




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: September 8, 2022
To: Each Director
From: Paul D. Zillig, General Manager 
Subject: Finance and Planning Subcommittee Meeting

The Finance and Planning Subcommittee met on Wednesday, September 7, 2022 at 5:45 pm in the NRD Large Conference Room. Subcommittee members participating included Bob Andersen, Ray Stevens, Susan Seacrest, Larry Ruth and Don Jacobson. Others participating included Dave Potter, Kristin Buntmeyer and myself.

Chair Andersen called the meeting to order and welcomed all those in attendance. The first item was discussion on the FY'23 Property Tax Request Public Hearing, Comments, and Consideration of the FY'23 Property Tax Resolution. A copy of the Resolution is attached along with the minutes of the hearing. With there being no comments at the hearing, it was moved by Stevens, seconded by Seacrest, and unanimously approved by the Subcommittee **recommend the Board of Directors approve the Resolution to set the FY'23 tax request and file the FY'23 NRD Budget.**

The next item on the agenda was to consider a revised Engagement Letter with HBE for auditing services. The current Engagement Letter was a five-year agreement that was approved last year. The annual fees for those services would remain the same for the remainder of the term. The updated Engagement Letter (attached) further explained the objectives, assurances, opinions, standards, reporting and non attest services. It was moved by Seacrest, seconded by Stevens, and unanimously approved by the Subcommittee to **recommend that the Board of Directors approve the updated Engagement Letter with HBE LLP.**

The next item on the agenda was to consider recommending approval of the Fiscal Year 2023-2027 Long Range Implementation Plan (LRIP). Andersen and Potter reported on the LRIP process and work, it was moved by Stevens, seconded by Jacobson, and unanimously approved by the Subcommittee to **recommend that the Board of Directors approve the Long Range Implementation Plan for the period July 1, 2022 to June 30, 2027.** An electronic copy of the LRIP will be on the website with a link from the Board Meeting agenda, a "short" version is attached.

The last item on the agenda was to consider authorizing the General Manager to negotiate the purchase of a storage facility/maintenance yard. Andersen reported that the 6201 Fulton Avenue

property did not become available for the NRD to purchase. The Subcommittee discussed the challenges we've encountered attempting to move quickly enough to potentially purchase a storage facility/maintenance yard. Wasserburger discussed the possibility of the NRD Board authorizing the General Manager to make an offer on "the next suitable" property that came to the attention of staff with the goal of entering into an option contract with the seller. Under an option contract, the purchaser obtains the exclusive right to purchase real estate within a specified period of time, and the seller cannot accept any other offers during such period of time. Under this proposal, the General Manager would negotiate a purchase agreement with the seller, which would include provisions that 1) the purchase agreement is ultimately subject to NRD Board approval and that 2) the NRD shall have a period of time during which the NRD Board may decide to approve the purchase agreement (i.e. exercise the option). To induce the seller to essentially take the property off the market during the option period, the General Manager would be authorized to expend district funds to buy the time required to obtain Board approval and hold the required hearing before closing on the property. This would include a non-refundable payment on behalf of the NRD. The Subcommittee discussed the legal document requirements for an "option contract" and the best way to put down enough funds to entice the owner to consider taking the time to sell their property to the NRD.

After several potential motions being discussed, it was moved by Ruth, seconded by Stevens, and unanimously approved by the Subcommittee to **recommend the Board of Directors authorize the General Manager, with concurrence of the Board Chair and Treasurer, to commit District funds in an amount no greater than \$20,000 to purchase an option contract to acquire a storage facility/maintenance yard, but that only \$5,000 of such amount may be non-refundable.**

There being no further business, the meeting adjourned at 7:05 pm.

PDZ/pz

Encl. 4

pc: Steve Seglin & Corey Wasserburger

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

Resolution dated September 14, 2022

WHEREAS, the Board of Directors of the Lower Platte South Natural Resources District (“Board of Directors”) is the governing body having the power and authority to develop and adopt an annual budget for the Lower Platte South Natural Resources District (“District”) and to certify the amount to be received from personal and real property taxation to fund the adopted budget; and

WHEREAS, the Board of Directors held, as required by law, a special public hearing on September 7, 2022, to hear and consider comments from the public concerning the property tax request for Fiscal Year 2023; and

WHEREAS, notice of the time and place of such special public hearing was published on August 31, 2022, at least five days prior to the date set for hearing, in the Lincoln Journal Star, which is the newspaper of general circulation within the jurisdiction of the District. A copy of the affidavit of publication for the notice of the special public hearing to set final tax request is attached hereto and incorporated herein by this reference; and

WHEREAS, *Neb. Rev. Stat. § 77-1601.02* requires that the District pass by majority vote a resolution setting the property tax request.

NOW THEREFORE BE IT RESOLVED, that the required special public hearing was held on September 7, 2022, and the amount of the District’s requested property taxes for Fiscal Year 2023 is set and approved at \$10,156,870.00, which is the same amount as the District’s property tax request for Fiscal Year 2022.

BE IT FURTHER RESOLVED, that the Chair of the Board of Directors, Deborah Eagan, be and is hereby authorized and directed to file the final adopted Budget along with the other required documents, including a certified copy of this Resolution with the County Clerk of each county which in whole or in part is included within the District, and with the Auditor of Public Accounts, on or before September 30, 2022.

CERTIFICATE

The undersigned, being the duly elected Chair of the Board of Directors of the Lower Platte South Natural Resources District, Deborah Eagan, hereby certifies that the above and foregoing is a true and correct copy of a Resolution of the Board of Directors of the Lower Platte South Natural Resources District, adopted and approved at its regular Board of Directors Meeting held on September 14, 2022.

Dated this 14th day of September, 2022.

Deborah Eagan, Chair



LOWER PLATTE SOUTH natural resources district

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P: 402.476.2729 • F: 402.476.6454 | www.lpsnrd.org

Memorandum

Date: September 8, 2022
To: Each Director
From: Paul Zillig, General Manager
Subject: FY 2023 Tax Request Hearing

The public hearing for the FY 2023 Tax Request for the budget was held on Wednesday, September 7, 2022, beginning at 5:30 PM at the Lower Platte South NRD Office in Lincoln. Legal notice of the hearing was published on August 31, 2022 in the Lincoln Journal Star newspaper, a copy of the affidavit of publication will be attached to the file copy of the record of the hearing.

Directors present at the hearings included Bob Andersen, Don Jacobson, Larry Ruth, Susan Seacrest and Ray Stevens. No public attended the hearing. Staff present included Kristin Buntemeyer, Dave Potter, and myself.

Treasurer Andersen called the hearing to order at 5:30 pm. He explained that this hearing was for the purpose of receiving public comment on the intent to set the final property tax request for FY 2023 Budget. He then asked me to review the background information.

I reviewed the District's anticipated revenues and proposed expenditures for FY 22 and FY 23, including the proposed property tax request, for FY 22 & FY 23 the Operating Budget, Property Tax Request, Valuation, Tax Rate and Tax rate if prior tax request was at current valuation (see attached notice). I then reviewed the past history for the NRD's budget, valuation, levy rate, and tax revenues levied (attached).

Andersen then asked for any public comments or comments from Directors, there were no comments.

The meeting adjourned at 5:36 pm.

PDZ/pdz
Enc. 2

pc: Steve Seglin & Corey Wasserburger

NOTICE OF SPECIAL HEARING TO SET FINAL TAX REQUEST

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Section 77-1632, that the governing body will meet on the 7th day of September 2022, at 5:30 o'clock P.M., at 3125 Portia Street, Lincoln, NE 68521 for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

	2021	2022	Change
Operating Budget	25,105,156.00	29,712,180.00	18%
Property Tax Request	\$ 10,156,870.00	\$ 10,156,870.00	0%
Valuation	37,308,544,066	39,061,389,787	5%
Tax Rate	0.027224	0.026002	-4%
Tax Rate if Prior Tax Request was at Current Valuation	0.026002		

1101552 8:31, ZNEZ

FISCAL YEAR	TOTAL BUDGET	VALUATION	LEVY RATE	TAX REVENUES LEVIED
2005	\$ 22,405,204	\$ 17,418,990,420	3.2302	\$ 5,626,000
2006	\$ 21,426,871	\$ 18,080,541,602	4.2203	\$ 7,630,580
2007	\$ 16,525,437	\$ 20,361,478,406	4.1598	\$ 8,469,944
2008	\$ 16,625,191	\$ 20,762,406,762	4.1814	\$ 8,681,692
2009	\$ 20,279,439	\$ 21,364,954,807	4.1042	\$ 8,768,509
2010	\$ 28,664,822	\$ 21,397,806,248	4.0979	\$ 8,768,509
2011	\$ 28,915,051	\$ 21,604,510,173	4.0586	\$ 8,768,509
2012	\$ 30,949,788	\$ 22,004,531,174	3.9848	\$ 8,768,509
2013	\$ 28,411,289	\$ 23,227,983,941	3.7749	\$ 8,768,509
2014	\$ 23,860,852	\$ 24,307,449,008	3.6073	\$ 8,768,509
2015	\$ 24,176,136	\$ 25,082,314,869	3.5832	\$ 8,987,722
2016	\$ 25,247,907	\$ 26,854,617,912	3.4472	\$ 9,257,354
2017	\$ 26,089,912	\$ 27,599,480,498	3.3542	\$ 9,257,354
2018	\$ 25,620,085	\$ 29,633,807,341	3.2066	\$ 9,502,263
2019	\$ 29,996,404	\$ 30,991,989,136	3.1212	\$ 9,673,210
2020	\$ 31,218,920	\$ 32,877,092,258	3.0893	\$ 10,156,870
2021	\$ 33,498,532	\$ 33,829,513,202	3.0024	\$ 10,156,870
2022	\$ 33,798,697	\$ 37,308,544,066	2.7224	\$ 10,156,870
2023	\$ 36,684,328	\$ 39,061,389,787	2.6002	\$ 10,156,870



NEW
LETTER



CPAs & Consultants | Wealth Management

August 15, 2022

Lower Platte South Natural Resources District
P.O. Box 83581
Lincoln, NE 68501-3581

Dear Board Members:

The following represents our understanding of the services we will provide Lower Platte South Natural Resources District for the years ended June 30, 2022, 2023, 2024, and 2025.

You have requested that we audit the governmental activities, each major fund, and the aggregate remaining fund information, which collectively compromise the basic financial statements of Lower Platte South Natural Resources District, as of June 30, 2022, 2023, 2024, 2025, and for the year then ended and the related notes, which collectively comprise Lower Platte South Natural Resources District's basic financial statements as listed in the table of contents. We are pleased to confirm our acceptance and our understanding of this audit engagement by means of this letter.

The objectives of our audit are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with auditing standards generally accepted in the United States of America (GAAS) in accordance with Government Auditing Standards will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

Accounting principles generally accepted in the United States of America, (U.S. GAAP,) as promulgated by the Governmental Accounting Standards Board (GASB) require that management's discussion and analysis and budgetary comparison information be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the GASB, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the required supplementary information (RSI) in accordance with auditing standards generally accepted in the United States of America, (U.S. GAAS). These limited procedures will consist primarily of inquiries of management regarding their methods of measurement and presentation, and comparing the information for consistency with management's responses to our inquiries. We will not express an opinion or provide any form of assurance on the RSI. The following RSI is required by U.S. GAAP. This RSI will be subjected to certain limited procedures but will not be audited:

1. Management's Discussion and Analysis
2. Budgetary Comparison Schedules

7140 Stephanie Lane | P.O. Box 23110 | Lincoln, NE | 68542-3110 | p: 402.423.4343 | f: 402.423.4346
1314 Andrews Drive | Norfolk, NE | 68701 | p: 402.379.9294 | f: 402.379.2338
1121 N 102nd Court, #100 | Omaha, NE | 68114 | p: 402.895.5050 | f: 402.895.5723

Lower Platte South Natural Resources District
Lincoln, NE 68501-3581

Supplementary information other than RSI will accompany Lower Platte South Natural Resources District's basic financial statements. The supplementary information will be presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information, which is the responsibility of management, will be subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with U.S. GAAS. We intend to provide an opinion on the following supplementary information in relation to the basic financial statements as a whole:

1. Administrative Expenditure Schedule
2. Schedule of Project and Improvement Costs and Capital Outlay
3. Schedule of Personnel Costs
4. Schedule of Information Required by Nebraska Statutes-Budgetary Basis

Auditor Responsibilities

We will conduct our audit in accordance with GAAS and, if applicable, in accordance with *Government Auditing Standards*. As part of an audit in accordance with GAAS and, if applicable, in accordance with *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. However, we will communicate to you in writing concerning any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we have identified during the audit.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Lower Platte South Natural Resources District's ability to continue as a going concern for a reasonable period of time.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, an unavoidable risk that some material misstatements may not be detected exists, even though the audit is properly planned and performed in accordance with GAAS and, if applicable, in accordance with *Government Auditing Standards*.

Lower Platte South Natural Resources District
Lincoln, NE 68501-3581

Our responsibility as auditors is limited to the period covered by our audit and does not extend to any other periods.

Compliance with Laws and Regulations

As previously discussed, as part of obtaining reasonable assurance about whether the basic financial statements are free of material misstatement, we will perform tests of Lower Platte South Natural Resources District's compliance with the provisions of applicable laws, regulations, contracts, and agreements. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion.

Management Responsibilities

Our audit will be conducted on the basis that management acknowledge and understand that they have responsibility:

- a. For the preparation and fair presentation of the basic financial statements in accordance with accounting principles generally accepted in the United States of America.
- b. For the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of basic financial statements that are free from material misstatement, whether due to error, fraudulent financial reporting, misappropriation of assets, or violations of laws, governmental regulations, grant agreements, or contractual agreements; and
- c. To provide us with:
 - i. Access to all information of which management is aware that is relevant to the preparation and fair presentation of the basic financial statements such as records, documentation, and other matters;
 - ii. Additional information that we may request from management for the purpose of the audit;
 - iii. Unrestricted access to persons within the entity from whom we determine it necessary to obtain audit evidence.
- d. For including the auditor's report in any document containing basic financial statements that indicates that such basic financial statements have been audited by us;
- e. For identifying and ensuring that the entity complies with the laws and regulations applicable to its activities;
- f. For adjusting the basic financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the current year period(s) under audit are immaterial, both individually and in the aggregate, to the basic financial statements as a whole; and
- g. For acceptance of nonattest services, including identifying the proper party to oversee nonattest work;
- h. For maintaining adequate records, selecting and applying accounting principles, and safeguarding assets;
- i. For informing us of any known or suspected fraud affecting the entity involving management, employees with significant role in internal control and others where fraud could have a material effect on the financials; and
- j. For the accuracy and completeness of all information provided.

Lower Platte South Natural Resources District
Lincoln, NE 68501-3581

With regard to the supplementary information referred to above, you acknowledge and understand your responsibility: (a) for the preparation of the supplementary information in accordance with the applicable criteria; (b) to provide us with the appropriate written representations regarding supplementary information; (c) to include our report on the supplementary information in any document that contains the supplementary information and that indicates that we have reported on such supplementary information; and (d) to present the supplementary information with the audited basic financial statements, or if the supplementary information will not be presented with the audited basic financial statements, to make the audited basic financial statements readily available to the intended users of the supplementary information no later than the date of issuance by you of the supplementary information and our report thereon.

As part of our audit process, we will request from management and, when appropriate, those charged with governance, written confirmation concerning representations made to us in connection with the audit.

Nonattest Services

As part of the engagement, we will also perform the following nonattest services:

- Propose adjusting or correcting journal entries to be reviewed and approved by Lower Platte South Natural Resources District's management.
- Provide budget assistance.
- Maintain the depreciation schedule.
- Draft financial statements, including note disclosures and supplementary information, based on the entity's trial balance.
- Electronic submission of the issued audit report, financial statements, and management letter, if applicable, to the Nebraska Auditor of Public Accounts office.

We will not assume management responsibilities on behalf of Lower Platte South Natural Resources District. However, we will provide advice and recommendations to assist management of Lower Platte South Natural Resources District in performing its responsibilities.

Lower Platte South Natural Resources District's management is responsible for (a) making all management decisions and performing all management functions; (b) assigning a competent individual to oversee the services; (c) evaluating the adequacy of the services performed; (d) evaluating and accepting responsibility for the results of the services performed; and (e) establishing and maintaining internal controls, including monitoring ongoing activities.

We will perform the services in accordance with applicable professional standards. *Government Auditing Standards* require that we document an assessment of the skills, knowledge, and experience of management, should we participate in any form of preparation of the basic financial statements and related schedules or disclosures as these actions are deemed a non-audit service.

The nonattest services are limited to the services previously outlined. Our firm, in its sole professional judgment, reserves the right to refuse to do any procedure or take any action that could be construed as making management decisions or assuming management responsibilities, including determining account coding and approving journal entries.

Lower Platte South Natural Resources District
Lincoln, NE 68501-3581

Reporting

We will issue a written report upon completion of our audit of Lower Platte South Natural Resources District's basic financial statements. Our report will be addressed to the governing body of Lower Platte South Natural Resources District. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add an emphasis-of-matter or other-matter paragraph(s) to our auditor's report, or if necessary, withdraw from the engagement. If our opinions on the basic financial statements are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or to issue a report as a result of this engagement.

In accordance with the requirements of Government Auditing Standards, we will also issue a written report describing the scope of our testing over internal control over financial reporting and over compliance with laws, regulations, and provisions of grants and contracts, including the results of that testing. However, providing an opinion on internal control and compliance will not be an objective of the audit and, therefore, no such opinion will be expressed.

Other

We understand that your employees will prepare all confirmations we request and will locate any documents or support for any other transactions we select for testing.

If you intend to publish or otherwise reproduce the basic financial statements and make reference to our firm, you agree to provide us with printers' proofs or masters for our review and approval before printing. You also agree to provide us with a copy of the final reproduced material for our approval before it is distributed.

Regarding the electronic dissemination of audited financial statements, including financial statements published electronically on your Internet website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

Professional standards prohibit us from being the sole host and/or the sole storage for your financial and non-financial data. As such, it is your responsibility to maintain your original data and records and we cannot be responsible to maintain such original information. By signing this engagement letter, you affirm that you have all the data and records required to make your books and records complete.

Provisions of Engagement Administration, Timing and Fees

During the course of the engagement, we may communicate with you or your personnel via fax or e-mail, and you should be aware that communication in those mediums contains a risk of misdirected or intercepted communications.

Lower Platte South Natural Resources District
Lincoln, NE 68501-3581

The timing of our audit will be scheduled for performance and completion as follows:

Kiley A. Wiechman is the engagement partner for the audit services specified in this letter. Her responsibilities include supervising HBE LLP's services performed as part of this engagement and signing or authorizing another qualified firm representative to sign the audit report.

Our fees are based on the amount of time required at various levels of responsibility, plus actual out-of-pocket expenses. We estimate that our fee for the audit will not exceed the following:

Year ending June 30:	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
District Audit	\$20,500	\$20,800	\$21,100	\$21,400
Budget Schedule Assistance	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
	<u>\$23,000</u>	<u>\$23,300</u>	<u>\$23,600</u>	<u>\$23,900</u>

Interim analysis of monthly financial reports and monthly accounting assistance: \$175 per month.

Should the District expend \$750,000 or more in federal funds in any fiscal year, an audit of the entity's compliance over major federal award programs will be required. In this case, an audit performed in accordance with the requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance) will be in addition to the proposed annual audit investment listed above, and would be dependent upon the number and complexity of federal programs that would be required to be audited.

We will notify you immediately of any circumstances we encounter that could significantly affect this initial fee estimate. Whenever possible, we will attempt to use Lower Platte South Natural Resources District's personnel to assist in the preparation of schedules and analyses of accounts. This effort could substantially reduce our time requirements and facilitate the timely conclusion of the audit. Further, we will be available during the year to consult with you on financial management and accounting matters of a routine nature.

It is our standard practice to commit staff time towards the audit work during the scheduled fieldwork dates. In the event there are delays in receiving audit requests or responses to audit inquiries, we reserve the right to reschedule the fieldwork time, which may impact our ability to meet reporting deadlines. Additionally, any delays in responses to requests and inquiries subsequent to fieldwork may also impair our ability to meet reporting deadlines. If delays are caused by events outside of Lower Platte South Natural Resources District's control, you agree to communicate such information to us in a timely manner. Additionally, if rescheduling is necessary due to Lower Platte South Natural Resources District's inability to meet audit request due dates, Lower Platte South Natural Resources District may be subject to a 15% additional fee assessment in relation to rescheduled staff time.

All invoices are due and payable upon presentation. Invoices not paid within thirty (30) days of invoice date will be subject to finance charges of 16% per annum. If the invoice remains unpaid after 90 days, the Firm may elect to initiate an external collection process.

Lower Platte South Natural Resources District
Lincoln, NE 68501-3581

During the course of the audit we may observe opportunities for economy in, or improved controls over, your operations. We will bring such matters to the attention of the appropriate level of management, either orally or in writing.

You agree to inform us of facts that may affect the basic financial statements of which you may become aware during the period from the date of the auditor's report to the date the financial statements are issued.

We agree to retain our audit documentation or work papers for a period of at least five years from the date of our report.

At the conclusion of our audit engagement, we will communicate to those charged with governance the following significant findings from the audit:

- Our view about the qualitative aspects of the entity's significant accounting practices;
- Significant difficulties, if any, encountered during the audit;
- Uncorrected misstatements, other than those we believe are trivial, if any;
- Disagreements with management, if any;
- Other findings or issues, if any, arising from the audit that are, in our professional judgment, significant and relevant to those charged with governance regarding their oversight of the financial reporting process;
- Material, corrected misstatements that were brought to the attention of management as a result of our audit procedures;
- Representations we requested from management;
- Management's consultations with other accountants, if any; and
- Significant issues, if any, arising from the audit that were discussed, or the subject of correspondence, with management.

The audit documentation for this engagement is the property of HBE LLP and constitutes confidential information. However, we may be requested to make certain audit documentation available to regulators pursuant to authority given to it by law or regulation, or to peer reviewers. If requested, access to such audit documentation will be provided under the supervision of HBE LLP's personnel. Furthermore, upon request, we may provide copies of selected audit documentation to regulators. The regulators may intend, or decide, to distribute the copies of information contained therein to others, including other governmental agencies.

In accordance with the requirements of *Government Auditing Standards*, we have attached a copy of our latest external peer review report of our firm for your consideration and files.

Please sign and return this letter to indicate your acknowledgment of, and agreement with, the arrangements for our audit of the basic financial statements including our respective responsibilities. A copy of the letter is enclosed for your records.

Lower Platte South Natural Resources District
Lincoln, NE 68501-3581

We appreciate the opportunity to be your financial statement auditors and look forward to working with you and your staff.

ABE LLP

RESPONSE: This letter correctly sets forth the understanding of Lower Platte South Natural Resources District.

By: _____

Printed Name: _____

Title: _____

ABE
ABE

REPORT ON THE FIRM'S SYSTEM OF QUALITY CONTROL

December 9, 2021

To the Partners of
HBE, LLP and the Peer Review Committee of the Nevada Society
of Certified Public Accountants

We have reviewed the system of quality control for the accounting and auditing practice of HBE, LLP (the firm) in effect for the year ended August 31, 2021. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

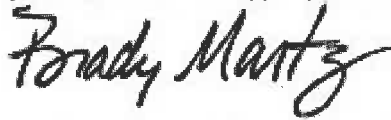
Required Selections and Considerations

Engagements selected for review included an engagement performed under *Government Auditing Standards*; a compliance audit under the Single Audit Act and audits of employee benefit plans.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of HBE, LLP in effect for the year ended August 31, 2021, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. HBE, LLP has received a peer review rating of *pass*.



Brady Martz and Associates, P.C.



CPAs & Consultants | Wealth Management

NEW LETTER SHOWING CHANGES

August 15, 2022

Lower Platte South Natural Resources District
P.O. Box 83581
Lincoln, NE 68501-3581

Used to include "Our Audit will be conducted with the objective of our expressing an opinion on each opinion unit applicable"

Dear Board Members:

The following represents our understanding of the services we will provide Lower Platte South Natural Resources District for the years ended June 30, 2022, 2023, 2024, and 2025.

You have requested that we audit the governmental activities, each major fund, and the aggregate remaining fund information, which collectively compromise the basic financial statements of Lower Platte South Natural Resources District, as of June 30, 2022, 2023, 2024, 2025, and for the year then ended and the related notes, which collectively comprise Lower Platte South Natural Resources District's basic financial statements as listed in the table of contents. We are pleased to confirm our acceptance and our understanding of this audit engagement by means of this letter.

The objectives of our audit are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with auditing standards generally accepted in the United States of America (GAAS) in accordance with Government Auditing Standards will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

Accounting principles generally accepted in the United States of America, (U.S. GAAP,) as promulgated by the Governmental Accounting Standards Board (GASB) require that management's discussion and analysis and budgetary comparison information be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the GASB, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the required supplementary information (RSI) in accordance with auditing standards generally accepted in the United States of America, (U.S. GAAS). These limited procedures will consist primarily of inquiries of management regarding their methods of measurement and presentation, and comparing the information for consistency with management's responses to our inquiries. We will not express an opinion or provide any form of assurance on the RSI. The following RSI is required by U.S. GAAP. This RSI will be subjected to certain limited procedures but will not be audited:

1. Management's Discussion and Analysis
2. Budgetary Comparison Schedules

7140 Stephanie Lane | P.O. Box 23110 | Lincoln, NE | 68542-3110 | p: 402.423.4343 | f: 402.423.4346
1314 Andrews Drive | Norfolk, NE | 68701 | p: 402.379.9294 | f: 402.379.2338
1121 N 102nd Court, #100 | Omaha, NE | 68114 | p: 402.895.5050 | f: 402.895.5723



www.hbecpa.com

People and results you can count on.

Lower Platte South Natural Resources District
Lincoln, NE 68501-3581

Supplementary information other than RSI will accompany Lower Platte South Natural Resources District's basic financial statements. The supplementary information will be presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information, which is the responsibility of management, will be subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with U.S. GAAS. We intend to provide an opinion on the following supplementary information in relation to the basic financial statements as a whole:

1. Administrative Expenditure Schedule
2. Schedule of Project and Improvement Costs and Capital Outlay
3. Schedule of Personnel Costs
4. Schedule of Information Required by Nebraska Statutes-Budgetary Basis

Auditor Responsibilities

We will conduct our audit in accordance with GAAS and, if applicable, in accordance with *Government Auditing Standards*. As part of an audit in accordance with GAAS and, if applicable, in accordance with *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. However, we will communicate to you in writing concerning any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we have identified during the audit.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Lower Platte South Natural Resources District's ability to continue as a going concern for a reasonable period of time.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, an unavoidable risk that some material misstatements may not be detected exists, even though the audit is properly planned and performed in accordance with GAAS and, if applicable, in accordance with *Government Auditing Standards*.

Lower Platte South Natural Resources District
Lincoln, NE 68501-3581

Removed internal control paragraph and "and cannot provide assurance" paragraph

Our responsibility as auditors is limited to the period covered by our audit and does not extend to any other periods.

Compliance with Laws and Regulations

As previously discussed, as part of obtaining reasonable assurance about whether the basic financial statements are free of material misstatement, we will perform tests of Lower Platte South Natural Resources District's compliance with the provisions of applicable laws, regulations, contracts, and agreements. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion.

Management Responsibilities

Our audit will be conducted on the basis that management acknowledge and understand that they have responsibility:

- a. For the preparation and fair presentation of the basic financial statements in accordance with accounting principles generally accepted in the United States of America.
- b. For the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of basic financial statements that are free from material misstatement, whether due to error, fraudulent financial reporting, misappropriation of assets, or violations of laws, governmental regulations, grant agreements, or contractual agreements; and
- c. To provide us with:
 - i. Access to all information of which management is aware that is relevant to the preparation and fair presentation of the basic financial statements such as records, documentation, and other matters;
 - ii. Additional information that we may request from management for the purpose of the audit;
 - iii. Unrestricted access to persons within the entity from whom we determine it necessary to obtain audit evidence.
- d. For including the auditor's report in any document containing basic financial statements that indicates that such basic financial statements have been audited by us;
- e. For identifying and ensuring that the entity complies with the laws and regulations applicable to its activities;
- f. For adjusting the basic financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the current year period(s) under audit are immaterial, both individually and in the aggregate, to the basic financial statements as a whole; and
- g. For acceptance of nonattest services, including identifying the proper party to oversee nonattest work;
- h. For maintaining adequate records, selecting and applying accounting principles, and safeguarding assets;
- i. For informing us of any known or suspected fraud affecting the entity involving management, employees with significant role in internal control and others where fraud could have a material effect on the financials; and
- j. For the accuracy and completeness of all information provided.

Lower Platte South Natural Resources District
Lincoln, NE 68501-3581

With regard to the supplementary information referred to above, you acknowledge and understand your responsibility: (a) for the preparation of the supplementary information in accordance with the applicable criteria; (b) to provide us with the appropriate written representations regarding supplementary information; (c) to include our report on the supplementary information in any document that contains the supplementary information and that indicates that we have reported on such supplementary information; and (d) to present the supplementary information with the audited basic financial statements, or if the supplementary information will not be presented with the audited basic financial statements, to make the audited basic financial statements readily available to the intended users of the supplementary information no later than the date of issuance by you of the supplementary information and our report thereon.

Moved nonattest paragraphs to a nonattest services section.

As part of our audit process, we will request from management and, when appropriate, those charged with governance, written confirmation concerning representations made to us in connection with the audit.

Nonattest Services

As part of the engagement, we will also perform the following nonattest services:

- Propose adjusting or correcting journal entries to be reviewed and approved by Lower Platte South Natural Resources District's management.
- Provide budget assistance.
- Maintain the depreciation schedule.
- Draft financial statements, including note disclosures and supplementary information, based on the entity's trial balance.
- Electronic submission of the issued audit report, financial statements, and management letter, if applicable, to the Nebraska Auditor of Public Accounts office.

We will not assume management responsibilities on behalf of Lower Platte South Natural Resources District. However, we will provide advice and recommendations to assist management of Lower Platte South Natural Resources District in performing its responsibilities.

Lower Platte South Natural Resources District's management is responsible for (a) making all management decisions and performing all management functions; (b) assigning a competent individual to oversee the services; (c) evaluating the adequacy of the services performed; (d) evaluating and accepting responsibility for the results of the services performed; and (e) establishing and maintaining internal controls, including monitoring ongoing activities.

We will perform the services in accordance with applicable professional standards. *Government Auditing Standards* require that we document an assessment of the skills, knowledge, and experience of management, should we participate in any form of preparation of the basic financial statements and related schedules or disclosures as these actions are deemed a non-audit service.

The nonattest services are limited to the services previously outlined. Our firm, in its sole professional judgment, reserves the right to refuse to do any procedure or take any action that could be construed as making management decisions or assuming management responsibilities, including determining account coding and approving journal entries.

Lower Platte South Natural Resources District
Lincoln, NE 68501-3581

Reporting

We will issue a written report upon completion of our audit of Lower Platte South Natural Resources District's basic financial statements. Our report will be addressed to the governing body of Lower Platte South Natural Resources District. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add an emphasis-of-matter or other-matter paragraph(s) to our auditor's report, or if necessary, withdraw from the engagement. If our opinions on the basic financial statements are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or to issue a report as a result of this engagement.

In accordance with the requirements of Government Auditing Standards, we will also issue a written report describing the scope of our testing over internal control over financial reporting and over compliance with laws, regulations, and provisions of grants and contracts, including the results of that testing. However, providing an opinion on internal control and compliance will not be an objective of the audit and, therefore, no such opinion will be expressed.

Other

We understand that your employees will prepare all confirmations we request and will locate any documents or support for any other transactions we select for testing.

If you intend to publish or otherwise reproduce the basic financial statements and make reference to our firm, you agree to provide us with printers' proofs or masters for our review and approval before printing. You also agree to provide us with a copy of the final reproduced material for our approval before it is distributed.

Regarding the electronic dissemination of audited financial statements, including financial statements published electronically on your Internet website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

Professional standards prohibit us from being the sole host and/or the sole storage for your financial and non-financial data. As such, it is your responsibility to maintain your original data and records and we cannot be responsible to maintain such original information. By signing this engagement letter, you affirm that you have all the data and records required to make your books and records complete.

Provisions of Engagement Administration, Timing and Fees

During the course of the engagement, we may communicate with you or your personnel via fax or e-mail, and you should be aware that communication in those mediums contains a risk of misdirected or intercepted communications.

Lower Platte South Natural Resources District
Lincoln, NE 68501-3581

The timing of our audit will be scheduled for performance and completion as follows:

Kiley A. Wiechman is the engagement partner for the audit services specified in this letter. Her responsibilities include supervising HBE LLP's services performed as part of this engagement and signing or authorizing another qualified firm representative to sign the audit report.

Our fees are based on the amount of time required at various levels of responsibility, plus actual out-of-pocket expenses. We estimate that our fee for the audit will not exceed the following:

Year ending June 30:	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
District Audit	\$20,500	\$20,800	\$21,100	\$21,400
Budget Schedule Assistance	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
	<u>\$23,000</u>	<u>\$23,300</u>	<u>\$23,600</u>	<u>\$23,900</u>

Interim analysis of monthly financial reports and monthly accounting assistance: \$175 per month.

Should the District expend \$750,000 or more in federal funds in any fiscal year, an audit of the entity's compliance over major federal award programs will be required. In this case, an audit performed in accordance with the requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance) will be in addition to the proposed annual audit investment listed above, and would be dependent upon the number and complexity of federal programs that would be required to be audited.

~~Removed estimated single audit fees.~~

We will notify you immediately of any circumstances we encounter that could significantly affect this initial fee estimate. Whenever possible, we will attempt to use Lower Platte South Natural Resources District's personnel to assist in the preparation of schedules and analyses of accounts. This effort could substantially reduce our time requirements and facilitate the timely conclusion of the audit. Further, we will be available during the year to consult with you on financial management and accounting matters of a routine nature.

It is our standard practice to commit staff time towards the audit work during the scheduled fieldwork dates. In the event there are delays in receiving audit requests or responses to audit inquiries, we reserve the right to reschedule the fieldwork time, which may impact our ability to meet reporting deadlines. Additionally, any delays in responses to requests and inquiries subsequent to fieldwork may also impair our ability to meet reporting deadlines. If delays are caused by events outside of Lower Platte South Natural Resources District's control, you agree to communicate such information to us in a timely manner. Additionally, if rescheduling is necessary due to Lower Platte South Natural Resources District's inability to meet audit request due dates, Lower Platte South Natural Resources District may be subject to a 15% additional fee assessment in relation to rescheduled staff time.

All invoices are due and payable upon presentation. Invoices not paid within thirty (30) days of invoice date will be subject to finance charges of 16% per annum. If the invoice remains unpaid after 90 days, the Firm may elect to initiate an external collection process.

Lower Platte South Natural Resources District
Lincoln, NE 68501-3581

During the course of the audit we may observe opportunities for economy in, or improved controls over, your operations. We will bring such matters to the attention of the appropriate level of management, either orally or in writing.

You agree to inform us of facts that may affect the basic financial statements of which you may become aware during the period from the date of the auditor's report to the date the financial statements are issued.

We agree to retain our audit documentation or work papers for a period of at least five years from the date of our report.

At the conclusion of our audit engagement, we will communicate to those charged with governance the following significant findings from the audit:

- Our view about the qualitative aspects of the entity's significant accounting practices;
- Significant difficulties, if any, encountered during the audit;
- Uncorrected misstatements, other than those we believe are trivial, if any;
- Disagreements with management, if any;
- Other findings or issues, if any, arising from the audit that are, in our professional judgment, significant and relevant to those charged with governance regarding their oversight of the financial reporting process;
- Material, corrected misstatements that were brought to the attention of management as a result of our audit procedures;
- Representations we requested from management;
- Management's consultations with other accountants, if any; and
- Significant issues, if any, arising from the audit that were discussed, or the subject of correspondence, with management.

The audit documentation for this engagement is the property of HBE LLP and constitutes confidential information. However, we may be requested to make certain audit documentation available to regulators pursuant to authority given to it by law or regulation, or to peer reviewers. If requested, access to such audit documentation will be provided under the supervision of HBE LLP's personnel. Furthermore, upon request, we may provide copies of selected audit documentation to regulators. The regulators may intend, or decide, to distribute the copies of information contained therein to others, including other governmental agencies.

In accordance with the requirements of *Government Auditing Standards*, we have attached a copy of our latest external peer review report of our firm for your consideration and files.

Please sign and return this letter to indicate your acknowledgment of, and agreement with, the arrangements for our audit of the basic financial statements including our respective responsibilities. A copy of the letter is enclosed for your records.

Lower Platte South Natural Resources District
Lincoln, NE 68501-3581

We appreciate the opportunity to be your financial statement auditors and look forward to working with you and your staff.

ABE LLP

RESPONSE: This letter correctly sets forth the understanding of Lower Platte South Natural Resources District.

By: _____

Printed Name: _____

Title: _____

REPORT ON THE FIRM'S SYSTEM OF QUALITY CONTROL

December 9, 2021

To the Partners of
HBE, LLP and the Peer Review Committee of the Nevada Society
of Certified Public Accountants

We have reviewed the system of quality control for the accounting and auditing practice of HBE, LLP (the firm) in effect for the year ended August 31, 2021. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

Required Selections and Considerations

Engagements selected for review included an engagement performed under *Government Auditing Standards*; a compliance audit under the Single Audit Act and audits of employee benefit plans.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of HBE, LLP in effect for the year ended August 31, 2021, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. HBE, LLP has received a peer review rating of *pass*.

A handwritten signature in black ink that reads "Brady Martz". The signature is written in a cursive, flowing style.

Brady Martz and Associates, P.C.

Long Range Implementation Plan

"SHORT
VERSION"

July 1, 2022—June 30, 2027

- DRAFT -

Lower Platte South
Natural Resources District



FY2023 Long Range Implementation Plan

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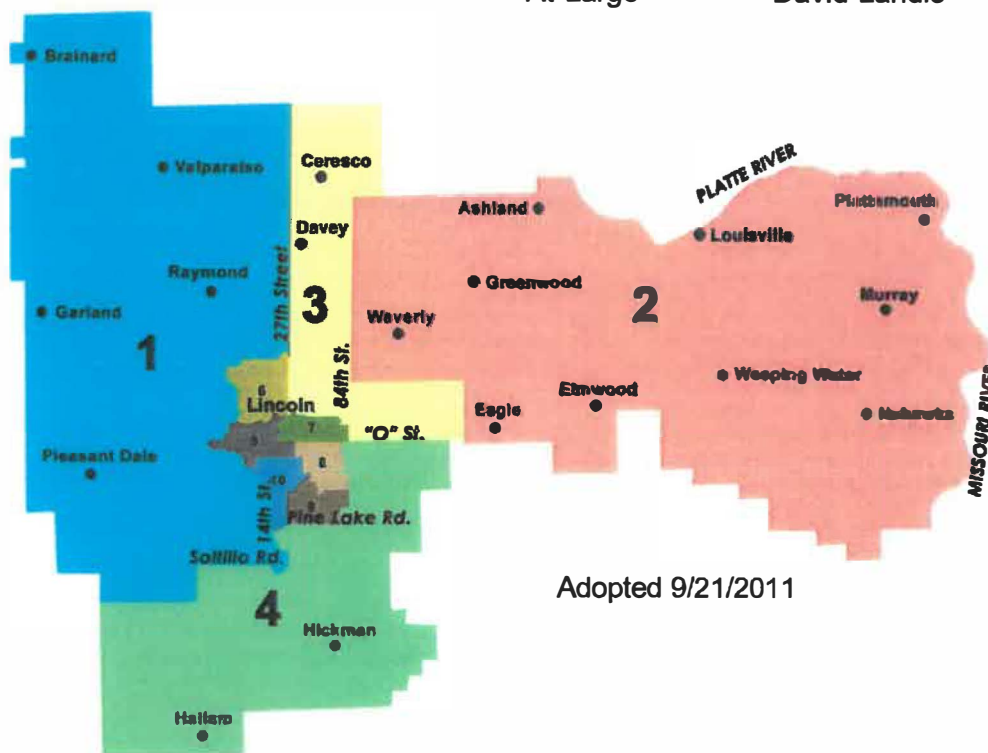
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LOWER PLATTE SOUTH NRD BOARD OF DIRECTORS

<u>Subdistrict</u>	<u>Director</u>	<u>Subdistrict</u>	<u>Director</u>
1	Don Jacobson	6	Deborah Eagan
1	Gary Hellerich	6	Anthony Schutz
2	Ron Nolte	7	Chelsea Johnson
2	Mark Spangler	7	Luke Peterson
3	Vern Barrett	8	Christine Lamberty
3	Kenneth Vogel	8	Tom Green
4	Larry Ruth	9	Bob Andersen
4	Gary Aldridge	9	Lisa Lewis
5	Bruce Johnson	10	Susan Seacrest
5	John Yoakum	10	Ray Stevens
		At-Large	David Landis



LOWER PLATTE SOUTH NRD STAFF

Paul Zillig – General Manager
 David Potter – Assistant General Manager
 John Albert – Resources Technician (NRCS - Lincoln)
 McKenzie Barry – Env. Education / Comm. Coordinator
 Kristin Buntmeyer – Administration and Finance Manager
 Katie Cameron – ENWRA Project Coordinator
 Connie Damrow – Bookkeeper Assistant (part time)
 Dick Ehrman – Water Resources Coordinator
 Connie Hansen – Field Office Secretary (NRCS - Lincoln)
 Kathy Hauschild – Receptionist/Secretary
 Trent Henry – Maintenance Technician
 Steve Herdzina – Water Resources Compliance Spec.
 Bryce Jensen – Operation & Maintenance Technician
 Cole Johnson – Resources Technician (NRCS – Weeping Water)
 Ariana Kennedy – Resources Conservationist
 Nathan Kuhlman – Information Systems Administrator
 Jan Kush – Field Office Secretary (NRCS – Weeping Water)

Al Langdale – Operation & Maintenance Coordinator
 Craig Matulka – Operation & Maintenance Technician
 Mike Murren – Project Coordinator
 Mark Lindemann – District Engineer
 Drew Ratkovec – Maintenance Technician
 Donna Reid – District Office Secretary / Program Assistant
 Parker Robinson – Public Communications Specialist
 Shaula Ross – GIS Specialist
 Will Inselman – Resources Coordinator
 Maclane Scott – Water Resources Technician
 Jay Seaton – NRD Forester
 Evan Sisel – Resources Technician (NRCS - Lincoln)
 Adam Sutton – Environmental Educator
 Vacant – Stormwater/Watershed Specialist
 Vacant – LPRCA Coordinator
 Chris Witthuhn – Water Resources Conservationist

LOWER PLATTE SOUTH NATURAL RESOURCES DISTRICT SUBCOMMITTEES FOR 2022

STANDING SUBCOMMITTEES

LAND RESOURCES

Gary Hellerich, Chair
Gary Aldridge
Vern Barrett
Bruce Johnson
Ron Nolte
Anthony Schutz
Mark Spangler
Ken Vogel

WATER RESOURCES

Susan Seacrest, Chair
Bob Andersen
Gary Hellerich
Bruce Johnson
Chelsea Johnson
Christine Lamberty
Larry Ruth
Ken Vogel

URBAN

Tom Green, Chair
Gary Aldridge
David Landis
Lisa Lewis
Ron Nolte
Larry Ruth
Ray Stevens
John Yoakum

RECREATION, FORESTRY & WILDLIFE

Anthony Schutz, Chair
Tom Green
Don Jacobson
Christine Lamberty
Luke Peterson
Mark Spangler
Ray Stevens
John Yoakum

ADMINISTRATIVE SUBCOMMITTEES COMMISSIONS, COALITIONS, BOARDS, ETC.

EXECUTIVE

Deb Eagan (Chair)
Dave Landis (Vice Chair)
Bob Andersen (Treasurer)
Chelsea Johnson (Secretary)
Luke Peterson (NARD Rep.)
Larry Ruth (Past Chair)

FINANCE AND PLANNING

Bob Andersen, Chair
Vern Barrett (Land Resources)
Susan Seacrest (Water Resources)
Lisa Lewis (Urban)
Don Jacobson (RF&W)
Chelsea Johnson (At-Large)
Larry Ruth (At-Large)
Ray Stevens (At-Large)

NARD

Luke Peterson (Representative)
Tom Green (Alternate)

LOWER PLATTE RIVER

CONSORTIUM

Paul Zillig (Representative)
David Potter (Alternate)

LOWER PLATTE RIVER BASIN

WATER MANAGEMENT

COALITION

Don Jacobson
Gary Hellerich
Paul Zillig (Alternate)

NE NATURAL RESOURCES

COMMISSION

Dan Steinkruger, Lower Platte Basin
Mike McDonald, Nemaha Basin

NE LAND TRUST

Larry Ruth (Representative)
Paul Zillig (Alternate)

SOLIDAGO CONSERVANCY

BOARD

Paul Zillig (Ex officio)

AD HOC SUBCOMMITTEES

INFORMATION AND

EDUCATION

John Yoakum, Chair
Vern Barrett
Tom Green
Christine Lamberty
Lisa Lewis
Susan Seacrest
Ray Stevens
Ken Vogel

PLATTE RIVER

Ken Vogel, Chair
Gary Aldridge
Gary Hellerich
Don Jacobson
Christine Lamberty
Ron Nolte
Anthony Schutz
Ray Stevens

INTEGRATED MANAGEMENT

Lisa Lewis, Chair
Bob Andersen
Gary Hellerich
Don Jacobson
Bruce Johnson
Anthony Schutz
Mark Spangler
Ken Vogel

MOPAC EAST – LIED CONNECTOR

Ray Stevens, Chair
Luke Peterson
Lisa Lewis
Ron Nolte
Anthony Schutz

LOWER PLATTE SOUTH NATURAL RESOURCES DISTRICT 2019 Master Plan Goals, Outcomes and Objectives

GOAL	DESIRED OUTCOMES	OBJECTIVES	STATUTORY PURPOSE
A. Sustainable Water Resources	A1. Ground water quantity and quality is known for the entire NRD	A1a. Create interactive data bases of all hydrogeology and water quality data A1b. Implement a quality and quantity monitoring network of wells in all critical areas A1c. Investigate hydrogeology where data/wells are not available A1d. Develop estimates of ground water availability, yield, and quality at all locations	6
	A2. Ground water levels stable and quality meets standards	A2a. Manage quantity and quality consistent with Ground Water Management Plans	6
	A3. Ability to predict changes in ground water quality and quantity	A3a. Design interactive/predictive models for all geographic areas of management	6
	A4. Areas of interrelated ground and surface water are managed	A4a. Identify and map areas of interrelated ground and surface waters A4b. Implement integrated management plans for each area	6
	A5. Surface waters meet or exceed water quality intended use standards	A5a. Identify and quantify source impairments of desired beneficial uses A5b. Implement plans to preserve or restore desired surface water quality A5c. Install monitoring network in watersheds and in-lakes/streams for water quality	6, 7
	A6. Minimum streamflows are maintained for fish, wildlife, and recreational uses	A6a. Quantify minimum streamflows for each critical stream segment A6b. Acquire instream flow rights on priority segments A6c. Implement a program to protect and/or supplement streamflows A6d. Establish a monitoring network on instream flow stream segments	6, 7, 10
	A7. Wastewaters meet or exceed regulatory standards	A7a. Identify and evaluate all sources of wastewater and treatments A7b. Develop a program to assist with improvements to meet regulatory standards	7, 8
	A8. Domestic water supplies meet or exceed regulatory standards and are of adequate quantity.	A8a. Identify and evaluate all domestic water supplies and systems and quality A8b. Develop a plan to protect and enhance existing and future domestic water supplies	5, 6, 7
	A9. Landowners/public all utilize best management practices	A9a. All water users know how much water they use for what purposes A9b. All water users know the quality of their water A9c. Information and education of water users on Best Management Practices A9d. Promote water and energy efficient irrigation practices	1, 4, 5, 6, 7, 10, 12

STATUTORY PURPOSES

- | | |
|---|--|
| <ol style="list-style-type: none"> 1. Erosion prevention and control 2. Prevention of damages from flood water and sediment 3. Flood prevention and control 4. Soil conservation 5. Water supply for any beneficial uses 6. Development, management, utilization and conservation of ground water and surface water | <ol style="list-style-type: none"> 7. Pollution control 8. Solid waste disposal and sanitary drainage 9. Drainage improvement and channel rectification 10. Development and management of fish and wildlife habitat 11. Development and management of recreational and park facilities 12. Forestry and range management |
|---|--|

GOAL	DESIRED OUTCOMES	OBJECTIVES	STATUTORY PURPOSE
B. Low Impact Developments	B1. Developments are compatible with and conserve the site's natural resources and use "green" BMPs	B1a. Include open space in all new residential and commercial developments B1b. Water-wise landscaping planted in new developments B1c. Integrate stormwater quantity and quality BMPs into all existing and new developments B1d. Require cluster development and shared infrastructure in rural areas B1e. Educate developers and homeowners on "green" BMPs for developments B1f. Require detailed analysis of water supply availability and quality in rural developments B1g. Utilize conservation easements to protect open spaces and natural areas in new developments B1 h. Water practices in new developments meet or exceed regulatory standards.	1 - 7, 9, 10, 12
C. Minimal Flood Threat and Damage	C1. All floodplains have been accurately mapped	C1a. Utilize newest photography, topography, and models to digitally map flood plains C1b. Update flood plain maps periodically with land use and other changes	2, 3
	C2. Flood plains are regulated under a "no adverse impact" policy.	C2a. Assist cities and counties to revise ordinances to incorporate "no adverse impact" policy C2b. Assist cities and counties to revise ordinances where appropriate require no net rise/no net loss of storage	2, 3
	C3. Public safety risk from flooding is minimized	C3a. Install and operate flood warning systems in critical areas C3b. Assist in development of flood response plans in place for all communities and counties C3c. Monument flood plain boundaries in key areas C3d. Assist in establishment of buyer notification of floodplain risks C3e. Educate public about flood threats and response plans	2, 3
	C4. Flood damages are reduced or eliminated	C4a. Cooperate in programs to retain flood plains as open space in new developments C4b. Acquire and hold conservation easements to preserve critical flood plains C4c. Assist in revision to Lincoln's existing urban area ordinances to include storage no rise pensatory C4d. Acquire and relocate high-risk structures from flood plains C4e. Assist in ordinances to require new subdivisions to absorb their stormwater quantity impacts C4f. Implement cost-effective and environmentally sound flood storage projects to reduce existing and future flood impacts	2, 3

STATUTORY PURPOSES

- | | |
|--|--|
| 1. Erosion prevention and control | 7. Pollution control |
| 2. Prevention of damages from flood water and sediment | 8. Solid waste disposal and sanitary drainage |
| 3. Flood prevention and control | 9. Drainage improvement and channel rectification |
| 4. Soil conservation | 10. Development and management of fish and wildlife habitat |
| 5. Water supply for any beneficial uses | 11. Development and management of recreational and park facilities |
| 6. Development, management, utilization and conservation of ground water and surface water | 12. Forestry and range management |

GOAL	DESIRED OUTCOMES	OBJECTIVES	STATUTORY PURPOSE
D. Protected natural and unique resource areas	D1. Natural and unique resource areas are identified, assessed, and sustained or enhanced	D1a. Identify the location and extent of natural and unique resources areas D1b. Conduct environmental baseline assessments of natural and unique resource areas D1c. Monitoring program established to assess changes in resources D1d. Programs are developed to respond to changes in resources on natural and unique resource areas D1e. Ownership or conservation easements are secured over natural and unique resource areas D1f. Educate public on the value of natural and unique areas	10, 12
E. Ample natural-resource based recreation	E1. Diverse outdoor recreation opportunities available across the NRD	E1a. New developments incorporate new or replace existing recreation opportunities E1b. Development of recreation trails connecting communities and significant destinations E1c. NRD projects provide public access where it is appropriate and feasible E1d. Inspect and maintain recreation areas to be safe, clean and attractive E1e. Highlight natural resources education at NRD public access areas	11
F. Properly managed agricultural lands	F1. Best management practices utilized on all agricultural lands	F1a. Conservation plans implemented on all agricultural lands F1b. Agriculture producers use energy-efficient practices	1 - 7, 9, 10, 12
	F2. Soil losses at or less than sustainable levels	F2a. Treat and manage all lands to soil losses to less than sustainable levels ("T" rates)	1, 4, 7
	F3. Agricultural lands managed according to their soil survey capabilities	F3a. Identify prime agricultural lands and protect from conversion to other uses F3b. Educate land users and public officials about soil capabilities and restrictions	1 - 4, 7, 10, 12
G. Healthy forests	G1. Urban forests are diversified and enhanced	G1a. New developments include trees/shrubs on streets and public lands G1b. Trees are replaced and diversified in existing urban areas on public lands	10, 12
	G2. Rural forestry is expanded in diversity and scope	G2a. Preserve and enhance wooded riparian corridors G2b. Windbreak, energy conservation and wildlife plantings on all rural home sites	10, 12

STATUTORY PURPOSES

1. Erosion prevention and control
2. Prevention of damages from flood water and sediment
3. Flood prevention and control
4. Soil conservation
5. Water supply for any beneficial uses
6. Development, management, utilization and conservation of ground water and surface water
7. Pollution control
8. Solid waste disposal and sanitary drainage
9. Drainage improvement and channel rectification
10. Development and management of fish and wildlife habitat
11. Development and management of recreational and park facilities
12. Forestry and range management

GOAL	DESIRED OUTCOMES	OBJECTIVES	STATUTORY PURPOSE
H. People are responsible conservationists	H1. NRD is a credible source of information on natural resources	H1a. Public views and uses NRD as a credible source of information H1b. NRD prepares and directs information on natural resources to the public	1 - 12
	H2. Public is knowledgeable on natural resources and environmental issues	H2a. Public becomes conservation-minded in their actions H2b. Educate the public about conservation issues resulting in responsible actions	1 - 12
	H3. Agencies and elected officials include natural resources concerns in decision-making	H3a. NRD serve as an advisor to agencies/officials on natural resources H3b. Agencies/officials include natural resource factors in decisions	1 - 12
	H4. Schools provide natural resources education	H4a. Outdoor classrooms are available to students in all grade levels in all schools H4b. Environmental / natural resources curriculum taught at all grade levels in all schools	1 - 12
I. Healthy wildlife habitat	I1. Diverse, dispersed, healthy wildlife populations	I1a. Identify suitable habitats for wildlife throughout NRD I1b. Protect and restore critical habitats/corridors particularly riparian areas I1c. Protect surface water quality in lakes, wetlands, and streams I1d. Public aware and supportive of wildlife habitat protection	10
	I2. Critical habitat for endangered species managed	I2a. Identify and map designated critical habitat for all endangered species I2b. Develop and implement recovery programs for each endangered species I2c. Develop and implement Habitat Conservation Plans as appropriate	10
	I3. Saline wetlands and prairies protected and restored to full functions	I3a. All freshwater and saline wetlands delineated, classified and mapped I3b. Critically sensitive wetlands acquired in fee or by easement by the public I3c. Key wetlands restored to their full function	1 - 7, 10
J. Resiliency to changes in climate and clean environment	J1. Mitigation of and adaptation to changes in climate	J1a. Recognize that mitigation of and adaptation to changes in climate are consistent with NRD statutory purposes J1b. Board and staff study the scientific consensus on the effect of changes in climate on our region in general and Nebraska in particular. J1c. Continually consider the effect of changes in climate when initiating new NRD programs, and when making changes in existing programs. J1d. Implement programs and practices that will improve carbon capture potential of land resources as a mitigation tool.	1 - 7, 9-12
	J2. Energy and conservation practices are everyday activities	J2a. Increase proportion of materials that are recycled and reused J2b. Construct buildings and infrastructure to use sustainable materials and techniques J2c. Energy-efficient and low polluting vehicles become standard.	7, 8

STATUTORY PURPOSES

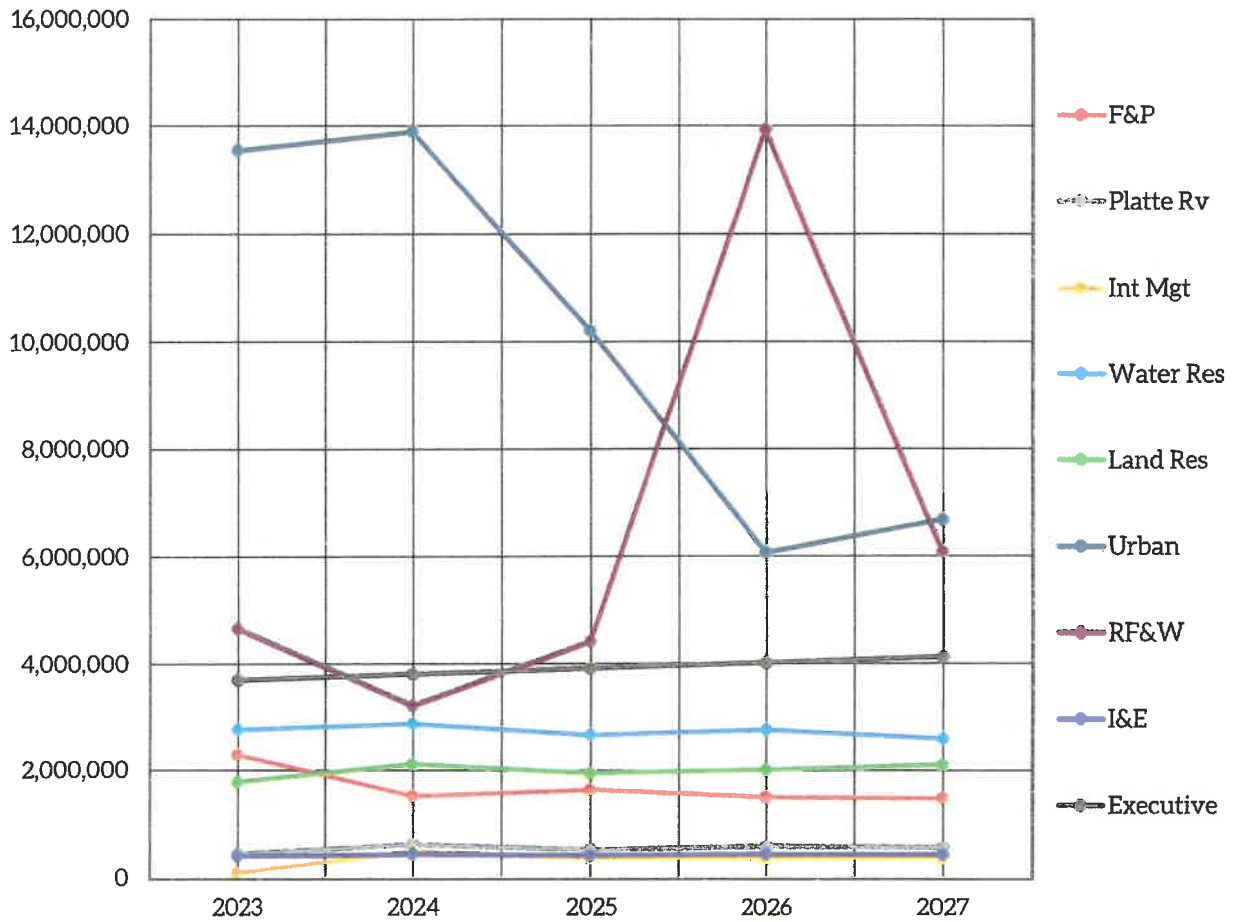
1. Erosion prevention and control
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9. Drainage improvement and channel rectification
10. Development and management of fish and wildlife habitat
11. Development and management of recreational and park facilities
12. Forestry and range management

GOAL	DESIRED OUTCOMES	OBJECTIVES	STATUTORY PURPOSE
K. NRD is a conservation leader	K1. NRD at the forefront of innovative conservation	K1a. NRD conservation programs and projects utilize leading edge conservation technology K1b. Utilize research, demonstrations, and education to promote use of better BMPs by the public and agencies K1c. Promote use of sustainable products and practices in construction of NRD projects	1 - 12

STATUTORY PURPOSES

- | | |
|---|--|
| <ol style="list-style-type: none"> 1. Erosion prevention and control 2. Prevention of damages from flood water and sediment 3. Flood prevention and control 4. Soil conservation 5. Water supply for any beneficial uses 6. Development, management, utilization and conservation of ground water and surface water | <ol style="list-style-type: none"> 7. Pollution control 8. Solid waste disposal and sanitary drainage 9. Drainage improvement and channel rectification 10. Development and management of fish and wildlife habitat 11. Development and management of recreational and park facilities 12. Forestry and range management |
|---|--|

ALL SUBCOMMITTEES



13

INTRODUCTION

The Lower Platte South Natural Resources District is one of twenty-three natural resources districts in Nebraska created by the Nebraska Legislature in 1972. The districts are organized according to the state's river basins and governed by a locally elected Board of Directors.

The natural resources districts have the responsibilities to develop and execute plans, facilities, works and programs related to:

“Erosion prevention and control, prevention of damages from floodwater and sediment; flood prevention and control; soil conservation; water supply for any beneficial use; development, management, utilization and conservation of ground water and surface water; pollution control; solid waste disposal and sanitary drainage; drainage improvements and channel rectification; development and management of fish and wildlife habitat; development and management of recreational park facilities and forestry and range management.”

Master Plan

Nebraska statutes require each natural resources district to prepare a Master Plan and a Long Range Implementation Plan. The Master Plan, which was updated in January 2019, will be in effect for a period not to exceed ten years. It serves as a broad framework for district activities, as described in the attached District's Goals, Desired Outcomes and Objectives.

Long Range Implementation Plan (LRIP)

The purpose of the Long Range Implementation Plan is to summarize planned district activities and budget expectations for the current fiscal year and the subsequent four years. The Plan includes projections of personnel, financial and land rights needs for the planning period.

The Long Range Implementation Plan serves as an implementation tool of the Master Plan. It lists annual programs enacted to achieve the current Goals, Desired Outcomes and Objectives.

The Long Range Implementation Plan is subdivided by Subcommittees and further by Program Areas. For each subcommittee, there is a graph showing the budgeted expenditures for FY 2023 and projected budgeted expenditures for FY 2024 – 2027. For each Program Area, there are Actions listed for Fiscal Years 2023 – 2027, with the Fiscal Year 2023 being more detailed and FY 2024 – 2027 having less certain projects and estimated costs. For the FY 2023 cover page for each Program Area the District “Goals” being met by this program area are listed along with proposed “Actions”, “Final Budget”, and “Budget Codes”. The numbers in the column, titled “Final Budget” represent the amounts included in the final budget adopted by the Board of Directors while “Other Funds” represents any funds from sources other than the District. The last column titled “Budget Code” is the code in the budget documents for each particular expenditure or revenue/other funds. Where there are no funds in the “Final Budget” column, either that action is deferred to a later year or will require no expenditure to implement.

Other Planning Documents

In addition to the Master Plan and Long Range Implementation Plan, the District has adopted a number of other planning documents to help guide the monitoring, management, and implementation actions for the benefit of natural resources. Additional plans include:

- LPSNRD Groundwater Management Plan (1995),
- City of Lincoln Basin Master Plans (14 separate basin plans being consolidated into a Comprehensive Basin Master Plan),
- Waverly Watershed Master Plan (2010),
- LPSNRD Drought Emergency Response Plan (2014),
- LPSNRD Integrated Management Plan (2014),
- Upper Little Salt Creek Saline Wetlands Plan (2015),
- Lower Platte River Basin Coalition, Basin Water Management Plan (2017),
- LPSNRD Water Quality (surface water) Management Plan (2019),
- Lower Platte River Corridor Alliance Water Quality (surface water) Management Plan (2019),
- Lower Platte River Drought Contingency Plan (2019),
- LPSNRD Hazard Mitigation Plan (2020),
- Salt Creek Floodplain Resiliency Study-Recommendations Report (2020),

FY 2023 - Measurable Goals or Outcomes

As directed in the LPSNRD 2019 Master Plan, a list of measurable goals or outcomes was identified for each standing and ad hoc subcommittee. In preparation for the following year's LRIP, these identified goals or outcomes should be rated on progress being made. It's important to note that these goals or outcomes are guidance for the staff, subcommittees and Board, and do not represent all of the possible goals or outcomes, nor does it indicate any error or false information on behalf of the staff, subcommittees and Board if they are not achieved.

Land Resources

Soil & Water Conservation (District-wide)

- Complete construction of five approved farm ponds
- Complete 75% of the approved cost-share conservation practices

Soil & Water Conservation (Targeted)

- Approve at least 60 cover crop applications
- Complete 85% of the approved cost-share conservation practices

GIS Support and Imagery

- Complete GIS mapping of NRD R.O.W. on 20 parcels

Water Quality Watershed Project

- Implement at least 15 BMPs in the Twin Lakes Watershed

Information & Education

Environmental Education

- Host four (virtual and/or in-person) Nature Nights
- Co-sponsor Earth Wellness Festival (EWF) educating 3,500 students
- Arbor Day presentations and seedlings for students at 15 schools
- Facilitate Field Trips for 1,600 High School Biology students
- Provide assistance for Pioneers Park Nature Center School Tour Hikes for 6,000 students
- Provide assistance for Pioneers Park Nature Center and Spring Creek Prairie Immersion field trips for 1,500 students

General Awareness

- Produce two new promotional videos featuring NRD areas or programs/projects
- Produce two new social media videos and two new television ads
- Publish 120 posts per year on the NRD FB page
- Publish 160 post/year to the NRD Instagram
- Produce and publish 30 Social Media 'Reels'
- Produce and publish 20 series of engaging/interactive social media stories highlighting NRD areas or programs/projects
- Host at least 10,000 visitors to LPSNRD.org per quarter

Programs and Projects

- Develop historical signs for NRD trails
- Host one Test Your Well Night

Recreation, Forestry, and Wildlife

Conservation Easements

- Acquire one conservation easement

Prairie Corridor on Haines Branch

- Purchase land or conservation easement on at least one property identified in the corridor

Saline Wetlands

- Purchase land or conservation easement on at least one property identified in the corridor

Wildlife Management Areas

- Conduct at least one angler/boating access project
- Conduct at least one grassland renovation and/or timber stand improvement project

Trails

- Bank stabilization on MoPac East Trail and Homestead Trail
- Homestead Bridge #11 channel realignment and bank stabilization
- Complete evaluation of MoPac Connector public right-of-way

Tree Plantings

- Sell a maximum of 40,000 tree seedlings
- Hold at least one tree planting workshop
- Cost-share on six community forestry applications
- Cooperate with 50 landowners on Landscape Tree Cost-Share Program

Platte River

Lower Platte River Corridor Alliance

- Hold one tour of Platte River (for Alliance Reps and/or LPSNRD and PMRNRD)

Integrated Management

- Review of District drought planning resources and plans (District Drought Emergency Response Plan, Lower Platte River Drought Contingency Plan, Annual Weather Precipitation Outlook, etc.)
- Continued cooperation with other NRDs and NeDNR in Lower Platte River Basin Coalition for managing Basin groundwater and surface water supplies.
- Continued cooperation with LP NRDs, MUD, LWS, and NeDNR (Lower Platte Consortium) for drought awareness and water conservation messaging.

Urban

Community Assistance Program

- Complete four community assistance projects

Operation and Maintenance Stormwater Facilities

- Complete at least 5 Salt Creek Levee/SWIF projects:
 - Drainage pipe replacement Sta. 98+25L (A Street)
 - Drainage ditch repair Sta. 166+30R to 173+00R (J to N Streets)
 - Drainage pipe removal Sta. 289+30R (Innovation Campus)
 - Closure structure repair Sta. 206+70R (Railroad-EAP needed)
 - Drainage pipe repair/replace Sta. 183+86L (P Street)
- Complete 70th St. Car Wash Site Repairs on Deadmans Run
- Streambank Repair at 39th Street on Antelope Creek:
 - Complete Landrights
 - Complete Design
 - Project bidding Fall 2022
 - Construction Fall-Summer 2022-23

Stormwater Management

- Conduct Cost/Benefit Analysis of implementing structural measures (Salt Creek Resiliency Study)
- Complete at least two rainscaping projects in the District
- Deadmans Run Flood Reduction Project:
 - Complete flume updates and additional analysis
 - Complete 65% design
 - Review final project configuration/components based on modeling results
 - Complete final design
 - Begin Landrights acquisition
 - Begin 48th Street bridge replacement (City)

Water Resources

Flood Control Dams and Road Structures

- Hire consultant to update Piening Dam plans and submit 404 permit for approval

Ground Water Management

- Approve 10 water well permits
- Approve 55 chemigation permits
- Cost-share on 3 water meters
- Decommission 20 inactive wells
- Sample 280 wells for water quality
- Install 2 dedicated monitoring wells
- Cost-share on 10 fertilizer meters
- Cost-share on 2 irrigation management practices
- Perform vadose zone sampling at 10 locations
- Cost-share on 8 soil sampling projects
- Cost-share on 12 SNAP approvals
- Complete plans for Hallam area well monitoring network
- Review and update groundwater rules and regulations

PERSONNEL, FINANCES, AND LAND RIGHTS REQUIREMENTS

This section of the Plan summarizes three important requirements of the District. Each requirement is vital in the operation of the District, and thus must be examined for the current fiscal year as well as forecasted for a longer range period.

PERSONNEL

FY2023:

Present District full-time personnel include: General Manager, Assistant General Manager, District Engineer, Projects Coordinator, Public Communication Specialist, Environmental Education/Communication Coordinator, Environmental Educator, Social Media Strategist (Vacant), Resources Coordinator, Resources Conservationist, Stormwater/Watershed Specialist (Vacant), GIS Specialist, Water Resources Coordinator, Water Resources Conservationist, Water Resources Technician, Operation and Maintenance Coordinator, Operation and Maintenance Technicians (2), Maintenance Technician, Administrative and Finance Manager, Receptionist/Secretary, District Office Secretary/Program Assistant, Information Systems Administrator and Water Resources Compliance Specialist in the District office along with a Resource Technician and a Field Office Secretary in the Cass County NRCS office and two Resource Technicians and a Field Office Secretary in the Lancaster County NRCS Office. The District employs several part-time technicians assigned to the six county NRCS offices, a part-time Bookkeeper, and part-time student interns, Environmental Education Aides and summer field crews are also employed.

The Saline Wetlands Coordinator employed by the City of Lincoln, an NRD Forester and the Coordinator for the Eastern Nebraska Water Resources Assessment (ENWRA) under funding arrangements with UNL are officed at the District office.

The District has agreed to add an additional position, Drinking Water Protection Specialist, to assist communities with protecting and managing their water supplies.

The Lower Platte River Corridor Alliance will continue to meet, the LPRCA Coordinator position will remain vacant at this time.

The District contracts with the Nebraska Department of Corrections for two inmate crews with supervisors to perform operation and maintenance and property management activities.

FY 2024 – 2027:

Future district staffing requirements will remain level or continue to increase in connection with the following projects: the Salt Creek Levee O&M/SWIF, Deadmans Run Flood Reduction Project, social media, the Prairie Corridor on Haines Branch project, Platte River activities, wetland restoration and preservation, recreation trails, implementation of the Ground Water Management Plan, the Lower Platte River Basin Water Management Plan (Coalition) implementation, the Integrated Management Plan/Drought Contingency projects, a growing

commitment to operation and maintenance, aging infrastructure rehabilitation and urban stormwater management activities. Staff adjustments are likely.

All employers anticipate some staff turnover, the District should anticipate a slight increase in turnover as several District employees will likely be considering retirement sometime in the next decade. The District has benefited from the experience and institutional knowledge of these employees, replacing those individuals will bring in replacements with new ideas, but at the same time a short term reduction in efficiency and challenges filling those positions required to enable the District to provide the services to fulfill the needs of the District.

FINANCES

FY 2023:

The District operates on a budget made up of a variety of sources, including property taxes from the District levy, federal funds, state funds from several programs/agencies and local funds under cost-sharing arrangements with communities, counties, and other local entities. The tables and graphs on the following pages display the sources and relative proportions of the District revenues and the level of planned expenditures for the various budget areas.

FY 2024 – 2027:

The long-term projections of expenditures are contained in the following tables. The largest potential funding needs in this time horizon and beyond is the proposed Deadmans Run Flood Reduction Project, Salt Creek Flood Plain Resiliency action, Urban stormwater programs, the Prairie Corridor on Haines Branch, the MoPac East Connection to the Lied Platte River Bridge, and infrastructure (dams and levees) maintenance and rehabilitation.

The Nebraska Legislature obligated \$8.3 million in funding for this NRD to implement the MoPac Connector Project. Currently no plan has been proposed or approved, some local match should be anticipated for the project.

The Deadmans Run Flood Reduction Project's anticipated District cost of \$7.5 million is covered at this time. Final design, updating of preliminary costs, and reconsideration of betterments will likely increase the project costs.

LAND RIGHTS

FY 2023:

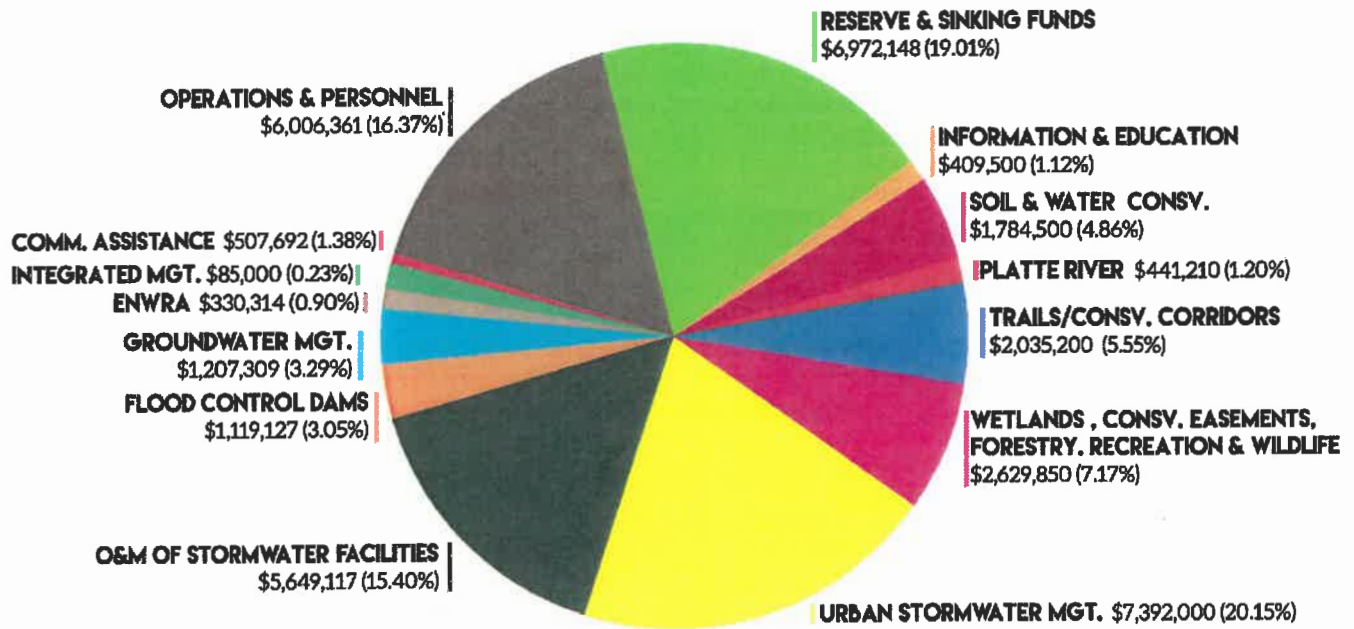
Land right acquisitions will include additional easements for stream stability projects, channel repair projects, easements for open space and projects that are a part of basin master plan implementation, the Deadmans Run Flood Reduction Project, conservation easements and fee title for the Prairie Corridor on Haines Branch project, conservation easements, leases for monitoring wells and easements or acquisitions of wetlands. The District plans to acquire a storage facility and maintenance yard for District Operations and maintenance. Implementation

of the Deadmans Run Flood Reduction Project will require coordination between the City of Lincoln and District to acquire the necessary land rights for the project, the city is the lead.

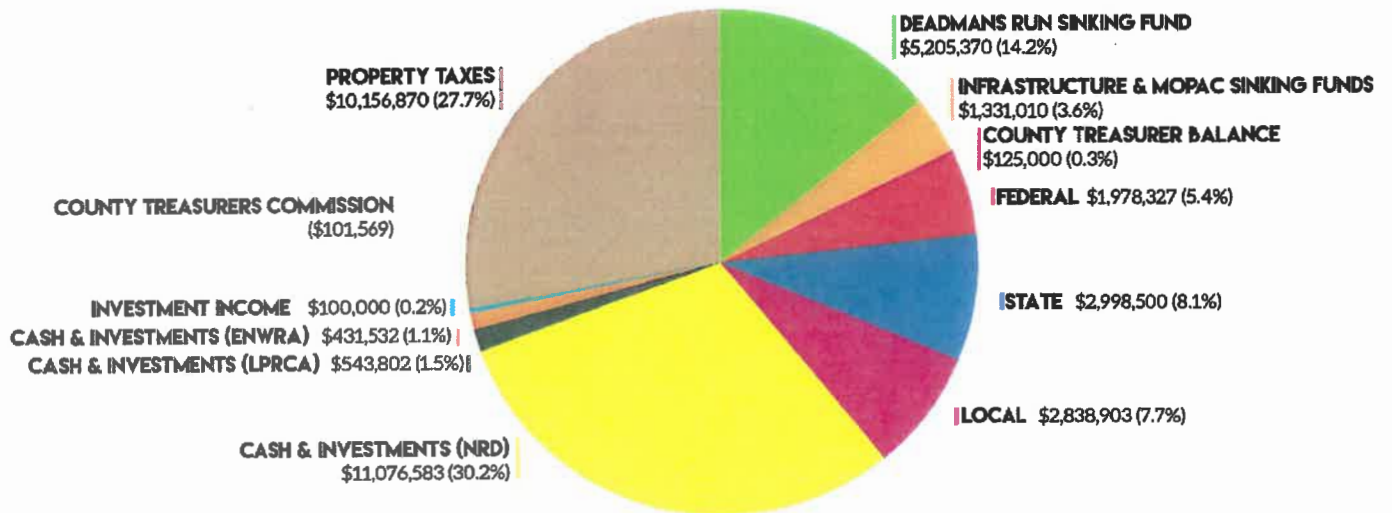
FY 2024 – 2027:

Land rights will be required for the Deadmans Run Flood Reduction Project, the Prairie Corridor on Haines Branch Project, for trails and trail connections, for conservation easements as proposed and considered, for wetlands, for Lincoln basin master plan implementation, and along the Salt Creek Levees in Lincoln and other flood plain areas.

NRD EXPENITURES, FY 2023 BUDGET



NRD REVENUES, FY 2023 BUDGET



LONG RANGE IMPLEMENTATION PLAN BUDGET

	FY2023	FY2024	FY2025	FY2026	FY2027
INFORMATION AND EDUCATION					
PROGRAMS & PROJECTS	22,500	14,500	14,500	13,000	21,500
ENVIRONMENTAL EDUCATION	187,800	178,000	172,500	172,000	169,000
GENERAL AWARENESS	199,200	248,600	232,100	256,600	245,800
SUBTOTALS	409,500	441,100	419,100	441,600	436,300
RECREATION, FORESTRY AND WILDLIFE					
NRD WILDLIFE MANAGEMENT AREAS					
Development, O&M of Public Access Areas	255,600	60,000	60,000	65,000	70,000
HABITAT IMPROVEMENT	90,000	70,000	70,000	70,000	70,000
CONSERVATION EASEMENTS	100,000	200,000	200,000	200,000	200,000
PRAIRIE CORRIDOR ON HAINES BRANCH	1,138,800	730,000	735,000	740,000	745,000
WETLANDS					
Saline Wetland Coordinator, Easements, Improvements & O&M	846,000	731,183	1,061,183	1,511,183	3,511,183
TREE PLANTINGS					
Private Lands Plantings	44,450	41,250	41,250	43,500	43,500
Community Forestry	32,000	30,000	30,000	30,000	30,000
NRD Forester Agreement	33,000	34,000	35,000	36,000	37,000
Hazardous Tree Removal on NRD Property	30,000	30,000	30,000	35,000	35,000
Landscape Tree Program	15,000	15,000	15,000	15,000	15,000
Windbreak Renovation Program	45,000	45,000	45,000	45,000	45,000
MISSOURI RIVER CORRIDOR	0	0	0	0	0
TRAILS					
Oak Creek Trail	212,500	360,000	360,000	360,000	360,000
MoPac East Trail & Connector	769,500	413,500	1,213,500	9,163,500	563,500
Salt Creek Trail	79,000	0	100,000	0	0
Homestead Trail	911,200	361,000	361,000	361,000	361,000
Crime Stoppers Reward / Miscellaneous	3,000	0	0	0	0
Hwy 75/34 Platte River Bridge Trail	60,000	40,000	0	0	0
Crescent Green Trail	0	0	60,000	1,260,000	0
Prairie Pines Recreational Trail	0	60,000	0	0	0
SUBTOTALS	4,665,050	3,220,933	4,416,933	13,935,183	6,086,183

LONG RANGE IMPLEMENTATION PLAN BUDGET

	FY2023	FY2024	FY2025	FY2026	FY2027
URBAN SUBCOMMITTEE					
COMMUNITY ASSISTANCE PROJECTS					
Specific Projects	182,692	0	0	0	0
Flood Plain Relocation / Acquisitions	25,000	25,000	50,000	50,000	50,000
General Projects	300,000	500,000	500,000	500,000	500,000
STORMWATER MANAGEMENT					
Individual Stormwater Facilities	50,000	80,000	80,000	80,000	80,000
Stormwater Basin Planning	245,000	650,000	850,000	880,000	880,000
Stormwater Basin Plan Implementation	1,035,000	540,000	590,000	540,000	540,000
Deadman's Run Flood Reduction Project	5,892,000	8,614,000	4,030,000	210,000	1,010,000
Stormwater Quality Monitoring	15,000	12,500	12,500	12,500	12,500
Non Master Plan Projects	25,000	100,000	700,000	400,000	400,000
Salt Creek Flood Warning System	70,000	70,000	110,000	70,000	70,000
Urban Water Quality Program	20,000	40,000	40,000	40,000	40,000
Floodplain Landrights	0	0	200,000	200,000	200,000
Other Activities	25,000	32,500	32,500	7,500	7,500
Stormwater BMPs	15,000	130,000	10,000	130,000	130,000
LINCOLN STREAM IMPROVEMENTS					
Antelope Creek, Beal Slough	20,000	0	0	0	0
Other Channels	0	0	0	0	0
O & M OF STORMWATER FACILITIES					
Salt Creek Levee (Major Rehab.)	1,795,089	1,822,000	1,730,000	1,672,000	1,480,000
Routine O&M	470,000	500,000	500,000	500,000	500,000
Major O&M	3,364,028	775,000	775,000	775,000	775,000
SUBTOTALS	13,548,809	13,891,000	10,210,000	6,067,000	6,675,000
LAND RESOURCES					
SOIL & WATER CONSERVATION & GIS					
Water Quality Improvement Practices	1,000,000	1,200,000	1,300,000	1,400,000	1,500,000
Buffer / Filter Strips	42,500	41,500	37,800	36,400	36,400
Special Practices	75,000	140,250	50,000	50,000	50,000
Salt Valley Lakes Watershed	200,000	300,000	300,000	300,000	300,000
Stevens Creek Watershed	75,000	75,000	50,000	50,000	50,000
Cover Crop Program	125,000	125,000	125,000	125,000	125,000
GIS Support & Imagery	47,000	47,000	47,000	47,000	47,000
Water Quality Management Plan	0	20,000	20,000	0	0
Water Quality BMP Projects	220,000	170,000	20,000		
Non-Point Source Pollution Control Plan	0	0	0	0	0
SUBTOTALS	1,784,500	2,118,750	1,949,800	2,008,400	2,108,400

LONG RANGE IMPLEMENTATION PLAN BUDGET					
	FY2023	FY2024	FY2025	FY2026	FY2027
WATER RESOURCES					
GROUND WATER MANAGEMENT					
Monitoring / Data & Rules	426,000	600,000	600,000	615,000	615,000
BMP's	84,109	275,000	295,000	295,000	295,000
CWSPA's	196,500	25,000	25,000	25,000	25,000
Ground Water Reservoirs	485,700	40,000	45,000	45,000	50,000
Special Management Area	15,000	4,000	4,000	4,000	24,000
SURFACE WATER MONITORING	75,000	73,000	75,000	77,000	79,000
DAMS AND ROAD STRUCTURES					
Planning, Design & Construction of Dams	401,321	615,000	640,000	640,000	640,000
O&M of Dams	707,806	910,000	680,000	680,000	610,000
Clear and Snag	10,000	5,000	5,000	5,000	5,000
STREAMBANK EROSION	40,000	80,000	80,000	80,000	80,000
EASTERN NEBRASKA WATER RESOURCES ASSESSEMENT (ENWRA)	330,314	255,650	219,150	292,150	172,150
SUBTOTALS	2,771,750	2,882,650	2,668,150	2,758,150	2,595,150
INTEGRATED MANAGEMENT					
Integrated Management	85,000	490,000	365,000	365,000	365,000
SUBTOTALS	85,000	490,000	365,000	365,000	365,000
PLATTE RIVER					
LPSNRD PLATTE RIVER PROGRAMS					
LPSNRD Share Of LPRCA Costs - Operations and Programs	54,500	48,620	36,660	54,500	48,620
Water Quality Implementation and Planning	20,000	30,000	20,000	20,000	20,000
Watershed Restoration Study	0	0	0	0	0
LPR Consultant Services	25,000	26,000	27,000	28,000	29,000
Platte River Ice Jam Agreement	22,500	22,500	22,500	22,500	22,500
Invasive Species cost-share	30,000	30,000	30,000	30,000	30,000
NLT Agreement and Conservation Easements	50,000	30,000	30,000	30,000	30,000
Western Sarpy/Clear Creek Project O&M	50,000	50,000	50,000	50,000	50,000
Tern & Plover Study	5,000	5,000	5,000	5,000	5,000
Monitor Lower Platte River Instream Flow	10,000	10,000	10,000	10,000	10,000
Trend Analysis on Platte River WQ Results	43,000	22,000	0	0	0
LPRCA PROGRAMS					
Alliance Coordinator/Operations	5,010	6,500	6,500	6,500	6,500
LPRCA Programs, Studies & Projects	126,200	340,200	283,400	327,000	312,000
SUBTOTALS	441,210	620,820	521,060	583,500	563,620

LONG RANGE IMPLEMENTATION PLAN BUDGET

	FY2023	FY2024	FY2025	FY2026	FY2027
FINANCE & PLANNING					
District Operations	2,290,504	1,485,709	1,599,596	1,491,930	1,477,605
Planning	19,000	49,000	49,000	19,000	14,000
SUBTOTALS	2,309,504	1,534,709	1,648,596	1,510,930	1,491,605
EXECUTIVE - PERSONNEL COSTS					
Personnel / Policies / Legislation	3,696,857	3,807,763	3,908,935	4,012,816	4,119,479
SUBTOTALS	3,696,857	3,807,763	3,908,935	4,012,816	4,119,479
GRAND TOTALS	29,712,180	29,007,725	26,107,574	31,682,579	24,440,737