2025-2026
STATE OF NEBRASKA

Lower Platte South NRD

NATURAL RESOURCES DISTRICT BUDGET FORM

This budget is for the Period JULY 1, 2025 through JUNE 30, 2026

Upon Filing, The Entity Certifies the Information Submitted on the Form to be Correct:

The following **PERSONAL AND REAL PROPERTY TAX** is requested for the ensuing year:

$	12,289,341.41	Property Taxes for Non-Bond Purposes
$	-	Principal and Interest on Bonds
$	12,289,341.41	**Total Personal and Real Property Tax Required**

Outstanding Bonded Indebtedness as of JULY 1, 2025

Principal	$	-
Interest	$	-
Total Bonded Indebtedness	$	-

$ 53,433,152,831.00 **Total Certified Valuation (All Counties)**

*(Certification of Valuation(s) from County Assessor **MUST** be attached)*

County Clerk's Use ONLY

Report of Joint Public Agency & Interlocal Agreements

Was this Subdivision involved in any Interlocal Agreements or Joint Public Agencies for the reporting period of July 1, 2024 through June 30, 2025?

[X] YES [ ] NO

*If **YES**, Please submit Interlocal Agreement Report by September 30th.*

Report of Trade Names, Corporate Names & Business Names

Did the Subdivision operate under a separate Trade Name, Corporate Name, or Business Name during the period of July 1, 2024 through June 30, 2025?

[ ] YES [X] NO

*If **YES**, Please submit Trade Name Report by September 30th*

APA Contact Information

Auditor of Public Accounts
PO Box 98917
Lincoln, NE 68509

Telephone: (402) 471-2111 **FAX:** (402) 471-3301

Website: auditors.nebraska.gov

Questions - E-Mail: Jeff.Schreier@nebraska.gov

Submission Information

Budget Due by 9-30-2025

Submit budget to:

1. Auditor of Public Accounts -Electronically on Website or Mail
2. County Board (SEC. 13-508), C/O County Clerk

Line No.	TOTAL ALL FUNDS	Actual 2023 - 2024 (Column 1)	Actual/Estimated 2024 - 2025 (Column 2)	**Adopted Budget 2025 - 2026** (Column 3)
1	**Beginning Balances, Receipts, & Transfers:**			
2	Net Cash Balance	$ 19,456,285.03	$ 17,011,589.78	$ 15,517,735.99
3	Investments	$ -	$ -	$ -
4	County Treasurer's Balance	$ 183,259.46	$ 162,184.78	$ 162,184.78
5	**Subtotal of Beginning Balances** (Lines 2 thru 4)	**$ 19,639,544.49**	**$ 17,173,774.56**	**$ 15,679,920.77**
6	Personal and Real Property Taxes **(Columns 1 and 2 - See Preparation Guidelines)**	$ 9,587,568.85	$ 9,955,973.94	$ 12,167,664.76
7	Federal Receipts	$ 958,261.36	$ 186,077.64	$ 1,502,640.00
8	State Receipts: Motor Vehicle Pro-Rate	$ 23,388.39	$ 25,759.12	$ 24,000.00
9	State Receipts: State Aid (State Statute Section 77-27,136)	$ -	$ -	
10	State Receipts: Other	$ 1,054,739.00	$ 1,379,846.10	$ 3,346,608.00
11	State Receipts: Property Tax Credit	$ 654,110.10	$ 749,005.88	
12	Local Receipts: Nameplate Capacity Tax	$ 227.00	$ 417.42	$ -
13	Local Receipts: In Lieu of Tax	$ 1,808.37	$ 1,395.11	$ -
14	Local Receipts: Other	$ 1,341,477.51	$ 512,771.39	$ 2,502,646.00
15	Transfers In Of Surplus Fees	$ -	$ -	$ -
16	Transfer In Other Than Surplus Fees (Should agree to Transfers Out on Line 28)	$ -	$ -	$ -
17	**Total Resources Available** (Lines 5 thru 16)	**$ 33,261,125.07**	**$ 29,985,021.16**	**$ 35,223,479.53**
18	**Disbursements & Transfers:**			
19	Operating Expenses	$ 10,923,583.00	$ 10,385,616.16	$ 18,151,782.00
20	Capital Improvements (Real Property/Improvements)	$ 4,467,748.65	$ 3,501,551.25	$ 9,711,200.00
21	Other Capital Outlay (Equipment, Vehicles, Etc.)	$ 696,018.86	$ 417,932.98	$ 222,454.00
22	Debt Service: Bond Principal & Interest Payments	$ -	$ -	$ -
23	Debt Service: Payments to Retire Interest-Free Loans **(Public Airports)**			
24	Debt Service: Payments to Bank Loans & Other Instruments **(Fire Districts)**			
25	Debt Service: Other	$ -	$ -	$ -
26	Judgments	$ -	$ -	$ -
27	Transfers Out of Surplus Fees	$ -	$ -	$ -
28	Transfers Out Other Than Surplus Fees (Should agree to Transfers In on Line 16)	$ -	$ -	$ -
29	**Total Disbursements & Transfers** (Lines 19 thru 28)	**$ 16,087,350.51**	**$ 14,305,100.39**	**$ 28,085,436.00**
30	**Balance Forward/Cash Reserve** (Line 17 - Line 29)	**$ 17,173,774.56**	**$ 15,679,920.77**	**$ 7,138,043.53**
31	Cash Reserve Percentage			39%

PROPERTY TAX RECAP

Tax from Line 6	$ 12,167,664.76
County Treasurer's Commission at 1% of Line 6	$ 121,676.65
Total Property Tax Requirement	$ 12,289,341.41

Lower Platte South NRD

To Assist the County For Levy Setting Purposes

The Cover Page identifies the Property Tax Request between Principal & Interest on Bonds and All Other Purposes. If your NRD needs more of a breakdown for levy setting purposes, complete the section below.

Property Tax Request by Fund:

		Property Tax Request
General Fund		$ 12,289,341.41
Bond Fund		$ -
_____ Fund		
_____ Fund		
_____ Fund		
_____ Fund		
Total Tax Request	**	$ 12,289,341.41

** This Amount should agree to the Total Personal and Real Property Tax Required on the Cover Page (Page 1).

Cash Reserve Funds

Statute 13-503 says cash reserve means funds required for the period before revenue would become available for expenditure but shall not include funds held in any special reserve fund. If the cash reserve on Page 2 exceeds 50%, you can list below funds being held in a special reserve fund.

Special Reserve Fund Name	Amount
Total Special Reserve Funds	$ -

Total Cash Reserve	$	7,138,043.53
Remaining Cash Reserve	$	7,138,043.53
Remaining Cash Reserve %		39%

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

If no official address, please provide address where correspondence should be sent

NAME	**Lower Platte South NRD**
ADDRESS	**3125 Portia Street**
CITY & ZIP CODE	**Lincoln, NE 68521**
TELEPHONE	**(402) 476-2729**
WEBSITE	**lpsnrd.org**

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	Robert Andersen	Lisa Lewis	Chris Barber
TITLE /FIRM NAME	Chairperson	Treasurer	Administration & Finance Manager
TELEPHONE	(402) 483-5455		(4002) 476-2729
EMAIL ADDRESS	bandersen.nrd@outlook.com	llewis.nrd@outlook.com	cbarber@lpsnrd.org

For Questions on this form, who should we contact (please √ one): Contact will be via email if supplied.

- [ ] Board Chairperson
- [ ] Clerk / Treasurer / Superintendent / Other
- [x] Preparer

Lower Platte South NRD

2025-2026 LID SUPPORTING SCHEDULE

Calculation of Restricted Funds

Total Personal and Real Property Tax Requirements			(1)	$ 12,289,341.41
Motor Vehicle Pro-Rate			(2)	$ 24,000.00
In-Lieu of Tax Payments			(3)	$ -
Transfers of Surplus Fees			(4)	$ -
Prior Year Budgeted Capital Improvements that were excluded from Restricted Funds.				
Prior Year Capital Improvements Excluded from Restricted Funds (From Prior Year Lid Exceptions, Line (10))	$ 5,804,056.00		(5)	
LESS: Amount Spent During 2024-2025	$ 2,869,556.00		(6)	
LESS: Amount Expected to be Spent in Future Budget Years	$ 2,934,500.00		(7)	
Amount to be included as Restricted Funds **(Cannot be a Negative Number)**			(8)	$ -
Nameplate Capacity Tax			(8a)	$ -
TOTAL RESTRICTED FUNDS (A)			(9)	**$ 12,313,341.41**

Lid Exceptions

Capital Improvements (Real Property and Improvements on Real Property)	$ 8,254,700.00		(10)	
LESS: Amount of prior year capital improvements that were excluded from previous lid calculations but were not spent and now budgeted this fiscal year *(cannot exclude same capital improvements from more than one lid calculation.)* Agrees to Line (7) above.	$ 2,934,500.00		(11)	
Allowable Capital Improvements			(12)	$ 5,320,200.00
Bonded Indebtedness			(13)	
Interlocal Agreements/Joint Public Agency Agreements			(14)	$ 3,315,837.00
Judgments			(15)	
Refund of Property Taxes to Taxpayers			(16)	
Repairs to Infrastructure Damaged by a Natural Disaster			(17)	
Ground Water Management Activities *(Amount exceeding FY 2003-04)*			(18)	
TOTAL LID EXCEPTIONS (B)			(19)	**$ 8,636,037.00**

TOTAL RESTRICTED FUNDS For Lid Computation (To Line 9 of the Lid Computation Form) *To Calculate: Total Restricted Funds (A)-Line 9 MINUS Total Lid Exceptions (B)-Line 19*	**$ 3,677,304.41**

*Total Restricted Funds for Lid Computation **cannot** be less than zero. See Instruction Manual on completing the Lid Supporting Schedule.*

LID COMPUTATION FORM FOR FISCAL YEAR 2025-2026

Prior Year Restricted Funds Authority = Line (8) of last year's Lid Computation Form — 7,699,983.36 (1)

CURRENT YEAR ALLOWABLE INCREASES

1 **BASE LIMITATION PERCENT INCREASE (2.5%)** — 2.50 % (2)

2 **ALLOWABLE GROWTH PER THE ASSESSOR MINUS 2.5%** — - % (3)

	/	48,722,572,547.00	=	- %
2025 Growth per Assessor		2024 Valuation		Multiply times 100 To get %

3 **ADDITIONAL ONE PERCENT BOARD APPROVED INCREASE** — - % (4)

	/		=	- %
# of Board Members voting "Yes" for Increase		Total # of Members in Governing Body at Meeting		Must be at least .75 (75%) of the Governing Body

ATTACH A COPY OF THE BOARD MINUTES APPROVING THE INCREASE.

4 **SPECIAL ELECTION - VOTER APPROVED % INCREASE** — % (5)

Please Attach Ballot Sample and Election Results OR Record of Action From Townhall Meeting

TOTAL ALLOWABLE PERCENT INCREASE = Line (2) + Line (3) + Line (4) + Line (5)	2.50 % (6)
Allowable Dollar Amount of Increase to Restricted Funds = Line (1) x Line (6)	192,499.58 (7)
Total Restricted Funds Authority = Line (1) + Line (7)	7,892,482.94 (8)
Less: Restricted Funds from Lid Supporting Schedule	3,677,304.41 (9)
Total Unused Restricted Funds Authority = Line (8) - Line (9)	4,215,178.53 (10)

LINE (10) MUST BE GREATER THAN OR EQUAL TO ZERO OR YOU ARE IN VIOLATION OF THE LID LAW.

The amount of Unused Restricted Funds Authority on Line (10) must be published in the Notice of Budget Hearing.

Lower Platte South NRD

2025-2026 CAPITAL IMPROVEMENT LID EXEMPTIONS

Description of Capital Improvement		Amount Budgeted
Prairie corridor to Haines Branch Corridor	$	475,000.00
Conservation Easements	$	110,000.00
DMR Flood Reduction Project	$	3,056,500.00
South Salt Creek Master Plan	$	900,000.00
Piening FC Dam	$	425,000.00
Planning & Development - Oak Creek Trail/Conserv. Corridor	$	5,000.00
Beal Slough	$	-
Salt Creek Major Improvements, Lincoln	$	1,701,700.00
Lynn Creek Routine Major Improvements	$	-
Middle Creek Major Improvements	$	852,000.00
Road Structures	$	35,000.00
Watershed Dams Improvements (Major)	$	476,000.00
Monitoring Wells	$	80,000.00
Saline Wetland Conservation Easements	$	10,000.00
Flood Plain Acquisition	$	128,500.00
Surface Water Quality Practices		
Special Practices		
Buffer Strips		
Salt Valley Lakes		
Stevens Creek Watershed		
Cover crop		
Warter Quality BMP Projects		
Total - Must agree to Line 10 on Lid Support Page 4	$	8,254,700.00

Levy Limit Form

Natural Resources Districts

Lower Platte South NRD

Total Personal and Real Property Tax Request		$ 12,289,341.41 (1)
Less Personal and Real Property Tax Request for:		
Judgments (not paid by liability insurance coverage)	( ) (A)	
Preexisting lease-purchase contracts approved prior to **July 1, 1998**	( ) (B)	
Bonded Indebtedness	( ) (C)	
Ground Water Management Activities (Exceeding FY 2003-2004)	( ) (D)	
	($ -) (E)	
Interstate Compact (LB 701)	( ) (F)	
Total Exclusions		($ -) (2)
Personal and Real Property Tax Request subject to Levy Limit		$ 12,289,341.41 (3)
Valuation (Per the County Assessor)		$ 53,433,152,831.00 (4)
Calculated Levy for Levy Limit Compliance [Line (3) **Divided By** Line (4) **Times** 100]		0.022999 (5)
Calculated Ground Water Management Activities Levy *(Shall Not Exceed 1 Cent)* [Line (D) **Divided By** Line (4) **Times** 100]		0.000000 (6)
		0.000000 (7)
Calculated LB 701 Interstate Compact Levy *(Shall Not Exceed 10 Cents)* [Line (F) **Divided By** Line (4) **Times** 100]		0.000000 (8)
Total Calculated Levy for Limit Compliance [Line (5) **Plus** Line (6) **Plus** Line (7) **Plus** Line (8)]		0.022999 (9)

Note : Levy Limit established by State Statute Section 77-3442:
Natural Resources District (NRD) - 4.5 Cents
PLUS Ground Water Management Activities as allowed by State Statute Section 2-3225. Ground Water Management Activities shall not exceed 1 Cent.
PLUS Interstate Compact as allowed by LB 701, shall not exceed 10 Cents.

Attach supporting documentation if a vote was held to exceed the levy limit.

REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS

REPORTING PERIOD JULY 1, 2024 THROUGH JUNE 30, 2025

Lower Platte South NRD

SUBDIVISION NAME

Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)	Amount Used as Lid Exemption (Column 4)
Lower Platte South NRD, City of Lincoln, NE Game & Parks Commission	5 years (Expires 6/30/29)	Saline Wetland Conservation Partnership	$ 515,000.00
Lower Platte South NRD , NE Dept of Correctional Services	1 year (Expires 12/31/2025)	Work Crew Agreement	$ 250,000.00
Lower Platte South NRD, Lancaster County	Permanent	Upper Salt 3-A Watershed Structure Rehabilitation Project & SW 2nd St. Realignment and Stagecoach Road.	
Lower Platte South NRD, City of Lincoln	Expires 12/31/2025	Deadmans Run Flood Reduction Project	
Lower Platte South NRD, NE Association of Resources Districts, Participating NRD's	Expires 9/30/2027)	Obtaining Seedling Trees and Shrubs	$ 50,000.00
Lower Platte South NRD, NE Dept of Natural Resources, LENRD LPNNRD,ULNRD PMRNRD,LLNRD,	5 years (Expires 1/8/2028)	Lower Platte River Basin Water Management Plan Coalition Agreement #2	$ 10,000.00
Lower Platte South NRD, City of Lincoln	20 years (Expires 12/13/2037)	Prairie Corridor on Haines Branch	$ 1,018,800.00
Lower Platte South NRD, City of Lincoln, Lancaster County	Permanent	So Salt Creek Watershed Management Plan #4 Stream Stability Project, County Bridge 0-37 Protection and Sanitary Sewer Siphon and Trunk	
Lower Platte South NRD, City of Lincoln, Lancaster County	Permanent	South Salt Creek Watershed Master Plan Project #3	
Lower Platte South NRD, NU Board of Regents for NE Forest Service.	5 years (Expires (6/30/2027)	NRD Forester	$ 40,000.00
Lower Platte South NRD, Lower Platte North NRD, Papio- Missouri River NRD, Water Stratagies	(continues)	LP Washington Consultant	$ 28,800.00
Lower Platte South NRD, PMRNRD, Lower Platte North NRD, Cass Douglas, Saunders & Sarpy County	Permanent	Ice Jam Agreement and Cameras	$ 26,000.00
Lower Platte South NRD, Papio-Missouri River NRD, State of NE (DNR,DEQ,DHHS, MND	Permanent	LPS share of LPRCA Costs	$ 53,237.00
Lower Platte South NRD, Papio-Missouri River NRD, Lower Platte North NRD, Nebraska Army National Guard	Permanent	Western Sarpy/Clear Creek	$ 50,000.00
Lower Platte South NRD, Lower Platte North NRD, Papio-Missouri River NRD	Permanent	Invasive Species Control	$ 60,000.00
		Page 2	$ 1,189,000.00
		Page 3	$ 25,000.00
		Total Amount used as Lid Exemption	$ 3,315,837.00

REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS

REPORTING PERIOD JULY 1, 2024 THROUGH JUNE 30, 2025

Lower Platte South NRD

SUBDIVISION NAME

COUNTY

Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)	Amount Used as Lid Exemption (Column 4)
Lower Platte South NRD, Lower Platte North NRD, Lewis & Clark NRD, Lower Elkhorn NRD, Nemaha NRD, Papio-Mo	Expires 6/30/2027	ENWRA Agreement Amendment #6	$ 30,000.00
Lower Platte South NRD, Lower Platte North NRD, Lewis & Clark NRD, Lower Elkhorn NRD, Nemaha NRD, Papio-Mo	Expires 6/30/2027	ENWRA -NE GeoCloud and Airborne Electromagnetic (AEM) Data Integration	
Lower Platte South NRD, City of Lincoln	Expires 5/11/2053	Salt Creek Levee Trail Maintanence	
Lower Platte South NRD, Nebraska Public Agency Investment Trust (NPAIT)	Permanent	Investment Funds	
Lower Platte South NRD, Lancaster County	Permanent	Little Salt Creek Watershed Master Plan #2	
Lower Platte South NRD, Upper Big Blue NRD for Seward NRCS	Permanent	Shared Personel Services	$ 13,000.00
Lower Platte South NRD, Lower Platte North NRD for Saunders & Butler NRCS	Permanent	Shared Personel Services in Lincoln and Weeping Water	$ 29,450.00
Lower Platte South NRD, Cass County	Permanent	Shared Personel Services	
Lower Platte South NRD, Board of Regents of the University of NE Lincoln Consevation & Survey	Expires 6/30/27	ENWRA Coordinator only Exhibit A, Amend #7	
Lower Platte South NRD, NE Game & Parks Commission, Papio-Missouri River NRD	30 years (Expires 11/27/26)	Debris Removal inspection & repairs of Lied Platte River Bridge	
Lower Platte South NRD, City of Lincoln	Permanent	25-26 Workplan for stormwater management	$ 1,080,500.00
LPSNRD, Lacaster County, City of Lincoln	Expires12/31/29	Digital Maps Products	$ 5,400.00
LPSNRD & MAPA for Saunders, Butte,and Otoe County	Expires 12/31/25	Digital Maps Products	$ 22,650.00
LPSNRD & Cass County	Expires 12/31/25	Digital Maps Products	$ 6,000.00
LPSNRD & Seward County	Expires 12/31/25	Digital Maps Products	$ 2,000.00
LPSNRD & City of Weeping Water	Permanent	Floodplain Management	
City Of Lincoln, MUD, LPNNRD, PMRNRD, LPSNRD, NDNR	12/4/2029	Lower Platte River Consortium	
LPSNRD, City of Plattsmouth	Permanent	Plattsmouth Watershed Project	

Total Amount used as Lid Exemption $ 1,189,000.00

REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS

REPORTING PERIOD JULY 1, 2024 THROUGH JUNE 30, 2025

Lower Platte South NRD

SUBDIVISION NAME

COUNTY

Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)	Amount Used as Lid Exemption (Column 4)
LPSNRD, City of Lincoln	Expires 5/11/27	Rural to Urban Trails	
LPSNRD, City of Lincoln	Expires 8/20/26	Pioneer Park Nature Center School Tours	$ 15,000.00
LPSNRD, Nebraska Game & Parks Commission	Expires 4/25/2032	Wildwood Wildlife Management Area	
LPSNRD, UNL	Expires 12/31/32	Deadmans Run FRP (38th St)	
LPSNRD, City of Lincoln	Expires 7/31/26	Prairie Immersion Program	$ 7,500.00
LPSNRD, City of Lincoln	Expires 7/31/26	Pioneers Park Nature Center, 7th grade field trips	$ 2,500.00

Total Amount used as Lid Exemption $ 25,000.00

CERTIFICATION OF TAXABLE VALUE AND ALLOWABLE GROWTH VALUE

*{format for all political subdivisions **other than** (a) sanitary improvement districts in existence five years or less, (b) counties, (c) cities, (d) school districts and (e) community colleges.}*

TAX YEAR 2025

{certification required on or before August 20th, of each year}

TO: NATURAL RESOURCE DIST
LOWER PLATTE SOUTH
PO BOX 83581
LINCOLN NE 68521

TAXABLE VALUE LOCATED IN THE COUNTY OF: BUTLER

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Allowable Growth Value	Total Taxable Value
LOWER PLATTE SOUTH	N.R.D.	3,072,991	276,109,035

* *Allowable Growth Value is determined pursuant to Neb. Rev. Stat. § 13-518 which includes (a) improvements to real property as a result of new construction and additions to existing buildings, (b) any other improvements to real property which increase the value of such property, (c) annexation of real property by the political subdivision, (d) a change in the use of real property, (e) any increase in personal property valuation over the prior year, and (f) the accumulated excess valuation over the redevelopment project valuation described in section 18-2147 of the Community Redevelopment Law for redevelopment projects within the political subdivision in the year immediately after the division of taxes for such redevelopment project has ended.*

I VICKIE DONOGHUE, BUTLER County Assessor hereby certify that the valuation listed herein is, to the best of my knowledge and belief, the true and accurate taxable valuation for the current year, pursuant to Neb. Rev. Stat. §§ 13-509 and 13-518.

VICKIE DONOGHUE
(signature of county assessor)

Tuesday, August 12, 2025
(date)

CC: County Clerk, BUTLER County
CC: County Clerk where district is headquarter, if different county, LANCASTER County

Note to political subdivision: A copy of the Certification of Value must be attached to the budget document.

Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division (July 2025)

Assessor's Use Only

6,798,278 Pers Prior
7,420,505 Pers Value

223,067,211 Real Prior
268,688,530 Real Value

CERTIFICATION OF TAXABLE VALUE AND ALLOWABLE GROWTH VALUE

*{format for all political subdivisions **other than** (a) sanitary improvement districts in existence five years or less, (b) counties, (c) cities, (d) school districts and (e) community colleges.}*

TAX YEAR 2025

{certification required on or before August 20th, of each year}

LOWER PLATTE NRD 1

TO:

TAXABLE VALUE LOCATED IN THE COUNTY OF: CASS

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Allowable Growth Value	Total Taxable Value
LOWER PLATTE NRD 1	N.R.D.	33,402,718	5,080,346,494

* *Allowable Growth Value is determined pursuant to Neb. Rev. Stat. § 13-518 which includes (a) improvements to real property as a result of new construction and additions to existing buildings, (b) any other improvements to real property which increase the value of such property, (c) annexation of real property by the political subdivision, (d) a change in the use of real property, (e) any increase in personal property valuation over the prior year, and (f) the accumulated excess valuation over the redevelopment project valuation described in section 18-2147 of the Community Redevelopment Law for redevelopment projects within the political subdivision in the year immediately after the division of taxes for such redevelopment project has ended.*

I **SASHA FRYE**, **CASS** County Assessor hereby certify that the valuation listed herein is, to the best of my knowledge and belief, the true and accurate taxable valuation for the current year, pursuant to Neb. Rev. Stat. §§ 13-509 and 13-518.

Sasha Frye
(signature of county assessor)

8.14.2025
(date)

CC: County Clerk, **CASS** County
CC: County Clerk where district is headquarter, if different county, _____ County

Note to political subdivision: A copy of the Certification of Value must be attached to the budget document.

Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division (July 2025)

Assessor's Use Only

220,251,935 Pers Prior
223,518,258 Pers Value
4,302,527,567 Real Prior
4,856,828,236 Real Value

CERTIFICATION OF TAXABLE VALUE
And ALLOWABLE GROWTH VALUE

{format for all political subdivisions other than (a) sanitary improvement districts in existence five years or less, (b) counties, (c) cities, (d) school districts, and (e) community colleges}

Tax Year 2025

{certification required on or before August 20th of each year}

TO: LOWER PLATTE NRD
ATTN: GLENN JOHNSON
PO BOX 83581
LINCOLN, NE 68501

TAXABLE VALUE LOCATED IN THE COUNTY OF Lancaster

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Allowable Growth Value	Total Taxable Value
LOWER PLATTE NRD	NRD - 05	752,644,140	46,120,635,191

**Allowable Growth Value is determined pursuant to Neb. Rev. Stat. § 13-518 which includes (a) improvements to real property as a result of new construction and additions to existing buildings, (b) any other improvements to real property which increase the value of such property, (c) annexation of real property by the political subdivision, (d) a change in the use of real property, (e) any increase in personal property valuation over the prior year, and (f) the accumulated excess valuation over the redevelopment project valuation described in section 18-2147 of the Community Redevelopment Law for redevelopment projects within the political subdivision in the year immediately after the division of taxes for such redevelopment project has ended.*

I Dan Nolte, Lancaster Assessor/ Register of Deeds hereby certify that the valuation listed herein is, to the best of my knowledge and belief, the true and accurate taxable valuation for the current year, pursuant to Neb. Rev. Stat. §13-509 and §13-518.

Dan Nolte
(signature of county assessor)

08/20/2025
(date)

CC: County Clerk, Lancaster
CC: County Clerk where district is headquartered, if different county, _____
Note to political subdivision: A copy of the Certification of Value must be attached to the budget document.

CERTIFICATION OF TAXABLE VALUE AND VALUE ATTRIBUTABLE TO GROWTH

{format for all political subdivisions other than (a) sanitary improvement districts in existence five years or less, (b) counties, (c) cities, (d) school districts, and (e) community colleges.}

TAX YEAR 2025

{certification required on or before August 20th of each year}

To: LOWER PLATTE SOUTH NRD

TAXABLE VALUE LOCATED IN THE COUNTY OF OTOE COUNTY, NE

Name of Political Subdivision	Subdivision Type	Allowable Growth Value	Total Taxable Value
LOWER PLATTE SOUTH NRD	NRD	$1,047,782	$226,914,781

* Allowable Growth Value is determined pursuant to Neb. Rev. Stat. § 13-518 which includes (i) improvements to real property as a result of new construction and additions to existing buildings, (ii) any other improvements to real property which increase the value of such property, (iii) annexation of real property by the political subdivision, (iv) a change in the use of real property, (v) any increase in personal property valuation over the prior year, and (vi) the accumulated excess valuation over the redevelopment project valuation described in section 18-2147 of the Community Redevelopment Law for redevelopment projects within the political subdivision in the year immediately after the division of taxes for such redevelopment project has ended.

I , Christina M. Smallfoot, Otoe County, NE County Assessor, hereby certify that the valuation listed herein is, to the best of my knowledge and belief, the true and accurate taxable valuation for the current year, pursuant to Neb. Rev. Stat. § 13-509 and § 13-518.

Christina M. Smallfoot

(signature of county assessor)

08/14/2025

(date)

CC: County Clerk, Otoe County, NE County

CC: County Clerk where district is headquartered, if different county, Otoe County, NE County

Note to Political Subdivision: A copy of the Certification of Value must be attached to the budget document.

Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division (July 2025)

CERTIFICATION OF TAXABLE VALUE AND VALUE ATTRIBUTABLE TO GROWTH

{format for all political subdivisions other than (a) sanitary improvement districts in existence five years or less, (b) counties, (c) cities, (d) school districts, and (e) community colleges.}

TAX YEAR 2025

{certification required on or before August 20th of each year}

To: LOWER PLATTE SOUTH

TAXABLE VALUE LOCATED IN THE COUNTY OF SAUNDERS COUNTY, NE

Name of Political Subdivision	Subdivision Type	Allowable Growth Value	Total Taxable Value
PLATTE SOUTH GENERAL	NRD	$23,066,432	$1,138,850,537

* Allowable Growth Value is determined pursuant to Neb. Rev. Stat. § 13-518 which includes (i) improvements to real property as a result of new construction and additions to existing buildings, (ii) any other improvements to real property which increase the value of such property, (iii) annexation of real property by the political subdivision, (iv) a change in the use of real property, (v) any increase in personal property valuation over the prior year, and (vi) the accumulated excess valuation over the redevelopment project valuation described in section 18-2147 of the Community Redevelopment Law for redevelopment projects within the political subdivision in the year immediately after the division of taxes for such redevelopment project has ended.

I , Rhonda J Andresen, Saunders County, NE County Assessor, hereby certify that the valuation listed herein is, to the best of my knowledge and belief, the true and accurate taxable valuation for the current year, pursuant to Neb. Rev. Stat. § 13-509 and § 13-518.



Rhonda J Andresen

(signature of county assessor)

08/14/2025

(date)

CC: County Clerk, Saunders County, NE County

CC: County Clerk where district is headquartered, if different county, Saunders County, NE County

Note to Political Subdivision: A copy of the Certification of Value must be attached to the budget document.

Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division (July 2025)

CERTIFICATION OF TAXABLE VALUE AND VALUE ATTRIBUTABLE TO GROWTH

{format for all political subdivisions other than (a) sanitary improvement districts in existence five years or less, (b) counties, (c) cities, (d) school districts, and (e) community colleges.}

TAX YEAR 2025

{certification required on or before August 20th of each year}

To: Lower Platte South NRD

TAXABLE VALUE LOCATED IN THE COUNTY OF SEWARD COUNTY

Name of Political Subdivision	Subdivision Type	Allowable Growth Value	Total Taxable Value
Lower Platte General	NRD	$5,475,565	$590,296,793

* Allowable Growth Value is determined pursuant to Neb. Rev. Stat. § 13-518 which includes (i) improvements to real property as a result of new construction and additions to existing buildings, (ii) any other improvements to real property which increase the value of such property, (iii) annexation of real property by the political subdivision, (iv) a change in the use of real property, (v) any increase in personal property valuation over the prior year, and (vi) the accumulated excess valuation over the redevelopment project valuation described in section 18-2147 of the Community Redevelopment Law for redevelopment projects within the political subdivision in the year immediately after the division of taxes for such redevelopment project has ended.

I , Marilyn Hladky, Seward County County Assessor, hereby certify that the valuation listed herein is, to the best of my knowledge and belief, the true and accurate taxable valuation for the current year, pursuant to Neb. Rev. Stat. § 13-509 and § 13-518.

Marilyn Hladky
(signature of county assessor)

08/16/2025
(date)

CC: County Clerk, Seward County County

CC: County Clerk where district is headquartered, if different county, Seward County County

Note to Political Subdivision: A copy of the Certification of Value must be attached to the budget document.

Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division (July 2025)



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

BOARD OF DIRECTORS' MEETING
AUGUST 20, 2025

The Board of Directors of the Lower Platte South Natural Resources District met at the Lower Platte South NRD Office on Wednesday, August 20, 2025 at 5:30 p.m. Directors participating were Aldridge, Andersen, Baker, Green, Hassebrook, Hawkins, Jacobson, Lamberty, Landis, Lewis, Matejka, Mealer, Peterson, Ruth, Schutz, Seacrest, Spangler, Vogel and Yoakum. Andersen called the meeting to order at 5:30 p.m.

Andersen welcomed those in attendance, and the pledge of allegiance was recited. He noted that the public meetings law is posted in the room and that carrying concealed weapons is prohibited at board meetings and on District property. He requested all cell phones be put on silent mode. He reminded everyone a recording of the meeting will be on the NRD website. Andersen requested anyone wishing to speak on an agenda item to provide their name on the sign-in sheet and which agenda item they wished to speak on. An opportunity for the public to speak to non-agenda items was given.

ITEM 1. ROLL CALL OF DIRECTORS

Nineteen Directors were present upon roll call.

ITEM 2. PUBLICATION OF LEGAL NOTICE OF MEETING

Andersen reported that the legal notice of the Board Meeting was published on August 8, 2025 in the Lincoln Journal Star and on the Lincoln Journal Star & Nebraska Press Association Websites.

ITEM 3. CONSIDERATION OF DIRECTORS' ABSENCES

Andersen stated that a request for an excused absence was received from Gary Hellerich for the August 20, 2025 Board of Directors Meeting.

It was moved by Lamberty and seconded by Lewis to approve the request for an excused absence from Gary Hellerich for the August 20, 2025 Board of Directors Meeting. The motion was approved.

AYE: Aldridge, Andersen, Baker, Green, Hassebrook, Hawkins, Jacobson, Lamberty, Landis, Lewis, Matejka, Mealer, Peterson, Ruth, Schutz, Seacrest, Spangler, Vogel and Yoakum
NAY: None
ABSTAIN: None
NOT PRESENT: Eagan and Hellerich

ITEM 4. ADOPT AGENDA

It was moved by Matejka and seconded by Seacrest to adopt the Agenda. The motion was approved.

AYE: Aldridge, Andersen, Baker, Green, Hassebrook, Hawkins, Jacobson, Lamberty, Landis, Lewis, Matejka, Mealer, Peterson, Ruth, Schutz, Seacrest, Spangler, Vogel and Yoakum
NAY: None
ABSTAIN: None
NOT PRESENT: Eagan and Hellerich

ITEM 5. APPROVAL OF BOARD OF DIRECTORS MEETING MINUTES

It was moved by Hassebrook and seconded by Landis to approve the Minutes of the July 16, 2025 Board of Directors' Meeting. The motion was approved.

AYE: Aldridge, Andersen, Baker, Green, Hassebrook, Hawkins, Jacobson, Landis, Matejka, Mealer, Peterson, Ruth, Schutz, Seacrest, Spangler, Vogel and Yoakum
NAY: None
ABSTAIN: Lamberty and Lewis
NOT PRESENT: Eagan and Hellerich

ITEM 6. REPORT OF THE FINANCE & PLANNING SUBCOMMITTEE AND CONSIDERATION OF RECOMMENDATIONS

Lewis stated that the financial reports for the period July 1, 2025 through July 31, 2025 had been distributed.

It was moved by Jacobson and seconded by Yoakum to approve the financial reports for July 1, 2025 through July 31, 2025 and publish the expenditures for July, 2025.

David Potter, Assistant General Manager, Chris Barber, Administration and Finance Manager, and Corey Wasserburger, Legal Counsel, answered questions of the Board regarding the financials.

The motion was approved.

AYE: Aldridge, Andersen, Baker, Green, Hassebrook, Hawkins, Jacobson, Lamberty, Landis, Lewis, Matejka, Mealer, Peterson, Ruth, Schutz, Seacrest, Spangler, Vogel and Yoakum
NAY: None
ABSTAIN: None
NOT PRESENT: Eagan and Hellerich

Lewis stated that the Finance and Planning Subcommittee met on August 13, 2025.

She stated that there was a public hearing on August 13, 2026 regarding Draft 2.0 of FY 2026 Budget. She stated that a Resolution adopting Draft 2.0 of Fiscal Year 2026 Budget is presented for Board approval.

Lewis moved the Finance and Planning Subcommittee's recommendation that the Board of Directors approve the FY2026 Budget Resolution and have Chair Andersen sign the Resolution.

David Potter, Assistant General Manager, answered questions of the Board regarding Draft 2.0 of the FY2026 Budget.

The motion was approved.

AYE: Andersen, Baker, Green, Hassebrook, Hawkins, Jacobson, Lamberty, Landis, Lewis, Matejka, Mealer, Peterson, Ruth, Schutz, Seacrest, Spangler, Vogel and Yoakum
NAY: Aldridge
ABSTAIN: None
NOT PRESENT: Eagan and Hellerich

Lewis moved the Finance and Planning Subcommittee's recommendation that the Board of Directors adopt the 2025 Multi-Jurisdictional Hazard Mitigation Plan for Lower Platte South NRD by approving Resolution Number 2025-1. The motion was approved.

AYE: Aldridge, Andersen, Baker, Green, Hawkins, Jacobson, Lamberty, Landis, Lewis, Matejka, Mealer, Peterson, Ruth, Schutz, Seacrest, Spangler, Vogel and Yoakum
NAY: None
ABSTAIN: Hassebrook
NOT PRESENT: Eagan and Hellerich

ITEM 7. REPORT OF THE EXECUTIVE SUBCOMMITTEE AND CONSIDERATION OF RECOMMENDATIONS

Andersen stated that the Executive Subcommittee met on August 6, 2025.

Andersen moved the Executive Subcommittee's recommendation that the Board of Directors approve the Legal Services Engagement Agreement with Johnson Flodman Guenzel & Wasserburger.

It was moved by Andersen and seconded by Spangler to amend the motion by adding "waive Operating Policy G-3 Procedure for Hiring Consultants for Professional Services and" prior to "approve".

David Potter, Assistant General Manager, answered questions of the Board regarding Operating Policy G-3.

The motion was approved.

AYE: Andersen, Baker, Green, Hassebrook, Hawkins, Jacobson, Lamberty, Landis, Lewis, Matejka, Mealer, Peterson, Ruth, Schutz, Seacrest, Spangler, Vogel and Yoakum
NAY: None
VOTING "PRESENT": Aldridge
ABSTAIN: None
NOT PRESENT: Eagan and Hellerich

The amended motion to waive Operating Policy G-3 Procedure for Hiring Consultants for Professional Services and approve the Legal Services Engagement Agreement with Johnson Flodman Guenzel & Wasserburger LLP was approved.

AYE: Andersen, Baker, Green, Hassebrook, Hawkins, Jacobson, Lamberty, Landis, Lewis, Matejka, Mealer, Peterson, Ruth, Schutz, Seacrest, Spangler, Vogel and Yoakum
NAY: None
VOTING "PRESENT": Aldridge
ABSTAIN: None
NOT PRESENT: Eagan and Hellerich

Andersen reported that the Executive Subcommittee discussed the General Manager vacancy and the process of filling the vacancy. Andersen explained that the subcommittee's decision was to bring two motions to the Board. The first motion is to appoint a selection committee, to solicit applicants, conduct interviews, and to hire an HR firm to assist in the search. If this motion fails then a second motion would be for the promotion of an internal candidate.

Corey Wasserburger, Legal Counsel, answered questions of the Board.

It was moved by Landis and seconded by Hassebrook to authorize the Chair to form a subcommittee comprised of no more than ten directors to conduct a search for the next General Manager of the Lower Platte South NRD, which shall include soliciting applications and conducting interviews in a process facilitated by an executive search firm. The motion failed.

AYE: Baker, Green, Hassebrook, Schutz and Yoakum
NAY: Aldridge, Andersen, Hawkins, Jacobson, Lamberty, Landis, Lewis, Matejka, Mealer, Peterson, Ruth, Seacrest, Spangler and Vogel
ABSTAIN: None
NOT PRESENT: Eagan and Hellerich

It was moved by Jacobson and seconded by Vogel to authorize the Chair to attempt to negotiate an employment agreement with the Assistant General Manager to be the next General Manager of the Lower Platte South NRD, which employment agreement would be considered by the Board for approval. The motion was approved.

AYE: Aldridge, Andersen, Baker, Green, Hassebrook, Hawkins, Jacobson, Lamberty, Landis, Lewis, Matejka, Mealer, Peterson, Ruth, Schutz, Seacrest, Spangler, Vogel and Yoakum
NAY: None
ABSTAIN: None
NOT PRESENT: Eagan and Hellerich

ITEM 8. REPORT OF THE RECREATION, FORESTRY & WILDLIFE SUBCOMMITTEE AND CONSIDERATION OF RECOMMENDATIONS

Hawkins stated that the Recreation, Forestry & Wildlife subcommittee met on August 14, 2025.

Hawkins moved the Recreation, Forestry & Wildlife Subcommittee's recommendation that the Board of Directors authorize the Assistant General Manager to approve the Scope of Work Agreement with JEO Consulting Group for design and engineering of a trail segment in the Prairie Corridor for $76,800. The motion was approved.

AYE: Aldridge, Andersen, Baker, Green, Hassebrook, Hawkins, Jacobson, Lamberty, Lewis, Matejka, Mealer, Peterson, Ruth, Schutz, Seacrest, Spangler, Vogel and Yoakum
NAY: None
ABSTAIN: None
NOT PRESENT: Eagan, Hellerich and Landis

Hawkins moved the Recreation, Forestry & Wildlife Subcommittee's recommendation that the Board of Directors approve a resolution to apply for a Recreational Trails Program grant for funds to construct a trail segment in the Prairie Corridor.

Will Inselman, Resources Coordinator, answered questions of the Board regarding the trail segment in the Prairie Corridor and the Recreational Trails Program grant.

The motion was approved.

AYE: Aldridge, Andersen, Baker, Green, Hassebrook, Hawkins, Jacobson, Lamberty, Landis, Lewis, Matejka, Mealer, Peterson, Ruth, Schutz, Seacrest, Spangler, Vogel and Yoakum
NAY: None
ABSTAIN: None
NOT PRESENT: Eagan and Hellerich

Hawkins moved the Recreation, Forestry & Wildlife Subcommittee's recommendation that the Board of Directors approve the Recreational Trail Assistance Program application from the Revitalization Association of Weeping Water for $25,000 to assist in the development of a city trail. The motion was approved.

AYE: Aldridge, Andersen, Baker, Green, Hassebrook, Hawkins, Jacobson, Lamberty, Landis, Lewis, Matejka, Mealer, Peterson, Ruth, Schutz, Seacrest, Spangler, Vogel and Yoakum
NAY: None
ABSTAIN: None
NOT PRESENT: Eagan and Hellerich

Hawkins moved the Recreation, Forestry & Wildlife Subcommittee's recommendation that the Board of Directors authorize the Assistant General Manager to sign an agreement with Theisen Construction Inc. for the repair of a bridge on the Oak Creek Trail for $153,000.

It was moved by Hawkins and seconded by Spangler to amend the motion by adding "waive Operating Policy G-5 Competitive Bidding and" prior to "authorize the". The motion was approved.

AYE: Andersen, Baker, Green, Hassebrook, Hawkins, Jacobson, Landis, Lewis, Matejka, Mealer, Peterson, Ruth, Schutz, Seacrest, Vogel and Yoakum
NAY: Aldridge
ABSTAIN: None
NOT PRESENT: Eagan, Hellerich, Lamberty and Spangler

Will Inselman, Resources Coordinator, answered questions of the Board regarding repairs to the bridge and qualifications to repair it.

The revised motion to waive Operating Policy G-5 Competitive Bidding and authorize the Assistant General Manager to sign an agreement with Theisen Construction, Inc. for the repair of a bridge on the Oak Creek Trail for $153,000 was approved.

AYE: Aldridge, Andersen, Baker, Green, Hassebrook, Hawkins, Jacobson, Landis, Lewis, Matejka, Mealer, Peterson, Ruth, Schutz, Seacrest, Spangler, Vogel and Yoakum
NAY: None
ABSTAIN: None
NOT PRESENT: Eagan, Hellerich and Lamberty

ITEM 9. REPORT OF THE WATER RESOURCES SUBCOMMITTEE AND CONSIDERATION OF RECOMMENDATIONS

Jacobson stated that the Water Resources Subcommittee met on August 11, 2025.

Jacobson moved the Water Resources Subcommittee's recommendation that the Board of Directors waive Operating Policy G-5 Competitive Bidding and purchase the Janssen Road Structure principal spillway and drawdown pipe from Industrial Sales for $35,530.50. The motion was approved.

AYE: Andersen, Baker, Green, Hassebrook, Hawkins, Jacobson, Landis, Lewis, Matejka, Mealer, Peterson, Ruth, Schutz, Seacrest, Spangler, Vogel and Yoakum
NAY: None
VOTING "PRESENT": Aldridge
ABSTAIN: None
NOT PRESENT: Eagan, Hellerich and Lamberty

Jacobson stated that four bids were received for the Janssen Road Structure Spillway Replacement Project.

Contractor	Bid
Tim Sisco Construction LLC	$122,114.85
MC Wells Contracting LLC	$178,682.00
Gana Trucking & Excavating, Inc.	$180,764.40
H.R. Bookstrom Construction, Inc.	$234,937.00

Jacobson moved the Water Resources Subcommittee's recommendation that the Board of Directors approve the low bid of $122,114.85 from Tim Sisco Construction LLC for the Janssen Road Structure Spillway Replacement Project.

Drew Ratkovec, Projects Coordinator, answered questions of the Board regarding the Janssen Road Structure Spillway Replacement Project.

The motion was approved.

AYE: Aldridge, Andersen, Baker, Green, Hassebrook, Hawkins, Jacobson, Lamberty, Landis, Lewis, Matejka, Mealer, Peterson, Ruth, Schutz, Seacrest, Spangler, Vogel and Yoakum
NAY: None
ABSTAIN: None
NOT PRESENT: Eagan and Hellerich

Jacobson stated that in the subcommittee meeting the motion to approve the request for a well variance by Mike Rezac failed. He explained that per our Groundwater Rules and Regulations, requests for variance must be acted upon by the full board, therefore, the request for the well variance is being brought forward to the Board.

It was moved by Schutz and seconded by Peterson that the Board of Directors grant a variance to Mike Rezac for the proposed Class 3 well, specifically allowing them to locate this well within 600 feet of existing wells with the same or higher preference of use (Section C, Rule 10a).

Steve Herdzina, Water Resources Compliance Specialist, David Potter, Assistant General Manager and Corey Wasserburger, Legal Counsel, answered questions of the Board regarding the request for variance and provisions of the Groundwater Rules and Regulations. Mike Rezac addressed the Board.

The motion was approved.

AYE: Green, Hassebrook, Jacobson, Lamberty, Landis, Lewis, Matejka, Peterson, Ruth, Schutz and Yoakum
NAY: Aldridge, Andersen, Baker, Hawkins, Mealer, Seacrest, Spangler and Vogel
ABSTAIN: None
NOT PRESENT: Eagan and Hellerich

Steve Herdzina, Water Resources Compliance Specialist and Madiline Johnson and Tyler Martin with the Nebraska Department of Water, Energy and Environment (DWEE) presented the 2024 Integrated Management Annual Report to the Board and answered questions from the Board. David Potter, Assistant General Manager, answered questions of the Board regarding the report.

Jacobson moved the Water Resources Subcommittee's recommendation that the Board of Directors accept the 2024 Annual Integrated Management Plan Report. The motion was approved.

AYE: Aldridge, Andersen, Baker, Green, Hassebrook, Hawkins, Jacobson, Lamberty, Landis, Lewis, Matejka, Mealer, Peterson, Ruth, Schutz, Seacrest, Spangler, Vogel and Yoakum
NAY: None
ABSTAIN: None
NOT PRESENT: Eagan and Hellerich

ITEM 10. REPORT OF THE LAND RESOURCES SUBCOMMITTEE AND CONSIDERATION OF RECOMMENDATIONS

Vogel stated that the Land Resources Subcommittee met on August 14, 2025. He reported that twenty cost-share applications have been received for installing water quality improvement practices for the NRD's Fall Conservation Program.

Vogel moved the Land Resources Subcommittee's recommendation that the Board of Directors approve the 20 identified cost-share applications totaling an amount of $288,200.00.

Applicant	SEC	TWN	RNG	County	Practice	Amount
Paulene Hauschild	2	9	11	Otoe	Terraces	$15,000.00
James Buchholz	7	9	12	Otoe	Terraces	$15,000.00
Bruce R. Pratt	12	10	10	Cass	Terraces / Grassed Waterways	$5,717.00
Merle Backemeyer	18	10	10	Cass	Terraces	$6,705.00
Perkins Garrett Palmer Farms LLC	8	10	11	Cass	Terraces	$15,000.00
Janet L. Hansen Trust	2	10	12	Cass	Terraces	$15,000.00
Larry Vogler	3	10	12	Cass	Terraces / Grassed Waterways	$4,754.00
Perkins Palmer Farms LLC	26	10	12	Cass	Terraces	$15,000.00
Straub Perkins Palmer Farms LLC	27	10	12	Cass	Terraces	$15,000.00
Gregg Stratton	27	11	9	Cass	Terraces	$15,000.00
Merry S. Drake	16	11	11	Cass	Terraces	$10,617.00
Luetchens Family LLC	17	11	11	Cass	Terraces	$15,000.00
David Kraeger	2	11	12	Cass	Terraces	$15,000.00
Everett & Sharon Boren Revocable Trust	21	11	14	Cass	Terraces	$12,911.00
Paul Mundt	18	7	5	Lancaster	Terraces	$15,000.00
Cardwell Ranch II LLC	16	8	6	Lancaster	Terraces	$15,000.00
Tim Benes	9	12	6	Lancaster	Terraces	$15,000.00
Carol A. Schildt Revovable Trust	10	10	4	Seward	Terraes	$6,034.00
Debra Troyer	9	10	4	Seward	Terraces	$40,558.00
Thomas L. Sieck Revocable Trust	21	10	4	Seward	Sediment Basin	$20,904.00
					TOTAL	$288,200.00

The motion was approved.

AYE: Aldridge, Andersen, Baker, Green, Hassebrook, Hawkins, Jacobson, Lamberty, Landis, Lewis, Matejka, Mealer, Peterson, Ruth, Schutz, Seacrest, Vogel and Yoakum
NAY: None
ABSTAIN: Spangler
NOT PRESENT: Eagan and Hellerich

ITEM 11. REPORT OF THE URBAN SUBCOMMITTEE AND CONSIDERATION OF RECOMMENDATIONS

Landis stated that the Urban Subcommittee met on August 14, 2025. He stated that a quorum was not present.

It was moved by Landis and seconded by Yoakum to recommend the Board of Directors approve the Professional Services Agreement Amendment #2 with JEO Consulting Group for Salt Creek 10th – 14th Stream Stabilization Project for $72,658.00. The motion was approved.

AYE: Aldridge, Andersen, Baker, Green, Hassebrook, Hawkins, Jacobson, Lamberty, Landis, Lewis, Matejka, Mealer, Peterson, Ruth, Schutz, Seacrest, Spangler, Vogel and Yoakum
NAY: None
ABSTAIN: None
NOT PRESENT: Eagan and Hellerich

It was moved by Landis and seconded by Ruth to recommend the Board of Directors approve the Professional Services Agreement Amendment #1 with Houston Engineering for Oak Creek Drainage Structure Project for $38,943.00. The motion was approved.

AYE: Aldridge, Andersen, Baker, Green, Hassebrook, Hawkins, Jacobson, Lamberty, Landis, Lewis, Matejka, Mealer, Peterson, Ruth, Schutz, Seacrest, Spangler, Vogel and Yoakum
NAY: None
ABSTAIN: None
NOT PRESENT: Eagan and Hellerich

ITEM 12. NOTICE OF SETTLEMENT CLAIM OF FORMER EMPLOYEE

Andersen presented the following statement: Nebraska law requires the District to maintain a public record of all settled claims and this is intended to satisfy that requirement. Michael Sousek, a former employee, resigned his position with the District. He and the District agreed to compromise and settle all potential claims related to his employment with the District.

ITEM 13. RESOLUTION EXTENDING THE AUTHORIZATION OF THE ASSISTANT GENERAL MANAGER

It was moved by Andersen and seconded by Landis that the Board of Directors extend the authorization of the Assistant General Manager to temporarily assume the duties and responsibilities of the General Manager until a new General Manager is hired, unless the Board takes action to terminate or modify the authorization prior to that date. The motion was approved.

AYE: Aldridge, Andersen, Baker, Green, Hassebrook, Hawkins, Jacobson, Lamberty, Landis, Lewis, Matejka, Mealer, Peterson, Ruth, Schutz, Seacrest, Spangler, Vogel and Yoakum
NAY: None
ABSTAIN: None
NOT PRESENT: Eagan and Hellerich

ITEM 14. NEBRASKA ASSOCIATION OF RESOURCES DISTRICTS (NARD) REPORT

John Yoakum reported that the NARD Annual Conference is scheduled for September 28 - 30, 2025 and, urged Directors to attend.

ITEM 15. PERMIT AND PROGRAM APPROVALS

A report of permit and program approvals was distributed.

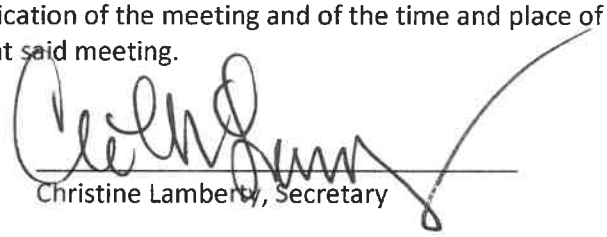
ITEM 16. SCHEDULE OF UPCOMING EVENTS AND ACTIVITIES

A schedule of upcoming events and activities was mailed out.

ITEM 17. FOR INFORMATION ONLY

Various memos were mailed out.

There being no other business, the meeting was adjourned at 8:04 p.m. The undersigned, the duly elected and acting Secretary of the Lower Platte South Natural Resources District (the "District"), hereby certifies that the foregoing is a true and correct copy of the minutes of the meeting of the Board of Directors of the District held on August 20, 2025 that all of the matters and subjects discussed at the meeting were contained in the agenda for the meeting, kept continually current and readily available for public inspection at the principal office of the District during normal business hours, and except for items of an emergency nature, the agenda was not altered later than twenty-four (24) hours before the scheduled commencement of the meeting; that at least one copy of all reproducible material discussed at the meeting was available at the meeting for examination and copying by members of the public; that the above minutes were in written form and available for public inspection within ten working days or prior to the next convened meeting, whichever occurred earlier; and, that reasonable efforts were made to provide all news media requesting notification of the meeting and of the time and place of said meeting and the subjects to be discussed at said meeting.



Christine Lamberty, Secretary

/dr

LINCOLN JOURNAL STAR

AFFIDAVIT OF PUBLICATION

See Proof on Next Page

The Lincoln Journal Star
PO Box 81609
(402) 473-7448

State of Florida, County of Broward, ss:

Ankit Sachdeva, being first duly sworn, deposes and says: That (s)he is a duly authorized signatory of Column Software, PBC, duly authorized agent of The Lincoln Journal Star, a legal newspaper printed, published and having a general circulation in the County of Lancaster as that 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 statute 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.

PUBLICATION DATES:
Aug. 7, 2025

NOTICE ID: cCJEGRmKLEgvbqMOew82
PUBLISHER ID: COL-NE-1005833
NOTICE NAME: Budget Hearing
Publication Fee: $31.66

Ankit Sachdeva

(Signed)_____

SHERI SMITH
Notary Public - State of Florida
Commission # HH269383
Expires on: May 31, 2026

VERIFICATION

State of Florida
County of Broward

Subscribed in my presence and sworn to before me on this: 08/08/2025

S Smith

Notary Public
Notarized remotely online using communication technology via Proof.

Lower Platte South NRD

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 13th day of August 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 the following proposed budget. The budget detail is available at the office of the Clerk during regular business hours.

2023-2024 Actual Disbursements & Transfers	$ 16,087,350.51
2024-2025 Actual Disbursements & Transfers	$ 14,305,100.39
2025-2026 Proposed Budget of Disbursements & Transfers	$ 28,085,436.00
2025-2026 Necessary Cash Reserve	$ 7,138,043.53
2025-2026 Total Resources Available	$ 35,223,479.53
Total 2025-2026 Personal & Real Property Tax Requirement	$ 12,289,341.41
Unused Budget Authority Created For Next Year	$ 4,215,178.53

Breakdown of Property Tax:

Personal and Real Property Tax Required for Non-Bond Purposes	$ 12,289,341.41
Personal and Real Property Tax Required for Bonds	$ -

COL-NE-1005833 8/7 ZNEZ

LINCOLN JOURNAL STAR

AFFIDAVIT OF PUBLICATION

See Proof on Next Page

The Lincoln Journal Star
PO Box 81609
(402) 473-7448

State of Florida, County of Orange, ss:

Anjana Bhadoriya, being first duly sworn, deposes and says: That (s)he is a duly authorized signatory of Column Software, PBC, duly authorized agent of The Lincoln Journal Star, a legal newspaper printed, published and having a general circulation in the County of Lancaster as that 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 statute 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.

PUBLICATION DATES:
Sep. 2, 2025

NOTICE ID: P9YL5zdjLAPqpkJP7aIb
PUBLISHER ID: COL-NE-1006092
NOTICE NAME: Budget Hearing
Publication Fee: $22.05

Anjana Bhadoriya

(Signed)_____

JESSICA GORDON-THOMPSON
Notary Public - State of Florida
Commission # HH301656
Expires on August 17, 2026

VERIFICATION

State of Florida
County of Orange

Subscribed in my presence and sworn to before me on this: 09/02/2025

_____
Notary Public
Notarized remotely online using communication technology via Proof.

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		

COL-NE-1006092 9/2 ZNEZ

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:

18 YES Votes, including the following Directors:
Andersen, Baker, Eagan, Green, Hassebrook, Hawkins, Hellerich, Jacobson, Lamberty, Landis, Lewis, Matejka, Peterson, Schutz, Seacrest, Spangler, Vogel, Yoakum

_____ NO Votes, including the following Directors:

_____

_____ ABSTAIN FROM VOTING, including the following Directors:

_____

_____ NOT VOTING or PRESENT, including the following Directors:

_____

3 ABSENT, including the following Directors:
Aldridge, Mealer, Ruth

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

Robert C. Andersen, Chair