



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

Memorandum

Date: June 16, 2026
To: Board of Directors
From: David Potter, General Manager 
RE: Finance & Planning Subcommittee June 15th Meeting Minutes.

The Finance and Planning Subcommittee met virtually Monday, June 15, 2026, to continue discussion on primary insurance coverage and the draft budget. Subcommittee members present included Lisa Lewis, Ken Vogel, Chuck Hassebrook, David Hibler, Stephanie Matejka, Luke Peterson, and John Yoakum. Members absent included Don Jacobson. Also in attendance were Bob Andersen, David Potter, Chris Barber, Will Inselman, Jeremy Gehle, and Corey Wasserburger. Director Lewis called the meeting to order at 3:00 p.m. and asked staff to provide information on the first agenda item.

LPSNRD Primary Insurance Company [Action Item] – The subcommittee met for a third time to discuss insurance companies and proposals. LPSNRD currently maintains all core coverages, including automobile, general liability, property, workers' compensation, and related policies, through EMC Insurance, administered by Marsh McLennan Agency. The total insurance expenditures for the EMC policy for FY2026 was \$177,782 and a proposal of \$168,594 for FY2027 has been received.

Another proposal has been received from FNIC Insurance Group for consideration to maintain all core insurance coverages. The total premium quote for FY2027 is \$160,470.59 with the Premium W Encova Work Comp. Barber identified the changes made to the policy from the June 9th meeting and pointed out the differences between the two insurance policies.

It was moved by Hibler, seconded by Matejka, and unanimously approved by the subcommittee to recommend the Board of Directors approve FNIC Insurance Group as our primary insurance company for general liability, linebacker, and umbrella insurance effective July 1, 2026.

Draft #1.1 of the Proposed FY2027 Budget [Action Item] – Potter and Barber identified updates on various project expenditures and revenues obtained since the June 9th subcommittee meeting. These changes were incorporated into Draft #1.1 of the FY27 Budget. Discussion followed on the proposed budget and where further changes could be made. Potter stated that some current project numbers would change as payments are made this month and we are waiting for some additional information for Deadmans Run Flood Reduction Project and projects on Salt Creek requiring 408 permits from USACE.

It was moved by Hassebrook, seconded by Hibler, and approved 6-1 (with Peterson voting no) to remove an additional \$1.5 million from the Facilities Sinking Fund and incorporate the change into draft #1.1 of the budget.

It was moved by Hassebrook, seconded by Hibler, and unanimously approved by the subcommittee to approve the submission of Draft #1.1 of the FY2027 Budget, as revised, to the Board for review and public comment at the June 17, 2026, Board meeting.

The subcommittee recommended that staff continue to examine possible reductions and present updates for consideration in the next draft of the FY27 Budget.

There being no further business, Lewis adjourned the meeting at 4:01 p.m.

Encl.

ec: file

PROPOSAL OF INSURANCE

Lower Platte South NRD

5/11/2026



MARKETING SUMMARY

RENEWAL DATE – CARRIER – RESPONSE

Workers Compensation Markets:

Accident Fund- Declined Class of Business

Amerisafe- Declined Class of Business

AmTrust- Declined Class Code 9410

Encova- Quoted

Markel- Declined Type of Business

MEM- Quoted \$21,308

Omaha National- Declined

RAS – Declined Municipal Operations

SFM- declined Municipal Operations

United Heartland – Premium Threshold to Low

Bitco Quoted \$19,371

PREMIUM SUMMARY

LINES OF BUSINESS	PREMIUM W ENCOVA WORK COMP	PREMIUM W BITCO WORK COMP
Property	\$23,912	\$23,912
Crime	\$305	\$305
Inland Marine	\$3,835	\$3,835
Business Auto	\$25,105	\$25,105
General Liability	\$50,085	\$50,085
Public Officials and Management Liability	\$4,571	\$4,571
Worker's Compensation	\$20,827	\$16,353
Commercial Umbrella	\$28,695	\$28,695
Cyber Liability	\$2,653	\$2,653
Policy Fees	\$400	\$400
Tax	\$82.59	\$82.59
Total	\$3,135.59	\$3,135.59
Total Premium	\$160,470.59	\$155,996.59

A change in terms, conditions or premiums may occur after binding upon underwriter's receipt and review of subjectivities, or the failure to provide subjectivities on a timely basis.

AVAILABLE PREMIUM PAYMENT PLANS AND AM BEST RATING:

- National Union Fire of Pa AXV (Pkg)-Agency Billed Annual
- Cyber+- Agency Billed Annual
- Encova AXV (Work Comp)-Direct Billed Annual
- Bitco Insurance Company AXV (Work Comp) Agency Bill Annual

SUBJECTIVITIES:

- Package:
 - More Information needed on Property Locations
 - Need GCW's on all trailers
 - Signed GPE Supplemental Application
 - Signed Statement of Values
 - Signed Auto UIM Form
- Cyber:
 - Reviewed, Completed and Signed Application
 - Signed Tax Form
- Workers Compensation:
 - Signed Acord Application

IMPORTANT NOTES AND COMMENTS REGARDING QUOTATIONS:

PREMIUM SUMMARY CONTINUED

- Building and Business Personal Property is blanketed. \$5,000 all other peril deductible, \$10,000 Wind/Hail deductible
- Property – Roof Surfacing Limitation applies (Cosmetic Damage to Roof Exclusion)
- Computer Equipment (hardware) coverage included in contents limit at premises
- Losses caused by Flood and/or Earthquake are excluded
- General Liability - For both existence and failure, the premium is \$31,378

DISCLOSURES

This proposal contains a brief description of coverages offered and is based upon underwriting information gathered from the client. It is not a legal contract. It neither modifies nor supersedes the insuring agreements, terms, conditions and exclusions of the policies referenced, which constitute the sole agreement between the insurer and the insured. The exclusions shown in the proposal are for discussion purposes only. The policy is not necessarily limited to only those exclusions. Refer to the actual policy for all exclusions. We suggest that you carefully review your coverage limits and applicable conditions. We are pleased to assist you with your own final determination of the values you decide to insure. Higher limits and/or optional coverages may be available. Specimen copies of all policies can be provided for review prior to the binding of coverage, upon request. Coverage cannot be bound or altered by voicemail, email or text and will not be effective until it is acknowledged by your licensed insurance professional.

Our Privacy Policy is available on our website at www.fnicgroup.com/privacy-policy

Este documento contiene una breve descripción de las coberturas ofrecidas y se basa en la información de suscripción recopilada del cliente. No es un contrato legal. Ni modifica ni sustituye los acuerdos de seguro, términos, condiciones y exclusiones de las pólizas mencionadas, que constituyen el único acuerdo entre la aseguradora y el asegurado. Las exclusiones mostradas en la propuesta son únicamente con fines de discusión. La póliza no necesariamente se limita únicamente a esas exclusiones. Consulte la póliza real para conocer todas las exclusiones. Le sugerimos que revise cuidadosamente los límites de su cobertura y las condiciones aplicables. Estamos encantados de ayudarlo a tomar su decisión final sobre los valores que decide asegurar. Pueden estar disponibles límites superiores y/o coberturas opcionales. Copias de muestra de todas las pólizas pueden proporcionarse para su revisión antes de la formalización de la cobertura, previa solicitud. La cobertura no puede ser comprometida ni alterada mediante correo de voz, correo electrónico o mensaje de texto, y no será efectiva hasta que sea reconocida por su agente de seguros con licencia.

Nuestra política de privacidad está disponible en nuestro sitio web en www.fnicgroup.com/privacy-policy.

BANK BALANCES & ANTICIPATED REVENUE

	FY2026	FY2027
Cash and Investments (LPSNRD)	10,707,698	8,486,285
Cash and Investments (LPRCA)	608,517	616,551
Cash and Investments (ENWRA)	362,477	409,668
Facilities Sinking Fund	-	1,010,137
Deadmans Run Sinking Fund	5,737,964	8,323,960
Infrastructure Sinking Fund	493,907	511,704
Mopac East Trail Sinking Fund	410,292	425,076
Salt Creek Resiliency Sinking Fund	1,333,430	1,684,519
County Treasurers' Balance	162,185	162,185
Investment Income	825,000	825,000
Federal Funds	1,502,640	1,283,750
State Funds	3,346,608	2,793,983
Local Funds	2,502,646	4,256,926
Miscellaneous (County Treasurers' Commission)	(121,677)	(152,381)
Subtotal	27,871,688	30,637,362
NRD Total Property Tax Requirement	12,289,341	15,390,455
Total	<u>40,161,029</u>	<u>46,027,818</u>

BANK BALANCES, TRANSFERS, & PROPOSED EXPENDITURES

	FY2026	FY2027
Program / Project Costs	21,568,115	24,233,632
Operating Costs	1,634,307	1,636,033
Personnel Costs	3,883,014	3,802,757
Cash Reserve (General)	800,000	800,000
Facilities Sinking Fund (FY2026 & \$1,000,000 Additional)	1,000,000	2,010,137
Deadmans Run Sinking Fund (FY2026 & \$2,000,000 Additional)	8,737,964	10,323,960
Infrastructure Sinking Fund	493,907	511,704
Mopac East Sinking Fund (FY2026 & \$100,000 Additional)	410,292	525,076
Salt Creek Resiliency Sinking Fund (FY2026 & \$500,000 Additional)	1,633,430	2,184,519
Total	<u>40,161,029</u>	<u>46,027,818</u>

Note: FY2026 Cash, Investments, and Bank Balances are as of 5/31/2026

FY2027 Draft 1 Budget Adjustments

6/15/2026

#	Budget Code	Subcommittee	Description	Amount to Decrease/ Increase	
				Expense	Revenue
1	459000	Executive	Technical	(5,000)	
2	459000	Executive	Technical	(10,000)	
3	transfer	F&P	District Operations - Facilities Sinking Fund	(4,000,000)	
4	463001	F&P	Building Maintenance	(5,000)	
5	419126	Water Resources	Groundwater Management - Wellhead Protection Areas, Ashland Phase II, Analysis/Planning/Publications	(10,000)	
6	780350	Water Resources	Flood Control Dams and Road Structures- O&M, Upper Salt 18-8, Engineering	(13,000)	
7	780350	Water Resources	Flood Control Dams and Road Structures- O&M, Upper Salt 18-8, Construction	(30,000)	
8	780350	Water Resources	Flood Control Dams and Road Structures- O&M, Upper Salt 38-3, Engineering	(13,000)	
9	780350	Water Resources	Flood Control Dams and Road Structures- O&M, Upper Salt 38-3, Construction	(20,000)	
10	730200	RF&W	Prairie Corridor on Haines Branch - Solidago Conservancy, acquire conservation easement	(40,000)	
11	447055	RF&W	Trails - Oak Creek Trail, O&M, Construction	250,000	
12	447055	RF&W	Trails - Oak Creek Trail, O&M, Construction oversight	(30,000)	
13	730300	RF&W	Wetlands - Saline wetland conservation easement	(390,000)	
14	464010	RF&W	Wildlife Management Areas - Red Cedar, Tree pile removal	(15,000)	
15	775800/302044	Urban	Stormwater Management - Middle Creek #5, Engineering	(20,000)	(10,000)
16	775800/302044	Urban	Stormwater Management - Middle Creek #5, Construction	(160,000)	(80,000)
17	775800/302044	Urban	Stormwater Management - Middle Creek #5, Construction observation	(20,000)	(10,000)
18	775220/302043	Urban	Stormwater Management - DMR Flood Reduction, Phase 1, NRD Basin	(950,000)	(475,000)
19	770300	Urban	Stormwater Management - Purchase of easement or fee title on floodplain	150,000	
20	transfer	Urban	Stormwater Management - DMR Flood Reduction, Sinking Fund	(1,000,000)	
21	775220/302043	Urban	Stormwater Management - DMR Flood Reduction, Phase 2, UNL Basin & Channel Widening	(1,250,000)	(625,000)
22	775300	Urban	Operation and Maintenance Stormwater Facilities - Salt Creek, Drainage pipe 183+86L, Engineering	(8,698)	
23	775300	Urban	Operation and Maintenance Stormwater Facilities - Salt Creek, Drainage pipe 184+90R, Engineering	(8,698)	
24	775300	Urban	Operation and Maintenance Stormwater Facilities - Salt Creek, Drainage pipe 238+90R, Engineering	(2,340)	
Total Draft 1 Adjustments				(7,600,736)	(1,200,000)

FISCAL YEAR 2027											
ACCOUNT NUMBER	DESCRIPTION	FY2026 BUDGET	BUDGET DRAFT 1	ADJUSTMENTS DRAFT 1 TO 1.1	BUDGET DRAFT 1.1	STATUS CODE	OTHER FUNDS DRAFT 1	OTHER FUNDS ADJUSTMENTS DRAFT 1 TO 1.1	OTHER FUNDS DRAFT 1.1	SOURCE	NET NRD FUNDS
PROGRAM / PROJECT COSTS											
INFORMATION & EDUCATION		454,000	463,050	-	463,050		-	-	-		463,050
421021	Environmental Education	138,700	150,750		150,750				-		150,750
421023	General Awareness	315,300	312,300		312,300				-		312,300
LAND BEST MANAGEMENT PRACTICES		1,487,764	1,354,200	-	1,354,200	-	281,000	-	281,000		1,073,200
419302	GIS Support	19,000	20,000		20,000				-		20,000
419304	GIS Aerial Imagery Project	18,400	29,200		29,200				-		29,200
419306	GIS Mapping ROW	5,000	5,000		5,000				-		5,000
470010	Surface Water Quality Practices	650,000	550,000		550,000				-		550,000
470011	NSWCP Land Treatment [*S]	*85,000	*85,000		*85,000				-		*85,000
302252	NACD Technical Assistant Grant	-			-				-	L	-
470012	Special Practices	25,000	25,000		25,000				-		25,000
470014	Filter and Buffer Strip Programs	53,400	60,000		60,000		50,000		50,000	S	10,000
470020	Non Point Source Pollution Control	-	-		-				-		-
		-			-				-		-
Targeted Areas Assistance		-			-				-		-
470023	Salt Valley Lakes	125,000	100,000		100,000				-		100,000
470025	Stevens Creek Watershed	75,000	50,000		50,000				-		50,000
470027	Cover Crop	100,000	115,000		115,000				-		115,000
470028	Water Quality BMP Projects	416,964	400,000		400,000		231,000		231,000	F	169,000
PLATTE RIVER		445,879	411,930	-	411,930		131,800	-	131,800		280,130
Lower Platte River Corridor Alliance Programs											
419002	Alliance Coordinator / Operations	3,330	3,330		3,330		7,000		7,000	S/L	(3,670)
419006	Programs, Studies & Projects	159,512	124,800		124,800		124,800		124,800	L/F	-
		-			-				-		-
		-			-				-		-
Lower Platte South NRD Platte River Programs											
419003	Lower Platte River Consultant Services	28,800	30,000		30,000				-		30,000
419008	Platte River Ice Jam Agreement	26,000	26,000		26,000				-		26,000
419009	Endangered Species Studies	5,000	5,000		5,000				-		5,000
419010	Monitor Lower Platte River Instream Flow	10,000	10,000		10,000				-		10,000
419012	Nebraska Land Trust	50,000	50,000		50,000				-		50,000
419013	Water Quality Management Plan	4,137			-				-		-
419016	Invasive Species Cost-Share	60,000	60,000		60,000				-		60,000
419020	Western Sarpy / Clear Creek Project O&M	50,000	50,000		50,000				-	F	50,000
419021	LPRCA Program Reimbursements	48,100	51,800		51,800				-		51,800
419022	LPRCA Dues	1,000	1,000		1,000				-		1,000
419023	Lower Platte River Project Assistance	-			-				-	L	-
TRAILS / CONSERVATION CORRIDORS		3,136,000	2,771,500	220,000	2,991,500		1,203,500	-	1,203,500		1,788,000

			FISCAL YEAR 2027								
ACCOUNT NUMBER	DESCRIPTION	FY2026 BUDGET	BUDGET DRAFT 1	ADJUSTMENTS DRAFT 1 TO 1.1	BUDGET DRAFT 1.1	STATUS CODE	OTHER FUNDS DRAFT 1	OTHER FUNDS ADJUSTMENTS DRAFT 1 TO 1.1	OTHER FUNDS DRAFT 1.1	SOURCE	NET NRD FUNDS
447053	Plattsmouth Hwy 75 Trail Bridge	-			-				-		-
447054	Trail Administration- MoPac East Trail/Conservation	3,500			-		3,500		3,500	L	(3,500)
447055	Operation & Maintenance- Oak Creek Trail	422,500	686,500	220,000	906,500				-		906,500
447055.1	Oak Creek Trail O&M (combined funding)	125,000	50,000		50,000				-		50,000
447057	Rock Island Trail Bridge CS	-			-				-		-
447058	Recreational Trails Community Assistance	50,000	75,000		75,000				-		75,000
447059	Nebraska Trails Foundation ATIP Grant	120,000			-				-	F	-
447060	Operation & Maintenance - MoPac Trail	2,145,000	1,640,000		1,640,000		1,200,000		1,200,000	S	440,000
447060.1	MoPac Trail O&M (combined funding)	125,000	85,000		85,000				-		85,000
447065	Operation & Maintenance-Homestead Trail	15,000	180,000		180,000				-		180,000
447065.1	Homestead Trail O&M (combined funding)	125,000	50,000		50,000				-		50,000
720100	Planning & Development/Flood Damage Restoration Mo Pac	-			-				-		-
720200	Planning & Development - Salt Creek Trail /Rosa Parks	-			-				-		-
720300	Planning & Development - Oak Creek Trail/Conservation Corridor	5,000	5,000		5,000				-		5,000
720400	Planning & Development - Homestead Trail	-			-				-		-
	WILDLIFE MANAGEMENT AREAS	189,500	173,500	(15,000)	158,500		3,750	-	3,750		154,750
464010	Wildlife Management Areas-Operation & Maintenance	189,500	173,500	(15,000)	158,500		3,750		3,750	F	154,750
	HABITAT IMPROVEMENT	53,000	56,000	-	56,000		-	-	-		56,000
469019	Diversify Grassland	53,000	56,000		56,000				-		56,000
	CONSERVATION EASEMENTS	905,800	901,800	(40,000)	861,800		539,250	-	539,250		322,550
447066	PCHB O&M / Project Coordination	320,800	716,800		716,800		539,250		539,250	L	177,550
730200	Prairie Corridor on Haines Branch	475,000	60,000	(40,000)	20,000				-		20,000
730250	Conservation Easements	110,000	125,000		125,000				-		125,000
	WETLANDS	1,142,750	1,825,750	(390,000)	1,435,750		945,500	-	945,500		490,250
419225	Saline Wetland Partnership Support	1,065,000	1,045,000		1,045,000		937,000		937,000	L/F	108,000
469040	Section 404 Monitoring	-			-				-		-
469041	Wetland Operation & Maintenance	67,750	80,750		80,750		8,500		8,500	L	72,250
730300	Saline Wetland Conservation Easements	10,000	700,000	(390,000)	310,000				-		310,000
	TREE PLANTING	151,200	155,200	-	155,200		56,000	-	56,000		99,200
419001	UNL / NRD Forester Agreement	40,000	42,000		42,000				-		42,000
469080	Rural Forestry Program	74,200	76,200		76,200		56,000		56,000	L	20,200
469082	Windbreak Renovation Program	-			-				-		-
469086	Landscape Tree Program	5,000	5,000		5,000				-		5,000
471103	Community Forestry Program	32,000	32,000		32,000				-		32,000
	URBAN STORMWATER MANAGEMENT	5,281,000	10,475,552	(2,200,000)	8,275,552		5,541,026	(1,100,000)	4,441,026		3,834,526
470090	BMP Demonstrations and Cost-Share	15,000	15,000		15,000				-		15,000

FISCAL YEAR 2027											
ACCOUNT NUMBER	DESCRIPTION	FY2026 BUDGET	BUDGET DRAFT 1	ADJUSTMENTS DRAFT 1 TO 1.1	BUDGET DRAFT 1.1	STATUS CODE	OTHER FUNDS DRAFT 1	OTHER FUNDS ADJUSTMENTS DRAFT 1 TO 1.1	OTHER FUNDS DRAFT 1.1	SOURCE	NET NRD FUNDS
470100	Urban Water Quality BMP Cost-Share	10,000	10,000		10,000				-		10,000
471089	Basin Master Planning	150,000	106,000		106,000				-		106,000
471090	Salt Creek Flood Warning System	73,000	75,000		75,000		30,000		30,000	L	45,000
471093	Lincoln Stormwater Management Programs	15,000	12,500		12,500				-		12,500
471095	Stormwater Facilities Cost-Share	-			-				-		-
471150	Administration Erosion/Sediment Program	30,000	30,000		30,000				-		30,000
471160	Conservation Easement Inspections	25,000	25,000		25,000				-		25,000
471200	General Master Plan Projects	-			-				-		-
471212	Oak Cr. Lynn Cr. N Salt Cr, Tribs Master Plan	-			-				-		-
471220	Basin Master Plans (General)	-			-				-		-
471302	Non Basin Master Plans	300,000	300,000		300,000				-		300,000
471503	Structural Measures Analysis	250,000	50,000		50,000				-		50,000
770221	South Salt Creek	900,000	850,000		850,000		425,000		425,000	L	425,000
770226	Beal Slough	-			-				-		-
770227	Little Salt Creek	-			-				-		-
770300	Flood Plain Purchase/Easement/Non structural	-	150,000		150,000				-		150,000
775220	DMR Flood Reduction Project	3,513,000	8,852,052	(2,200,000)	6,652,052		5,086,026	(1,100,000)	3,986,026	S/L	2,666,026
	O&M STORMWATER FACILITIES	4,639,898	4,420,025	(219,736)	4,200,289		210,000	(100,000)	110,000		4,090,289
439125	Salt Creek Pipe SWIF & O&M manual update	23,486	30,000		30,000				-		30,000
447011	Salt Creek Routine O&M (Lincoln & Ashland)	1,041,943	435,011		435,011				-	L	435,011
447019	Deadmans Run Routine O&M	92,000	150,000		150,000				-		150,000
447020	Antelope Creek Routine O&M	190,000	175,000		175,000				-		175,000
447024	Antelope Valley Routine O&M	55,000	35,000		35,000				-		35,000
447030	Stevens Creek	10,000	10,000		10,000				-		10,000
447070	Oak Creek Routine O&M	263,769	79,200		79,200				-		79,200
447075	Beal Slough Routine O&M	340,000	467,000		467,000				-		467,000
447080	Lynn Creek Routine O&M	10,000	10,000		10,000				-		10,000
447081	Ash Hollow	-			-				-		-
447099	Equipment, Supplies and Chemicals	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	1,701,700	2,513,814	(19,736)	2,494,078				-		2,494,078
775400	Oak Creek Major O&M	-			-				-		-
775500	Lynn Creek Routine Major O&M	-	35,000		35,000				-		35,000
775600	Beal Slough Major O&M	-			-				-		-
775621	Beal Slough Channel Improvements	-			-				-		-
775800	Middle Creek Major O & M	852,000	420,000	(200,000)	220,000		210,000	(100,000)	110,000		110,000
	COMMUNITY ASSISTANCE PROGRAMS	575,239	678,771	-	678,771		-	-	-		678,771
471070	General Projects	446,739	668,771		668,771				-		668,771

			FISCAL YEAR 2027								
ACCOUNT NUMBER	DESCRIPTION	FY2026 BUDGET	BUDGET DRAFT 1	ADJUSTMENTS DRAFT 1 TO 1.1	BUDGET DRAFT 1.1	STATUS CODE	OTHER FUNDS DRAFT 1	OTHER FUNDS ADJUSTMENTS DRAFT 1 TO 1.1	OTHER FUNDS DRAFT 1.1	SOURCE	NET NRD FUNDS
778100	Flood Plain Acquisition	128,500	10,000		10,000				-		10,000
	FLOOD CONTROL DAMS & ROAD STRUCTURES	1,412,000	1,161,000	(76,000)	1,085,000		89,750	-	89,750		995,250
447040	Watershed Dams O&M	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
447050	Road Structure O&M	355,000	394,000		394,000		89,750		89,750	L	304,250
471060	Clearing & Snagging Cost-Share	1,000	1,000		1,000				-		1,000
780120	Road Structures	35,000	35,000		35,000				-		35,000
780220	Piening Flood Control Dam	425,000	25,000		25,000				-		25,000
780230	Flood Control Dams (Major)	-			-				-		-
780345	Watershed Structures Rehab. Program	-			-				-		-
780350	Watershed Dams O&M (Major)	476,000	586,000	(76,000)	510,000				-		510,000
780360	Road Structure O&M (Major)	-			-				-		-
	STREAM BANK AND CHANNEL EROSION	4,000	17,000	-	17,000		-	-	-		17,000
470070	Stream Stabilization Above Clean Lakes	1,000	10,000		10,000				-		10,000
470075	Lower Salt Creek Stream Stability Cost-Share	1,000	1,000		1,000				-		1,000
470080	Stream Stability Demos with Agencies	1,000	1,000		1,000				-		1,000
470081	Stream Degradation Control Projects w/Landowners	1,000	5,000		5,000				-		5,000
	SURFACE WATER MONITORING	80,000	80,000	-	80,000		-	-	-		80,000
419007	Cooperative Stream Gages with USGS	79,000	79,000		79,000				-		79,000
419007	Surface Water Quality Monitoring	1,000	1,000		1,000				-		1,000
	GROUNDWATER MANAGEMENT	1,094,705	1,482,960	(10,000)	1,472,960		212,325	-	212,325		1,260,635
419122	Lower Salt Creek Phase II Implementation	-			-				-		-
419126	CWSPA Phase I, II, & III Implementation	20,000	375,000	(10,000)	365,000		9,000		9,000	F	356,000
419130	Monitoring Quality & Quantity	415,000	297,000		297,000		24,000		24,000	S	273,000
419131	Vadose Zone Soil Samplng Analysis		10,000		10,000		10,000		10,000	F	-
419150	BMP Cost-Share Programs	506,705	497,960		497,960		34,325		34,325	S/L	463,635
419175	Geophysical Mapping Project	43,000	78,000		78,000				-		78,000
419178	ENWRA Dues/Geocloud Dues	30,000	30,000		30,000		5,000		5,000	L	25,000
419155	Groundwater Management Master Plan	-			-				-		-
765010	Machinery Capital Expenses		60,000		60,000		60,000		60,000	F	-
767010	Automobile and Truck Capital Expenses		70,000		70,000		70,000		70,000	F	-
790100	Monitoring Wells	80,000	65,000		65,000				-		65,000
	Drinking Water Protection Specialist - 319 Grant (Salary in Exec)	-			-				-		-
	ENWRA (Eastern NE Water Resources Assessment)	449,380	469,130	-	469,130		320,758	-	320,758		148,372
419185	ENWRA Partnership	382,380	390,130		390,130		157,150		157,150	S	232,980
419186	ENWRA	-			-				-		-

FISCAL YEAR 2027											
ACCOUNT NUMBER	DESCRIPTION	FY2026 BUDGET	BUDGET DRAFT 1	ADJUSTMENTS DRAFT 1 TO 1.1	BUDGET DRAFT 1.1	STATUS CODE	OTHER FUNDS DRAFT 1	OTHER FUNDS ADJUSTMENTS DRAFT 1 TO 1.1	OTHER FUNDS DRAFT 1.1	SOURCE	NET NRD FUNDS
419195	ENWRA Coordinator	67,000	79,000		79,000		163,608		163,608	L	(84,608)
	INTEGRATED MANAGEMENT STUDIES	66,000	67,000	-	67,000		-	-	-		67,000
419420	IMP-Water Inventory	50,000	51,000		51,000				-		51,000
419440	IMP-Water Supply Management	5,000	5,000		5,000				-		5,000
419460	IMP-Water Use Management	1,000	1,000		1,000				-		1,000
439120	Lower Platte River Basin Coalition Planning	10,000	10,000		10,000				-		10,000
	TOTALS	21,568,115	26,964,368	(2,730,736)	24,233,632		9,534,659	(1,200,000)	8,334,659		15,898,973

			FISCAL YEAR 2027								
ACCOUNT NUMBER	DESCRIPTION	FY2026 BUDGET	BUDGET DRAFT 1	ADJUSTMENTS DRAFT 1 TO 1.1	BUDGET DRAFT 1.1	STATUS CODE	OTHER FUNDS DRAFT 1	OTHER FUNDS ADJUSTMENTS DRAFT 1 TO 1.1	OTHER FUNDS DRAFT 1.1	SOURCE	NET NRD FUNDS
OPERATING COSTS											
405001	AUTO AND TRUCK EXPENSE	72,000	85,000		85,000				-		85,000
407001	DIRECTORS EXPENSE	40,000	40,000		40,000				-		40,000
409001	DIRECTORS PER DIEM	59,000	55,000		55,000				-		55,000
	DUES AND MEMBERSHIPS	66,270	63,705	-	63,705		-	-	-		63,705
413001	NARD	46,217	46,217		46,217				-		46,217
413005	NACD	2,255	2,500		2,500				-		2,500
413007	NWRA	3,588	3,588		3,588				-		3,588
413010	Lincoln Chamber of Commerce	1,400	1,400		1,400				-		1,400
413021	Miscellaneous	12,810	10,000		10,000				-		10,000
417001	PERSONNEL EXPENSES	65,000	60,000		60,000				-		60,000
	FEES AND LICENSES	-	35,000	-	35,000		-	-	-		35,000
419005	Directors Election	-	35,000		35,000				-		35,000
	BONDS	1,500	1,500	-	1,500		-	-	-		1,500
423001	Treasurer, et al	1,300	1,300		1,300				-		1,300
423005	Notary Public	200	200		200				-		200
	INSURANCE	152,500	170,000	-	170,000		-	-	-		170,000
425001	Commercial Package	93,500	110,000		110,000				-		110,000
425003	Umbrella Liability	56,500	55,000		55,000				-		55,000
425005	Directors/Staff Liability	2,500	5,000		5,000				-		5,000
431001	LEGAL NOTICE	7,000	7,000		7,000				-		7,000
	OFFICE SUPPLIES AND EXPENSES	262,033	274,528	-	274,528		-	-	-		274,528
433001	Supplies	23,000	23,000		23,000				-		23,000
433002	Hardware/Computers	57,100	59,400		59,400				-		59,400
433003	Office Machine Rentals and Maintenance	16,000	16,000		16,000				-		16,000
433004	Data Storage/Retrieval System (Online Imaging)	8,000	8,000		8,000				-		8,000
433005	Computer Software	65,779	69,183		69,183				-		69,183
433007	Computer Maintenance and Telecom.	77,654	84,445		84,445				-		84,445
433008	IT Training/certification	10,500	10,500		10,500				-		10,500
433100	Office Furnishings	4,000	4,000		4,000				-		4,000
437001	POSTAGE	7,500	7,500		7,500				-		7,500
	PROFESSIONAL SERVICES	466,750	537,600	-	537,600		-	-	-		537,600
439010	Attorney Retainer & Fees	150,000	150,000		150,000				-		150,000
439020	Human Resources	100,000	21,600		21,600				-		21,600
439025	Engineering Consultant	-	105,000		105,000				-		105,000
439030	Geology and Modeling Consultant	-	50,000		50,000				-		50,000
439035	Architect (Office)	100,000	100,000		100,000				-		100,000
439040	Accounting	3,500	3,500		3,500				-		3,500
439045	Audit	30,000	30,000		30,000				-		30,000
439050	Lobbyist	26,000	28,500		28,500				-		28,500
439060	Wage and Salary Consultant (every 4 yrs; next 2024)	-	-		-				-		-
439070	Director's Planning/Continuing Education	24,000	9,000		9,000				-		9,000
439070	Public Awareness Survey (every 4 yrs; next 2027)	-	-		-				-		-

FISCAL YEAR 2027											
ACCOUNT NUMBER	DESCRIPTION	FY2026 BUDGET	BUDGET DRAFT 1	ADJUSTMENTS DRAFT 1 TO 1.1	BUDGET DRAFT 1.1	STATUS CODE	OTHER FUNDS DRAFT 1	OTHER FUNDS ADJUSTMENTS DRAFT 1 TO 1.1	OTHER FUNDS DRAFT 1.1	SOURCE	NET NRD FUNDS
439070	Master Plan Update (every 10 yrs; next 2029)	-	-		-				-		-
439075	Database Management / NRD website	30,000	32,000		32,000				-		32,000
439090	Bank Services	3,250	8,000		8,000				-		8,000
451001	RENTAL EXPENSE	-	-		-				-		-
452001	TELEPHONE	42,800	59,600		59,600				-		59,600
453001	UTILITIES	35,000	35,000		35,000				-		35,000
460002	Department of Corrections - Fuel & Supplies	30,000	25,000		25,000				-		25,000
463001	BUILDING MAINTENANCE	100,000	105,000	(5,000)	100,000				-		100,000
471502	HAZARD MITIGATION PLAN	-	-		-				-		-
473001	In Lieu of Taxes on NRD Properties (Saline Wetlands)	4,500	4,500		4,500				-		4,500
763010	BUILDINGS	-	-		-				-		-
765010	MACHINERY AND EQUIPMENT	97,454	65,000		65,000				-		65,000
767010	AUTO AND TRUCK PURCHASES	110,000	-		-				-		-
769010	OFFICE EQUIPMENT	15,000	10,100		10,100				-		10,100
	TOTAL	1,634,307	1,641,033	(5,000)	1,636,033		-	-	-		1,636,033

FISCAL YEAR 2027											
ACCOUNT NUMBER	DESCRIPTION	FY2026 BUDGET	BUDGET DRAFT 1	ADJUSTMENTS DRAFT 1 TO 1.1	BUDGET DRAFT 1.1	STATUS CODE	OTHER FUNDS DRAFT 1	OTHER FUNDS ADJUSTMENTS DRAFT 1 TO 1.1	OTHER FUNDS DRAFT 1.1	SOURCE	NET NRD FUNDS
PERSONNEL COSTS											
415000	EMPLOYEE BENEFITS	691,000	670,000	-	670,000		-	-	-		670,000
435001	PAYROLL TAXES	200,000	200,000		200,000				-		200,000
455000	SALARIES-CLERICAL	287,644	300,140	-	300,140		-	-	-		300,140
457000	SALARIES-ADMINISTRATIVE	450,275	430,285	-	430,285		-	-	-		430,285
459000	SALARIES-TECHNICAL	2,034,094	2,017,333	(15,000)	2,002,333		-	-	-		2,002,333
460000	SALARIES-MAINT. & CONSTRUCTION	220,000	200,000	-	200,000		-	-	-		200,000
	TOTAL	3,883,014	3,817,757	(15,000)	3,802,757		-	-	-		3,802,757

			FISCAL YEAR 2027		
ACCOUNT NUMBER	REVENUE SOURCES	FY2026 BUDGET	BUDGET DRAFT 1	ADJUSTMENTS DRAFT 1 TO 1.1	BUDGET DRAFT 1.1
STATE REVENUE SOURCES					
301050	Buffer Strips Program	42,000	50,000		50,000
301080	NET, Conservation Easements	-			-
301120	Saline Wetlands Restoration	-			-
301234	ENWRA Project Coordinator	-			-
301250	Water Well Decom. Fund (GW BMPs)	2,000	2,000		2,000
301260	Water Sustainability Fund	-			-
301261	Groundwater BMP		30,375		30,375
301262	Integrated Mgmt Plan (WSF)	-			-
301264	Integrated Mgmt Plan (NDWEE)	-			-
301270	ENWRA Project	163,608	163,608		163,608
301271	ENWRA AEM Flights	-			-
301330	Beal Slough Flood Reduction Improvements	-			-
301343	Deadmans Run (WSF)	1,860,000	1,320,000		1,320,000
301650	NE Water Quality Fund	24,000	24,000		24,000
301720	Lower Platte River Corridor Alliance (Administration)	5,000	4,000		4,000
301724	Lower Platte River Projects	-			-
301785	Saline Wetlands Partnership	-			-
301790	Western Sarpy/Clear Creek Project (Lincoln)	-			-
301791	MoPac East Connector Project	1,250,000	1,200,000		1,200,000
	State Subtotal	3,346,608	2,793,983	-	2,793,983
LOCAL REVENUE SOURCES					
302011	NRDS, Lower Platte River Corridor Alliance (Administration)	3,000	3,000		3,000
302014	NRDS, Lower Platte River Studies	153,296	124,800		124,800
302015	NRDS, Platte River Projects	-			-
302027	Watershed Structures	-			-
302032	Landowners & Communities, GW BMPs	55,350	1,950		1,950
302040	Floodplain ROW / Nonstructural	-			-
302041	Stevens Creek Stream Stability Projects	-			-
302043	Deadmans Run Master Plan Project	826,500	3,766,026	(1,100,000)	2,666,026
302044	General Projects Master Plan	876,000	635,000	(100,000)	535,000
302045	Salt Creek Flood Warning System	29,000	30,000		30,000

ACCOUNT NUMBER	REVENUE SOURCES	FY2026 BUDGET	FISCAL YEAR 2027		
			BUDGET DRAFT 1	ADJUSTMENTS DRAFT 1 TO 1.1	BUDGET DRAFT 1.1
302050	Corn Growers Buffer Strips Program	-			-
302052	Antelope Valley	-			-
302081	Tree Planting Landowners	46,000	56,000		56,000
302144	Mopac East Trail	-			-
302145	Trail Users Donations	3,500	3,500		3,500
302148	ENWRA Office Rental	5,000	5,000		5,000
302150	Salt Creek Trail	-			-
302164	South Salt Creek Master Plan	-			-
302165	Non-Basin Master Plan	-			-
302172	Little Salt Fork Marsh	-			-
302175	Prairie Corridor Conservation Easement	60,500	539,250		539,250
302185	Wetland O&M Reimbursements	8,500	8,500		8,500
302191	TNC Stewardship Reimbursement	-			-
302195	Saline Wetlands Partnership	49,500	37,000		37,000
302202	Little Salt Cr Master Plan (City)	-			-
302203	Little Salt Cr Master Plan (County)	-			-
302251	Field Office Secretary Reimbursement	48,000			-
302252	NACD Technical Ass't Grant	61,600			-
302440	Intergrated Management Planning	-			-
302450	Deadmans Run	-			-
302451	Misc. Local Funds	-			-
302500	Community Assistant Program	19,750			-
302501	Pumper Unit Reimbursement	-			-
302502	WSCC Fuse Plug Reimbursement	-			-
302503	Road Structures Reimbursement	80,000	89,750		89,750
302700	ENWRA Project	-			-
302701	ENWRA	-			-
302705	ENWRA Dues	157,150	157,150		157,150
302710	ENWRA Coordinator	-			-
311000	Miscellaneous Income	20,000			-
	DMR Accounts Receivable from FY2024	-			-
	Local Subtotal	2,502,646	5,456,926	(1,200,000)	4,256,926

			FISCAL YEAR 2027		
ACCOUNT NUMBER	REVENUE SOURCES	FY2026 BUDGET	BUDGET DRAFT 1	ADJUSTMENTS DRAFT 1 TO 1.1	BUDGET DRAFT 1.1
FEDERAL REVENUE SOURCES					
303014	Section 319 Trend Analysis Platte River Studies	6,216			-
303019	Spring Creek Prairie RTP	-			-
303024	Salt Creek Levee Trail	-			-
303027	Saline Wetlands Restoration	-			-
303048	Little Salt Springs Wetland	900,000	900,000		900,000
303140	LPRCA River Projects	-			-
303220	Watershed Structures Rehabilitation	-			-
303222	Section 319 Watershed Protection	241,179	231,000		231,000
303223	Section 319 Drinking Water Protection Specialist	70,120	9,000		9,000
303224	Vadose Zone Soil Sampling Analysis		140,000		140,000
303252	NACD Technical Ass't Grant	-			-
303330	FEMA Multihazard Mitigation Plan	88,875			-
303332	FEMA Disaster Relief	-			-
303762	Integrated Management Planning	-			-
303782	Windbreak Renovation Program	-			-
303784	WMA Cottontail (Woody Veg)	-			-
303785	NACD Grant PR Trip Reimbursement	-			-
303786	Western Sarpy County Clear Creek FEMA	-			-
303787	WMA Woody Vegetation Removal	76,250	3,750		3,750
303788	Nebraska Trails Foundation ATIP Grant	120,000			-
	Federal Subtotal	1,502,640	1,283,750	-	1,283,750
	TOTAL ALL REVENUE SOURCES	7,351,894	9,534,659	(1,200,000)	8,334,659