



City of Lincoln  
**CITY COUNCIL**

**No Directors' Meeting this week in observance of Memorial Day  
This report is in lieu of an agenda for May 25, 2026**

Next Directors' Meeting – 2 p.m. Monday, June 1

**City Correspondence**

Planning & Development	BP260518-1 Nebraska Capitol Environs Commission
"	Administrative Approvals
City Clerk	City Council Action 5/18/26
Finance	Welcoming our New Accounting Supervisor
LES	LES Administrative Board Meeting Minutes 5.15.26 and Amended Minutes for 4.17.26

**Constituent Correspondence**

Robert Borer	The Post-Election Audit: Security Theater vs. Statutory Silence
Steven Burgmeier	Flooding-Runoff
Ragen Anson	Waterford Trail concerns
Dave & Jil Buchanon	"

**From:** [Laura A. Tinnerstet](#)  
**To:** [Benjamin A. Sobel](#)  
**Cc:** [Steve S. Henrichsen](#); [David R. Cary](#)  
**Subject:** BP260518-1 Nebraska Capitol Environs Commission  
**Date:** Monday, May 18, 2026 8:46:11 AM  
**Attachments:** [BP260518-1 Nebraska Capitol Environs Commission.pdf](#)

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Good morning,

Please see attached.

Thank you,



**Laura Tinnerstet**  
Administrative Aide II  
Lincoln-Lancaster County  
Planning and  
Development

Office: 402-441-6365

555 S 10th St, Ste 203  
Lincoln, NE 68508  
[lincoln.ne.gov/PlanDev](http://lincoln.ne.gov/PlanDev)



# NEBRASKA CAPITOL ENVIRONS COMMISSION

The Nebraska Capitol Environs Commission will hold a meeting on **Friday, May 22, 2026 at 8:30 a.m.** in the County-City Building, 555 S. 10th Street, Lincoln, Nebraska, in **City Council Chambers** on the 1<sup>st</sup> Floor. For more information, please contact the Lincoln City/Lancaster County Planning Department at 402-441-7491.

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## AGENDA

May 22, 2026

1. Approval of meeting record from [April 24, 2026](#)

### Discuss & Advise

2. [Multi-Modal Transportation Center](#) (Lincoln Transportation & Utilities; [UDR26048](#))
3. Staff report & miscellaneous

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**AT THIS TIME, ANYONE WISHING TO SPEAK ON AN ITEM  
NOT ON THE AGENDA, MAY DO SO.**

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**ACCOMMODATION NOTICE:** *The City of Lincoln complies with Title VI of the Civil Rights Act of 1964 and Section 504 of the Rehabilitation Act of 1973 guidelines. Ensuring the public's access to and participating in public meetings is a priority for the City of Lincoln. In the event you are in need of a reasonable accommodation in order to attend or participate in a public meeting conducted by the City of Lincoln, please contact the Lincoln Commission on Human Rights at 402-441-7624, or the City Ombudsman at 402-441-7511, as soon as possible before the scheduled meeting date in order to make your request.*

**From:** [Shelli K. Reid](#)  
**To:** [Benjamin A. Sobel](#)  
**Cc:** [Steve S. Henrichsen](#); [David R. Cary](#)  
**Subject:** Administrative Approvals  
**Date:** Tuesday, May 19, 2026 4:26:39 PM

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Good afternoon,

There were no Administrative Approvals this week.

Thank you,



**Shelli Reid**

Administrative Officer  
Lincoln-Lancaster County  
Planning and Development

Office: 402-441-6363

555 S 10th St, Ste 203  
Lincoln, NE 68508  
[lincoln.ne.gov/PlanDev](http://lincoln.ne.gov/PlanDev)

**From:** [Kimberly N. Behrens](#)  
**To:** ["KOLN/KGIN"](#); [Aishah S. Witte](#); [Angela S. Quinn](#); [Anthony J. Leetch](#); [Barb D. McIntyre](#); [Benjamin A. Sobel](#); [Bennie R. Shobe](#); [Brenda J. Thomas](#); [Brodey B. Weber](#); [Carl J. Steffen](#); [Chad D. Mohr](#); [Cheri L. Howard](#); [Chris J. Connolly](#); [Chris S. Jones](#); [City Clerk All](#); [Claire Y. Oglesby](#); [Cynthia J. Roth](#); [Daley C. ElDorado](#); [Daniel K. Marvin](#); [David R. Cary](#); [David T. Engler](#); [Elizabeth D. Elliott](#); [Hallie E. Salem](#); [Holly L. Lewis](#); [James M. Bowers](#); [Jamie Phillips](#); [Jenni R. Ryan](#); [Jennifer L. Mommens](#); [Jessica Loos](#); [Jocelyn W. Golden](#); [Jon D. Carlson](#); [Joseph P. Dondlinger](#); [Justin P. Carlson](#); [Kasey L. Simonson](#); [Katie N. Herrunzie](#); [Kerry L. Kernen](#); [Kristi K. Nydahl](#); [Laura A. Tinnerstet](#); [Lin Quenzer](#); [Liza A. Alderman](#); [Maggie J. Stuckey-Ross](#); [Marcia L. Huenink](#); [Mary E. Lowe](#); [Mayor](#); [Melissa M. Ramos-Lamml](#); [Michele M. Abendroth](#); [Michon Morrow](#); [Peter A. Kroll](#); [Philip L. Dush](#); [Randall S. Jones](#); [Rhonda M. Haas](#); [Ron L. Cane](#); [Ryan S. Wieber](#); [Sandra J. Washington](#); [Sara J. Hoyle](#); [Scott Parker](#); [Sharon R. Mulder](#); [Shelli K. Reid](#); [Shelly L. Dostal](#); [Sherry Wolf](#); [ssahling](#); [ssprackling](#); [Steve R. Owen](#); [Tammy B. Wissing](#); [Thomas A Schaffer](#); [Tim L. Byrne](#); [Tom Duden](#); [Tom J. Beckius](#); [Vanessa A. Cruz](#)  
**Subject:** City Council Action 5/18/26  
**Date:** Tuesday, May 19, 2026 8:47:41 AM  
**Attachments:** [Action051826.docx](#)  
[Action051826.pdf](#)

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Good morning,

Please see the attached for the action from the City Council meeting of 5/18/26.

Thank you,



**Kimberly Behrens**  
Office Specialist  
City of Lincoln  
Office of the City Clerk

Office: 402-441-7438  
Fax: 402-441-8325

555 S 10th St, Rm 103  
Lincoln, NE 68508  
[lincoln.ne.gov/Clerk](http://lincoln.ne.gov/Clerk)

**ACTION FROM THE REGULAR CITY COUNCIL MEETING HELD  
MONDAY, MAY 18, 2026 5:30 PM**

**ALL MEMBERS PRESENT**

**DUE TO THE MEMORIAL DAY HOLIDAY, CITY COUNCIL  
WILL NOT MEET ON MAY 25, 2026.**

**PUBLIC HEARING - CONSENT AGENDA**

Anyone wishing to address an item on the Consent Agenda may do so at this time.

**1. REPORTS OF CITY OFFICERS**

**1.a. 26R-224**

Approving the Construction Services Supplemental Agreement #3 for construction engineering services related to the pavement construction project on Adams Street, which extends from 36th Street to 49th Street, LCLC-5250(4), CN13440, City Project #702976. **(ADOPTED, 7-0; A-95729)**

**1.b. 26R-225**

Approving the Supplemental Agreement between the City of Lincoln and the Nebraska Department of Transportation for the 33rd and Cornhusker Viaduct Project, Project No. LCLC-5233(4), Control Number 13294, City Project Number 702614. **(ADOPTED, 7-0; A-95730)**

**1.c. 26R-230**

Resolution levying the special taxes assessed for the costs of the improvements in the College View Business Improvement District, Havelock Street Maintenance Business Improvement District, North 27th Street Maintenance Business Improvement District, South Street Maintenance Business Improvement District, University Place Maintenance Business Improvement District, and West O Street Maintenance Business Improvement District. **(ADOPTED, 7-0; A-95731)**

**1.d. Clerk's Letter & Mayor's Approval of Resolutions and Ordinances passed by City Council on April, 27, 2026. (PLACED ON FILE)**

**2. PETITIONS & COMMUNICATIONS**

**2.a. 26R-231**

Setting the hearing date of Monday, June 8, 2026 at 3:00 p.m. on the Application of 2.1.O's, LLC dba G.O.A.T.'s Table for a Class C Liquor License located at 2901 South 84th Street, Suite 16. **(ADOPTED, 7-0; A-95732)**

- 2.b. 26R-232  
Setting the hearing date of Monday, June 8, 2026 at 3:00 p.m. on the Application of R & A Events, LLC dba The Ballroom at Grand Manse for a Class C Liquor License located at 129 North 10th Street, Suite 115. **(ADOPTED, 7-0; A-95733)**
  
- 2.c. 26R-233  
Setting the hearing date of Monday, June 1, 2026 at 3:00 p.m. for the Manager Application of Kyle Arneson for Costco Wholesale Corporation dba Costco Wholesale 1285 located at 1620 Pine Lake Road. **(ADOPTED, 7-0; A-95734)**
  
- 2.d. 26R-234  
Setting the hearing date of Monday, June 8, 2026 at 3:00 p.m. for the Manager Application of Ian Forshee for Round One Entertainment Inc. dba Round1 Bowling & Arcade located at 6100 O Street, Suite 190A. **(ADOPTED, 7-0; A-95735)**
  
- 2.e. **PLACED ON FILE IN THE OFFICE OF THE CITY CLERK:**  
Administrative Amendment 26013, to Change of Zone 24025, Falcon Heights Planned Unit Development, was approved by the Planning and Development Services Director on April 30, 2026, to show single-family lots on the west side and revise the lot configuration on the east side with associated grading revisions, generally located at the SE corner of NW 48th Street and W Holdrege Street.  
Administrative Amendment 26018, to Special Permit 08036, Heartland Estates 1<sup>st</sup> Addition Community Unit Plan, was approved by the Planning and Development Services Director on May 5, 2026, for minor adjustments to the grading plan for future construction, generally located at W A Street and SW 14th Street.  
Administrative Amendment 26023, to Special Permit 24012, East Dominion Estates, was approved by the Planning and Development Services Director on May 4, 2026, to amend area 2A of the Phasing Plan, and to adjust the conditions under which building and occupancy permits may be obtained, generally located at N 112th Street and O Street.

3. **MISCELLANEOUS REFERRALS – NONE.**

- VOTE ON CONSENT ITEMS -

4. **PUBLIC HEARING - LIQUOR RESOLUTIONS**

- 4.a. 26R-235  
Application of Firebirds of Lincoln NE, LLC dba Firebirds Wood Fired Grill for a Class I Liquor License located at 2950 Pine Lake Road, Suite C. **(ADOPTED FOR APPROVAL, 7-0; A-95736)**
  
- 4.b. 26R-236  
Manager Application of Brian Hayes for Firebirds of Lincoln NE, LLC dba Firebirds Wood Fired Grill located at 2950 Pine Lake Road, Suite C. **(ADOPTED FOR APPROVAL, 7-0; A-95737)**

- 4.c. 26R-237  
Application of Greenside Hospitality, LLC dba Double Eagle Golf for a Class I Liquor License located at 150 Southwest 14th Place, Unit 101. **(ADOPTED FOR APPROVAL, 7-0; A-95738)**
  
- 4.d. 26R-238  
Manager Application of Thomas Thalman for Greenside Hospitality, LLC dba Double Eagle Golf located at 150 Southwest 14th Place, Unit 101. **(ADOPTED FOR APPROVAL, 7-0; A-95739)**
  
- 4.e. 26R-239  
Application of DDC Collective, LLC dba 1867 Bar for a Class C Liquor License located at 101 North 14th Street, Suite 6. **(ADOPTED FOR APPROVAL, 7-0; A-95740)**
  
- 4.f. 26R-240  
Manager Application of Jamie Brown for DDC Collective, LLC dba 1867 Bar located at 101 North 14th Street, Suite 6. **(ADOPTED FOR APPROVAL, 7-0; A-95741)**
  
- 4.g. 26R-241  
Application of Avenue 6113, LLC dba Arnold's for a special designated license to cover an outdoor area measuring approximately 150 feet by 75 feet at 6200 Havelock Street on June 6, 2026 from 6:30 p.m. to 11:45 p.m. **(ADOPTED FOR APPROVAL, 7-0; A-95742)**

**- VOTE ON LIQUORS -**

**5. PUBLIC HEARING - RESOLUTIONS**

- 5.a. 26R-227  
Approving the Master Services and Hosting Agreement between the City of Lincoln and Selectron Technologies, Inc., for an interactive voice response system, for a four (4) year term. **(ADOPTED, 7-0; A-95743)**
  
- 5.b. 26R-229  
Approving the Third Amendment of Annexation Agreement for Fire Ridge to allow for the use of Lincoln on the Move 2 funding to construct arterial street improvements near 104th and Van Dorn Streets. **(ADOPTED, 7-0; A-95744)**

**- VOTE ON RESOLUTIONS -**

**6. PUBLIC HEARING - ORDINANCES 2ND READING & RELATED RESOLUTIONS (ITEMS 6.a. & 6.b. HAD 2ND READING)**

**6.a. 26-44**

Amending Lincoln Municipal Code Section 23.10.520, Electrical Code Permit Fees, to change the minimum fee to a base fee that is applied to all permits, remove the requirement that temporary and branch circuits shall be separate permits, and reduce the fees associated with individual equipment and repairs due to changes in the base fee. **(Related Items: 26-44, 26R-226)**

**6.b. 26R-226**

Approving fee schedule changes to mechanical/HVAC permits issued through Planning and Development Services. **(Related Items: 26-44, 26R-226)**

**- END PUBLIC HEARING -**

**7. ORDINANCES - 3RD READING & RELATED RESOLUTIONS**

**7.a. 26-42**

Annexation 26004 - Application of Matodol, LLC., to annex approximately 30.24 acres of property generally located at S. 98th Street and Van Dorn. **(PASSED, 7-0; #21873)**

**7.b. 26-43**

Change of Zone 17030G - Application of Matodol, LLC., to change the zoning designations from AG Agriculture District to R-3 Residential PUD Planned Unit Development on the property generally located at S. 98th Street and Van Dorn Street. **(PASSED, 7-0; #21874)**

**8. RESOLUTIONS - 1ST READING (ITEMS 8.a. THROUGH 8.g. HAD 1ST READING)**

**8.a. 26R-228**

Waiver 26002 - Application of Elevate Church to waive the paving requirements for a parking lot on the property generally located at 7155 S 75th Street.

**8.b. 26R-242**

Appointing Patricia Owens as an ex-officio member to the Capital Humane Society Board for a term to expire December 31, 2028.

**8.c. 26R-243**

Approving the On-Call Construction Engineering Services Task Order Agreement between the City of Lincoln and Olsson, Inc. for construction engineering services for the Cornhusker Hwy from 39th Street to L55X Project, Project No. LCLC-6-6(165), Control No. 13497, City Project No. 705551.

- 8.d. 26R-244  
Approving a Master Professional Services Agreement between the City of Lincoln and Deckard Technologies, Inc. to provide Short Term Rental Software for a three (3) year term. with the option to renew for one additional three (3) year term, not to exceed \$124,523.00.
- 8.e. 26R-245  
Approving an Interlocal Agreement between the City of Lincoln and the Educational Service Unit Coordinating Council (ESUCC) to jointly bid and contract, for supplies, materials, equipment, and services.
- 8.f. 26R-246  
Comprehensive Plan Conformance 26003- Application of the Urban Development Director to review as to Conformance with the 2050 Lincoln- Lancaster County Comprehensive Plan, The Belmont Neighborhood Redevelopment Plan, including the Mid-South Belmont Revitalization Project, generally bounded by Interstate 180 on the west, Superior Street on the north, North 27th Street on the east, and Cornhusker Highway and Salt Creek on the south.
- 8.g. 26R-247  
Accepting and approving the report of new and pending claims against the City for May 1 through May 14, 2026.

9. **PENDING LIST (EXTENDED ONE WEEK)**

- 9.a. 24-130  
Change of Zone 24018 - Application of Sesostris Temple Holding Corp., to change the zoning designation from AG Agricultural District to H-4 Highway Commercial District, on approximately 15 acres on the property generally located north of the O Street and Anthony Lane intersection. **(Related Items: 24-130, 24R-526, 24R-527) (11/18/24 - Verbal Motion to Delay with continued Public Hearing & Action two weeks to 12/2/24) (12/2/24 - Verbal Motion to Delay with continued Public Hearing & Action two weeks to 12/16/24) (12/16/24 - Verbal Motion to Delay and Move to Pending List No Date Certain)**
- 9.b. 24R-526  
Special Permit 24030 - Application of Sesostris Temple Holding Corp., to allow a planned service commercial development with associated waivers on the property generally located north of the O Street and Anthony Lane intersection. **(Related Items: 24-130, 24R-526, 24R-527) (Action Date: 12/2/24) (11/18/24 - Verbal Motion to Delay with continued Public Hearing & Action two weeks to 12/2/24) (12/2/24 - Verbal Motion to Delay with continued Public Hearing & Action two weeks to 12/16/24) (12/16/24 - Verbal Motion to Delay and Move to Pending List No Date Certain)**

**9.c. 24R-527**

Approving the Conditional Zoning Agreement between the City and Sesostris Temple Holding Corp., for the property generally located at 95th and O Street. **(Related Items: 24-130, 24R-526, 24R-527) (Action Date: 12/2/24) (11/18/24 - Verbal Motion to Delay with continued Public Hearing & Action two weeks to 12/2/24) (12/2/24 - Verbal Motion to Delay with continued Public Hearing & Action two weeks to 12/16/24) (12/16/24 - Verbal Motion to Delay and Move to Pending List No Date Certain)**

**PUBLIC COMMENT**

Anyone wishing to address the council on a matter not on this agenda, and not planned to appear on a future agenda, may do so at the open microphone session. Individuals are allowed a total of 5 minutes to speak regardless of the number of topics. For the month of May, open microphone sessions will be held on May 11 & May 18, 2026.

**ADJOURNMENT 5:53P.M.**

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The Lincoln City Council meets every Monday at 3 p.m. except for the last Monday of the month which begins at 5:30 p.m. All City Council meetings are aired live on LNKTV City and re-aired later. For a schedule, [visitlincoln.ne.gov](http://visitlincoln.ne.gov) (keyword: LNKTV). LNKTV City can be found on Spectrum Channel 1300. Meetings are also streamed live at [lincoln.ne.gov](http://lincoln.ne.gov)(keyword: LNKTV) and available later at [youtube.com/LNKTVcity](http://youtube.com/LNKTVcity). LNKTV, the City government access group of channels, is now available on Roku and Apple TV. The free apps allow people without cable and those living outside of Lincoln to view livestreamed and archived LNKTV City, Health, and Education programs. Residents with Roku, Amazon Fire TV or Apple TV devices will find LNKTV in the channel guide or app store.

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The City Council Agenda and Action Sheet may be accessed on the Internet at: [lincoln.ne.gov](http://lincoln.ne.gov)

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**ACCOMMODATION NOTICE**

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**From:** [Shanda H. Wilson](#)  
**To:** [Natasha J. Betts](#); [Ben J. Wolf](#); [Laura A. Tinnerstet](#); [Shelli K. Reid](#); [Aging Accounting](#); [Andrea S. Ludwig](#); [Aishah S. Witte](#); [Al L. Neemann](#); [Benjamin A. Sobel](#); [Jennifer J. Hartman](#); [Jillian M. Thiel](#); [Kelli K. Hopkins](#); [Kristi K. Nydahl](#); [Lori Z. Gastineau](#); [Nancy K. Niemann](#); [Neveah C. Lobato](#); [Ndao@netf1.org](#); [Nicole L. Points](#); [Ashley N. Engler](#); [Adam M. Schaaf](#); [Pat Posey Ribeiro](#); [Scott N. Vrbka](#); [Stacy R. Woita](#)  
**Cc:** [Mirna Mendez](#); [Melinda J. Jones](#); [Stephanie L. Sargent](#); [Renee S. Warford](#)  
**Subject:** Welcoming our New Accounting Supervisor  
**Date:** Thursday, May 21, 2026 11:40:25 AM

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Hello,

We have had some transition on our team over the last few weeks due to Stephanie's promotion, and I am pleased to introduce Holly Cole, who is joining us as the new Accounting Supervisor overseeing the Aging, City Council, Fire & Rescue, Information Services, Libraries, Planning & Development Services, and Urban Development departments. Holly comes to us with a wealth of knowledge and experience, serving the City for more than seven years prior to coming to Finance. Along with her education and experience, Holly is a great team player and always willing to listen and adapt to changes.

Holly is committed to continuing the standard Renee set as being an accessible and supportive resource for each of your unique departmental needs. She is eager to learn more about your specific operations and to build strong, collaborative relationships across the board.

For voucher batch handling and UX batches, please continue sending your batches to [batchapproval3@lincoln.ne.gov](mailto:batchapproval3@lincoln.ne.gov).

For new vendors and vendor updates, please continue to email [accounting@lincoln.ne.gov](mailto:accounting@lincoln.ne.gov).

Emergency Warrants should be sent to **\*high priority\*** to [batchapproval3@lincoln.ne.gov](mailto:batchapproval3@lincoln.ne.gov) and cc [accounting@lincoln.ne.gov](mailto:accounting@lincoln.ne.gov).

Journal Entries should be sent to Shanda Wilson at [shanda.wilson@lincoln.ne.gov](mailto:shanda.wilson@lincoln.ne.gov).

Please join me in giving her a warm welcome as we are all very much looking forward to the passion she will bring to your important work.



**Shanda Wilson**  
Assistant City Controller  
City of Lincoln  
Finance Department

Office: 402-441-7435

555 S 10th St, Rm 103  
Lincoln, NE 68508  
[lincoln.ne.gov/Accounting](http://lincoln.ne.gov/Accounting)

**From:** [Kellie Cave](#)  
**Subject:** LES Administrative Board Meeting Minutes 5.15.26 and Amended Minutes for 4.17.26  
**Date:** Thursday, May 21, 2026 2:51:12 PM  
**Attachments:** [Amended 04-April 17, 2026 Administrative Board Minutes.pdf](#)  
[05-May 15, 2026 Administrative Board Meeting Minutes.pdf](#)

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Good afternoon,

Please see the attached minutes from the May 15<sup>th</sup> meeting, as well as the amended minutes from the April 17<sup>th</sup> meeting.

Thank you,  
Kellie

**Kellie Cave | Senior Executive Assistant**



Office: 402-473-3382  
Mobile: 402-802-0749

[LES.com](#) | 9445 Rokeby Rd. | Lincoln, NE 68526



## MINUTES OF LINCOLN ELECTRIC SYSTEM ADMINISTRATIVE BOARD

Minutes of the regular meeting held at 9:30 a.m., Friday, April 17, 2026, at the Kevin Wailes Operations Center, 9445 Rokeby Road, Lincoln, Nebraska. Public notice of today's meeting was published in the Lincoln Journal Star on April 10, 2026.

Board Members Present: Kate Bolz, Carl Eskridge, Donna Garden, Chelsea Johnson, Alyssa Martin, Lucas Sabalka, Eric Schafer, David Spinar.

Board Members Absent: Andy Hunzeker.

LES Staff Present: Emeka Anyanwu, Emily Koenig, Jason Fortik, David Malcom, Katie Lechner, Jim Rigg, Matt Andersen, Joel Dagerman, Sally Jarecke, Keith Snyder, Denise Parrott, Kellie Cave.

Others Present: Ken Winston, Scott Williams, Kim Morrow, Nathan Svatora, Alyx Knight, and numerous virtual participants via Microsoft Teams.

News Media Present: None.

Chair Lucas Sabalka declared a quorum present and called the meeting to order at approximately 9:30 a.m. A safety briefing was provided. Sabalka noted that LES conducts its meetings in compliance with the Nebraska Open Meetings Act and noted that a copy of the Act is located on the wall at the back of the room and with the Assistant Secretary. Shelley Sahling-Zart, General Counsel, reviewed duties and responsibilities of LES Board members. **Call to Order, Safety Briefing, and Board Member Duties and Responsibilities**

Chair Sabalka asked for approval of the minutes of the March 20, 2026, Board meeting. David Spinar moved approval of the minutes. Carl Eskridge seconded the motion. The vote for approval of the minutes was: **\*Approval of Minutes**

Aye: Carl Eskridge, Donna Garden, Chelsea Johnson, Alyssa Martin, Lucas Sabalka, Eric Schafer, David Spinar.

Nay: None

Absent: Andy Hunzeker

Ken Winston, speaking on behalf of the Nebraska Chapter of the **Comments from**

Sierra Club, requested the board's attention on four topics:

- The positive impact of community benefit agreements, and how they could be utilized to benefit ratepayers.
- That now is an appropriate time to invest in renewable energy to help negate rising costs, particularly due to current global conflict.
- That LES should provide new incentives for customers who generate solar energy. He referenced the Value of Solar Study, and noted batteries would increase value of solar at peak demand times. He suggested capacity payments for customers and adjusted rate structures to reimburse those that have solar generation.
- The benefits of a balcony solar policy and suggestion that one should be adopted.

## **Customers**

Scott Williams, representing himself as a resident of Lincoln, expressed his appreciation for public power, and thanked the board for the opportunity to speak at public meetings. He encouraged the board to consider accessibility concerns of meetings including location and time that meetings occur. Williams mentioned reliability and encouraged the addition of more solar into the generation portfolio, as well as battery storage to benefit ratepayers.

Chelsea Johnson, Chair of the Operations & Power Supply Committee reported on committee discussions held on April 6, 2026, including: 1) Local Generation Update, 2) SPP Integrated Transmission Plan and 765kV Projects Overview, 3) Value of Solar Study Review. (Exhibit I)

## **Operations and Power Supply Committee Report**

Kate Bolz, Chair of the Finance Committee reported on committee discussions held on April 17, 2026, including: 1) External Audit Review of 2025 Financial Statements, 2) 2026 First Quarter Financial Review, 3) 2026 Bond Issue, 4) 2026 Report to Rating Agencies Financial Model Case, 5) 2026 Technology Services Capital Budget Discussion, 6) Internal Audit 1<sup>st</sup> Quarter Report & Follow-Up Report. (Exhibit II)

## **Finance Committee Report**

Kate Bolz moved acceptance of the External Audit Review of 2025 Financial Statements. Carl Eskridge seconded the motion. The vote for approval was:

## **\*Acceptance of External Audit Review of 2025 Financial Statements**

Aye: Kate Bolz, Carl Eskridge, Donna Garden,

Chelsea Johnson, Alyssa Martin, Lucas Sabalka,  
Eric Schafer, David Spinar.

Nay: None

Absent: Andy Hunzeker

Emily Koenig, VP of Financial Service and CFO, provided a brief overview on the authorization for the bond issuance that had been given in 2024. She noted the Finance Committee had reviewed the terms of the bond issuance, and that LES had not issued any long-term bonds in series ordinance. Koenig indicated the bonds would be issued to fund the TBGS turbine additions, pay down outstanding Commercial Paper, and potentially refund exiting bonds for savings, depending on market conditions.

**\*Approval of 2026 Bond Issuance, LES Resolution 2026-3**

Kate Bolz moved approval of the 2026 Bond Issuance, LES Resolution 2026-3. (Exhibit III). David Spinar seconded the motion. The vote for approval was:

Aye: Kate Bolz, Carl Eskridge, Donna Garden,  
Chelsea Johnson, Alyssa Martin, Lucas Sabalka, Eric Schafer, David Spinar.

Nay: None

Absent: Andy Hunzeker

Matt Andersen, Specialist, Government Relations, briefed the Board on the conclusion of the 2026 Nebraska legislative session which adjourned on day 60. He noted the governor has five days to sign, veto, or allow bills to become law without a signature. Several bills were vetoed, while others that were not acted upon will expire.

**2026 State Legislative Report**

Andersen highlighted several bills of interest to LES:

- LB 964 would have required public notice and a hearing before political subdivisions sold, leased or purchased real property. The bill did not advance and will not carry over.
- LB 1010, a priority of the Natural Resources Committee, passed unanimously. The bill defines utility-scale energy storage resources, places them under the Nebraska Power Review Board's jurisdiction and requires privately owned

standalone storage to have power purchase agreements and utility consent. The measure also incorporates provisions from LB 1064 on large-load interconnection standards and LB 1111 on reporting requirements for data centers exceeding 10 megawatts.

- LB 1096, introduced at the governor's request and prioritized by Sen. Bostar, passed 34-15. The bill narrows protections for critical infrastructure from foreign adversaries, limiting restrictions to physical and virtual access. Andersen noted that LES already complies with existing NERC standards.
- LB 161, passed 33-16. The bill allows public electric utilities a limited, five-year option to serve loads of 1,000 megawatts or more by contracting with privately owned generation, while preserving the public power model through governing body approval, retail territory protections and other guardrails. The bill generated extensive legislative debate on topics such as labor standards, Nebraska Power Review Board composition, contract terms and tax treatment before ultimately advancing.

Andersen concluded by noting that LES will remain actively engaged as preparations begin for the next legislative cycle. Members of the board as well as CEO Anyanwu commended Andersen on a successful legislative session and Matt's performance in his role this year. (Exhibit IV)

Scott Benson, Director, Strategy & Innovation, presented the results of LES's 2026 Value of Solar study, which evaluates the financial benefits that customer-owned distributed solar provides to the utility. The analysis examined how 25 megawatts of additional distributed solar would affect LES's system over the next 20 years. The study used typical production assumptions based on national solar modeling tools and reflected the mix of panel orientations commonly found in LES' service area. LES reviewed nine categories of potential benefits: SPP market (direct and indirect), SPP ancillary services, SPP transmission, generation capacity, distribution capacity, distribution losses, renewable energy certificates and carbon emissions.

## **Value of Solar Study Update**

The largest source of value came from avoided energy purchases on the SPP market. Because customer-owned solar reduces the amount of energy LES must buy during daylight hours, it provides a meaningful financial benefit. Other benefits were identified in areas such as ancillary services, distribution losses, RECs and carbon value. The study found no

measurable benefit in several categories, including transmission charges and generation or distribution capacity. These results reflect how LES' system operates: transmission charges are based on rules that do not credit distributed generation, and most long-term capacity needs are driven by winter peaks, when solar output is low.

When all categories were combined, the total calculated value of customer-owned solar was \$63.55 per megawatt-hour. Benson noted the current solar compensation structure, which includes a one-time capacity payment was also analyzed. He recommended extending the existing structure until customer-owned solar reaches 6 megawatts. The extension allows LES more time to evaluate long-term capacity needs and consider how future rate structures should be designed. He concluded the presentation by comparing LES's findings to national research on the value of solar. While methodologies vary widely across the industry, LES' analysis addressed the benefits most commonly captured in these studies. Benson noted LES will host a public meeting on the Value of Solar study on May 5th. Board Member Martin thanked Scott and his team for their diligent efforts during the process. (Exhibit V)

Chair Sabalka asked for a motion to go into closed session for the purpose of discussing potential litigation. David Spinar made the motion. Chelsea Johnson seconded the motion. The vote for entering executive session was:

Aye: Carl Eskridge, Donna Garden, Chelsea Johnson, Alyssa Martin, Lucas Sabalka, Eric Schafer, David Spinar.

Nay: None.

Absent: Kate Bolz, Andrew Hunzeker.

The Board entered Executive Session at 12:00pm

The Board came out of Executive Session at 12:19 p.m.

The next regular meeting of the LES Administrative Board will be **Next Meeting** Friday, May 15, 2026, at 9:30 a.m.

Without further business before the Board, Chair Sabalka declared **Adjournment** the meeting adjourned at approximately 12:19 p.m.

Carl Eskridge, Secretary

BY: *Kellie Cave*  
Kellie Cave, Assistant Secretary

# **Exhibit I**



## Operations and Power Supply Committee Meeting Summary April 6, 2026

**Attendees:** C. Johnson (Committee Chair), A. Martin, L. Sabalka, D. Spinar  
E. Anyanwu, S. Benson, P. Crist, J. Dagerman, J. Dutton, D. Florom, J. Fortik, E. Koenig, D.  
Malcom, S. Sahling-Zart, E. Salinas, N. Wischhof

### **Local Generation Update (Jim Dutton):**

- Staff provided an overview of the Terry Bundy Generating Station, Rokeby Generating Station, and J Street Generating Station operating performance for 2025.
- The outage hours for the combustion turbines at the Terry Bundy plant were lower than in 2024 while the steam turbine experienced a noticeable increase in outage hours due to the failure of the steam turbine lube oil pump. Rokeby Unit 1 experienced an uptick in its energy production due to increased market dispatch.
- Several notable projects were conducted in 2025, including an upgrade of the J Street combustion turbine's 480 volt motor control center and the repair of the unit's fuel oil nozzles.

### **SPP Integrated Transmission Plan and 765kV Projects Overview (Elijah Salinas):**

- SPP develops an annual comprehensive integrated transmission plan that produces recommendations for transmission system upgrades to provide economic benefit, reliability and resiliency improvements, and solutions for short circuit issues that are identified.
- The most recent two years' study results indicate a notable increase in the quantity and cost of transmission project upgrades to address large load increases and generating resource additions in the footprint.
- Due to the increasing magnitude of the loads and generation projects that are expected to be added to the system, SPP has proposed 765kV transmission line additions in the footprint. These projects include notable increases in the costs of the total integrated transmission plan portfolio.

### **Value of Solar Study Review (Scott Benson):**

- Staff provided a third review of the Value of Solar Study results that included additional clarifying information requested by the Committee.
- Amongst a review of other methodology questions and benefits assumptions, staff provided a sensitivity analysis on the cost of carbon dioxide.
- An overview of this study is scheduled to be presented at the 4/17/26 LES Administrative Board meeting.

# **Exhibit II**



## Finance Committee – April 17, 2026 (In-Person)

**Attendees:** K. Bolz (Chair), C. Eskridge, E. Schafer, L. Sabalka, E. Anyanwu, E. Koenig, S. Sahling-Zart, D. Malcom, W. Leibbrandt, D. Auman, T. Hopkins, Forvis: Chris Lindner, Abby Dobson, and Daprese Madlock

### 1. External Audit Review of 2025 Financial Statements (Forvis)

- a. Representatives from FORVIS, LES' external audit team, provided the Committee with a review of the audit of LES' 2025 financial statements.
- b. LES received an unmodified (clean) audit opinion. This is the highest level of audit assurance that can be attained.
- c. A copy of the annual report and a communication letter from FORVIS have been provided to board members.
- d. A motion will be requested to accept the 2025 annual audit later in today's meeting.

*Please make a motion to "accept" the 2025 annual audit during the CEO's reports part of the meeting.*

### 2. 2026 First Quarter Financial Review (Emily Koenig)

- a. 2026 first quarter financial results were favorable to budget due to revenue exceeding budget by a greater margin than expense over runs.
  - I. Retail revenue was \$400 thousand or 0.5% greater than budget.
  - II. Net Power Costs were \$3.8 million or 11% greater than budget.
  - III. Operating Expenses, excluding Power Cost, were \$2.8 million or 10% below budget due to lower payroll and benefits, technology expenses, and Sustainable Energy Program funding. It is expected that most expenses will catch up throughout the year.
- b. Capital expenditures were \$3.5 million below expected year-to-date cash flow due to credits toward substation and generation projects that will clear throughout the year.
- c. Financial metrics are expected to be near budget at year-end, but it is still early in the year.

### 3. 2026 Bond Issue (Emily Koenig)

- a. The committee was provided an overview of the upcoming long-term bond financing currently planned for early June 2026.
- b. Resolution 2026-3 is being presented to the Board today to authorize LES to proceed with the financing this year, which is planned to be between \$250 to \$300 million depending on market conditions.

*Please make a motion to "adopt" Resolution 2026-3 during the CEO's reports part of the meeting.*

(See Reverse)

4. **2026 Report to Rating Agencies Financial Model Case (Wade Leibbrant)**
  - a. In late April and early May LES will meet with Standard & Poor's and Fitch for their annual surveillance of LES' bond ratings and to obtain ratings for the new 2026 bonds.
  - b. The committee received an overview of the financial model case that will be presented to the rating agencies during those discussions.
  - c. Financial results are similar to those that were reviewed with the board during the budget process. The primary material changes relate to refinement of the financing projections included within the model case.
    - I. No significant changes from the budget case in revenue or expenses are known at this time.
  
5. **2026 Technology Services Capital Budget Discussion (David Malcom)**
  - a. The committee received an update on the timing of the planned Outage Management System project, a \$3 million initiative that was previously scheduled to begin in 2026.
  - b. Based on further evaluation of project sequencing, vendor availability, and coordination with the planned GIS migration, staff is proposing to shift the Outage Management project into 2027.
  - c. Staff is also actively reviewing other technology-related capital projects that may be advanced into 2026 to better align with timing and available resources. Should any adjustments be recommended, staff will provide an update to the committee in June.
  
6. **Internal Audit 1<sup>st</sup> Quarter Report & Follow-Up Report (David Auman)**
  - a. Internal Auditing presented the first quarter Internal Audit Report
  - b. The following audit reports were reviewed with the Committee:
    - I. Accounts Payable and Expense Management Audit
    - II. Peak Rewards Program Audit
    - III. Communications and Radio Equipment Audit
  - c. The Accounts Payable and Expense Management Audit and the Peak Rewards Program Audit received qualified opinions with minor findings and recommendations.
  - d. The Communications and Radio Equipment Audit had no findings and received an unqualified opinion.
  - e. Internal Auditing also presented the Audit Follow Up report as of March 31, 2026. Good progress continues to be made on implementing audit recommendations. Internal Auditing continues to receive excellent cooperation from LES management regarding audit findings.

# **Exhibit III**

## MINUTES OF LINCOLN ELECTRIC SYSTEM ADMINISTRATIVE BOARD

Minutes of the regular meeting held at 9:30 a.m., Friday, May 15, 2026, at the Kevin Wailes Operations Center, 9445 Rokeby Road, Lincoln, Nebraska. Public notice of today's meeting was published in the Lincoln Journal Star on May 8, 2026.

Board Members Present: Kate Bolz, Carl Eskridge, Donna Garden, Andy Hunzeker, Chelsea Johnson, Alyssa Martin, Lucas Sabalka, David Spinar.

Board Members Absent: Eric Schafer.

LES Staff Present: Emeka Anyanwu, Emily Koenig, Jason Fortik, David Malcom, Katie Lechner, Paul Crist, Shelley Sahling-Zart, Jim Rigg, Scott Benson, Keith Snyder, Kellie Cave.

Others Present: Ken Winston, Scott Williams, Nathan Svatora, and numerous virtual participants via Microsoft Teams.

News Media Present: Tomer Ronin, Lincoln Journal Star.

Chair Lucas Sabalka declared a quorum present and called the meeting to order at approximately 9:30 a.m. A safety briefing was provided. Sabalka noted that LES conducts its meetings in compliance with the Nebraska Open Meetings Act and noted that a copy of the Act is located on the wall at the back of the room and with the Assistant Secretary. Shelley Sahling-Zart, General Counsel, reviewed duties and responsibilities of LES Board members. **Call to Order, Safety Briefing, and Board Member Duties and Responsibilities**

Chair Sabalka asked for a motion to amend the minutes of the April 17<sup>th</sup>, 2026 Board Meeting to indicate Andy Hunzeker was absent from the meeting. David Spinar moved to amend the minutes. Andy Hunzeker seconded the motion. The vote to amend the minutes was: **\*Motion to Amend Minutes**

Aye: Kate Bolz, Carl Eskridge, Donna Garden, Andy Hunzeker, Chelsea Johnson, Alyssa Martin, Lucas Sabalka, David Spinar.

Nay: None

Absent: Eric Schafer

Vice Chair Spinar moved approval of the minutes of the April 17, 2026 Board Meeting as amended. Carl Eskridge seconded the motion. The vote for approval of the minutes as amended was:

**\*Approval of Minutes as Amended**

Aye: Kate Bolz, Carl Eskridge, Donna Garden, Andy Hunzeker, Chelsea Johnson, Alyssa Martin, Lucas Sabalka, David Spinar.

Nay: None

Absent: Eric Schafer

Scott Williams, representing himself as a resident of Lincoln, expressed appreciation for the efforts toward the Value of Solar Study, and LES Resolution 2026-4. He emphasized the value of distributed energy resources for ratepayers (e.g. rooftop solar, small ground-mount solar, and battery storage), which he feels provide high value at a low cost. Williams requested the board consider moving toward becoming a modern utility with affordable distributed energy resource options for ratepayers.

**Comments from Customers**

Ken Winston, speaking on behalf of the Nebraska Chapter of the Sierra Club detailed the impact of climate change on various things including storms, crops, wildfires, and homeowner insurance premiums. He also emphasized the cost of carbon in relation to current global conflicts. Winston highlighted the Hawley Hamlet which includes a neighborhood garden and solar/geothermal power. He noted more neighborhoods should consider adopting this practice.

Chelsea Johnson, Chair of the Operations & Power Supply Committee reported on committee discussions held on May 4<sup>th</sup>, 2026, including: 1) 2026 Q1 Generation Revenue and Cost Report, 2) SAP Design Automation Tool Overview, 3) L1719/L1730 Transmission Upgrade Overview, 4) Ten-Year Transmission & Substation Plan and Asset Management Efforts, 5) Expansion of Tier II Renewable Generation Energy Payments (Exhibit I)

**Operations and Power Supply Committee Report**

Carl Eskridge, Chair of the Personnel & Organization Committee reported on committee discussions held on May 5, 2026, including: 1) 2026 Enterprise and Department-Specific Goals and Metrics, 2) 2026 Wellness Department Program, 3) Update on Employment Statistics through Q1 and Progress on 2026 Employee Services Goals and Metrics 4) Executive Session to Review Results of 2025 CEO Performance

**Personnel & Organization Committee Report**

Appraisal. (Exhibit II)

Carl Eskridge, LES's representative on the District Energy Corporation (DEC) Board of Directors, reported on board discussions held on April 21, 2026, including 1) Management Report, 2) Financial Report. (Exhibit III)

**Quarterly DEC Report**

Scott Benson, Director of Strategy & Innovation, commented on the success of the public meeting held on May 5<sup>th</sup>, to review the Value of Solar study. Donna Garden requested confirmation that the Value of Solar concept would be reevaluated at regular intervals, which Benson provided. He then noted the 2027 IRP would consider incentives for battery storage. Benson then detailed the resolution that expands LES's Renewable Generation rate and Renewable Net Metering Rider, specifically the Tier II program for customer-owned generation systems. Chelsea Johnson thanked the Operations & Power Supply Committee Members, the Board Chair, and LES staff members for the effort and consideration that led to the resolution.

**\*Approval of Renewable Net Metering Rider Tier II Expansion, LES Resolution 2026-4**

David Spinar moved for approval of Renewable Net Metering Rider Tier II Expansion, LES Resolution 2026-4 (Exhibit IV). Alyssa Martin seconded the motion. The vote for approval was:

Aye: Kate Bolz, Carl Eskridge, Donna Garden, Andy Hunzeker, Chelsea Johnson, Alyssa Martin, Lucas Sabalka, David Spinar.

Nay: None

Absent: Eric Schafer

CEO Anyanwu recognized Julie Panko-Haberman, Supervisor or Talen Acquisition and Development on her retirement. He commended her for her willingness to serve as interim HR Manager during a difficult transition period for LES, which she did with great skill and grace. Anyanwu wished her well in her retirement.

Chair Sabalka asked for a motion to go into Executive Session for the purpose of discussing the Chief Executive Officer Performance and Salary Review. David Spinar made the motion. Carl Eskridge seconded the motion. The vote to go into Executive Session was:

**\*Motion to go into Executive Session**

Aye: Kate Bolz, Carl Eskridge, Donna Garden,  
Andy Hunzeker, Chelsea Johnson, Alyssa  
Martin, Lucas Sabalka, David Spinar.

Nay: None

Absent: Eric Schafer

The Board entered Executive Session at 10:17 a.m.

The Board came out of Executive Session at 10:57 a.m.

David Spinar moved approval of the Chief Executive Officer  
Performance and Salary Review, LES Resolution 2026-5  
(Exhibit V). Carl Eskridge seconded the motion. The vote for  
approval was:

**\*Approval of Chief  
Executive Officer  
Performance and Salary  
Review, LES Resolution  
2026-5**

Aye: Kate Bolz, Carl Eskridge, Donna Garden,  
Andy Hunzeker, Chelsea Johnson, Alyssa  
Martin, Lucas Sabalka, David Spinar.

Nay: None

Absent: Eric Schafer

The next regular meeting of the LES Administrative Board will be **Next Meeting**  
Friday, June 19, 2026, at 9:30 a.m.

Without further business before the Board, Chair Sabalka declared **Adjournment**  
the meeting adjourned at approximately 10:59 a.m.

Carl Eskridge, Secretary

BY: Kellie Cave  
Kellie Cave, Assistant Secretary

# **Exhibit I**



## Operations and Power Supply Committee Meeting Summary May 4, 2026

**Attendees:** C. Johnson (Committee Chair), A. Martin, D. Spinar  
L. Anderson, E. Anyanwu, S. Benson, P. Crist, J. Dagerman, J. Fortik, J.D. Linscott, D. Malcom,  
T. Rajewski, S. Sahling-Zart

### **2026 Q1 Generation Revenue and Cost Report (Lee Anderson):**

- Staff presented an analysis of the financial performance of LES's generating resources in the SPP Integrated Marketplace for Q1 2026.
- Average natural gas prices were above Budget in Q1 due largely to the effects of Winter Storm Fern. The Lincoln area's market electricity prices were also above budget in January due to the winter storm.
- LES's generating fleet posted overall net positive results for Q1, driven primarily by positive returns in January.

### **SAP Design Automation Tool Overview (J.D. Linscott):**

- Staff from multiple LES departments and a team of external consultants implemented the Transmission & Distribution Design Automation tool over the last few years to integrate computer aided design, geospatial information, and Enterprise Resource Planning software to standardize and automate the design process for distribution projects.
- The tool has reduced the total time needed to design projects and has been used successfully on a majority of projects currently in the system.
- An internal working group has been formed to review the tool's performance, adjust the tool to be more flexible, and recommend future enhancements.

### **L1719/L1730 Transmission Upgrade Overview (Tim Rajewski):**

- Two existing transmission lines that interconnect at the 8<sup>th</sup> & N substation were identified in planning studies as needing to be upgraded to increase their power carrying capabilities.
- Since this area of Lincoln has a very dense building layout with high traffic counts, staff explored the idea of using a high temperature low-sag replacement conductor that would eliminate the need to rebuild or replace the existing transmission structures.
- The project successfully installed this newer conductor technology on a very short construction schedule that was about 21% under budget.

### **Ten Year Transmission & Substation Plan and Asset Management Efforts (Joel Dagerman):**

- Staff provided an overview of LES's major transmission and substation assets and the factors influencing their maintenance and upgrade decisions.
- Both age-related infrastructure enhancements and customer growth-related additions are driving increases in the number of projects proposed in the ten-year outlook.
- Staff also have several other asset health monitoring and replacement programs in place to maintain reliability, system stability, and accommodate customer growth.

### **Expansion of Tier II Renewable Generation Energy Payments (Scott Benson):**

**\*\*Note – This topic is included on the May 15<sup>th</sup> LES Board meeting agenda.\*\***

- Staff reviewed a draft Resolution to expand the Tier II Renewable Generation Energy Payments.

# **Exhibit II**



## LES PERSONNEL AND ORGANIZATION COMMITTEE

### Meeting Summary

Tuesday May 5, 2026 | 12:00pm (Virtual)

Attendees: L. Sabalka (Board Chair), C. Eskridge (Committee Chair), K. Bolz, A. Hunzeker, E. Anyanwu, K. Lechner, S. Sahling-Zart, J. Kroger, J. Rigg, J. Yuhas, J. Panko-Haberman

- **Chief People Officer Lechner reviewed the agenda and welcomed new committee members.**
- **Safety Manager Rigg reviewed 2026 enterprise and department specific goals and metrics.**
  - Metrics included an update on injuries, DART rate, SIF Events, Vehicle Incidents, and Severity Rate through Q1 2026. KPI progress for 2026 department goals and metrics were shared. Results are trending positively.
  - Rigg introduced two new members of the safety team – Justin Williamson, and Dan Landon, and provided updates on current initiatives of focus by the safety team.
- **Wellness Supervisor Yuhas provided an overview of 2026 wellness department program.**
  - Yuhas provided updates on Wellness Program participation and progress heading into the last quarter of the wellness year.
  - An overview of the “Mind Your Health” campaign focused on mental health was shared, with a special note that May is ‘Mental Health Awareness’ month.
  - Yuhas provided an update on the internal stretching program and indicated that it has been well received.
- **Chief People Officer Lechner provided an update on employment statistics through end of Q1 and shared progress on 2026 Employee Services goals and metrics.**
  - Lechner shared progress on enterprise measures and targets for the Employee Services division related to employee turnover, DART rate, succession planning and hiring process cycle time.
  - Supplemental HR measures for new hire job satisfaction, employee engagement, training satisfaction, 90 day turnover, and hiring manager satisfaction progress were shared.
  - Additionally, an update was provided on the benefits program thru EOY 2025, Q1 2026, and a summary of the 2025 performance appraisal year was provided.
- **The Committee then broke for Executive Session to review the results of the 2025 CEO Performance Appraisal.**

# **Exhibit III**

**From:** [Robert Borer](#)  
**To:** [Robert Borer](#)  
**Subject:** The Post-Election Audit: Security Theater vs. Statutory Silence  
**Date:** Wednesday, May 20, 2026 9:14:06 AM

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To the Powers that Be:

## **NEBRASKA'S POST-ELECTION KABUKI AUDITS**

*Exposing the Illusion of Election Verification in Nebraska*

What if the safeguards meant to protect our elections were never designed to verify anything at all—only to "appear" as if they do? Nebraska's post-election "manual audit" isn't a safeguard. It's meticulously staged security theater, and once you see how the stage is built, you can't unsee it.

### **THE CORE DECEPTION: COMPARTMENTALIZED RIGGING**

While Nebraska's elections appear decentralized by virtue of county and precinct lines, they are entirely centralized under a state-wide monopoly handed to a private, secret, computerized tabulation company.

The state contains 93 counties and roughly 1,300 individually coded precincts. Every election night features thousands of separate micro-elections running in parallel—federal races, legislative districts, county offices, school boards, and more—each treated as its own isolated digital bucket inside the tabulator.

This decentralized-versus-centralized paradox creates the perfect environment for a single bad actor to execute compartmentalized manipulation at scale. By targeting specific precincts for fraud while leaving a handful of others pristine for the audit spotlight, isolated digital manipulation can occur with little to no risk of detection. The public is then handed a comforting but hollow assurance: "The audit passed."

This isn't verification. It's a self-protecting loop that shields electronic systems from real scrutiny and keeps the status quo comfortably unexamined. You cannot validate a potentially compromised whole through an isolated theatrical performance.

### **ARGUMENT I: THE ADMINISTRATIVE HYPOCRISY**

The entire framework rests on a blatant double standard created by our Executive branch.

Search the Nebraska Election Act (Chapter 32) and you will find zero statutes passed by the Legislature requiring any post-election ballot tabulation audit. The Secretary of State's own releases admit this plainly: "*Although not required by state law, the manual audit verifies...*"

Yet the same office cites the law's silence as granting *them* sweeping authority under **Neb. Rev. Stat. § 32-202** to invent and conduct a partial audit. In the very next breath, they tell county boards that this same statutory silence "prohibits" them from performing a full, transparent hand count of their own local votes.

The state claims silence equals unlimited power for itself, while denying that same power to the sovereign counties. This contradiction undermines the entire process.

## **ARGUMENT II: THE MECHANICS OF THE STAGED PERFORMANCE**

A genuine forensic audit requires randomness, surprise, and true independence. Nebraska's version deliberately violates every one of these principles:

### **1. The Pre-Announced Spotlight**

The State Elections Division tells everyone in advance exactly which three races and which specific precincts will be hand-counted—long before county canvassing even finishes. This predictability hands any potential manipulator a perfect map of the "safe zones" where they can operate without fear of discovery.

### **2. The Dead-End Protocol**

Real audits expand the sample when discrepancies appear. Nebraska's has no such mechanism. When mismatches have occurred (as in Lancaster County), there is no statutory requirement to pause certification or broaden the count. The error is noted, often dismissed as "human error," and the machine totals are certified anyway.

### **3. The Fox Auditing the Hen House**

The very same county officials and staff who ran the election are the ones performing the post-election audit. Unlike professional financial audits, which demand independent outsiders, this process gives insiders every incentive to make the numbers match. A major discrepancy would reflect poorly on their own administration.

## **ARGUMENT III: THE MICRO-SAMPLE VS. THE THOUSANDS**

The state takes a microscopic sample—roughly 2% to 3% of precincts—and uses it to issue a sweeping endorsement of the entire electronic network. This is mathematical sleight of hand.

Nebraska's election isn't one giant count. It is thousands of independent micro-elections across federal and statewide offices, the Unicameral Legislature, 93 county governments, hundreds of local subdivisions, and dozens of judicial retention votes. Each precinct is its own sealed digital unit.

By shining a pre-announced light on just a tiny handful of those units, the process leaves vast portions of the digital landscape unexamined. Malicious code can be written to shift votes only in the un-audited buckets where detection risk is near zero, regardless of the scale or importance of the race. The machines produce a clean report, the small sample checks out, and officials declare everything secure—never acknowledging that a macro conclusion built on a micro-sample is an illusion.

## **THE CONFESSION & THE CORE TRUTH**

Secretary of State Bob Evnen himself captured the fundamental problem when he said:

**“If you vote on a screen, you don’t know what comes out the other end.”**

But the issue runs deeper. Whether votes start on a screen or on paper, the moment they enter an unverified computerized tabulator, trust evaporates. High-stakes elections attract sophisticated actors. Paper ballots are meaningless if the machine’s digital output—not the human eye—ultimately decides the winner.

Any tabulator can be programmed to manipulate results. The only reliable verification is a full hand count of every physical ballot before certification. Partial, top-down audits cannot solve this.

#### **THE ULTIMATE SOLUTION: RADICAL LEGIBILITY**

No administrative tweak or partial audit can repair a structurally vulnerable system. Real trust requires Radical Legibility:

- **No Machines:** A complete ban on electronic voting machines, tabulators, and centralized aggregation software.
- **Hand-Marked Paper:** All votes cast exclusively on physical paper ballots.
- **Precinct-Level Hand Counting:** Ballots counted by local citizens from both parties at the precinct level on election night, in public view, before any ballots or data leave the location.

Only then can Nebraskans know—with certainty—that their votes were counted as cast. Anything less remains theater.

Sincerely,

Robert J. Borer

**From:** [Steven Bergmeier](#)  
**To:** [Transportation and Utilities](#)  
**Cc:** [Council Packet](#)  
**Subject:** Flooding-Runoff  
**Date:** Wednesday, May 20, 2026 10:39:23 AM  
**Attachments:** [Video.mov](#)  
[Video 1.mov](#)  
[Video 2.mov](#)

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[You don't often get email from [REDACTED] Learn why this is important at <https://aka.ms/LearnAboutSenderIdentification> ]

Hello,

My name is Steven, and I live at [REDACTED] in Lincoln. I am requesting an administrative review regarding a significant stormwater runoff problem originating from two adjacent commercial properties:

- Superior Place Apartments
- Ace Hardware parking lot (Superior & 14th area)

During rain events, stormwater from these commercial properties flows directly into my yard. The Ace Hardware parking lot has no functional drainage, and the retaining wall on the Superior Place property funnels water directly onto my lot, creating flooding, erosion, and repeated saturation around my home.

I have contacted both Stormwater and Code Enforcement, but both departments stated this is a “civil matter” or that the properties are “grandfathered.” However, this is a new and ongoing drainage hazard, not an original condition. The current runoff pattern appears to result from failed or missing stormwater infrastructure, which is causing active harm to my property.

I am requesting the following:

1. An administrative review of the drainage conditions affecting 1520 Dodge Street.
2. A determination of whether the commercial properties are in compliance with stormwater and grading requirements.
3. Direction to the appropriate division to conduct an inspection and provide findings.

This situation involves commercial stormwater discharge onto a residential property, which is not a private dispute. I am asking for LTU Administration’s assistance in ensuring this issue receives proper evaluation.

Videos are posted below.

Please confirm receipt of this message and advise on the next steps.

Thank you,  
Steven

[REDACTED]  
Lincoln, NE  
[REDACTED]

Sent from my iPhone

**From:** [JJ Yost](#)  
**To:** [Benjamin A. Sobel](#); [Maggie J. Stuckey-Ross](#)  
**Cc:** [Alexander E. Duryea](#)  
**Subject:** Call regarding the Waterford Development Trail  
**Date:** Wednesday, May 20, 2026 3:36:26 PM

---

Ben,

Just a quick message to let you know that I received a phone call today from the following person regarding the proposed alignment for the future Waterford Trail.

Ragen Anson  
[REDACTED]

In short, she called to express her displeasure with the trail alignment “infringing” on her (and her neighbor’s) privacy by running along her property line. She also had concern with a letter she (and her neighbors) received from her HOA indicating the need to pull back improvements/maintenance that have been extended into the HOA owned outlot. She let me know she would submitting a letter requesting the project be stopped until an alternate route that does not have such negative impacts to her (and all her neighbors) can be identified.

Ms. Anson was passionate about her concerns and what she expressed to be an unfair process. She indicated a likelihood to contact elected officials.



**J.J. Yost**

Assistant Director of Parks and Recreation  
City of Lincoln

Office: 402-441-8255  
Fax: 402-441-9249

3131 O St, Ste 300  
Lincoln, NE 68510  
[lincoln.ne.gov/Parks](http://lincoln.ne.gov/Parks)

**From:** [JJ Yost](#)  
**To:** [Benjamin A. Sobel](#); [Maggie J. Stuckey-Ross](#)  
**Cc:** [Alexander E. Duryea](#)  
**Subject:** FW: Waterford Revised Trail Project  
**Date:** Wednesday, May 20, 2026 3:40:22 PM

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Thought I should pass the email Alex received today regarding the proposed Waterford Trail as this appear to be an adjacent neighbor to Ms. Anson (previous email).



**J.J. Yost**  
Assistant Director of Parks and Recreation  
City of Lincoln

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**From:** Alexander E. Duryea <[ADuryea@lincoln.ne.gov](mailto:ADuryea@lincoln.ne.gov)>  
**Sent:** Wednesday, May 20, 2026 2:09 PM  
**To:** JJ Yost <[jjost@lincoln.ne.gov](mailto:jjost@lincoln.ne.gov)>  
**Subject:** Fw: Waterford Revised Trail Project

FYI.

Alex Duryea | 402-441-1652

---

**From:** Jil [REDACTED]  
**Sent:** Wednesday, May 20, 2026 9:42 AM  
**To:** Alexander E. Duryea <[ADuryea@lincoln.ne.gov](mailto:ADuryea@lincoln.ne.gov)>  
**Cc:** DAVE BUCHANAN [REDACTED]  
**Subject:** Waterford Revised Trail Project

You don't often get email from [REDACTED] [Learn why this is important](#)

Dave and Jil Buchanan

[REDACTED]  
Lincoln, NE 68527

5/19/2026

To Whom It May Concern,

We are writing to formally express our opposition to the proposed trail project planned behind the homes along Shoreline Drive in the Waterford neighborhood.

While we understand and appreciate the value of recreational trails and community development, we have major concerns regarding the proposed location of this trail and the impact it may have on us ashomeowners and the surrounding

neighborhood.

A significant factor in our decision to purchase this specific lot and home was the privacy it offered. At the time of purchase, there were no homes, public access paths, or indications of future trail development directly behind our property. The open space and private lake setting were key reasons we chose this location, as they provided a sense of separation, privacy, and a quieter residential environment.

There was never any disclosure or indication that a public trail would eventually be placed directly behind our property. In reviewing Waterford's Declaration of Covenants and Amendment 3, it appears that homeowners in other sections of the development were made aware of the possibility of a trail connection. Residents along the south side of Shoreline Drive, however, were not similarly informed or consulted prior to purchase. This distinction is important, as many homeowners made substantial financial and personal decisions based on the reasonable expectation of privacy, security, and limited public access behind our properties.

Additionally, this area surrounds a private lake and dam that has always been understood by residents to be separate from public recreational access. Many homeowners specifically chose to live in this neighborhood because of the private nature of the lake area and the expectation of a quieter, more secluded residential environment.

Our concerns include the following:

- Loss of privacy for adjacent homeowners
- Increased noise and pedestrian/bicycle/motorized bicycles and scooter traffic directly behind residential properties
- Safety and security concerns associated with public access near homes
- Potential impacts on property values
- Increased lighting, parking, and maintenance activity in the area
- Possible drainage, erosion, or environmental impacts
- Concerns regarding trespassing and access outside designated trail areas
- Concerns related to placing a public trail adjacent to the private lake and dam area

Additionally, I have personal experience that informs these concerns. In my early twenties, while rollerblading on local bike trails in Lincoln, I encountered a man who exposed himself and attempted to grab me. At the time, this individual was

reportedly well known in the community for repeatedly harassing women both on local trails and in downtown areas. While I understand that incidents like this do not represent the majority of trail users, that experience has remained with me for many years and significantly impacts my concerns regarding safety, security, and increased public access immediately adjacent to residential properties. In fact, since that incident occurred, I have never felt comfortable using public trails again.

As homeowners, it is difficult not to consider the potential risks that increased public access behind our home could create for residents, children, and families in the neighborhood.

In addition, we respectfully request clarification regarding:

- Ownership of the land involved
- Existing easements or right-of-way rights
- Long-term maintenance responsibilities
- Security and policing plans
- Proposed fencing or landscaping buffers
- Alternative route options that would reduce impacts on nearby residents

We strongly encourage the City and HOA to consider alternative alignments that would better balance recreational goals with the privacy, safety, and quality of life of existing homeowners.

We also respectfully request that this letter be included in the official record for this project and considered during all future discussions and approvals related to the proposed trail.

Thank you for your time and consideration.

Sincerely,

Dave and Jil Buchanan

Sent from my iPhone