	5,281,000		3,179,637	-	3,179,637	(14,137)	3,165,500		2,116,500	
470090	BMP Demonstrations and Cost-Share	15,000	15,000		15,000		15,000				-	-	-		15,000	
470100	Urban Water Quality BMP Cost-Share	10,000	10,000		10,000		10,000				-	-	-		10,000	
471089	Basin Master Planning	95,000	150,000		150,000		150,000				-	-	-		150,000	
471090	Salt Creek Flood Warning System	75,000	73,000		73,000		73,000		29,000		29,000		29,000	L	44,000	
471093	Lincoln Stormwater Management Programs	15,000	15,000		15,000		15,000				-	-	-		15,000	
471095	Stormwater Facilities Cost-Share	-	-		-		-				-	-	-		-	
471150	Administration Erosion/Sediment Program	30,000	30,000		30,000		30,000				-	-	-		30,000	
471160	Conservation Easement Inspections	25,000	25,000		25,000		25,000				-	-	-		25,000	
471200	General Master Plan Projects	-	-		-		-				-	-	-		-	
471212	Oak Cr. Lynn Cr. N Salt Cr. Tribs Masler Plan	-	-		-		-				-	-	-		-	
471220	Basin Master Plans (General)	-	-		-		-				-	-	-		-	
471302	Non Basin Master Plans	250,000	300,000		300,000		300,000				-	-	-		300,000	
471503	Structural Measures Analysis	200,000	250,000		250,000		250,000				-	-	-		250,000	
770221	South Salt Creek	265,549	900,000		900,000		900,000		450,000		450,000		450,000	L	450,000	
770226	Beal Slough	72,200	-		-		-				-	-	-		-	
770227	Little Salt Creek	-	-		-		-				-	-	-		-	
770300	Flood Plain Purchase/Easement/Non structural	-	-		-		-				-	-	-		-	
775220	DMR Flood Reduction Project	5,456,165	3,541,274		3,541,274	(28,274)	3,513,000		2,700,637		2,700,637	(14,137)	2,686,500	S/L	826,500	
O&M STORMWATER FACILITIES		3,266,905	4,862,898	-	4,862,898	(223,000)	4,639,898		450,000	-	450,000	(24,000)	426,000		4,213,898	
439125	Salt Creek Pipe SWIF & O&M manual update	37,000	23,486		23,486		23,486				-	-	-		23,486	
447011	Salt Creek Routine O&M (Lincoln & Ashland)	1,035,293	1,041,943		1,041,943		1,041,943				-	-	-	L	1,041,943	
447019	Deadmans Run Routine O&M	82,000	92,000		92,000		92,000				-	-	-		92,000	
447020	Antelope Creek Routine O&M	153,000	190,000		190,000		190,000				-	-	-		190,000	
447024	Antelope Valley Routine O&M	80,000	55,000		55,000		55,000				-	-	-		55,000	
447030	Stevens Creek	10,000	10,000		10,000		10,000				-	-	-		10,000	
447070	Oak Creek Routine O&M	74,200	438,769		438,769	(175,000)	263,769				-	-	-		263,769	
447075	Beal Slough Routine O&M	210,000	340,000		340,000		340,000				-	-	-		340,000	
447080	Lynn Creek Routine O&M	10,000	10,000		10,000		10,000				-	-	-		10,000	
447081	Ash Hollow	-	-		-		-				-	-	-		-	
447099	Equipment, Supplies and Chemicals	60,000	60,000		60,000		60,000				-	-	-		60,000	
775100	Antelope Creek Major O&M	-	-		-		-				-	-	-		-	
775115	Antelope Valley Major O&M	-	-		-		-				-	-	-		-	
775200	Deadmans Run Major O&M	-	-		-		-				-	-	-		-	
775300	Salt Creek Major O&M, Lincoln	1,316,652	1,701,700		1,701,700		1,701,700				-	-	-		1,701,700	
775400	Oak Creek Major O&M	-	-		-		-				-	-	-		-	
775500	Lynn Creek Routine Major O&M	48,760	-		-		-				-	-	-		-	
775600	Beal Slough Major O&M	-	-		-		-				-	-	-		-	
775621	Beal Slough Channel Improvements	-	-		-		-				-	-	-		-	
775800	Middle Creek Major O & M	150,000	900,000		900,000	(48,000)	852,000		450,000		450,000	(24,000)	426,000		426,000	
COMMUNITY ASSISTANCE PROGRAMS		376,841	575,239	-	575,239	-	575,239		108,625	-	108,625	-	108,625		466,614	
471070	General Projects	375,841	446,739		446,739		446,739		108,625		108,625		108,625		338,114	
778100	Flood Plain Acquisition	1,000	128,500		128,500		128,500				-	-	-		128,500	
FLOOD CONTROL DAMS & ROAD STRUCTURES		1,612,200	1,520,000	-	1,520,000	(108,000)	1,412,000		80,000	-	80,000	-	80,000		1,332,000	
447040	Watershed Dams O&M	114,200	105,000		105,000		105,000				-	-	-		105,000	
447041	Watershed Structures Rehab.	-	-		-		-				-	-	-		-	
447045	Flood Control Dams O&M	15,000	15,000		15,000		15,000				-	-	-		15,000	
447050	Road Structure O&M	105,000	355,000		355,000		355,000		80,000		80,000		80,000	L	275,000	
471060	Clearing & Snagging Cost-Share	1,000	1,000		1,000		1,000				-	-	-		1,000	
780120	Road Structures	35,000	35,000		35,000		35,000				-	-	-		35,000	
780220	Plening Flood Control Dam	745,000	493,000		493,000	(68,000)	425,000				-	-	-		425,000	
780230	Flood Control Dams (Major)	-	-		-		-				-	-	-		-	
780345	Watershed Structures Rehab. Program	-	-		-		-				-	-	-		-	
780350	Watershed Dams O&M (Major)	597,000	516,000		516,000	(40,000)	476,000				-	-	-		476,000	
780360	Road Structure O&M (Major)	-	-		-		-				-	-	-		-	