

LOWER ELKHORN NATURAL RESOURCES DISTRICT

8/27/26

Line No.	GENERAL FUND	A/C No.	Actual 7/1/23 to 6/30/2024	Actual 7/1/24 to 6/30/2025	Actual 7/1/25 to 6/30/2026	Proposed FY 27 Budget 7/1/2026 to 6/30/2027
1	EXPENDITURES					
2	General Operating Costs:					
3	Auto & Truck Expense	6405	\$ 35,850.02	\$ 46,551.96	\$ 45,855.05	\$ 45,000.00
4	Directors Expense	6407	\$ 29,515.88	\$ 28,658.73	\$ 23,026.16	\$ 33,000.00
5	Directors Per Diem	6409	\$ 20,876.00	\$ 21,860.00	\$ 16,435.00	\$ 25,000.00
6	Dues & Membership	6413	\$ 52,483.43	\$ 51,632.54	\$ 56,334.12	\$ 55,985.00
7	Employee Benefits	6415	\$ 549,789.14	\$ 565,956.82	\$ 594,120.45	\$ 618,000.00
8	Personnel Expenses	6417	\$ 39,185.59	\$ 43,116.75	\$ 64,188.12	\$ 50,000.00
9	Fees & Licenses	6419	\$ 310.07	\$ 5,536.71	\$ 243.49	\$ 12,000.00
10	Audit Fees	6439	\$ 19,400.00	\$ 22,375.00	\$ 19,100.00	\$ 24,000.00
11	Information & Education	6421	\$ 86,959.90	\$ 134,895.31	\$ 115,870.90	\$ 135,800.00
12	Bonds	6423	\$ 448.00	\$ 448.00	\$ 448.00	\$ 450.00
13	Insurance	6425	\$ 68,002.96	\$ 70,729.84	\$ 82,319.99	\$ 84,000.00
14	Legal Notice	6431	\$ 3,785.83	\$ 3,817.92	\$ 3,107.12	\$ 5,000.00
15	Office Supplies & Expenses	6433	\$ 41,871.67	\$ 39,386.78	\$ 42,143.59	\$ 45,000.00
16	Payroll Taxes	6435	\$ 98,068.50	\$ 103,208.51	\$ 116,393.30	\$ 135,000.00
17	Postage	6437	\$ 14,319.64	\$ 10,065.83	\$ 15,074.71	\$ 16,000.00
18	Special Projects	6438	\$ 28,477.58	\$ 95,285.88	\$ 1,438,017.91	\$ 898,700.00
19	Professional Services	6439	\$ 732,447.57	\$ 534,680.13	\$ 178,892.58	\$ 700,290.00
20	Project Construction Cost	6441	\$ 623,725.36	\$ 251,571.76	\$ 30,840.94	\$ 553,600.00
21	Project Land Rights	6443	\$ -	\$ 9,066.40	\$ 8,487.07	\$ 15,000.00
22	Project Legal Costs	6445	\$ 62,589.75	\$ 9,683.40	\$ 5,679.00	\$ 30,000.00
23	Project Operation & Mainten	6447	\$ 92,012.48	\$ 93,182.18	\$ 81,981.70	\$ 197,800.00
24	Purchase-Stock for Resale	6449	\$ 104,824.49	\$ 89,712.41	\$ 136,840.01	\$ 125,000.00
25	Rent	6451				
26	Telephone	6452	\$ 13,109.70	\$ 12,282.39	\$ 12,739.97	\$ 14,000.00
27	Utilities	6453	\$ 34,869.00	\$ 35,284.37	\$ 38,507.43	\$ 40,000.00
28	Salaries-Support Staff	6455	\$ 663,440.66	\$ 698,369.91	\$ 779,790.48	\$ 825,500.00
29	Salaries-Administrative	6457	\$ 299,274.47	\$ 372,310.33	\$ 443,835.18	\$ 472,000.00
30	Salaries-Technical	6459	\$ 9,092.45	\$ 9,279.60	\$ 8,490.56	\$ -
31	Salaries-Part-Time	6460	\$ 84,405.00	\$ 81,299.20	\$ 87,547.35	\$ 88,000.00
32	Salaries-Water Resources	6461	\$ 412,744.80	\$ 372,896.30	\$ 413,354.68	\$ 510,500.00
33	Building Maintenance	463	\$ 11,653.70	\$ 11,185.26	\$ 13,784.45	\$ 20,800.00
34	Water Resources	464	\$ 247,368.31	\$ 276,144.11	\$ 314,766.97	\$ 989,312.00
35	Wildlife Habitat	469	\$ 55,207.80	\$ 60,435.96	\$ 58,488.96	\$ 54,000.00
36	Cooperator Cost Share	470	\$ 465,383.55	\$ 442,821.17	\$ 299,068.52	\$ 835,300.00
37	Intergovern. Cost Sharing	471	\$ 115,829.50	\$ 105,074.00	\$ 233,172.52	\$ 160,000.00
38	Payment to DWEE for Chemig	474	\$ 4,852.00	\$ 4,800.00	\$ 5,166.00	\$ 5,200.00
39	Forestry	476	\$ 39,330.88	\$ 33,866.34	\$ 32,246.40	\$ 17,200.00
40	Capital Outlay					
41	Land	161	\$ -			
42	Buildings	163	\$ -		\$ 5,037.60	
43	Machinery & Equipment	165	\$ 14,218.21	\$ 6,250.00	\$ 16,760.59	\$ 19,000.00
44	Autos & Trucks	167	\$ -	\$ 57,692.00	\$ 39,735.00	\$ 90,000.00
45	Office Equipment	169	\$ 4,976.00	\$ 9,201.95	\$ -	\$ 11,300.00
46	Total Capital Outlay		\$ 19,194.21	\$ 73,143.95	\$ 61,533.19	\$ 120,300.00
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 7/1/23 to 6/30/2024	Actual 7/1/24 to 6/30/2025	Actual 7/1/25 to 6/30/2026	Proposed FY 27 Budget 7/1/2026 to 6/30/2027
54	TO Other Funds					
55	Total Transfer of Surplus					
56	Fees					
57	Transfers Other Than					
58	Surplus Fees TO Other Funds		\$ 1,225,000.00	\$ 1,750,000.00	\$ 1,075,000.00	\$ 1,000,000.00
59	Total Transfers Other					
60	Than Surplus Fees		\$ 1,225,000.00	\$ 1,750,000.00	\$ 1,075,000.00	\$ 1,000,000.00
61	TOTAL EXPENDITURES					
62	TOTAL BUDGET OF EXPENDITURES		\$ 6,405,699.89	\$ 6,570,615.75	\$ 6,952,891.87	\$ 8,956,737.00
63	NECESSARY CASH RESERVE					\$ 500,000.00
64	TOTAL REQUIREMENTS		\$ 6,405,699.89	\$ 6,570,615.75	\$ 6,952,891.87	\$ 9,456,737.00

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Line No.	GENERAL FUND	A/C No.	Actual 7/1/23 to 6/30/2024	Actual 7/1/24 to 6/30/2025	Actual 7/1/25 to 6/30/2026	Proposed FY 27 Budget 7/1/2026 to 6/30/2027
1	RECEIPTS					
2	Net Cash Balance 7-1	102	\$ 1,296,386.34	\$ 1,416,617.87	\$ 1,201,752.05	\$ 1,604,511.57
3	Investments 7-1	111	\$ -	\$ -	\$ -	\$ -
4	County Treasurer Balance	103	\$ 41,698.62	\$ 75,618.52	\$ 35,540.39	\$ 36,757.32
5	Subtotal of Beginning Balance		\$ 1,338,084.96	\$ 1,492,236.39	\$ 1,237,292.44	\$ 1,641,268.89
6	INTERGOVERNMENTAL FEDERAL					
7	Federal Grants & Funds	303	\$ 879,948.73	\$ 1,112,405.54	\$ 657,793.83	\$ 768,764.00
8	Subtotal Federal Receipts		\$ 879,948.73	\$ 1,112,405.54	\$ 657,793.83	\$ 768,764.00
9	INTERGOVERNMENTAL STATE					
10	State Grants & Funds	301	\$ 278,887.06	\$ 182,104.36	\$ 315,945.46	\$ 1,039,473.00
11	Pro-Rate Motor Vehicle		\$ 10,780.29	\$ 10,482.06	\$ 10,087.50	\$ 10,000.00
12	Homestead Exemptions		\$ 70,006.50	\$ 66,987.83	\$ 63,213.19	\$ 63,500.00
13	Property Tax Credit		\$ 449,687.79	\$ 515,447.74	\$ 554,679.40	\$ -
14	Nameplate Capacity Tax		\$ 61,361.81	\$ 46,839.73	\$ 50,645.82	\$ 51,000.00
14	Subtotal State Receipts		\$ 870,723.45	\$ 821,861.72	\$ 994,571.37	\$ 1,163,973.00
15	INTERGOVERNMENTAL LOCAL					
16	Property Rent	307	\$ 4,065.00	\$ 4,065.00	\$ 4,065.00	\$ 2,750.00
17	Customer Charges	309	\$ 127,407.24	\$ 116,515.05	\$ 187,702.02	\$ 125,000.00
18	Investment Interest	311	\$ 1,600.23	\$ 1,872.77	\$ 2,094.25	\$ 2,000.00
19	Camper Fees	318	\$ 82,954.66	\$ 83,529.24	\$ 81,340.22	\$ 85,000.00
20	Other NRD's Reimbursement	316	\$ 10,171.53	\$ 11,878.03	\$ 20,333.14	\$ 46,958.11
21	Wau-Col RWS Reimbursement	317	\$ 7,200.00	\$ 974.53	\$ -	
22	NEWRA Reimbursement					
22	Other Income	315	\$ 1,332.76	\$ 35,884.50	\$ 37,306.98	\$ 16,500.00
23	NACD Technical Grant					
24	Insurance Proceeds		\$ -	\$ 7,666.60	\$ 4,882.38	
25	Chemigation Permits		\$ 48,390.00	\$ 52,700.00	\$ 50,895.00	\$ 50,000.00
26	Well Permits & Variances		\$ 18,848.75	\$ 26,176.25	\$ 19,700.00	\$ 5,000.00
27	Receivable Adjustments		\$ (5,921.37)	\$ (9,302.89)	\$ 3,008.47	
28	Subtotal Local Receipts		\$ 296,048.80	\$ 331,959.08	\$ 411,327.46	\$ 333,208.11
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			\$ 400,000.00
	From Flood Mitigation Sinking Fund					\$ 699,200.00
	From West Point Sinking Fund		\$ -		\$ 1,385,749.27	\$ -
34	Transfer FROM Other Funds		\$ 295,800.00	\$ -	\$ 1,385,749.27	\$ 1,099,200.00
35	Total Receipts before Tax		\$ 3,680,605.94	\$ 3,758,462.73	\$ 4,686,734.37	\$ 5,006,414.00
36	Property Taxes	305	\$ 4,217,330.34	\$ 4,049,445.46	\$ 3,907,426.39	\$ 4,450,323.00
37	Total Receipts Available		\$ 7,897,936.28	\$ 7,807,908.19	\$ 8,594,160.76	\$ 9,456,737.00
38	Less Expenditures		\$ 6,405,699.89	\$ 6,570,615.75	\$ 6,952,891.87	\$ 9,456,737.00
39	BALANCE FORWARD		\$ 1,492,236.39	\$ 1,237,292.44	\$ 1,641,268.89	\$ -
40						
41	Tax From Line 40		\$ 4,217,330.34	\$ 4,049,445.46	\$ 3,907,426.39	\$ 4,450,323.00
42	County Treasurer's Comm at 1%					\$ 44,952.71
43	Delinquent Tax Allowance					
44	Total Property Tax Requirement		\$ 4,217,330.34	\$ 4,049,445.46	\$ 3,907,426.39	\$ 4,495,275.71

LOWER ELKHORN NATURAL RESOURCES DISTRICT

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Line No.	PROJECT SINKING FUND	A/C No.	Actual 7-1-23 to 6-30-24	Actual 7-1-24 to 6-30-25	Actual 7-1-25 to 6-30-26	Proposed 7-1-26 to 6-30-27
1	EXPENDITURES					
3	Total Current Expenditures					
4	Deferred Operating Expenditures					
5	Project - West Point Project		\$ 1,421,296.36	\$ 1,473,778.25	\$ -	\$ -
6	Project - Randolph Project		\$ -	\$ -	\$ -	\$ -
7	Project - Willow Creek		\$ 998,458.35	\$ 1,042,764.25	\$ 1,081,520.91	\$ 721,520.91
8	Project - Maple Creek Paving					
9	Project - Battle Creek Project		\$ 2,705,369.86	\$ 3,766,692.97	\$ 4,432,476.65	\$ 4,782,476.65
	Project - Riverfront Project					
	Project - Flood Mitigation		\$ 809,161.48	\$ 1,610,645.57	\$ 2,365,179.75	\$ 2,535,979.75
10	Total Deferred Expenditures		\$ 5,934,286.05	\$ 7,893,881.04	\$ 7,879,177.31	\$ 8,039,977.31
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		\$ -			\$ 699,200.00
	West Point Levee		\$ -		\$ 1,385,749.27	
	Willow Creek Fund		\$ 295,800.00			\$ 400,000.00
19	Total Transfer Other Than Surplus Fees					
20	Total Expenditures					
21	Total Budget of Expenditures		\$ 6,230,086.05	\$ 7,893,881.04	\$ 9,264,926.58	\$ 9,139,177.31
22	Necessary Cash Reserve		None	None	None	
23	Total Requirements		\$ 6,230,086.05	\$ 7,893,881.04	\$ 9,264,926.58	\$ 9,139,177.31
24	RECEIPTS					
25	Net Cash Balance, 7-1	102				
26	Investments, 7-1	111	\$ 4,789,825.71	\$ 5,934,286.05	\$ 7,893,881.04	\$ 7,879,177.31
27	County Treasurer's Balance	103				
28	Subtotal of Beginning Balance		\$ 4,789,825.71	\$ 5,934,286.05	\$ 7,893,881.04	\$ 7,879,177.31
29	INTERGOVERNMENTAL LOCAL					
30	Interest on Investments	311	\$ 215,260.34	\$ 209,594.99	\$ 296,045.54	\$ 260,000.00
31	Subtotal of Local Receipts					
32	Transfers FROM Other Funds					
33	General Fund to Randolph Project		\$ -			
	General Fund to Willow Creek		\$ -			
35	General Fund to West Point Project		\$ -			
	General Fund to Battle Creek Project					
	General Fund to Battle Creek Project		\$ 975,000.00	\$ 1,000,000.00	\$ 500,000.00	\$ 200,000.00
	General Fund to Flood Mitigation Projects		\$ 250,000.00	\$ 750,000.00	\$ 575,000.00	\$ 800,000.00
36	Total Transfers FROM Other Funds		\$ -			
37	Total Receipts Before Property Tax		\$ 6,230,086.05	\$ 7,893,881.04	\$ 9,264,926.58	\$ 9,139,177.31
38	Property Taxes		None	None	None	None
39	TOTAL RECEIPTS AVAILABLE		\$ 6,230,086.05	\$ 7,893,881.04	\$ 9,264,926.58	\$ 9,139,177.31
40	Less Expenditures		\$ 6,230,086.05	\$ 7,893,881.04	\$ 9,264,926.58	\$ 9,139,177.31
41	Balance Forward		None	None	None	None
42						
43	Tax From Line 9		None	None	None	None
44	Compute County Treasurer's Commission a		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

8/27/26

Line No.	LOGAN EAST RURAL WATER SYSTEM	A/C No.	Actual 7-1-23 to 6-30-24	Actual 7-1-24 to 6-30-25	Actual 7-1-25 to 6-30-26	Proposed 7-1-26 to 6-30-27
	EXPENDITURES					
1	Sales Tax				\$ 4,448.96	\$ 4,500.00
2	Employee Benefits	\$	69,960.29	\$ 65,448.32	\$ 60,295.96	\$ 69,500.00
3	Personnel Expenses	\$	2,720.48	\$ 3,511.22	\$ 2,472.18	\$ 3,000.00
4	Insurance	\$	12,134.72	\$ 18,313.02	\$ 17,653.24	\$ 20,000.00
5	Legal Services					\$ 2,500.00
6	Office Supplies	\$	5,583.94	\$ 4,156.62	\$ 2,894.71	\$ 3,200.00
7	Payroll Taxes	\$	13,679.14	\$ 14,346.62	\$ 15,029.97	\$ 16,500.00
8	Postage	\$	9,640.70	\$ 9,668.38	\$ 6,872.45	\$ 10,000.00
9	Professional Services	\$	6,575.00	\$ 5,250.00	\$ 12,025.50	\$ 13,000.00
10	Project Professional Services					\$ 60,000.00
11	Project Inspection Fees	\$	-	\$ -		\$ 24,000.00
12	Project Construction Costs					\$ 595,700.00
13	Project Land Rights	\$	-	\$ -		\$ 24,500.00
14	Project Legal Costs	\$	-	\$ -	\$ 13,090.50	\$ 15,000.00
15	Operation & Maintenance	\$	129,276.49	\$ 231,910.35	\$ 100,915.36	\$ 115,000.00
16	Utilities	\$	53,190.07	\$ 54,910.41	\$ 54,912.72	\$ 55,000.00
17	Telephone	\$	4,522.89	\$ 4,739.93	\$ 4,694.94	\$ 5,000.00
18	Salaries-Hourly	\$	112,347.04	\$ 114,836.45	\$ 123,192.70	\$ 126,000.00
19	Salaries-Administrative	\$	75,711.96	\$ 78,353.64	\$ 74,321.83	\$ 87,500.00
20	Part Time & Contract Wages	\$	-	\$ -	\$ 750.00	\$ 1,000.00
21	Dues & Memberships	\$	-	\$ 500.00	\$ 650.00	\$ 1,000.00
22	Auto & Truck Expense	\$	17,380.22	\$ 18,645.92	\$ 14,088.61	\$ 14,000.00
23	Building Maintenance	\$	-	\$ -	\$ -	\$ 500.00
24	Capital Outlay					\$ 875,000.00
25	Vehicles	\$	-	\$ -	\$ 46,558.00	\$ 25,000.00
26	Machinery & Equipment	\$	-	\$ -	\$ 7,100.00	\$ 2,500.00
27	Office Equipment	\$	-	\$ -	\$ 312.14	\$ 13,000.00
28	Buildings	\$	-	\$ -	\$ -	\$ -
	Subtotal	\$	512,722.94	\$ 624,590.88	\$ 562,279.77	\$ 2,181,900.00
29	Debt Service Payments					
30	Note Principal					
31	Bond Principal	\$	400,000.00	\$ 410,000.00	\$ 425,000.00	\$ 430,000.00
32	Interest Expense	\$	40,662.50	\$ 36,815.00	\$ 32,530.00	\$ 32,530.00
33	Repayment to NRD	\$	-	\$ -	\$ -	\$ -
34	Cash Reserve					\$ 1,112,001.02
35	TOTAL EXPENDITURES	\$	953,385.44	\$ 1,071,405.88	\$ 1,019,809.77	\$ 3,756,431.02
36	REVENUES					
37	UNENCUMBERED BALANCES 7-1					
38	Cash in Bank	\$	18,158.76	\$ 72,421.61	\$ 44,336.43	\$ 62,258.27
39	Investments	\$	861,469.84	\$ 952,442.76	\$ 998,333.36	\$ 986,572.75
40	Total Available Assets	\$	879,628.60	\$ 1,024,864.37	\$ 1,042,669.79	\$ 1,048,831.02
41	REVENUES					
42	Federal Grants					\$ 500,000.00
43	Loans					\$ 853,200.00
44	Hookup Fees	\$	33,500.00	\$ 32,000.00	\$ 13,400.00	\$ 12,000.00
45	Water Sales	\$	1,024,546.05	\$ 1,021,419.23	\$ 978,848.35	\$ 1,000,000.00
46	Investment Income	\$	31,249.78	\$ 31,695.23	\$ 29,132.92	\$ 30,000.00
47	Non Water Sales	\$	9,325.38	\$ 4,096.84	\$ 2,400.00	\$ 2,400.00
48	Other Revenues				\$ 2,189.73	
49	Expansion					\$ 300,000.00
50	State Grants & Funds			\$ -		\$ 10,000.00
51	Total Revenue Available	\$	1,978,249.81	\$ 2,114,075.67	\$ 2,068,640.79	\$ 3,756,431.02
52	Less Expenditures	\$	953,385.44	\$ 1,071,405.88	\$ 1,019,809.77	\$ 3,756,431.02
53	BALANCE FORWARD		\$ 1,024,864.37	\$ 1,042,669.79	\$ 1,048,831.02	\$

LOWER ELKHORN NATURAL RESOURCES DISTRICT

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Line No.	WAU-COL REGIONAL WATER SYSTEM	A/C No.	Actual 7/1/2023 6-30-24	Actual 7/1/2024 6-30-25	Actual 7/1/2025 6-30-26	Proposed 7-1-26 to 6-30-27
	EXPENDITURES					
1	Employee Benefits		\$ 1,379.60	\$ 1,300.42	\$ 1,327.62	\$ 1,500.00
2	Personnel Expenses		\$ 3,937.78	\$ 3,855.08	\$ 4,543.80	\$ 4,600.00
3	Insurance		\$ 4,699.24	\$ 4,525.79	\$ 4,537.42	\$ 5,000.00
4	Office Supplies		\$ 283.25	\$ 329.42	\$ 405.63	\$ 400.00
5	Payroll Taxes		\$ 1,415.51	\$ 1,436.19	\$ 1,524.21	\$ 1,675.00
6	Postage		\$ 857.00	\$ 859.85	\$ 1,144.23	\$ 1,050.00
7	Legal Notices		\$ 155.52	\$ 166.30	\$ 151.51	\$ 150.00
8	Professional Services		\$ 1,900.00	\$ 1,500.00	\$ 2,925.00	\$ 3,000.00
9	Project Construction Cost					\$ 3,000.00
10	Project Land Rights					
11	Project Legal Costs					
12	Project Operation & Mainten		\$ 9,545.76	\$ 2,896.82	\$ 10,038.95	\$ 7,200.00
13	Utilities		\$ 1,682.43	\$ 1,556.23	\$ 1,538.57	\$ 1,800.00
14	Telephone		\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00
15	Water Purchase		\$ 27,349.35	\$ 29,340.30	\$ 31,327.25	\$ 32,500.00
16	Salaries-Hourly		\$ 18,549.81	\$ 18,878.00	\$ 19,863.83	\$ 21,750.00
17	Sales tax				\$ 90.26	\$ 120.00
17a	Inspection Services					
18	Dues & Memberships		\$ 200.00	\$ 200.00	\$ 200.00	\$ 200.00
19	Auto & Truck Expense					
20	Building Maintenance					
21	Capital Outlay					
22	Vehicles					
23	Machinery & Equipment					\$ 117,555.00
24	Office Equipment					
25	Buildings					
26	Subtotal		\$ 72,555.25	\$ 67,444.40	\$ 80,218.28	\$ 202,100.00
27	Debt Service Payments					
28	Note Principal					
29	Bond Principal					
30	Interest Expense					
31	Repayment to NRD		\$ 7,200.00	\$ 974.53		
32	Cash Reserve					\$ 181,842.17
33	TOTAL EXPENDITURES		\$ 79,755.25	\$ 68,418.93	\$ 80,218.28	\$ 383,942.17
34	REVENUES					
35	UNENCUMBERED BALANCES 7-1					
36	Cash in Bank		\$ 24,859.49	\$ 22,308.36	\$ 30,025.78	\$ 54,340.47
37	Investments		\$ 157,106.87	\$ 181,190.66	\$ 199,736.14	\$ 211,281.70
38	Total Available Assets		\$ 181,966.36	\$ 203,499.02	\$ 229,761.92	\$ 265,622.17
39	REVENUES					
40	Federal Grants					
41	Federal Loans					
42	Hookup Fees				\$ 12,000.00	
43	Water Sales		\$ 86,096.11	\$ 82,988.95	\$ 95,778.50	\$ 100,000.00
44	Investment Income		\$ 6,094.03	\$ 6,052.88	\$ 5,480.03	\$ 5,500.00
45	Non Water Sales		\$ 9,097.77	\$ 5,640.00	\$ 2,820.00	\$ 2,820.00
46	Other Revenues					\$ 10,000.00
47	Interim Financing					
48	Total Revenue Available		\$ 283,254.27	\$ 298,180.85	\$ 345,840.45	\$ 383,942.17
49	Less Expenditures		\$ 79,755.25	\$ 68,418.93	\$ 80,218.28	\$ 383,942.17
50	BALANCE FORWARD		\$ 203,499.02	\$ 229,761.92	\$ 265,622.17	\$ -

NRD FORM WORKSHEET

Line No.	2026-2027 ADOPTED BUDGET	General Fund	Sinking Fund	Logan East RWS	Wau-Col RWS	TOTAL FOR ALL FUNDS
1	Beginning Balances, Receipts, & Transfers:					
2	Net Cash Balance	\$ 1,604,511.57		\$ 62,258.27	\$ 54,340.47	\$ 1,721,110.31
3	Investments		\$ 7,879,177.31	\$ 986,572.75	\$ 211,281.70	\$ 9,077,031.76
4	County Treasurer's Balance	\$ 36,757.32				\$ 36,757.32
5	Subtotal of Beginning Balances (Lines 2 thru 4)	\$ 1,641,268.89	\$ 7,879,177.31	\$ 1,048,831.02	\$ 265,622.17	\$ 10,834,899.39
6	Personal and Real Property Taxes	\$ 4,450,323.00				\$ 4,450,323.00
7	Federal Receipts	\$ 768,764.00		\$ 500,000.00		\$ 1,268,764.00
8	State Receipts: Motor Vehicle Pro-Rate (To Lid Supporting Schedule)	\$ 10,000.00				\$ 10,000.00
9	State Receipts: State Aid					
10	State Receipts: Other	\$ 1,039,473.00		\$ 10,000.00		\$ 1,049,473.00
11	State Receipts: Property Tax Credit					
12	Local Receipts: Nameplate Capacity Tax	\$ 51,000.00				\$ 51,000.00
13	Local Receipts: In Lieu of Tax (To Lid Supporting Schedule)					\$ -
14	Local Receipts: Other	\$ 396,708.11	\$ 260,000.00	\$ 2,197,600.00	\$ 118,320.00	\$ 2,972,628.11
15	Transfers In Of Surplus Fees (To Lid Supporting Schedule)					\$ -
16	Transfers In Other Than Surplus Fees	\$ 1,099,200.00	\$ 1,000,000.00			\$ 2,099,200.00
17	Total Resources Available (Lines 5 thru 16)	\$ 9,456,737.00	\$ 9,139,177.31	\$ 3,756,431.02	\$ 383,942.17	\$ 22,736,287.50
18	Disbursements & Transfers:					
19	Operating Expenses	\$ 7,771,837.00		\$ 1,266,400.00	\$ 84,545.00	\$ 9,122,782.00
20	Capital Improvements (Real Property/Improvements)	\$ 64,600.00		\$ 875,000.00		\$ 939,600.00
21	Other Capital Outlay (Equipment, Vehicles, Etc.)	\$ 120,300.00		\$ 40,500.00	\$ 117,555.00	\$ 278,355.00
22	Debt Service: Bond Principal & Interest Payments			\$ 462,530.00		\$ 462,530.00
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	\$ 1,000,000.00	\$ 1,099,200.00			\$ 2,099,200.00
29	Total Disbursements & Transfers (Lines 19 thru 28)	\$ 8,956,737.00	\$ 1,099,200.00	\$ 2,644,430.00	\$ 202,100.00	\$ 12,902,467.00
30	Cash Reserve (Line 17 - Line 29)	\$ 500,000.00	\$ 8,039,977.31	\$ 1,112,001.02	\$ 181,842.17	\$ 9,833,820.50
PROPERTY TAX RECAP						
	Tax from Line 6	\$ 4,450,323.00	\$ -	\$ -	\$ -	\$ 4,450,323.00
	County Treasurer's Commission at 1 % of Line 6	\$ 44,952.71	\$ -	\$ -	\$ -	\$ 44,952.71
	Total Property Tax Requirement (To LC-3 Supporting Schedule)	\$ 4,495,275.71	\$ -	\$ -	\$ -	\$ 4,495,275.71

LENRD Budget Summary - FY 2027

Expenses		
FY 2026		FY 2027
\$40,000	Auto & Truck Expense	\$45,000
	Service, maintenance & repairs of vehicles	
	2022 Tahoe, 2015 Traverse	
	Water Resources - 2023 F150	
	2016 Chevy, (2) 2019 Chevy, 2022 F150, 2026 Chevy	
	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	
\$55,165	Dues & Memberships	\$55,985
\$46,330	Nebraska Association of Resources Districts	\$47,150
\$250	Nebraska Association of Resources Districts Foundation	\$250
\$800	National Association of Conservation Districts	\$800
\$2,600	Nebraska Water Resources Association	\$2,600
\$200	Norfolk Chamber of Commerce	\$200
\$400	Groundwater Districts Association GMDA	\$400
\$4,000	RC&D's	\$4,000
\$210	Nebraska Statewide Arboretum & Arbor Day	\$210
\$100	Wayne Area Economic Development	\$100
\$275	Soil & Water Conservation Society	\$275
\$636,300	Employee Benefits	\$618,000
\$108,000	Retirement - NRD contribution of 7% wages paid	\$115,000
\$528,300	Health, Life, Dental - NRD pays portion of each employee	\$503,000
\$45,000	Personnel Expenses	\$50,000
	Expenses of mileage, miles, meeting registrations while on NRD business, employee wellness, advanced degree	

LENRD Budget Summary - FY 2027

Expenses		
FY 2026		FY 2027
\$4,000	Fees & Licenses Election Costs	\$12,000
\$24,000	Audit Fees	\$24,000
\$141,300	Information & Education	\$135,800
\$84,800	Public Outreach	\$84,800
\$500	District Awards Program	\$500
\$12,500	Youth & Adult Education	\$12,500
\$5,000	Scholarship Program	\$5,000
\$2,000	Watershed Dynamics Program	\$1,000
\$15,000	Water Resources Advertising & Education	\$10,500
\$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
\$77,200	Insurance Work Comp, Package (General Liability, Comprehensive Auto Property, Equip), Umbrella, Errors & Omissions	\$84,000
\$5,000	Legal Notices Public meeting & Legal Expenditures	\$5,000
\$43,000	Office Supplies & Expenses Paper, copier supplies, printing, kitchen & cleaning	\$45,000
\$125,500	Payroll Taxes Social Security & Medicare (total 7.65% both)	\$135,000
\$15,000	Postage	\$16,000

LENRD Budget Summary - FY 2027

Expenses		
FY 2026		FY 2027
\$1,707,000	Special Projects	\$898,700
\$1,273,000	West Point Levee	None
\$110,000	Winslow Demolition Projects	None
\$5,000	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
\$264,000	Pender Rattlesnake Creek Project	\$682,700
None	Northeast Weed Management Area	\$6,000
None	Colfax County Streambank Stabilization	\$150,000
\$1,694,600	Professional Services	\$700,290
\$7,600	Computer Services & Other Services	\$7,600
\$1,076,000	Battle Creek WFPO (Partially reimbursed grant)	None
None	Battle Creek Flood Mitigation (Proposed ACOE Evaluation)	\$6,000
\$5,000	Hazard Mitigation Plan Update (Reimbursed grant)	None
\$451,000	Maple Creek WFPO (Partially reimbursed grant)	\$115,000
\$76,000	North Fork Elkhorn WFPO (Reimbursed grant)	\$188,500
\$5,000	Groundwater Modeling (Partially reimbursed grant)	\$106,500
\$18,000	District Database - Longitude 103	\$30,000
\$26,000	Willow Creek Dam Flood Plain Management Plan	None
\$5,000	Scribner Air Base East Dam	\$5,000
\$25,000	Pierce Levee	\$116,500
None	Geodatabase/Mapping/IT (Partially reimbursed grant)	\$125,190
\$661,000	Project Construction	\$553,600
	Pilger Rec Area Renovations	
\$250,000	Picnic Shelter, Trail Installation	None
	Maskenthine Rec Area	
\$45,000	Bike Trail	\$20,600
\$10,000	Campground hydrants	\$12,000
	Maple Creek Rec Area	
\$6,000	Replace water heaters	None
	Beach Sand	\$17,000
	Willow Creek Rec Area	
\$15,000	Park renovations (asphalt repair, etc.)	\$15,000
\$250,000	Willow Creek Artesian Pressure Mitigation	\$400,000
\$75,000	McKenzie Dam Principal Spillway Renovation	\$78,000
\$10,000	Scribner Air Base West Dam	\$11,000
\$15,000	Project Land Rights	\$15,000
	Crop Damage Willow Creek	
\$30,000	Legal Costs	\$30,000

LENRD Budget Summary - FY 2027

Expenses		
FY 2026		FY 2027
\$197,800	Operation & Maintenance	\$197,800
\$30,000	Maskenthine O&M (garbage, fuel, repairs, dump station)	\$30,000
\$20,000	Maskenthine Grounds O&M (gravel, riprap, road, tree remove, etc)	\$17,500
\$1,000	Maskenthine Arboretum (trees, grass, 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)	\$22,500
\$10,000	Maple Creek Campground (showerhouse, restroom, grounds maintenance supplies)	\$10,000
None	Pilger Rec Area O&M	\$5,000
\$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
\$37,800	William J Hansen Estate - Maskenthine	\$37,800
\$120,000	Purchases - Stock Materials for Resale (Trees, mats, moisture sensors, chemigation equipment flow meter)	\$125,000
\$14,000	Telephone	\$14,000
\$39,000	Utilities - Maskenthine, Maple, NRD Office	\$40,000
\$33,000	Electricity	\$34,000
\$3,000	Heat	\$3,000
\$3,000	Other Utilities - Water	\$3,000
\$766,000	Salaries - Support Staff Includes \$10,000 Game & Park Agreement & Dodge, Colfax, Dixon PA Portion	\$825,500
\$444,500	Salaries - Administrative GM, Assistant GM, Water Resources Mgr, Rec Super	\$472,000
\$10,000	Salaries - Technical (Char) NRCS / NRD Conservation Aids	\$0

LENRD Budget Summary - FY 2027

Expenses		
FY 2026		FY 2027
\$88,000	Salaries - Part-Time Includes maintenance personnel @ Maskenthine, Maple and Cowboy Trail	88,000
\$442,500	Salaries - Water Resources	\$510,500
\$14,290	Building Maintenance	\$20,800
\$1,000	Garbage & Recycle	\$1,300
\$8,600	Office Cleaning	\$9,300
\$560	Pest Control	\$560
\$160	Fire Extinguisher Inspections	\$160
\$470	Culligan	\$480
\$500	Heating / Cooling Repairs	\$1,000
\$500	Maintenance Supplies	\$500
None	Maskenthine House Repair - shower	\$5,000
\$2,500	Miscellaneous Repairs	\$2,500
\$586,520	Water Resources	\$989,312
\$259,135	Water Quality Sampling (Partially reimbursed grant)	\$263,195
\$25,000	Well Abandonment	\$25,000
	Groundwater Management Area (GWMA)	
\$15,000	Rule 12 - Phase 2 & 3 Area	\$30,000
\$65,000	Flow Meter Maintenance	\$70,000
\$49,250	BGMA - Meetings, supplies, UNL Coordinator etc.	\$49,250
\$13,135	Groundwater Quantity Monitoring & Stream Gages (Part reimb)	\$70,010
\$10,000	Water Resources Planning	\$10,000
	Hydrogeologic Research	
\$30,000	Eastern Nebraska Water Resources Association	\$30,000
\$64,000	Monitoring Program (Partially reimbursed grant)	\$194,725
\$6,000	Fund & Maintenance Weather Stations	\$6,000
\$10,000	Public Water Supply Testing	\$10,000
\$5,000	Wellhead Protection	\$10,000
\$35,000	Vadose Zone Monitoring (Partially reimbursed grant)	\$221,132
\$60,000	Wildlife Habitat Buffer Strips	\$54,000

LENRD Budget Summary - FY 2027

Expenses		
FY 2026		FY 2027
\$565,000	Cooperator Cost Share Programs	\$835,300
\$290,000	NRD Cost Share Programs (including Agroforestry)	\$420,000
\$150,000	Willow Creek Best Management Practices (Partially reimbursed)	\$35,100
\$125,000	Bazile Best Management Practices (Partially reimbursed)	\$234,500
None	Nitrogen Reduction Incentive Act (Fully reimbursed)	\$87,200
None	Nitrogen Use Efficiency Program (Fully reimbursed)	\$58,500
\$243,650	Intergovernmental Cost-Sharing	\$160,000
\$118,800	Urban Recreation and Urban Conservation Programs	\$150,000
\$124,850	(From FY 26 projects not completed)	\$10,000
\$5,000	Payments to DWEE for Chemigation permits	\$5,200
\$45,800	Forestry	\$17,200
\$10,000	Agroforestry	
\$34,600	Community Forestry	\$12,700
\$1,200	Forestry Incentive for Public Facilities	\$1,200
\$0	(From FY 26 projects not completed)	\$3,300
\$5,100	Capital Outlay	
	Land	
	Building Improvements (handicap door opener)	\$0
\$21,000	Machinery & Equipment	\$19,000
\$18,000	Mower	None
\$3,000	3 Point Tiller	None
	Tree Planter	\$10,000
	ATV - Water Resources	\$9,000
\$50,000	Auto & Truck (Asset)	\$90,000
\$5,300	Office Equipment	\$11,300
\$5,300	Replacement computers, Ipads	\$5,300
None	Copier	\$6,000

LENRD Budget Summary - FY 2027

Expenses		
FY 2026		FY 2027
\$81,400	Total Capital Outlay	\$120,300
	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	
\$1,075,000	Transfers Other Than Surplus Fees to OTHER Funds	\$1,000,000
\$575,000	Transfer to Flood Mitigation Projects	\$800,000
\$500,000	Transfer to Battle Creek Sinking Fund	\$200,000
\$1,075,000	Total Transfers Other Than Surplus Fees to OTHER Funds	\$1,000,000
\$10,175,975	Total Budget of Expenditures	\$8,956,737
\$500,000	Necessary Cash Reserve	\$500,000
\$10,675,975	Total Requirements	\$9,456,737

LENRD Budget Summary - FY 2027

Revenue		
FY 2026		FY 2027
\$1,201,752.27	Net Cash Balance 7/1/2025	\$1,604,511.57
	Net Cash Balance 7/1/2026	
\$0	Investments 7/1/2025	
	Investments 7/1/2026	\$0
\$35,540.39	County Treasurer Balance	\$36,757.32
\$1,237,292.66	Subtotal of Beginning Balance	\$1,641,268.89
Intergovernmental Federal		
\$1,981,664	Federal Grants and Funds	\$768,764
\$125,000	FEMA-NEMA - Hazard Mitigation Plan	None
\$1,001,000	USDA-NRCS - Battle Creek WFPO	None
\$338,000	USDA-NRCS - Maple Creek WFPO	\$81,500
\$76,000	USDA-NRCS - North Fork Elkhorn WFPO Grant	\$188,500
\$114,500	EPA - 319 - Willow Creek Best Management Practices	\$34,100
\$125,000	EPA - 319 - Bazile Best Management Practices	\$246,500
\$4,664	EPA - 319 - Public Beach Monitoring Program	\$4,664
\$74,000	USDA-NRCS - Bazile Coordinator - Marcus	\$90,000
\$73,500	NACD Technical Grant - Conservation Planner - Nathan	\$73,500
\$50,000	USDA-NRCS - Source Water Protection - Jim	\$50,000
\$1,981,664	Subtotal Federal Receipts	\$768,764

LENRD Budget Summary - FY 2027

Revenue		
FY 2026		FY 2027
Intergovernmental State		
\$357,980	State Grants & Funds	\$1,039,473
\$55,000	Game & Parks Habitat Funds & Buffer Strip	\$47,200
\$4,400	Well Decommissioning Fund	\$4,400
\$101,000	Water Quality Fund	\$101,000
\$163,835	NET Groundwater Monitoring (GW4PH)	\$132,076
\$21,245	NET Flow Meter Telemetry Upgrade	None
\$12,500	Dodge, Cuming, Colfax	None
None	Nitrogen Reduction Incentive Act	\$87,200
None	Nitrogen Use Efficiency Program	\$58,500
None	NET Vadose - District Wide	\$426,452
None	WSF - Geodatabase, Model, & Plan	\$107,645
	OneRed Outreach/Technical Assistance	\$75,000
\$11,000	Pro-Rate Motor Vehicle	\$10,000
\$67,000	Homestead Exemptions	\$63,500
\$0	Property Tax Credit	\$0
\$47,000	Nameplate Capacity Tax	\$51,000
\$482,980	Subtotal State Receipts	\$1,163,973
Intergovernmental Local		
\$4,065	Property Rent	\$2,750
	DWEE, Nebraska Forest Service	
\$120,000	Trees, Mats, Planting, Chemigation & Flow Meter Supplies	\$125,000
\$2,000	Interest	\$2,000
\$10,000	Bazile Reimbursements from other NRDs	\$10,000
\$36,958	Source Water Protection - Lewis & Clark NRD	\$36,958

LENRD Budget Summary - FY 2027

Revenue		
FY 2026		FY 2027
\$85,000	Camper Fees	\$85,000
None	Project Operation & Maintenance	None
\$344,300	Other Income	\$16,500
\$250,000	Pilger Donations	None
\$56,500	Nickerson (Maple Creek WFPO)	\$16,500
\$37,800	William J Hansen Estate	None
\$50,000	Chemigation Permits	\$50,000
\$5,000	Well Permits	\$5,000
\$657,323	Subtotal Local Receipts	\$333,208
	Loan Proceeds	
	Transfer In of Surplus Funds	
	Total Transfers In of Surplus Funds	
	Transfer From Other Funds	
\$1,787,000	Transfers from Other Funds	\$1,099,200
\$250,000	Transfer from Willow Creek Sinking Fund	\$400,000
\$1,273,000	Transfer from West Point Sinking Fund	None
\$264,000	Transfer from Flood Mitigation Sinking Fund	\$699,200

LENRD Budget Summary - FY 2027

Revenue		
FY 2026		FY 2027
\$1,787,000	Transfers from Other Funds	\$1,099,200
\$6,146,260	Total Resources before Taxes	\$5,006,414
\$4,529,715	Property Taxes	\$4,450,323
\$10,675,975	Total Resources Available	\$9,456,737
\$10,675,975	Less Expenditures	\$9,456,737
\$4,529,715	Tax from Line 35	\$4,450,323
\$45,297	Treasurer's Commission at 1% of Line 35	\$44,953
	Delinquent Tax Allowance	
\$4,575,012	Total Property Tax Requirement	\$4,495,276
1.6712		1.5706