



LOWER PLATTE SOUTH
natural resources district

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Memorandum

Date: May 22, 2026

To: F&P Subcommittee members

From: David Potter, General Manager 

RE: F&P Subcommittee May 18th LRIP Meeting Minutes

The Finance and Planning Subcommittee held a hybrid meeting on Monday, May 18, 2026. Subcommittee members attending in person included Chuck Hassebrook, David Hibler, Don Jacobson, Ken Vogel, and John Yoakum. Members attending by Zoom included Lisa Lewis, Stephanie Matejka, and Luke Peterson. Others attending in person included Director Bob Andersen and LPSNRD staff David Potter, Jeremy Gehle, Chris Barber, and Bryce Jensen. Chair Lewis called the meeting to order at 5:00 p.m. The only agenda item was to develop recommendations for the FY27 Budget and the Long-Range Implementation Plan.

The FY26 accomplishments for each program (District Operations and Planning), were reviewed and discussed. Barber and Potter identified current expenditures in each action. Following discussion on the accomplishments, the Natural Resources Benefits of Practices and Programs Table was presented and reviewed, along with the Master Plan goals, desired outcomes and objectives and the LRIP and budget status codes. The subcommittee then discussed the proposed actions and expenditures for FY27 and for FY2028-2031. Attention was given to automobile and truck operating expenses, automobile and truck capital expenses, insurance, facilities sinking fund, attorney retainer and fees, human resources, engineering consultant, database management consulting, and bank services.

With no further recommended modifications, additions, or deletions, **it was moved by Yoakum, seconded by Matejka, and unanimously approved to include the final FY 2027 Actions and Budget Requests and the FY 2028-2031 Actions and Proposed Expenditures for Finance and Planning in the first draft of the FY27 Budget and LRIP.**

There being no further business, Lewis adjourned the meeting at 5:36 p.m.

Encl.

SUBCOMMITTEE: Finance & Planning
PROGRAM AREA: District Operations
GOALS: A-J

FISCAL YEAR 2027

ACTIONS	OBJECTIVES	STATUS CODE	FINAL BUDGET		PRIORITY	BUDGET CODE	
			EXPENDITURE	OTHER FUNDS		EXPENDITURE	OTHER FUNDS
Automobile and Truck Operating Expenses			\$85,000	\$0		405001	
Automobile and Truck Capital Expenses			\$0	\$0		767010	311000
Directors' Expenses			\$40,000	\$0		407001	
Directors' Per Diem			\$55,000	\$0		409001	
Directors' Election Expenses			\$35,000	\$0		419005	
Personnel Expenses			\$60,000	\$0		417001	
Bonds							
Treasurer, et al			\$1,300	\$0		423001	
Notary Public			\$200	\$0		423005	
Insurance							
Commercial Package			\$110,000	\$0		425001	
Umbrella Liability			\$55,000	\$0		425003	
Directors/Staff Liability			\$5,000	\$0		425005	
Dues and Memberships (i.e. NARD, NWRA, etc.)							
NARD			\$46,217	\$0		413001	
NACD			\$2,500	\$0		413005	
NWRA			\$3,588	\$0		413007	
Lincoln Chamber of Commerce			\$1,400	\$0		413010	
Miscellaneous			\$10,000	\$0		413021	
Legal Notices			\$7,000	\$0		431001	
Postage			\$7,500	\$0		437001	
Office Supplies and Equipment Expenses							
Supplies			\$23,000	\$0		433001	
Hardware/Computers			\$59,400	\$0		433002	
Office Machine Rentals and Maintenance			\$16,000	\$0		433003	
Data Storage/Retrieval System (Online Imaging)			\$8,000	\$0		433004	
Computer Software			\$69,183	\$0		433005	
Computer Maintenance and Telecom.			\$84,445	\$0		433007	
Training/certification			\$10,500	\$0		433008	
Office Furnishings			\$4,000	\$0		433100	
Office Equipment Capital Expenses			\$10,100	\$0		769010	
Rent			\$0	\$0		451001	
Telephone			\$59,600	\$0		452001	
Utilities			\$35,000	\$0		453001	
Building Maintenance			\$105,000	\$0		463001	
Department of Corrections - Fuel & Supplies			\$25,000	\$0		460002	
Building/Property Capital Expenses			\$0	\$0		763010	
Facilities Sinking Fund			\$5,000,000	\$0		763020	
Machinery Capital Expenses			\$65,000	\$0		765010	

FISCAL YEAR 2027

ACTIONS	OBJECTIVES	STATUS CODE	FINAL BUDGET		PRIORITY	BUDGET CODE	
			EXPENDITURE	OTHER FUNDS		EXPENDITURE	OTHER FUNDS
Professional Services							
Attorney Retainer and Fees			\$150,000	\$0		439010	
Human Resources			\$21,600	\$0		439020	
Engineering Consultant			\$105,000	\$0		439025	
Geology and Modeling Consultant			\$50,000	\$0		439030	
Architect/Site Planning (office)			\$100,000	\$0		439035	
Accounting			\$3,500	\$0		439040	
Audit (year 1 of 5 yr. agreement)			\$30,000	\$0		439045	
Lobbyist			\$28,500	\$0		439050	
Wage Consultant			\$0	\$0		439060	
Database Management / NRD Website							
Consulting			\$32,000	\$0		439075	
Bank Services			\$8,000	\$0		439090	
Tax on NRD Property			\$4,500	\$0		473001	

FISCAL YEAR 2028 ACTIONS

	BUDGET	OTHER FUNDS
Automobile and Truck Operating Expenses	\$86,700	\$0
Automobile and Truck Capital Expenses	\$90,000	\$0
Directors' Expenses	\$40,800	\$0
Directors' Per Diem	\$55,000	\$0
NRD Election Expenses	\$0	\$0
Personnel Expenses	\$61,200	\$0
Bonds	\$1,530	\$0
Insurance	\$173,400	\$0
Dues and Memberships (i.e. NARD, NWRA, etc.)	\$64,979	\$0
Legal Notices	\$7,140	\$0
Postage	\$7,650	\$0
Office Supplies and Equipment Expenses	\$280,019	\$0
Office Equipment Capital Expenses	\$10,302	\$0
Rent	\$0	\$0
Telephone	\$60,792	\$0
Utilities	\$35,700	\$0
Building Maintenance	\$107,100	\$0
Building/Property Capital Expense	\$0	\$0
Facilities Sinking Fund	\$5,000,000	\$0
Machinery Capital Expense	\$66,300	\$0
Professional Services - Attorney Retainer and Fees	\$153,000	\$0
Professional Services - Accounting	\$3,570	\$0
Professional Services - Audit (year 2 of 5 yr. agreement) / bank	\$30,700	\$0
Professional Services - Wage Consultant	\$15,000	\$0
Professional Services - Bank Services	\$8,160	\$0
Professional Services - Database Management	\$32,640	\$0
Professional Services - Architect/Site Planning (office)	\$102,000	\$0
Professional Services - Human Resources	\$22,032	\$0
Tax on NRD Properties	\$4,590	\$0

FISCAL YEAR 2029 ACTIONS

	BUDGET	OTHER FUNDS
Automobile and Truck Operating Expenses	\$88,434	\$0
Automobile and Truck Capital Expenses	\$91,800	\$0
Directors' Expenses	\$41,616	\$0
Directors' Per Diem	\$56,100	\$0
NRD Election Expenses	\$35,000	\$0
Personnel Expenses	\$62,424	\$0
Bonds	\$1,561	\$0
Insurance	\$176,868	\$0
Dues and Memberships (i.e. NARD, NWRA, etc.)	\$66,278	\$0
Legal Notices	\$7,283	\$0
Postage	\$7,803	\$0
Office Supplies and Equipment Expenses	\$285,619	\$0
Office Equipment Capital Expenses	\$10,508	\$0
Rent	\$0	\$0
Telephone	\$62,008	\$0
Utilities	\$36,414	\$0
Building Maintenance	\$109,242	\$0
Building/Property Capital Expense	\$0	\$0

FISCAL YEAR 2029 ACTIONS CONTINUED

	BUDGET	OTHER FUNDS
Facilities Sinking Fund	\$5,000,000	\$0
Machinery Capital Expense	\$67,626	\$0
Professional Services - Attorney Retainer and Fees	\$156,060	\$0
Professional Services - Accounting	\$3,641	\$0
Professional Services - Audit (year 3 of 5 year agreement) / bank	\$31,400	\$0
Professional Services - Wage Consultant	\$0	\$0
Professional Services - Bank Services	\$8,323	\$0
Professional Services - Database Management	\$33,293	\$0
Professional Services - Architect/Site Planning (office)	\$104,040	\$0
Professional Services - Human Resources	\$22,473	\$0
Tax on NRD Properties	\$4,682	\$0

FISCAL YEAR 2030 ACTIONS

	BUDGET	OTHER FUNDS
Automobile and Truck Operating Expenses	\$90,203	\$0
Automobile and Truck Capital Expenses	\$93,636	\$0
Directors' Expenses	\$42,448	\$0
Directors' Per Diem	\$57,222	\$0
NRD Election Expenses	\$0	\$0
Personnel Expenses	\$63,672	\$0
Bonds	\$1,592	\$0
Insurance	\$180,405	\$0
Dues and Memberships (i.e. NARD, NWRA, etc.)	\$67,604	\$0
Legal Notices	\$7,428	\$0
Postage	\$7,959	\$0
Office Supplies and Equipment Expenses	\$291,331	\$0
Office Equipment Capital Expenses	\$10,718	\$0
Rent	\$0	\$0
Telephone	\$63,248	\$0
Utilities	\$37,142	\$0
Building Maintenance	\$111,427	\$0
Building/Property Capital Expense	\$0	\$0
Facilities Sinking Fund	\$5,000,000	\$0
Machinery Capital Expense	\$68,979	\$0
Professional Services - Attorney Retainer and Fees	\$159,181	\$0
Professional Services - Accounting	\$3,714	\$0
Professional Services - Audit (year 4 of 5 year agreement) / bank	\$32,100	\$0
Professional Services - Wage Consultant	\$0	\$0
Professional Services - Bank Services	\$8,490	\$0
Professional Services - Database Management	\$33,959	\$0
Professional Services - Architect/Site Planning (office)	\$106,121	\$0
Professional Services - Human Resources	\$22,922	\$0
Tax on NRD Properties	\$4,775	\$0

FISCAL YEAR 2031 ACTIONS

	BUDGET	OTHER FUNDS
Automobile and Truck Operating Expenses	\$92,007	\$0
Automobile and Truck Capital Expenses	\$95,509	\$0
Directors' Expenses	\$43,297	\$0
Directors' Per Diem	\$58,366	\$0
NRD Election Expenses	\$35,000	\$0
Personnel Expenses	\$64,946	\$0
Bonds	\$1,624	\$0
Insurance	\$184,013	\$0
Dues and Memberships (i.e. NARD, NWRA, etc.)	\$68,956	\$0
Legal Notices	\$7,577	\$0
Postage	\$8,118	\$0
Office Supplies and Equipment Expenses	\$297,158	\$0
Office Equipment Capital Expenses	\$10,933	\$0
Rent	\$0	\$0
Telephone	\$64,513	\$0
Utilities	\$37,885	\$0
Building Maintenance	\$113,655	\$0
Building/Property Capital Expense	\$0	\$0
Facilities Sinking Fund	\$5,000,000	\$0
Machinery Capital Expense	\$70,358	\$0
Professional Services - Attorney Retainer and Fees	\$162,365	\$0
Professional Services - Accounting	\$3,789	\$0
Professional Services - Audit (year 5 of 5 year agreement - renew agreement) / bank	\$32,900	\$0
Professional Services - Wage Consultant	\$0	\$0
Professional Services - Bank Services	\$8,659	\$0
Professional Services - Database Management	\$34,638	\$0
Professional Services - Architect/Site Planning (office)	\$108,243	\$0
Professional Services - Human Resources	\$23,381	\$0
Tax on NRD Properties	\$4,871	\$0

SUBCOMMITTEE: Finance and Planning
PROGRAM AREA: Planning
GOALS: H, J, K

FISCAL YEAR 2027

ACTIONS	OBJECTIVES	STATUS CODE	FINAL BUDGET		PRIORITY	BUDGET CODE	
			EXPENDITURE	OTHER FUNDS		EXPENDITURE	OTHER FUNDS
Director's Planning & Continuing Education			\$9,000	\$0		439070	
Director Planning Retreat or Workshop			\$0	\$0		439070	
Annual LRIP Planning Process			\$0	\$0		439070	
New Director Orientation			\$0	\$0		439070	
Mid-year review of objectives / accomplishments			\$0	\$0		439070	
Hazard Mitigation Plan - update			\$0	\$0		471502	303330
Public Awareness Survey			\$0	\$0		439070	
Master Plan Update (every 10 years, next 2029)			\$0	\$0		439070	

FISCAL YEAR 2028 ACTIONS		
	BUDGET	OTHER FUNDS
Directors' Planning & Continuing Education	\$4,000	\$0
Director Planning Retreat or Workshop	\$20,000	\$0
Annual LRIP planning process	\$0	\$0
New Directors Orientation	\$0	\$0
Public Awareness Survey	\$5,000	\$0
Mid-year review of objectives / accomplishments	\$0	\$0
Hazard Mitigation Plan - FEMA/NEMA grant application	\$0	\$0
Update Master Plan	\$20,000	\$0

FISCAL YEAR 2029 ACTIONS		
	BUDGET	OTHER FUNDS
Directors' Planning & Continuing Education	\$4,000	\$0
Director Planning Retreat or Workshop	\$0	\$0
Annual LRIP planning process	\$0	\$0
New Directors Orientation	\$0	\$0
Public Awareness Survey	\$10,000	\$0
Mid-year review of objectives / accomplishments	\$0	\$0
Hazard Mitigation Plan - update	\$35,000	\$0
Update Master Plan	\$5,000	\$0

FISCAL YEAR 2030 ACTIONS		
	BUDGET	OTHER FUNDS
Directors' Planning & Continuing Education	\$4,000	\$0
Director Planning Retreat or Workshop	\$20,000	\$0
Annual LRIP planning process	\$0	\$0
New Directors Orientation	\$0	\$0
Public Awareness Survey	\$0	\$0
Mid-year review of objectives / accomplishments	\$0	\$0
Hazard Mitigation Plan - update and adoption	\$105,000	\$78,750
Update Master Plan	\$0	\$0

FISCAL YEAR 2031 ACTIONS

	BUDGET	OTHER FUNDS
Directors' Planning & Continuing Education	\$4,000	\$0
Director Planning Retreat or Workshop	\$0	\$0
Annual LRIP planning process	\$0	\$0
New Directors Orientation	\$0	\$0
Mid-year review of objectives / accomplishments	\$0	\$0
Public Awareness Survey	\$0	\$0
Hazard Mitigation Plan - update	\$0	\$0
Update Master Plan	\$0	\$0