

**WORKSHEET BREAKDOWN
2017 FISCAL BUDGET
LOWER ELKHORN NATURAL RESOURCES DISTRICT**

3. Auto & Truck Expense – 30,000.00 *(FY 16 – 35,000)*
2016 Tahoe, 2015 Traverse, 2014 Ford F150 Pickup
Water Resources Vehicles: 2011 Pickup (White Club); 2014 Pickup (White), 2016 Chevy (Silver), Additional Pickups
Maintenance Vehicles: 2009 Pickup (Gray), 2011 (White Crew); 2014 Chevy (White); 2015 Ford (F250 White)
4. Directors Expense – 45,000.00 *(FY 16 - 45,000)*
Expenses for attendance at meetings, motel, mileage, meals, registrations for Directors
5. Directors Per Diem – 35,000.00 *(FY 16 - 35,000)*
Directors receive a maximum of \$70 per day or \$20.00 per hour up to \$70, while on NRD business
6. Dues & Memberships – 42,800.00 *(FY 16 – 41,500)*
Nebraska Association of Resources Districts – 33,600 *(FY 16 – 32,200)*
National Association of Conservation Districts – 1775 *(FY 16 – 1775)*
Nebraska Water Resources Association – 2558 *(FY 16 – 2558)*
Norfolk Chamber of Commerce – 150 *(FY 16 – 145)*
Nebraska Groundwater Foundation – 150 *(FY 16 – 150)*
Groundwater Districts Association – 250 *(FY 16 – 250)*
RC&D's – 4000 *(FY 16 – 4000)*
Corp of Discovery Center – 125 *(FY 16 – 125)*
NE Statewide Arboretum – 130 *(FY 16 – 130)*
7. Employee Benefits – 359,000.00 *(FY 16 - 353,000)*
Retirement - NRD contribution of 6% of wages paid; Health, Life, Dental - NRD pays a portion of each employee on the plans
8. Personnel Expenses – 50,000.00 *(FY 16 – 50,000)*
Expenses of mileage, meals, meeting registrations while on NRD business; employee wellness; employee advanced degrees program
9. Fees & Licenses – 20,000.00 *(FY 16 - 2,000)*
2016 General Election Costs
10. Audit Fees – 7,500.00 *(FY 16 – 11,500)*
11. Information & Education – 86,500.00 *(FY 16 – 82,800)*
District Newsletter-Website-Brochures-Adult Education – 37,000 (I1)
Soil & Water Stewardship Week – 6700 (I3)
Advertising – 24,500 (I5)
District Awards Program – 600 (I7)
Contests & Educational Materials – 4500 (I9)
Scholarship Program – 6500 (I11)

Groundwater Activities for Students – 2500 (D35)
 Madison Schools Watershed Dynamics Program – 2200 (FY 16 – 2000)
 NET Platte River Time Lapse – 2000

12. Bonds – 450.00 (FY 16 – 450)
 Treasurer, General Manager and Other Employees
13. Insurance – 110,000.00 (FY 16 - 110,000)
 Workers Compensation, Package (General Liability, Comprehensive Auto, Property, Equipment); Umbrella, Errors & Omissions
14. Legal Notices – 4,200.00 (FY 16 - 4,200)
 Public meeting notices and expenses notices
15. Office Supplies & Expenses – 45,000.00 (FY 16 – 40,000)
 Paper, stationary, photocopier supplies, printing, kitchen & cleaning supplies
16. Payroll Taxes – 95,000.00 (FY 16 – 94,000)
 Social Security on Wages and Directors Per Diem, Employer share - 7.65%
17. Postage – 17,000.00 (FY 16 – 15,000)
 Postage and UPS shipping
18. Special Projects – 555,000.00 (FY 16 – 550,300)
 Clarkson Levee (Phase 2) – 50,000 (FY 16 – 10,000)
 West Point Levee (Phase 2) – 30,000 (FY 16 – 75,000)
 Norfolk Recreational Trail – 125,000 (FY 16 – 125,000)
 Elkhorn River Bridge Bank Stabilization – 300,000 (FY16 – 268,451)
 Howells/Pokorney Dam – 50,000
19. Professional Services – 379,300.00 (FY 16 – 222,000)
 Legal – 5400 (FY 16 – 5400)
 Computer Networking – 4000 (FY 16 – 4000)
 Accounting Services – 500 (FY 16 – 500)
 Maple Creek 404 Monitoring – 4900 (FY 15 – 4900)
 Lower Elkhorn River Basin Water Quality Plan (LakeTech) – 153,500
 Drought Mitigation Plan (JEO) – 30,000 (FY 16 – 30,000)
 Field Tool Interface (Phoenix) – 91,000
 Map Delineation (Olsson) – 30,000
 Groundwater Modeling – Phase I – 60,000
20. Project Construction – 150,000.00 (FY 16 – 518,000)(G-1)
 Maskenthine Recreation Area – 58,000 (FY 16 - 65,000)
 Concrete Camper Pads w/Sidewalks – 16,500
 Replace Restroom & Add Handicap Sidewalk – 27,500
 Expand Tent Area Parking Lot – 5000
 Additional Water Hydrants in RV Camping Area - 9000
 Willow Creek Recreation Area – 57,000 (FY 16 - 68,000)

- Remove & Replace Two Restrooms – 42,000
 - Replace Boat Docks – 15,000
 - Willow Creek Relief Wells – 10,000 *(FY 16 – 10,000)*
 - Maple Creek Recreation Area – 20,000 *(FY 16 – 25,000)*
 - Expand Boat Ramp Parking Lot – 20,000
 - Cowboy Trail Prairie Restoration Project – 5000 *(FY 16 – 5000)*
21. Project Land Rights – 6,000.00 *(FY 16 – None)*
Crop Damage Willow Creek
 22. Legal Costs – 20,000.00 *(FY 16 - 60,000)*
 23. Project Operation & Maintenance – 200,000.00 *(FY 16 - 172,000) (G-1)*
Maintenance of Willow Creek, Maskenthine, Pilger and Maple Creek Areas, Cowboy Trail, Northeast Norfolk (Woodland Park/Hwy 35) Trail, Willow Creek Trail
 24. Purchases - Stock Materials for Resale – 100,000.00 *(FY 16 - 100,000) (HI)*
Purchase of trees and weed barrier, moisture sensors
 25. Rent – 8,000.00 *(FY16 – 7,500)*
Office Rental for Forester & DNR
 26. Telephone – 16,000.00 *(FY 16 - 15,000)*
 27. Utilities – 34,000.00 *(FY 16 - 32,000)*
Maskenthine – 28,000 *(FY 16 – 28,000)*; Maple Creek – 6000 *(FY 16 - 4,000)*
 28. Salaries – Support Staff – 519,000.00 *(FY 16 – 445,100)*
 29. Salaries - Administrative – 327,100.00 *(FY 16 – 350,100)*
General Manager, Assistant Manager, Water Resources Manager, Superintendent
 30. Salaries - Technical – 10,000.00 *(FY 16 – 10,000)*
NRCS/NRD Conservation Aids
 31. Salaries – Part-Time – 140,000.00 *(FY 16 -140,000)*
Part-Time Employees including Maintenance Personnel at Maskenthine, Willow Creek, Cowboy Trail, Maple Creek
 32. Salaries – Water Resources – 291,800.00 *(FY 16 – 300,600)*
 33. Building Maintenance – 45,700.00 *(FY 16 – 45,000)*
NRD Office 42,700; Other Miscellaneous Repairs & Maintenance 3,000
 34. Water Resources – 939,500.00 *(FY 16 – 664,200)*
Water Quality Sampling Cost – 50,500 *(FY 16 – 47,000) (D3) (D9)*
Chemigation – 37,000 *(FY 16 – 55,500) (D19)*
Well Abandonment – 25,000 *(FY 16 - 25,000) (D11)*

- Groundwater Management Area – 116,500 (*FY 16 – 105,500*)
 - D15a Phase 2 Area – 49,500
 - Online Phase 2 Area Reporting – 7500
 - Implement Bazile GWMAP – 42,000
 - D15c Quantity Subareas– 32,000
 - Development of Educational Workshop with Northeast Community College
 - D15d Flow Meter – 35,000
 - Flow Meter Program Database & Online Reporting Form (Insight)
 - Water Programs Cost-Share – 23,000 (*FY 16 - 23,000*) (D7)
 - Groundwater Quantity Monitoring – 78,535 (*FY 16 – 8,000*) (D1)
 - Groundwater Monitoring Network – 8535
 - Livestream Transducers – 70,000
 - Hydrogeologic Research – 548,700 (*FY 16 – 147,000*) (D29)
 - Airborn Electromagnetic Surveys – 416,700
 - Eastern Nebraska Water Resources Association – 30,000
 - Install & Equip 5 to 10 Monitoring Wells – 100,000
 - Fund Maintenance of Knox Co Weather Station – 2,000
 - Water Resources Planning – 50,000 (*FY 16 – 75,000*) (D31)
 - Revise Groundwater Management Plan – 10,000
 - Completion of Voluntary Integrated Management Plan – 10,000
 - Lower Platte River Basin Management Plan – 20,000
 - Inventory Land Use & Certify Irrigated Acres – 10,000
 - Stream Gages/USGS – 5200 (*FY 16 – 4830*) (E1)
 - Public Water Supply Testing – 5000 (*FY 16 – 0*) (D21)
35. Wildlife Habitat – 83,000.00 (*FY 16 - 83,000*) (F1)
 - Wild Nebraska, Corners for Wildlife, Nebraska Buffer Strip Program
 36. Cooperator Cost Share Programs – 2,000,000.00 (*FY 16 – 2,400,000*)
 - Land Treatment Cost Share, No-Till and Lands for Conservation (A1 – 500,000)
 - Flow Meter Cost Share –1,500,000
 37. Intergovernmental Cost-Sharing – 185,000.00 (*FY 16 – 173,000*)
 - Urban Recreation Development Program & Urban Conservation – 115,500 (*FY 16 – 81,100*) (G5)
 - From FY 16 – projects not completed – 69,450 (FY15 – 87,926)*
 38. Payments to DEQ for Chemigation Permits – 4,500.00 (*FY 16 – 4500*)
 39. Forestry – 144,200.00 (*FY 16 – 117,400*)
 - Agroforestry – 80,000 (*FY 16 - 55,000*) (H3)
 - District Community Forestry Assistance – 36,100 (*FY 16 – 37,700*) (H5)
 - Forestry Incentive for Public Facilities – 3000 (*FY 16 – None*) (H7)
 - From FY 16 – projects not completed – 7500 (FY 15 – 7102)*
 - Education & Advertising – 15,000 (*FY 16 - 15,000*)
 - Outdoor Classrooms – 2600 (*FY 16 – 2600*) (H7)
 40. Capital Outlay
 41. Land - None
 42. Building – None (*FY 16 – 90,900*)

- 43. Machinery & Equipment – 26,400.00 (FY 16 – 72,000)
 - Mower Trade – 13,000
 - Disc Cutter - 7500
 - Maskenthine Boat - 5900
- 44. Auto & Trucks – 70,000.00 (FY 16 - 70,000)
 - Two Additional Pickups
- 45. Office Equipment – 13,500.00 (FY 16 – 14,000)
 - IPads for Directors and Staff; Photocopier
- 46. Total Capital Outlay – 109,900.00 (FY 16 – 246,900)
- 47. Debt Service Payments
- 48. Note Principle – None
- 49. Mortgage Principle – None
- 50. Bond Principle - None
- 51. Interest Expense – None (FY 16 – 400,000)
- 52. Total Debt Service Payments – None
- 52-54. Transfers of Surplus Fees TO Other Funds:
- 55-56. Total Transfer of Surplus Funds – None
- 57-58. Transfers Other Than Surplus Fees TO Other Funds – 350,000.00 (FY 16 – 350,000)
 - Transfer to the New Office Building Sinking Fund
- 59-60. Total Transfers Other Than Surplus Fees – 350,000.00
- 61. Total Budget of Expenditures – 7,564,750.00 (FY 16 – 8,324,850)
- 62. Necessary Cash Reserve – 500,000.00 (FY 16 - 500,000)
- 63. TOTAL REQUIREMENTS – 8,064,750.00 (FY 16 – 8,824,850)
- 1. RECEIPTS
 - Net Cash Balance 7-1-16 – 1,297,924.00 (FY 16 – 554,287)
 - Checking Account Balance
 - 3. Investments, 7-1-16 – 56,822.00 (FY 16 – 563,110)
 - General Fund Money Market Accounts
 - 4. County Treasurer Balances – 51,944.00 (FY 16 – 34,107)
 - 5. Subtotal of Beginning Balance –1,406,690.00 (FY 16 – 1,151,504)
 - 6. Intergovernmental Federal

7. Federal Grants and Funds – 345,500.00 *(FY 16 – 274,000)*
 - FEMA-NEMA – Maintenance Building – 250,000
 - FEMA-NEMA – Drought Management Plan – 22,500
 - NARD – TSP – 3000
 - USGS – Livestream Transducers – 70,000
8. Subtotal Federal Receipts – 345,500.00 *(FY 16 – 274,000)*
9. Intergovernmental State
10. State Grants & Funds – 1,445,200.00 *(FY 15 – 244,450)*
 - Game & Parks Habitat Funds & Buffer Strip Program – 80,000 *(FY 16 - 80,000)*
 - Well Decommissioning Fund – 11,100 *(FY 16 – 5000)*
 - Water Quality Fund – 80,000 *(FY 16 - 80,000)*
 - DEQ (Lower Elkhorn Basin Water Quality) – 89,100 *(FY 16 – 90,000)*
 - Water Sustainability Fund (Flow Meters) – 900,000
 - Water Sustainability Fund (AEM Flights) – 250,000
 - DNR (Insight) – 35,000
11. Governmental Subdivision Aid – None *(FY 16 - None)*
12. Pro-Rate Motor Vehicle – 6,500.00 *(FY 16 - 6,500)*
13. Homestead Exemptions – 40,000.00 *(FY 16 – 40,000)*
14. Property Tax Credit – 250,000.00 *(FY 16 – 160,000)*
14. Subtotal State Receipts – 1,741,700.00 *(FY 16 – 632,300)*
15. Intergovernmental Local
16. Property Rent – 3400.00 *(FY 16 – 3400)*
 - Department of Natural Resources
17. Customer Charges – 140,000.00 *(FY 16 -140,000)* (H1)
 - Tree Sales, Weed Barrier & Mats, Tree Planting & Barrier Installation
18. Investment Interest – 500.00 *(FY 16 – 3,000)*
19. Camper Fees – 70,000.00 *(FY 16 - 50,000)*
- 20.
21. Repayment for Wau-Col Regional Water System – 4,800.00 *(FY 16 – 4,800)*
22. Repayment from Other NRD's – 8,000.00 *(FY 16 – 6000)*
23. Tornado/Hail/Insurance Settlements – None *(FY 16 – 47,000)*

- 24. Repayment for Scribner Streambank Project – None (FY 16 128,500)
- 25. Chemigation Permits – 44,000.00 (FY 16 - 44,000)
- 26. Well Permits & Variance Fees – 3,000.00 (FY 16 - 5000)
- 27. Receivable Adjustments -None
- 28. Subtotal Local Receipts – 273,700.00 (FY 16 – 431,700)
- 29. Loan Proceeds – None (FY 16 – 1,900,000)
 Water Meters
- 30. Transfer In of Surplus Funds Blank
- 31. Total Transfers in of Surplus Funds - None
- 32. Transfer From Other Funds
- 33. Transfer from Maple Creek Paving Sinking Fund – None (FY 16 – 302,000)
- 34. Transfers FROM Other Funds – None
- 35. Total Receipts before Taxes – 3,767,590.00 (FY 16 – 4,691,504)
- 35. Property Taxes – 4,297,160.00 (FY 16 – 4,133,346)
- 36. Total Receipts Available – 8,064,750.00 (FY 16 – 8,824,850)
- 37. Less Expenditures – 8,064,750.00 (FY 16 – 8,824,850)

- 40. Tax from Line 33 – 4,297,160.00 (FY 16 – 4,133,346)
- 41. Compute County Treasurer's Commission at 1% of Line 33 – 42,972.00 (FY 16 – 41,333)
- 42. Delinquent Tax Allowance – 50,000.00 (FY 16 - \$50,000)
- 43. Total Property Tax Requirement – 4,390,132.00 (FY 16 – 4,224,679)