

LOWER ELKHORN NATURAL RESOURCES DISTRICT

8/25/25

Line No.	GENERAL FUND	A/C No.	Actual 7/1/22 to 6/30/2023	Actual 7/1/23 to 6/30/2024	Actual 7/1/24 to 6/30/2025	Proposed FY 26 Budget 7/1/2025 to 6/30/2026
1	EXPENDITURES					
2	General Operating Costs:					
3	Auto & Truck Expense	6405	\$ 55,713.12	\$ 35,850.02	\$ 46,551.96	\$ 40,000.00
4	Directors Expense	6407	\$ 29,785.94	\$ 29,515.88	\$ 28,658.73	\$ 33,000.00
5	Directors Per Diem	6409	\$ 26,254.00	\$ 20,876.00	\$ 21,860.00	\$ 25,000.00
6	Dues & Membership	6413	\$ 50,993.22	\$ 52,483.43	\$ 51,632.54	\$ 55,165.00
7	Employee Benefits	6415	\$ 490,040.49	\$ 549,789.14	\$ 565,956.82	\$ 636,300.00
8	Personnel Expenses	6417	\$ 44,863.20	\$ 39,185.59	\$ 43,116.75	\$ 45,000.00
9	Fees & Licenses	6419	\$ 9,149.81	\$ 310.07	\$ 5,536.71	\$ 4,000.00
10	Audit Fees	6439	\$ 9,850.00	\$ 19,400.00	\$ 22,375.00	\$ 24,000.00
11	Information & Education	6421	\$ 64,102.55	\$ 86,959.90	\$ 134,895.31	\$ 141,300.00
12	Bonds	6423	\$ 448.00	\$ 448.00	\$ 448.00	\$ 450.00
13	Insurance	6425	\$ 63,983.88	\$ 68,002.96	\$ 70,729.84	\$ 77,200.00
14	Legal Notice	6431	\$ 3,966.94	\$ 3,785.83	\$ 3,817.92	\$ 5,000.00
15	Office Supplies & Expenses	6433	\$ 38,093.71	\$ 41,871.67	\$ 39,386.78	\$ 43,000.00
16	Payroll Taxes	6435	\$ 96,268.88	\$ 98,068.50	\$ 103,208.51	\$ 125,500.00
17	Postage	6437	\$ 12,181.15	\$ 14,319.64	\$ 10,065.83	\$ 15,000.00
18	Special Projects	6438	\$ 329,940.68	\$ 28,477.58	\$ 95,285.88	\$ 1,707,000.00
19	Professional Services	6439	\$ 550,375.97	\$ 732,447.57	\$ 534,680.13	\$ 1,694,600.00
20	Project Construction Cost	6441	\$ 215,736.70	\$ 623,725.36	\$ 251,571.76	\$ 661,000.00
21	Project Land Rights	6443	\$ 4,327.27	\$ -	\$ 9,066.40	\$ 15,000.00
22	Project Legal Costs	6445	\$ 27,090.42	\$ 62,589.75	\$ 9,683.40	\$ 30,000.00
23	Project Operation & Mainten	6447	\$ 90,275.33	\$ 92,012.48	\$ 93,182.18	\$ 197,800.00
24	Purchase-Stock for Resale	6449	\$ 67,351.70	\$ 104,824.49	\$ 89,712.41	\$ 120,000.00
25	Rent	6451				
26	Telephone	6452	\$ 12,767.11	\$ 13,109.70	\$ 12,282.39	\$ 14,000.00
27	Utilities	6453	\$ 36,354.54	\$ 34,869.00	\$ 35,284.37	\$ 39,000.00
28	Salaries-Support Staff	6455	\$ 559,915.87	\$ 663,440.66	\$ 698,369.91	\$ 766,000.00
29	Salaries-Administrative	6457	\$ 419,599.02	\$ 299,274.47	\$ 372,310.33	\$ 444,500.00
30	Salaries-Technical	6459	\$ 8,564.40	\$ 9,092.45	\$ 9,279.60	\$ 10,000.00
31	Salaries-Part-Time	6460	\$ 72,685.17	\$ 84,405.00	\$ 81,299.20	\$ 88,000.00
32	Salaries-Water Resources	6461	\$ 365,241.11	\$ 412,744.80	\$ 372,896.30	\$ 442,500.00
33	Building Maintenance	463	\$ 11,824.27	\$ 11,653.70	\$ 11,185.26	\$ 14,290.00
34	Water Resources	464	\$ 595,854.47	\$ 247,368.31	\$ 276,144.11	\$ 586,520.00
35	Wildlife Habitat	469	\$ 63,366.66	\$ 55,207.80	\$ 60,435.96	\$ 60,000.00
36	Cooperator Cost Share	470	\$ 403,072.14	\$ 465,383.55	\$ 442,821.17	\$ 565,000.00
37	Intergovern. Cost Sharing	471	\$ 106,834.28	\$ 115,829.50	\$ 105,074.00	\$ 243,650.00
38	Payment to DEQ for Chemig	474	\$ 4,722.00	\$ 4,852.00	\$ 4,800.00	\$ 5,000.00
39	Forestry	476	\$ 47,948.39	\$ 39,330.88	\$ 33,866.34	\$ 45,800.00
40	Capital Outlay					
41	Land	161	\$ -	\$ -		
42	Buildings	163	\$ -	\$ -		\$ 5,100.00
43	Machinery & Equipment	165	\$ 70,355.59	\$ 14,218.21	\$ 6,250.00	\$ 21,000.00
44	Autos & Trucks	167	\$ 28,884.70	\$ -	\$ 57,692.00	\$ 50,000.00
45	Office Equipment	169	\$ 6,099.72	\$ 4,976.00	\$ 9,201.95	\$ 5,300.00
46	Total Capital Outlay		\$ 105,340.01	\$ 19,194.21	\$ 73,143.95	\$ 81,400.00
47	Debt Service:					
48	Note Principal	213				
49	Mortgage Principal	215				
50	Bond Principal	217				
51	Interest Expense	429				
52	Total Debt Service Payment					
53	Transfers of Surplus Fees					

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Line No.	GENERAL FUND	A/C No.	Actual 7/1/22 to 6/30/2023	Actual 7/1/23 to 6/30/2024	Actual 7/1/24 to 6/30/2025	Proposed FY 26 Budget 7/1/2025 to 6/30/2026
54	TO Other Funds					
55	Total Transfer of Surplus					
56	Fees					
57	Transfers Other Than					
58	Surplus Fees TO Other Funds		\$ 2,309,722.46	\$ 1,225,000.00	\$ 1,750,000.00	\$ 1,075,000.00
59	Total Transfers Other					
60	Than Surplus Fees		\$ 2,309,722.46	\$ 1,225,000.00	\$ 1,750,000.00	\$ 1,075,000.00
61	TOTAL EXPENDITURES					
62	TOTAL BUDGET OF EXPENDITURES		\$ 7,404,604.86	\$ 6,405,699.89	\$ 6,570,615.75	\$ 10,175,975.00
63	NECESSARY CASH RESERVE					\$ 500,000.00
64	TOTAL REQUIREMENTS		\$ 7,404,604.86	\$ 6,405,699.89	\$ 6,570,615.75	\$ 10,675,975.00

LOWER ELKHORN NATURAL RESOURCES DISTRICT

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Line No.	GENERAL FUND	A/C No.	Actual 7/1/22 to 6/30/2023	Actual 7/1/23 to 6/30/2024	Actual 7/1/24 to 6/30/2025	Proposed FY 26 Budget 7/1/2025 to 6/30/2026
1	RECEIPTS					
2	Net Cash Balance 7-1	102	\$ 1,774,948.99	\$ 1,296,386.34	\$ 1,416,617.87	\$ 1,201,752.27
3	Investments 7-1	111	\$ 863,253.01	\$ -	\$ -	\$ -
4	County Treasurer Balance	103	\$ 30,789.86	\$ 41,698.62	\$ 75,618.52	\$ 35,540.39
5	Subtotal of Beginning Balance		\$ 2,668,991.86	\$ 1,338,084.96	\$ 1,492,236.39	\$ 1,237,292.66
6	INTERGOVERNMENTAL FEDERAL					
7	Federal Grants & Funds	303	\$ 826,355.71	\$ 879,948.73	\$ 1,112,405.54	\$ 1,981,664.00
8	Subtotal Federal Receipts		\$ 826,355.71	\$ 879,948.73	\$ 1,112,405.54	\$ 1,981,664.00
9	INTERGOVERNMENTAL STATE					
10	State Grants & Funds	301	\$ 342,732.37	\$ 278,887.06	\$ 182,104.36	\$ 357,980.00
11	Pro-Rate Motor Vehicle		\$ 10,479.22	\$ 10,780.29	\$ 10,482.06	\$ 11,000.00
12	Homestead Exemptions		\$ 63,161.58	\$ 70,006.50	\$ 66,987.83	\$ 67,000.00
13	Property Tax Credit		\$ 374,375.32	\$ 449,687.79	\$ 515,447.74	\$ -
14	Nameplate Capacity Tax		\$ 54,749.18	\$ 61,361.81	\$ 46,839.73	\$ 47,000.00
14	Subtotal State Receipts		\$ 845,497.67	\$ 870,723.45	\$ 821,861.72	\$ 482,980.00
15	INTERGOVERNMENTAL LOCAL					
16	Property Rent	307	\$ 4,065.00	\$ 4,065.00	\$ 4,065.00	\$ 4,065.00
17	Customer Charges	309	\$ 87,788.41	\$ 127,407.24	\$ 116,515.05	\$ 120,000.00
18	Investment Interest	311	\$ 17,868.59	\$ 1,600.23	\$ 1,872.77	\$ 2,000.00
19	Camper Fees	318	\$ 84,995.16	\$ 82,954.66	\$ 83,529.24	\$ 85,000.00
20	Other NRD's Reimbursement	316	\$ 26,045.53	\$ 10,171.53	\$ 11,878.03	\$ 46,958.34
21	Wau-Col RWS Reimbursement	317	\$ 7,200.00	\$ 7,200.00	\$ 974.53	\$ -
22	NEWRA Reimbursement					
22	Other Income	315	\$ 14,724.00	\$ 1,332.76	\$ 35,884.50	\$ 344,300.00
23	NACD Technical Grant					
24	Insurance Proceeds		\$ 18,818.51	\$ -	\$ 7,666.60	
25	Chemigation Permits		\$ 49,000.00	\$ 48,390.00	\$ 52,700.00	\$ 50,000.00
26	Well Permits & Variances		\$ 2,900.00	\$ 18,848.75	\$ 26,176.25	\$ 5,000.00
27	Receivable Adjustments		\$ 80,433.48	\$ (5,921.37)	\$ (9,302.67)	
28	Subtotal Local Receipts		\$ 393,838.68	\$ 296,048.80	\$ 331,959.30	\$ 657,323.34
29	Loan Proceeds					
30	Transfer In of Surplus Funds					
31	Total Tranfers in of Surplus Funds					
32	Transfer FROM Other Funds:					
33	From General Sinking Fund					
	From Willow Creek Sinking Fund			\$ 295,800.00		\$ 250,000.00
	From Flood Mitigation Sinking Fund					\$ 264,000.00
	From West Point Sinking Fund		\$ -	\$ -		\$ 1,273,000.00
34	Transfer FROM Other Funds		\$ -	\$ 295,800.00	\$ -	\$ 1,787,000.00
35	Total Receipts before Tax		\$ 4,734,683.92	\$ 3,680,605.94	\$ 3,758,462.95	\$ 6,146,260.00
36	Property Taxes	305	\$ 4,008,005.90	\$ 4,217,330.34	\$ 4,049,445.46	\$ 4,529,715.00
37	Total Receipts Available		\$ 8,742,689.82	\$ 7,897,936.28	\$ 7,807,908.41	\$ 10,675,975.00
38	Less Expenditures		\$ 7,404,604.86	\$ 6,405,699.89	\$ 6,570,615.75	\$ 10,675,975.00
39	BALANCE FORWARD		\$ 1,338,084.96	\$ 1,492,236.39	\$ 1,237,292.66	\$ -
40						
41	Tax From Line 40		\$ 4,008,005.90	\$ 4,217,330.34	\$ 4,049,445.46	\$ 4,529,715.00
42	County Treasurer's Comm at 1%					\$ 45,297.15
43	Delinquent Tax Allowance					
44	Total Property Tax Requirement		\$ 4,008,005.90	\$ 4,217,330.34	\$ 4,049,445.46	\$ 4,575,012.15

LOWER ELKHORN NATURAL RESOURCES DISTRICT

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Line No.	PROJECT SINKING FUND	A/C No.	Actual 7-1-22 to 6-30-23	Actual 7-1-23 to 6-30-24	Actual 7-1-24 to 6-30-25	Proposed 7-1-25 to 6-30-26
1	EXPENDITURES					
3	Total Current Expenditures					
4	Deferred Operating Expenditures					
5	Project - West Point Project		\$ 1,366,391.20	\$ 1,421,296.36	\$ 1,473,778.25	\$ 225,778.25
6	Project - Randolph Project			\$ -		
7	Project - Willow Creek		\$ 1,243,738.74	\$ 998,458.35	\$ 1,042,764.25	\$ 832,764.25
8	Project - Maple Creek Paving					
9	Project - Battle Creek Project		\$ 1,638,995.54	\$ 2,705,369.86	\$ 3,766,297.35	\$ 4,326,297.35
	Project - Riverfront Project					
	Project - Flood Mitigation		\$ 540,700.23	\$ 809,161.48	\$ 1,610,645.57	\$ 1,971,645.57
10	Total Deferred Expenditures		\$ 4,789,825.71	\$ 5,934,286.05	\$ 7,893,485.42	\$ 7,356,485.42
11	Debt Service:					
12	Principal Payment					
13	Interest Payment					
14	Total Debt Service					
15	Transfers to Other Funds					
16	Maple Creek Paving to General Fund					
17	Building Sinking Fund					
18	Battle Creek Sinking Fund					
	Flood Mitigation Projects			\$ -		\$ 264,000.00
	West Point Levee			\$ -		\$ 1,273,000.00
	Willow Creek Fund			\$ 295,800.00		\$ 250,000.00
19	Total Transfer Other Than Surplus Fees					
20	Total Expenditures					
21	Total Budget of Expenditures		\$ 4,789,825.71	\$ 6,230,086.05	\$ 7,893,485.42	\$ 9,143,485.42
22	Necessary Cash Reserve		None	None	None	
23	Total Requirements		\$ 4,789,825.71	\$ 6,230,086.05	\$ 7,893,485.42	\$ 9,143,485.42
24	RECEIPTS					
25	Net Cash Balance, 7-1	102				
26	Investments, 7-1	111	\$ 2,401,538.13	\$ 4,789,825.71	\$ 5,934,286.05	\$ 7,893,485.42
27	County Treasurer's Balance	103				
28	Subtotal of Beginning Balance		\$ 2,401,538.13	\$ 4,789,825.71	\$ 5,934,286.05	\$ 7,893,485.42
29	INTERGOVERNMENTAL LOCAL					
30	Interest on Investments	311	\$ 78,565.12	\$ 215,260.34	\$ 209,199.37	\$ 175,000.00
31	Subtotal of Local Receipts					
32	Transfers FROM Other Funds					
33	General Fund to Randolph Project			\$ -		
	General Fund to Willow Creek		\$ 750,000.00	\$ -		
35	General Fund to West Point Project			\$ -		
	General Fund to Battle Creek Project		\$ 879,722.46			
	General Fund to Battle Creek Project		\$ 500,000.00	\$ 975,000.00	\$ 1,000,000.00	\$ 550,000.00
	General Fund to Flood Mitigation Projects		\$ 180,000.00	\$ 250,000.00	\$ 750,000.00	\$ 575,000.00
36	Total Transfers FROM Other Funds			\$ -		
37	Total Receipts Before Property Tax		\$ 4,789,825.71	\$ 6,230,086.05	\$ 7,893,485.42	\$ 9,193,485.42
38	Property Taxes		None	None	None	None
39	TOTAL RECEIPTS AVAILABLE		\$ 4,789,825.71	\$ 6,230,086.05	\$ 7,893,485.42	\$ 9,193,485.42
40	Less Expenditures		\$ 4,789,825.71	\$ 6,230,086.05	\$ 7,893,485.42	\$ 9,143,485.42
41	Balance Forward		None	None	None	None
42						
43	Tax From Line 9		None	None	None	None
44	Compute County Treasurer's Commission at		None	None	None	None
45	Delinquent Tax Allowance		None	None	None	None
46	Total Property Tax Requirement		None	None	None	None

LOWER ELKHORN NATURAL RESOURCES DISTRICT

8/5/25

Line No.	LOGAN EAST RURAL WATER SYSTEM	A/C No.	Actual 7-1-22 to 6-30-23	Actual 7-1-23 to 6-30-24	Actual 7-1-24 to 6-30-25	Proposed 7-1-25 to 6-30-26
	EXPENDITURES					
1	Employee Benefits		\$ 71,239.66	\$ 69,960.29	\$ 65,448.32	\$ 68,000.00
2	Personnel Expenses		\$ 2,606.12	\$ 2,720.48	\$ 3,511.22	\$ 4,000.00
3	Insurance		\$ 18,445.31	\$ 12,134.72	\$ 18,313.02	\$ 19,000.00
4	Office Supplies		\$ 3,125.63	\$ 5,583.94	\$ 4,156.62	\$ 5,600.00
5	Payroll Taxes		\$ 12,797.75	\$ 13,679.14	\$ 14,346.62	\$ 14,848.75
6	Postage		\$ 7,442.71	\$ 9,640.70	\$ 9,668.38	\$ 11,000.00
7	Professional Services		\$ 8,025.00	\$ 6,575.00	\$ 5,250.00	\$ 8,000.00
8	Project Professional Fees		\$ 249,689.33	\$ -	\$ -	\$ 445,150.00
9	Project Land Rights		\$ -	\$ -	\$ -	\$ 51,500.00
10	Project Legal Costs		\$ -	\$ -	\$ -	\$ 32,000.00
11	Project Operation & Mainten		\$ 148,841.22	\$ 129,276.49	\$ 231,910.35	\$ 140,000.00
12	Utilities		\$ 59,301.32	\$ 53,190.07	\$ 54,910.41	\$ 57,000.00
13	Telephone		\$ 4,240.39	\$ 4,522.89	\$ 4,739.93	\$ 4,800.00
14	Salaries-Hourly		\$ 106,019.94	\$ 112,347.04	\$ 114,836.45	\$ 118,855.00
15	Salaries-Administrative		\$ 73,154.00	\$ 75,711.96	\$ 78,353.64	\$ 82,000.00
16	Salaries-Part-Time		\$ -	\$ -	\$ -	\$ 1,000.00
17	Dues & Memberships		\$ 250.00	\$ -	\$ 500.00	\$ 500.00
18	Auto & Truck Expense		\$ 18,769.62	\$ 17,380.22	\$ 18,645.92	\$ 22,000.00
19	Building Maintenance		\$ -	\$ -	\$ -	\$ -
20	Capital Outlay					
21	Vehicles		\$ -	\$ -	\$ -	\$ -
22	Machinery & Equipment		\$ 5,665.12	\$ -	\$ -	\$ 48,500.00
23	Office Equipment		\$ -	\$ -	\$ -	\$ 1,000.00
24	Buildings		\$ -	\$ -	\$ -	\$ -
	Subtotal		\$ 789,613.12	\$ 512,722.94	\$ 624,590.88	\$ 1,134,753.75
25	Debt Service Payments					
26	Note Principal					
27	Bond Principal		\$ 410,000.00	\$ 400,000.00	\$ 410,000.00	\$ 425,000.00
28	Interest Expense		\$ 47,368.75	\$ 40,662.50	\$ 36,815.00	\$ 32,530.00
29	Repayment to NRD		\$ -	\$ -	\$ -	\$ -
30	Cash Reserve					\$ 1,083,236.04
31	TOTAL EXPENDITURES		\$ 1,246,981.87	\$ 953,385.44	\$ 1,071,405.88	\$ 2,675,519.79
32	REVENUES					
33	UNENCUMBERED BALANCES 7-1					
34	Cash in Bank		\$ 90,827.29	\$ 18,158.76	\$ 72,421.61	\$ 44,336.43
35	Investments		\$ 925,487.47	\$ 861,469.84	\$ 952,442.76	\$ 998,333.36
36	Total Available Assets		\$ 1,016,314.76	\$ 879,628.60	\$ 1,024,864.37	\$ 1,042,669.79
37	REVENUES					
38	Federal Grants					\$ 96,759.00
39	Loans					\$ 431,891.00
40	Hookup Fees		\$ 21,000.00	\$ 33,500.00	\$ 32,000.00	\$ 36,000.00
41	Water Sales		\$ 1,011,905.27	\$ 1,024,546.05	\$ 1,021,419.23	\$ 1,025,000.00
42	Investment Income		\$ 15,881.74	\$ 31,249.78	\$ 31,695.23	\$ 32,000.00
43	Non Water Sales		\$ 46,508.70	\$ 9,325.38	\$ 4,096.84	\$ 1,200.00
44	Other Revenues		\$ 5,000.00			
45	State Grants & Funds		\$ 10,000.00		\$ -	\$ 10,000.00
46	Total Revenue Available		\$ 2,126,610.47	\$ 1,978,249.81	\$ 2,114,075.67	\$ 2,675,519.79
47	Less Expenditures		\$ 1,246,981.87	\$ 953,385.44	\$ 1,071,405.88	\$ 2,675,519.79
48	BALANCE FORWARD		\$ 879,628.60	\$ 1,024,864.37	\$ 1,042,669.79	\$ -

LOWER ELKHORN NATURAL RESOURCES DISTRICT

8/5/25

Line No.	WAU-COL REGIONAL WATER SYSTEM	A/C No.	Actual 7/1/2022 6-30-23	Actual 7/1/2023 6-30-24	Actual 7/1/2024 6-30-25	Proposed 7-1-25 to 6-30-26
	EXPENDITURES					
1	Employee Benefits		\$ 1,402.93	\$ 1,379.60	\$ 1,300.42	\$ 1,400.00
2	Personnel Expenses		\$ 3,960.12	\$ 3,937.78	\$ 3,855.08	\$ 4,200.00
3	Insurance		\$ 4,526.33	\$ 4,699.24	\$ 4,525.79	\$ 5,000.00
4	Office Supplies		\$ 974.22	\$ 283.25	\$ 329.42	\$ 350.00
5	Payroll Taxes		\$ 1,291.06	\$ 1,415.51	\$ 1,436.19	\$ 1,500.00
6	Postage		\$ 627.19	\$ 857.00	\$ 859.85	\$ 1,000.00
7	Legal Notices		\$ 121.79	\$ 155.52	\$ 166.30	\$ 170.00
8	Professional Services		\$ 1,850.00	\$ 1,900.00	\$ 1,500.00	\$ 2,600.00
9	Project Construction Cost					
10	Project Land Rights					
11	Project Legal Costs					\$ 250.00
12	Project Operation & Mainten		\$ 3,929.39	\$ 9,545.76	\$ 2,896.82	\$ 5,000.00
13	Utilities		\$ 1,701.01	\$ 1,682.43	\$ 1,556.23	\$ 1,800.00
14	Telephone		\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00
15	Water Purchase		\$ 33,099.74	\$ 27,349.35	\$ 29,340.30	\$ 30,100.00
16	Salaries-Hourly		\$ 16,910.92	\$ 18,549.81	\$ 18,878.00	\$ 19,500.00
17	Inspection Services					
18	Dues & Memberships		\$ 100.00	\$ 200.00	\$ 200.00	\$ 200.00
19	Auto & Truck Expense					
20	Building Maintenance					
21	Capital Outlay					
22	Vehicles					
23	Machinery & Equipment					\$ 68,000.00
24	Office Equipment					
25	Buildings					
26	Subtotal		\$ 71,094.70	\$ 72,555.25	\$ 67,444.40	\$ 141,670.00
27	Debt Service Payments					
28	Note Principal					
29	Bond Principal					
30	Interest Expense					
31	Repayment to NRD		\$ 7,200.00	\$ 7,200.00	\$ 974.53	\$ -
32	Cash Reserve					\$ 195,231.92
33	TOTAL EXPENDITURES		\$ 78,294.70	\$ 79,755.25	\$ 68,418.93	\$ 336,901.92
34	REVENUES					
35	UNENCUMBERED BALANCES 7-1					
36	Cash in Bank		\$ 55,588.49	\$ 24,859.49	\$ 22,308.36	\$ 30,025.78
37	Investments		\$ 109,393.49	\$ 157,106.87	\$ 181,190.66	\$ 199,736.14
38	Total Available Assets		\$ 164,981.98	\$ 181,966.36	\$ 203,499.02	\$ 229,761.92
39	REVENUES					
40	Federal Grants					\$ 10,000.00
41	Federal Loans					
42	Hookup Fees					
43	Water Sales		\$ 90,990.60	\$ 86,096.11	\$ 82,988.95	\$ 85,000.00
44	Investment Income		\$ 1,468.48	\$ 6,094.03	\$ 6,052.88	\$ 6,500.00
45	Non Water Sales		\$ 2,820.00	\$ 9,097.77	\$ 5,640.00	\$ 5,640.00
46	Other Revenues					
47	Interim Financing					
48	Total Revenue Available		\$ 260,261.06	\$ 283,254.27	\$ 298,180.85	\$ 336,901.92
49	Less Expenditures		\$ 78,294.70	\$ 79,755.25	\$ 68,418.93	\$ 336,901.92
50	BALANCE FORWARD		\$ 181,966.36	\$ 203,499.02	\$ 229,761.92	\$ -

NRD FORM WORKSHEET

Line No.	2025-2026 ADOPTED BUDGET	General Fund	Sinking Fund	Logan East	Wau-Col	TOTAL FOR ALL FUNDS
1	Beginning Balances, Receipts, & Transfers:					
2	Net Cash Balance	\$ 1,201,752.27		\$ 44,336.43	\$ 30,025.78	\$ 1,276,114.48
3	Investments		\$ 7,893,485.42	\$ 998,333.36	\$ 199,736.14	\$ 9,091,554.92
4	County Treasurer's Balance	\$ 35,540.39				\$ 35,540.39
5	Subtotal of Beginning Balances (Lines 2 thru 4)	\$ 1,237,292.66	\$ 7,893,485.42	\$ 1,042,669.79	\$ 229,761.92	\$ 10,403,209.79
6	Personal and Real Property Taxes	\$ 4,529,715.00				\$ 4,529,715.00
7	Federal Receipts	\$ 1,981,664.00		\$ 96,759.00	\$ 10,000.00	\$ 2,088,423.00
8	State Receipts: Motor Vehicle Pro-Rate (To Lid Supporting Schedule)	\$ 11,000.00				\$ 11,000.00
9	State Receipts: State Aid					
10	State Receipts: Other	\$ 357,980.00		\$ 10,000.00		\$ 367,980.00
11	State Receipts: Property Tax Credit					
12	Local Receipts: Nameplate Capacity Tax	\$ 47,000.00				\$ 47,000.00
13	Local Receipts: In Lieu of Tax (To Lid Supporting Schedule)					\$ -
14	Local Receipts: Other	\$ 724,323.34	\$ 175,000.00	\$ 1,526,091.00	\$ 97,140.00	\$ 2,522,554.34
15	Transfers In Of Surplus Fees (To Lid Supporting Schedule)					\$ -
16	Transfers In Other Than Surplus Fees	\$ 1,787,000.00	\$ 1,075,000.00			\$ 2,862,000.00
17	Total Resources Available (Lines 5 thru 16)	\$ 10,675,975.00	\$ 9,143,485.42	\$ 2,675,519.79	\$ 336,901.92	\$ 22,831,882.13
18	Disbursements & Transfers:					
19	Operating Expenses	\$ 8,693,575.00		\$ 1,085,253.75	\$ 73,670.00	\$ 9,852,498.75
20	Capital Improvements (Real Property/Improvements)	\$ 326,000.00				\$ 326,000.00
21	Other Capital Outlay (Equipment, Vehicles, Etc.)	\$ 81,400.00		\$ 49,500.00	\$ 68,000.00	\$ 198,900.00
22	Debt Service: Bond Principal & Interest Payments			\$ 457,530.00		\$ 457,530.00
23	Debt Service: Pymts to Retire Interest-Free Loans (Public Airports)					
24	Debt Service: Pymts to Retire Bank Loans & Other Instruments (Fire Dist.)					
25	Debt Service: Other					\$ -
26	Judgments					\$ -
27	Transfers Out of Surplus Fees					\$ -
28	Transfers Out Other Than Surplus Fees	\$ 1,075,000.00	\$ 1,787,000.00			\$ 2,862,000.00
29	Total Disbursements & Transfers (Lines 19 thru 28)	\$ 10,175,975.00	\$ 1,787,000.00	\$ 1,592,283.75	\$ 141,670.00	\$ 13,696,928.75
30	Cash Reserve (Line 17 - Line 29)	\$ 500,000.00	\$ 7,356,485.42	\$ 1,083,236.04	\$ 195,231.92	\$ 9,134,953.38

PROPERTY TAX RECAP

Tax from Line 6	\$ 4,529,715.00	\$ -	\$ -	\$ -	\$ 4,529,715.00
County Treasurer's Commission at 1 % of Line 6	\$ 45,297.15	\$ -	\$ -	\$ -	\$ 45,297.15
Total Property Tax Requirement (To LC-3 Supporting Schedule)	\$ 4,575,012.15	\$ -	\$ -	\$ -	\$ 4,575,012.15

LENRD Budget Summary - FY 2026

8.29.2025

Expenses		
FY 2025		FY 2026
\$40,000	Auto & Truck Expense	\$40,000
	Service, maintenance & repairs of vehicles	
	2022 Tahoe, 2015 Traverse	
	Water Resources - 2023 F150	
	2016 Chevy, (2) 2019 Chevy, 2022 F150	
	Maintenance - 2009 Truck, 2011 (white club), 2014 Chevy	
	2016 Dodge, 2017 F350, 2024 Dodge 2500	
\$33,000	Directors Expense	\$33,000
	Expenses for attendance at meetings, motel, mileage, meals, registrations	
\$25,000	Directors Per Diem	\$25,000
	Directors receive a max of \$70 per day or \$20 per hour up to \$70 while on NRD business	
\$53,560	Dues & Memberships	\$55,165
\$45,200	Nebraska Association of Resources Districts	\$46,330
\$250	Nebraska Association of Resources Districts Foundation	\$250
\$800	National Association of Conservation Districts	\$800
\$2,600	Nebraska Water Resources Association	\$2,600
\$150	Norfolk Chamber of Commerce	\$200
\$400	Groundwater Districts Association GMDA	\$400
\$4,000	RC&D's	\$4,000
\$160	Nebraska Statewide Arboretum & Arbor Day	\$210
	Wayne Area Economic Development	\$100
	Soil & Water Conservation Society	\$275
\$638,000	Employee Benefits	\$636,300
\$96,000	Retirement - NRD contribution of 7% wages paid	\$108,000
\$542,000	Health, Life, Dental - NRD pays portion of each employee	\$528,300
\$45,000	Personnel Expenses	\$45,000
	Expenses of mileage, miles, meeting registrations while on NRD business, employee wellness, advanced degree	

LENRD Budget Summary - FY 2026

8.29.2025

Expenses		
FY 2025		FY 2026
\$12,000	Fees & Licenses Election Costs	\$4,000
\$20,125	Audit Fees	\$24,000
\$150,300	Information & Education	\$141,300
\$89,800	Public Outreach	\$84,800
\$500	District Awards Program	\$500
\$12,500	Youth & Adult Education	\$12,500
\$6,000	Scholarship Program	\$5,000
\$5,000	Watershed Dynamics Program	\$2,000
\$15,000	Water Resources Advertising	\$15,000
\$3,000	Outdoor Classrooms	\$3,000
\$10,000	Forestry Advertising	\$10,000
\$500	Forestry Education	\$500
\$8,000	Sponsorships	\$8,000
\$450	Bonds Treasurer, General Manager & Other Employees	\$450
\$70,000	Insurance Work Comp, Package (General Liability, Comprehensive Auto Property, Equip), Umbrella, Errors & Omissions	\$77,200
\$5,000	Legal Notices Public meeting & Legal Expenditures	\$5,000
\$43,000	Office Supplies & Expenses Paper, copier supplies, printing, kitchen & cleaning	\$43,000
\$119,000	Payroll Taxes Social Security & Medicare (total 7.65% both)	\$125,500
\$15,000	Postage	\$15,000

LENRD Budget Summary - FY 2026

8.29.2025

Expenses		
FY 2025		FY 2026
\$1,579,000	Special Projects	\$1,707,000
\$1,304,000	West Point Levee	\$1,273,000
\$110,000	Winslow Demolition Projects	\$110,000
\$40,000	Logan East RWS	None
	City of Norfolk Household Hazardous Waste Facility	\$5,000
\$50,000	City of Wayne Prairie Park Project	\$50,000
\$5,000	RC&D - Recycling Collection Events	\$5,000
	Pender Rattlesnake Creek Project	\$264,000
\$1,119,000	Professional Services	\$1,694,600
\$6,000	Computer Services & Other Services	\$7,600
\$135,000	Battle Creek WFPO (Partially reimbursed grant)	\$1,076,000
\$25,000	Hazard Mitigation Plan Update (Reimbursed grant)	\$5,000
\$585,000	Maple Creek WFPO (Partially reimbursed grant)	\$451,000
\$300,000	North Fork Elkhorn WFPO (Reimbursed grant)	\$76,000
\$5,000	Groundwater Model GUI	\$5,000
\$18,000	District Database - Longitude 103	\$18,000
\$45,000	Willow Creek Dam Flood Plain Management Plan	\$26,000
\$5,000	Scribner Air Base East Dam (Moved from Spec. Proj.)	\$5,000
None	Pierce Levee	\$25,000
\$397,000	Project Construction	\$661,000
\$10,000	Pilger Rec Area Renovations	
	Picnic Shelter, Trail Installation	\$250,000
	Maskenthine Rec Area	
\$80,000	Bike Trail	\$45,000
	Campground hydrants	\$10,000
	Maple Creek Rec Area	
	Replace water heaters	\$6,000
\$17,000	Storm Repair	None
\$25,000	Shoreline Stabilization	None
	Willow Creek Rec Area	
\$15,000	Park renovations (asphalt repair, etc.)	\$15,000
\$250,000	Willow Creek Artesian Pressure Mitigation	\$250,000
\$65,000	McKenzie Dam Principal Spillway Renovation (Moved from Spec. Proj.)	\$75,000
	Scribner Air Base West Dam	\$10,000
\$15,000	Project Land Rights	\$15,000
	Crop Damage Willow Creek	
\$30,000	Legal Costs	\$30,000

LENRD Budget Summary - FY 2026

8.29.2025

Expenses		
FY 2025		FY 2026
\$150,000	Project Operation & Maintenance	\$197,800
\$30,000	Maskenthine O&M (garbage, fuel, repairs, dump station)	\$30,000
\$15,000	Maskenthine Grounds O&M (gravel, riprap, road, tree remove, etc)	\$20,000
\$1,000	Maskenthine Arboretum (trees, gras, mulch)	\$1,000
\$20,000	Maskenthine Campground (showerhouse, restroom, grounds maintenance supplies)	\$20,000
\$15,000	Maple Creek O&M (garbage, fuel, repairs, dump station)	\$15,000
\$25,000	Maple Creek Grounds O&M (gravel, riprap, tree remove, etc) sand & boat dock sidewalk concrete-2023-around \$5,000	\$25,000
\$5,000	Maple Creek Campground (showerhouse, restroom, grounds maintenance supplies)	\$10,000
\$10,000	Building O&M (building repairs, doors, shop gutters, projects)	\$10,000
\$20,000	Equipment O&M (leases, repairs, service)	\$20,000
\$5,000	Tree Program (cooler, supplies, tree planter repairs)	\$5,000
\$2,000	Trail Maintenance (Maple Creek, Willow, Cowboy, Hwy 35)	\$2,000
\$2,000	Willow Creek Dam & Reservoir O&M (tree removal)	\$2,000
None	Maskenthine Bike Trail Improvements	None
None	William J Hansen Estate - Maskenthine	\$37,800
\$120,000	Purchases - Stock Materials for Resale (Trees, mats, moisture sensors, chemigation equipment flow meter)	\$120,000
\$14,000	Telephone	\$14,000
\$39,000	Utilities - Maskenthine, Maple, NRD Office	\$39,000
\$33,000	Electricity	\$33,000
\$3,000	Heat	\$3,000
\$3,000	Other Utilities - Water	\$3,000
\$745,000	Salaries - Support Staff Includes \$10,000 Game & Park Agreement	\$766,000
\$405,000	Salaries - Administrative GM, Assistant GM, Projects Mgr, Rec Super	\$444,500
\$10,000	Salaries - Technical (Char) NRCS / NRD Conservation Aids	\$10,000

LENRD Budget Summary - FY 2026

8.29.2025

Expenses		
FY 2025		FY 2026
\$88,000	Salaries - Part-Time Includes maintenance personnel @ Maskenthine, Maple and Cowboy Trail	88,000
\$422,000	Salaries - Water Resources	\$442,500
\$17,650	Building Maintenance	\$14,290
\$800	Garbage & Recycle	\$1,000
\$7,200	Office Cleaning	\$8,600
\$550	Pest Control	\$560
\$150	Fire Extinguisher Inspections	\$160
\$450	Culligan	\$470
\$500	Heating / Cooling Repairs	\$500
\$500	Maintenance Supplies	\$500
\$5,000.00	Maskenthine House Repair	None
\$2,500	Miscellaneous Repairs	\$2,500
\$384,250	Water Resources	\$586,520
\$50,000	Water Quality Sampling (Partially Reimbursed Grant)	\$259,135
\$25,000	Well Abandonment	\$25,000
	Groundwater Management Area (GWMA)	
\$60,000	Rule 12 - Phase 2 & 3 Area	\$15,000
\$70,000	Flow Meter Maintenance	\$65,000
\$30,000	BGMA - Meetings, supplies, UNL Coordinator etc.	\$49,250
\$13,250	Groundwater Quantity Monitoring & Stream Gages	\$13,135
\$10,000	Water Resources Planning	\$10,000
	Hydrogeologic Research	
\$30,000	Eastern Nebraska Water Resources Association	\$30,000
\$50,000	Monitoring Program	\$64,000
\$6,000	Fund & Maintenance Weather Stations	\$6,000
\$10,000	Public Water Supply Testing	\$10,000
\$5,000	Wellhead Protection	\$5,000
\$25,000	Vadose Zone Monitoring	\$35,000
\$60,500	Wildlife Habitat Wild Nebraska, Corners for Wildlife, NE. Buffer Strip Program	\$60,000

LENRD Budget Summary - FY 2026

8.29.2025

Expenses		
FY 2025		FY 2026
\$708,000	Cooperator Cost Share Programs	\$565,000
\$313,000	NRD Cost Share Programs	\$290,000
\$180,000	Willow Creek Best Management Practices	\$150,000
\$215,000	Bazile Best Management Practices	\$125,000
\$240,000	Intergovernmental Cost-Sharing	\$243,650
\$148,000	Urban Recreation and Urban Conservation Programs	\$118,800
\$92,000	(From FY 25 projects not completed)	\$124,850
\$5,000	Payments to DEE for Chemigation permits	\$5,000
\$65,850	Forestry	\$45,800
\$28,000	Agroforestry	\$10,000
\$28,450	Community Forestry	\$34,600
\$1,200	Forestry Incentive for Public Facilities	\$1,200
\$8,200	(From FY 25 projects not completed)	\$0
	Capital Outlay	
	Land	
	Building Improvements (handicap door opener)	\$5,100
\$15,700	Machinery & Equipment	\$21,000
	Mower	\$18,000
	3 Point Tiller	\$3,000
\$6,400	Shredder - Skid Loader	None
\$2,500	3 Point Broadcast Seeder	None
\$6,800	UTV For Maskenthine	None
\$70,000	Auto & Truck (Asset)	\$50,000
\$9,700	Office Equipment	\$5,300
\$3,200	Replacement computers, lpad	\$5,300
\$6,500	Server Upgrade Hardware	None

LENRD Budget Summary - FY 2026

8.29.2025

Expenses		
FY 2025		FY 2026
\$95,400	Total Capital Outlay	\$81,400
	Debt Service Payments	
	Note Principle - None	
	Mortgage Principle - None	
	Bond Principle - None	
	Interest Expense - None	
	Total Debt Service Payments - None	
	Transfers of Surplus Fees to OTHER Funds	
	Total Transfer of Surplus Funds - None	
\$1,750,000	Transfers Other Than Surplus Fees to OTHER Funds	\$1,075,000
\$750,000	Transfer to Flood Mitigation Projects	\$575,000
\$1,000,000	Transfer to Battle Creek Sinking Fund	\$500,000
\$1,750,000	Total Transfers Other Than Surplus Fees to OTHER Funds	\$1,075,000
\$9,729,085	Total Budget of Expenditures	\$10,175,975
\$500,000	Necessary Cash Reserve	\$500,000
\$10,229,085	Total Requirements	\$10,675,975

LENRD Budget Summary - FY 2026

8.29.2025

Revenue		
FY 2025		FY 2026
\$1,416,617.87	Net Cash Balance 7/1/2024	\$1,201,752.27
	Net Cash Balance 7/1/2025	
\$0	Investments 7/1/2024	
	Investments 7/1/2025	\$0
\$75,618.52	County Treasurer Balance	\$35,540.39
\$1,492,236.39	Subtotal of Beginning Balance	\$1,237,292.66
Intergovernmental Federal		
\$1,971,650	Federal Grants and Funds	\$1,981,664
\$135,000	FEMA-NEMA - Hazard Mitigation Plan	\$125,000
\$342,000	FEMA-NEMA - Scribner Bank Stabilization	None
\$170,000	FEMA-NEMA - Willow Creek Dam Artesian Pressure Project	None
\$35,500	USDA-NRCS - Battle Creek WFPO	\$1,001,000
\$400,000	USDA-NRCS - Maple Creek WFPO	\$338,000
\$300,000	USDA-NRCS - North Fork Elkhorn WFPO Grant	\$76,000
\$140,000	EPA - 319 - Willow Creek Best Management Practices	\$114,500
\$300,000	EPA - 319 - Bazile Best Management Practices	\$125,000
	EPA - 319 - Public Beach Monitoring Program	\$4,664
\$72,000	USDA-NRCS - Bazile Coordinator - Lisa	\$74,000
\$27,150	NACD Technical Grant - Conservation Planner - Jim	\$73,500
\$50,000	USDA-NRCS - Source Water Protection Person	\$50,000
\$1,971,650	Subtotal Federal Receipts	\$1,981,664

LENRD Budget Summary - FY 2026

8.29.2025

Revenue		
FY 2025		FY 2026
Intergovernmental State		
\$299,445	State Grants & Funds	\$357,980
\$57,000	Game & Parks Habitat Funds & Buffer Strip	\$55,000
\$64,000	Game & Parks Trail Improvement Grant	None
\$6,200	Well Decommissioning Fund	\$4,400
\$101,000	Water Quality Fund	\$101,000
\$15,000	NET Groundwater Monitoring	\$163,835
\$15,000	NET Flow Meter Telemetry Upgrade	\$21,245
\$14,845	Dodge, Cuming, Colfax	\$12,500
\$6,000	Scribner Bank Stabilization	None
\$20,400	Nebraska Forest Service (NFS) - Agroforestry Cost share	None
\$11,000	Pro-Rate Motor Vehicle	\$11,000
\$71,000	Homestead Exemptions	\$67,000
\$0	Property Tax Credit	\$0
\$62,000	Nameplate Capacity Tax	\$47,000
\$443,445	Subtotal State Receipts	\$482,980
Intergovernmental Local		
\$4,065	Property Rent	\$4,065
	DNR, Nebraska Forest Service	
\$120,000	Trees, Mats, Planting, Chemigation & Flow Meter Supplies	\$120,000
\$4,500	Interest	\$2,000
\$23,000	Bazile Reimbursements from other NRDs	\$10,000
\$17,900	Source Water Protection - Lewis & Clark NRD	\$36,958

LENRD Budget Summary - FY 2026

8.29.2025

Revenue		
FY 2025		FY 2026
\$85,000	Camper Fees	\$85,000
\$975	Project Operation & Maintenance Repayment for Wau-Col Water System (\$600)	None
\$0	Other Income	\$344,300.00
	Pilger Donations	\$250,000
	Nickerson & Clarkson (Maple Creek WFPO Permitting)	\$56,500
	William J Hansen Estate	\$37,800
\$50,000	Chemigation Permits	\$50,000
\$5,000	Well Permits	\$5,000
\$310,440	Subtotal Local Receipts	\$657,323
	Loan Proceeds	
	Transfer In of Surplus Funds	
	Total Transfers In of Surplus Funds	
	Transfer From Other Funds	
\$1,554,000	Transfers from Other Funds	\$1,787,000
\$250,000	Transfer from Willow Creek Sinking Fund	\$250,000
\$1,304,000	Transfer from West Point Sinking Fund	\$1,273,000
	Transfer from Flood Mitigation Sinking Fund	\$264,000

LENRD Budget Summary - FY 2026

8.29.2025

Revenue		
FY 2025		FY 2026
\$1,554,000	Transfers from Other Funds	\$1,787,000
\$5,771,771	Total Resources before Taxes	\$6,146,260
\$4,457,314	Property Taxes	\$4,529,715
\$10,229,085	Total Resources Available	\$10,675,975
\$10,229,085	Less Expenditures	\$10,675,975
\$4,457,314	Tax from Line 35	\$4,529,715
\$44,573	Treasurer's Commission at 1% of Line 35	\$45,297
	Delinquent Tax Allowance	
\$4,501,887	Total Property Tax Requirement	\$4,575,012
1.8459		1.6712