

NRD FORM WORKSHEET

Line No.	2024-2025 ADOPTED BUDGET	General Fund	Sinking Fund	Logan East	Wau-Col	TOTAL FOR ALL FUNDS
1	Beginning Balances, Receipts, & Transfers:					
2	Net Cash Balance	\$ 1,416,617.87		\$ 72,421.61	\$ 22,308.36	\$ 1,511,347.84
3	Investments		\$ 5,934,286.05	\$ 952,442.76	\$ 181,190.66	\$ 7,067,919.47
4	County Treasurer's Balance	\$ 75,618.52				\$ 75,618.52
5	Subtotal of Beginning Balances (Lines 2 thru 4)	\$ 1,492,236.39	\$ 5,934,286.05	\$ 1,024,864.37	\$ 203,499.02	\$ 8,654,885.83
6	Personal and Real Property Taxes	\$ 4,457,314.00				\$ 4,457,314.00
7	Federal Receipts	\$ 1,971,650.00				\$ 1,971,650.00
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	\$ 299,445.00		\$ 350,000.00		\$ 649,445.00
11	State Receipts: Property Tax Credit					
12	Local Receipts: Nameplate Capacity Tax	\$ 62,000.00				\$ 62,000.00
13	Local Receipts: In Lieu of Tax (To Lid Supporting Schedule)					\$ -
14	Local Receipts: Other	\$ 381,439.61	\$ 195,000.00	\$ 1,143,400.00	\$ 99,820.00	\$ 1,819,659.61
15	Transfers In Of Surplus Fees (To Lid Supporting Schedule)					\$ -
16	Transfers In Other Than Surplus Fees	\$ 1,554,000.00	\$ 1,750,000.00			\$ 3,304,000.00
17	Total Resources Available (Lines 5 thru 16)	\$ 10,229,085.00	\$ 7,879,286.05	\$ 2,518,264.37	\$ 303,319.02	\$ 20,929,954.44
18	Disbursements & Transfers:					
19	Operating Expenses	\$ 7,736,685.00		\$ 658,857.91	\$ 73,420.00	\$ 8,468,962.91
20	Capital Improvements (Real Property/Improvements)	\$ 147,000.00		\$ 350,000.00		\$ 497,000.00
21	Other Capital Outlay (Equipment, Vehicles, Etc.)	\$ 95,400.00		\$ 10,000.00		\$ 105,400.00
22	Debt Service: Bond Principal & Interest Payments			\$ 446,815.00		\$ 446,815.00
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				\$ 974.53	\$ 974.53
26	Judgments					\$ -
27	Transfers Out of Surplus Fees					\$ -
28	Transfers Out Other Than Surplus Fees	\$ 1,750,000.00	\$ 1,554,000.00			\$ 3,304,000.00
29	Total Disbursements & Transfers (Lines 19 thru 28)	\$ 9,729,085.00	\$ 1,554,000.00	\$ 1,465,672.91	\$ 74,394.53	\$ 12,823,152.44
30	Cash Reserve (Line 17 - Line 29)	\$ 500,000.00	\$ 6,325,286.05	\$ 1,052,591.46	\$ 228,924.49	\$ 8,106,802.00

PROPERTY TAX RECAP

Tax from Line 6	\$ 4,457,314.00	\$ -	\$ -	\$ -	\$ 4,457,314.00
County Treasurer's Commission at 1 % of Line 6	\$ 44,573.14	\$ -	\$ -	\$ -	\$ 44,573.14
Total Property Tax Requirement (To LC-3 Supporting Schedule)	\$ 4,501,887.14	\$ -	\$ -	\$ -	\$ 4,501,887.14

LOWER ELKHORN NATURAL RESOURCES DISTRICT

9/12/2024

Line No.	GENERAL FUND	A/C No.	Actual 7/1/21 to 6/30/22	Actual 7/1/22 to 6/30/2023	Actual 7/1/23 to 6/30/2024	Proposed FY 25 Budget 7/1/2024 to 6/30/2025
1	EXPENDITURES					
2	General Operating Costs:					
3	Auto & Truck Expense	6405	\$ 41,042.49	\$ 55,713.12	\$ 35,850.02	\$ 40,000.00
4	Directors Expense	6407	\$ 13,424.58	\$ 29,785.94	\$ 29,515.88	\$ 33,000.00
5	Directors Per Diem	6409	\$ 14,778.00	\$ 26,254.00	\$ 20,876.00	\$ 25,000.00
6	Dues & Membership	6413	\$ 52,942.41	\$ 50,993.22	\$ 52,483.43	\$ 53,560.00
7	Employee Benefits	6415	\$ 428,911.48	\$ 490,040.49	\$ 549,789.14	\$ 638,000.00
8	Personnel Expenses	6417	\$ 32,440.64	\$ 44,863.20	\$ 39,185.59	\$ 45,000.00
9	Fees & Licenses	6419	\$ 3,051.66	\$ 9,149.81	\$ 310.07	\$ 12,000.00
10	Audit Fees	6439	\$ 9,475.00	\$ 9,850.00	\$ 19,400.00	\$ 20,125.00
11	Information & Education	6421	\$ 75,237.69	\$ 64,102.55	\$ 86,959.90	\$ 150,300.00
12	Bonds	6423	\$ 448.00	\$ 448.00	\$ 448.00	\$ 450.00
13	Insurance	6425	\$ 54,419.20	\$ 63,983.88	\$ 68,002.96	\$ 70,000.00
14	Legal Notice	6431	\$ 3,520.41	\$ 3,966.94	\$ 3,785.83	\$ 5,000.00
15	Office Supplies & Expenses	6433	\$ 37,408.65	\$ 38,093.71	\$ 41,871.67	\$ 43,000.00
16	Payroll Taxes	6435	\$ 89,641.26	\$ 96,268.88	\$ 98,068.50	\$ 119,000.00
17	Postage	6437	\$ 10,926.31	\$ 12,181.15	\$ 14,319.64	\$ 15,000.00
18	Special Projects	6438	\$ 1,374,663.08	\$ 329,940.68	\$ 28,477.58	\$ 1,579,000.00
19	Professional Services	6439	\$ 471,681.23	\$ 550,375.97	\$ 732,447.57	\$ 1,119,000.00
20	Project Construction Cost	6441	\$ 44,597.98	\$ 215,736.70	\$ 623,725.36	\$ 397,000.00
21	Project Land Rights	6443	\$ 3,194.97	\$ 4,327.27	\$ -	\$ 15,000.00
22	Project Legal Costs	6445	\$ 7,745.81	\$ 27,090.42	\$ 62,589.75	\$ 30,000.00
23	Project Operation & Mainten	6447	\$ 165,832.68	\$ 90,275.33	\$ 92,012.48	\$ 150,000.00
24	Purchase-Stock for Resale	6449	\$ 80,485.27	\$ 67,351.70	\$ 104,824.49	\$ 120,000.00
25	Rent	6451	\$ -			
26	Telephone	6452	\$ 12,731.07	\$ 12,767.11	\$ 13,109.70	\$ 14,000.00
27	Utilities	6453	\$ 33,739.95	\$ 36,354.54	\$ 34,869.00	\$ 39,000.00
28	Salaries-Support Staff	6455	\$ 522,101.41	\$ 559,915.87	\$ 663,440.66	\$ 745,000.00
29	Salaries-Administrative	6457	\$ 376,307.74	\$ 419,599.02	\$ 299,274.47	\$ 405,000.00
30	Salaries-Technical	6459	\$ 9,241.60	\$ 8,564.40	\$ 9,092.45	\$ 10,000.00
31	Salaries-Part-Time	6460	\$ 76,826.65	\$ 72,685.17	\$ 84,405.00	\$ 88,000.00
32	Salaries-Water Resources	6461	\$ 290,298.52	\$ 365,241.11	\$ 412,744.80	\$ 422,000.00
33	Building Maintenance	463	\$ 18,515.39	\$ 11,824.27	\$ 11,653.70	\$ 17,650.00
34	Water Resources	464	\$ 283,518.56	\$ 595,854.47	\$ 247,368.31	\$ 384,250.00
35	Wildlife Habitat	469	\$ 65,727.63	\$ 63,366.66	\$ 55,207.80	\$ 60,500.00
36	Cooperator Cost Share	470	\$ 115,786.40	\$ 403,072.14	\$ 465,383.55	\$ 708,000.00
37	Intergovern. Cost Sharing	471	\$ 191,120.42	\$ 106,834.28	\$ 115,829.50	\$ 240,000.00
38	Payment to DEQ for Chemig	474	\$ 4,589.00	\$ 4,722.00	\$ 4,852.00	\$ 5,000.00
39	Forestry	476	\$ 45,441.43	\$ 47,948.39	\$ 39,330.88	\$ 65,850.00
40	Capital Outlay					
41	Land	161		\$ -	\$ -	
42	Buildings	163		\$ -	\$ -	
43	Machinery & Equipment	165	\$ 26,883.14	\$ 70,355.59	\$ 14,218.21	\$ 15,700.00
44	Autos & Trucks	167	\$ 43,114.70	\$ 28,884.70	\$ -	\$ 70,000.00
45	Office Equipment	169	\$ 4,553.30	\$ 6,099.72	\$ 4,976.00	\$ 9,700.00
46	Total Capital Outlay		\$ 74,551.14	\$ 105,340.01	\$ 19,194.21	\$ 95,400.00
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					

LOWER ELKHORN NATURAL RESOURCES DISTRICT

9/12/2024

Line No.	GENERAL FUND	A/C No.	Actual 7/1/21 to 6/30/22	Actual 7/1/22 to 6/30/2023	Actual 7/1/23 to 6/30/2024	Proposed FY 25 Budget 7/1/2024 to 6/30/2025
54	TO Other Funds					
55	Total Transfer of Surplus					
56	Fees					
57	Transfers Other Than					
58	Surplus Fees TO Other Funds		\$ 650,000.00	\$ 2,309,722.46	\$ 1,225,000.00	\$ 1,750,000.00
59	Total Transfers Other					
60	Than Surplus Fees		\$ 650,000.00	\$ 2,309,722.46	\$ 1,225,000.00	\$ 1,750,000.00
61	TOTAL EXPENDITURES					
62	TOTAL BUDGET OF EXPENDITURES		\$ 5,860,916.85	\$ 7,404,604.86	\$ 6,405,699.89	\$ 9,729,085.00
63	NECESSARY CASH RESERVE					\$ 500,000.00
64	TOTAL REQUIREMENTS		\$ 5,860,916.85	\$ 7,404,604.86	\$ 6,405,699.89	\$ 10,229,085.00

LOWER ELKHORN NATURAL RESOURCES DISTRICT

9/12/2024

Line No.	GENERAL FUND	A/C No.	Actual 7/1/21 to 6/30/22	Actual 7/1/22 to 6/30/2023	Actual 7/1/23 to 6/30/2024	Proposed FY 25 Budget 7/1/2024 to 6/30/2025
1	RECEIPTS					
2	Net Cash Balance 7-1	102	\$ 1,587,063.64	\$ 1,774,948.99	\$ 1,296,386.34	\$ 1,416,617.87
3	Investments 7-1	111	\$ 359,907.25	\$ 863,253.01	\$ -	\$ -
4	County Treasurer Balance	103	\$ 40,263.07	\$ 30,789.86	\$ 41,698.62	\$ 75,618.52
5	Subtotal of Beginning Balance		\$ 1,987,233.96	\$ 2,668,991.86	\$ 1,338,084.96	\$ 1,492,236.39
6	INTERGOVERNMENTAL FEDERAL					
7	Federal Grants & Funds	303	\$ 624,710.96	\$ 826,355.71	\$ 879,948.73	\$ 1,971,650.00
8	Subtotal Federal Receipts		\$ 624,710.96	\$ 826,355.71	\$ 879,948.73	\$ 1,971,650.00
9	INTERGOVERNMENTAL STATE					
10	State Grants & Funds	301	\$ 277,507.00	\$ 342,732.37	\$ 278,887.06	\$ 299,445.00
11	Pro-Rate Motor Vehicle		\$ 10,736.95	\$ 10,479.22	\$ 10,780.29	\$ 11,000.00
12	Homestead Exemptions		\$ 52,387.06	\$ 63,161.58	\$ 70,006.50	\$ 71,000.00
13	Property Tax Credit		\$ 371,989.12	\$ 374,375.32	\$ 449,687.79	\$ -
14	Nameplate Capacity Tax		\$ 31,081.58	\$ 54,749.18	\$ 61,361.81	\$ 62,000.00
14	Subtotal State Receipts		\$ 743,701.71	\$ 845,497.67	\$ 870,723.45	\$ 443,445.00
15	INTERGOVERNMENTAL LOCAL					
16	Property Rent	307	\$ 4,065.00	\$ 4,065.00	\$ 4,065.00	\$ 4,065.00
17	Customer Charges	309	\$ 101,597.45	\$ 87,788.41	\$ 127,407.24	\$ 120,000.00
18	Investment Interest	311	\$ 18,275.62	\$ 17,868.59	\$ 1,600.23	\$ 4,500.00
19	Camper Fees	318	\$ 92,790.66	\$ 84,995.16	\$ 82,954.66	\$ 85,000.00
20	Other NRD's Reimbursement	316	\$ 43,933.81	\$ 26,045.53	\$ 10,171.53	\$ 40,899.61
21	Wau-Col RWS Reimbursement	317	\$ 7,200.00	\$ 7,200.00	\$ 7,200.00	\$ 975.00
22	NEWRA Reimbursement					
22	Other Income	315	\$ 16,121.00	\$ 14,724.00	\$ 1,332.76	\$ -
23	NACD Technical Grant					
24	Insurance Proceeds			\$ 18,818.51	\$ -	
25	Chemigation Permits		\$ 46,240.00	\$ 49,000.00	\$ 48,390.00	\$ 50,000.00
26	Well Permits & Variances		\$ 7,750.00	\$ 2,900.00	\$ 18,848.75	\$ 5,000.00
27	Receivable Adjustments		\$ 12,107.48	\$ 80,433.48	\$ (5,921.37)	
28	Subtotal Local Receipts		\$ 350,081.02	\$ 393,838.68	\$ 296,048.80	\$ 310,439.61
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 Norfolk Sinking Fund		\$ 764,332.37			
	From West Point Sinking Fund			\$ -	\$ -	\$ 1,304,000.00
34	Transfer FROM Other Funds		\$ 764,332.37	\$ -	\$ 295,800.00	\$ 1,554,000.00
35	Total Receipts before Tax		\$ 4,470,060.02	\$ 4,734,683.92	\$ 3,680,605.94	\$ 5,771,771.00
36	Property Taxes	305	\$ 4,059,848.69	\$ 4,008,005.90	\$ 4,217,330.34	\$ 4,457,314.00
37	Total Receipts Available		\$ 8,529,908.71	\$ 8,742,689.82	\$ 7,897,936.28	\$ 10,229,085.00
38	Less Expenditures		\$ 5,860,916.85	\$ 7,404,604.86	\$ 6,405,699.89	\$ 10,229,085.00
39	BALANCE FORWARD		\$ 2,668,991.86	\$ 1,338,084.96	\$ 1,492,236.39	\$ -
40						
41	Tax From Line 40		\$ 4,059,848.69	\$ 4,008,005.90	\$ 4,217,330.34	\$ 4,457,314.00
42	County Treasurer's Comm at 1%					\$ 44,573.14
43	Delinquent Tax Allowance					
44	Total Property Tax Requirement		\$ 4,059,848.69	\$ 4,008,005.90	\$ 4,217,330.34	\$ 4,501,887.14

LOWER ELKHORN NATURAL RESOURCES DISTRICT

9/12/2024

Line No.	PROJECT SINKING FUND	A/C No.	Actual 7-1-19 to 6-30-20	Actual 7-1-22 to 6-30-23	Actual 7-1-23 to 6-30-24	Proposed 7-1-24 to 6-30-25
1	EXPENDITURES					
3	Total Current Expenditures					
4	Deferred Operating Expenditures					
5	Project - West Point Project		\$ 782,366.96	\$ 1,366,391.20	\$ 1,421,296.36	\$ 127,296.36
6	Project - Randolph Project		\$ 310,655.51		\$ -	\$ -
7	Project - Willow Creek		\$ 200,108.96	\$ 1,243,738.74	\$ 998,458.35	\$ 788,458.35
8	Project - Maple Creek Paving					
9	Project - Battle Creek Project		\$ 249,000.05	\$ 1,638,995.54	\$ 2,705,369.86	\$ 3,800,369.86
	Project - Riverfront Project		\$ 505,814.20			
	Project - Flood Mitigation			\$ 540,700.23	\$ 809,161.48	\$ 1,609,161.48
10	Total Deferred Expenditures		\$ 2,047,945.68	\$ 4,789,825.71	\$ 5,934,286.05	\$ 6,325,286.05
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	Randolph Sinking Fund		\$ 813,223.00			
	Norfolk Riverfront Project				\$ -	\$ -
	West Point Levee				\$ -	\$ 1,304,000.00
	Willow Creek Fund				\$ 295,800.00	\$ 250,000.00
19	Total Transfer Other Than Surplus Fees					
20	Total Expenditures					
21	Total Budget of Expenditures		\$ 2,861,168.68	\$ 4,789,825.71	\$ 6,230,086.05	\$ 7,879,286.05
22	Necessary Cash Reserve		None	None	None	None
23	Total Requirements		\$ 2,861,168.68	\$ 4,789,825.71	\$ 6,230,086.05	\$ 7,879,286.05
24	RECEIPTS					
25	Net Cash Balance, 7-1	102				
26	Investments, 7-1	111	\$ 1,817,131.53	\$ 2,401,538.13	\$ 4,789,825.71	\$ 5,934,286.05
27	County Treasurer's Balance	103				
28	Subtotal of Beginning Balance		\$ 1,817,131.53	\$ 2,401,538.13	\$ 4,789,825.71	\$ 5,934,286.05
29	INTERGOVERNMENTAL LOCAL					
30	Interest on Investments	311	\$ 35,037.15	\$ 78,565.12	\$ 215,260.34	\$ 195,000.00
31	Subtotal of Local Receipts					
32	Transfers FROM Other Funds					
33	General Fund to Randolph Project		\$ 400,000.00		\$ -	\$ -
	General Fund to Willow Creek		\$ 200,000.00	\$ 750,000.00	\$ -	\$ -
35	General Fund to West Point Project		\$ 159,000.00		\$ -	\$ -
	General Fund to Battle Creek Project		\$ 250,000.00	\$ 879,722.46		
	General Fund to Battle Creek Project			\$ 500,000.00	\$ 975,000.00	\$ 1,000,000.00
	General Fund to Flood Mitigation Projects			\$ 180,000.00	\$ 250,000.00	\$ 750,000.00
36	Total Transfers FROM Other Funds				\$ -	\$ -
37	Total Receipts Before Property Tax		\$ 2,861,168.68	\$ 4,789,825.71	\$ 6,230,086.05	\$ 7,879,286.05
38	Property Taxes		None	None	None	None
39	TOTAL RECEIPTS AVAILABLE		\$ 2,861,168.68	\$ 4,789,825.71	\$ 6,230,086.05	\$ 7,879,286.05
40	Less Expenditures		\$ 2,861,168.68	\$ 4,789,825.71	\$ 6,230,086.05	\$ 7,879,286.05
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

9/12/2024

Line No.	LOGAN EAST RURAL WATER SYSTEM	A/C No.	Actual 7-1-21 to 6-30-22	Actual 7-1-22 to 6-30-23	Actual 7-1-23 to 6-30-24	Proposed 7-1-24 to 6-30-25
	EXPENDITURES					
1	Employee Benefits		\$ 63,172.09	\$ 71,239.66	\$ 69,960.29	\$ 72,400.00
2	Personnel Expenses		\$ 2,832.70	\$ 2,606.12	\$ 2,720.48	\$ 3,000.00
3	Insurance		\$ 12,800.42	\$ 18,445.31	\$ 12,134.72	\$ 16,500.00
4	Office Supplies		\$ 2,358.30	\$ 3,125.63	\$ 5,583.94	\$ 5,600.00
5	Payroll Taxes		\$ 11,963.91	\$ 12,797.75	\$ 13,679.14	\$ 14,157.91
6	Postage		\$ 7,426.50	\$ 7,442.71	\$ 9,640.70	\$ 10,000.00
7	Professional Services		\$ 7,405.00	\$ 8,025.00	\$ 6,575.00	\$ 8,000.00
8	Project Construction Cost		\$ 56,648.13	\$ 249,689.33	\$ -	\$ 55,000.00
9	Project Land Rights		\$ -	\$ -	\$ -	\$ 60,000.00
10	Project Legal Costs		\$ -	\$ -	\$ -	\$ -
11	Project Operation & Mainten		\$ 153,015.90	\$ 148,841.22	\$ 129,276.49	\$ 140,000.00
12	Utilities		\$ 48,587.15	\$ 59,301.32	\$ 53,190.07	\$ 56,000.00
13	Telephone		\$ 4,088.64	\$ 4,240.39	\$ 4,522.89	\$ 4,700.00
14	Salaries-Hourly		\$ 98,811.62	\$ 106,019.94	\$ 112,347.04	\$ 116,200.00
15	Salaries-Administrative		\$ 67,725.00	\$ 73,154.00	\$ 75,711.96	\$ 79,000.00
16	Salaries-Part-Time		\$ -	\$ -	\$ -	\$ -
17	Dues & Memberships		\$ 250.00	\$ 250.00		\$ 300.00
18	Auto & Truck Expense		\$ 14,650.40	\$ 18,769.62	\$ 17,380.22	\$ 18,000.00
19	Building Maintenance		\$ -	\$ -	\$ -	\$ -
20	Capital Outlay					\$ 350,000.00
21	Vehicles		\$ 38,894.00	\$ -	\$ -	\$ -
22	Machinery & Equipment		\$ -	\$ 5,665.12	\$ -	\$ 9,000.00
23	Office Equipment		\$ 1,384.57	\$ -	\$ -	\$ 1,000.00
24	Buildings		\$ -	\$ -	\$ -	\$ -
	Subtotal		\$ 592,014.33	\$ 789,613.12	\$ 512,722.94	\$ 1,018,857.91
25	Debt Service Payments					
26	Note Principal					
27	Bond Principal		\$ 3,970,000.00	\$ 410,000.00	\$ 400,000.00	\$ 410,000.00
28	Interest Expense		\$ 55,507.50	\$ 47,368.75	\$ 40,662.50	\$ 36,815.00
29	Repayment to NRD		\$ -	\$ -	\$ -	\$ -
30	Cash Reserve					\$ 1,052,591.46
31	TOTAL EXPENDITURES		\$ 4,617,521.83	\$ 1,246,981.87	\$ 953,385.44	\$ 2,518,264.37
32	REVENUES					
33	UNENCUMBERED BALANCES 7-1					
34	Cash in Bank		\$ 65,505.12	\$ 90,827.29	\$ 18,158.76	\$ 72,421.61
35	Investments		\$ 905,251.63	\$ 925,487.47	\$ 861,469.84	\$ 952,442.76
36	Total Available Assets		\$ 970,756.75	\$ 1,016,314.76	\$ 879,628.60	\$ 1,024,864.37
37	REVENUES					
38	Federal Grants					
39	Loans					\$ 40,000.00
40	Hookup Fees		\$ 45,500.00	\$ 21,000.00	\$ 33,500.00	\$ 36,000.00
41	Water Sales		\$ 939,454.69	\$ 1,011,905.27	\$ 1,024,546.05	\$ 1,025,000.00
42	Investment Income		\$ 11,263.50	\$ 15,881.74	\$ 31,249.78	\$ 33,000.00
43	Non Water Sales		\$ 21,861.65	\$ 46,508.70	\$ 9,325.38	\$ 4,400.00
44	Other Revenues		\$ 3,645,000.00	\$ 5,000.00		\$ 5,000.00
45	State Grants & Funds		\$ -	\$ 10,000.00		\$ 350,000.00
46	Total Revenue Available		\$ 5,633,836.59	\$ 2,126,610.47	\$ 1,978,249.81	\$ 2,518,264.37
47	Less Expenditures		\$ 4,617,521.83	\$ 1,246,981.87	\$ 953,385.44	\$ 2,518,264.37
48	BALANCE FORWARD		\$ 1,016,314.76	\$ 879,628.60	\$ 1,024,864.37	\$ -

LOWER ELKHORN NATURAL RESOURCES DISTRICT

9/12/2024

Line No.	WAU-COL REGIONAL WATER SYSTEM	A/C No.	Actual 7-1-21 to 6-30-22	Actual 7/1/2022 6-30-23	Actual 7/1/2023 6-30-24	Proposed 7-1-24 to 6-30-25
	EXPENDITURES					
1	Employee Benefits		\$ 1,340.39	\$ 1,402.93	\$ 1,379.60	\$ 1,500.00
2	Personnel Expenses		\$ 3,691.71	\$ 3,960.12	\$ 3,937.78	\$ 4,200.00
3	Insurance		\$ 3,995.70	\$ 4,526.33	\$ 4,699.24	\$ 5,000.00
4	Office Supplies		\$ 122.46	\$ 974.22	\$ 283.25	\$ 350.00
5	Payroll Taxes		\$ 1,229.82	\$ 1,291.06	\$ 1,415.51	\$ 1,500.00
6	Postage		\$ 594.87	\$ 627.19	\$ 857.00	\$ 1,000.00
7	Legal Notices		\$ 131.80	\$ 121.79	\$ 155.52	\$ 170.00
8	Professional Services		\$ 1,850.00	\$ 1,850.00	\$ 1,900.00	\$ 2,000.00
9	Project Construction Cost					\$ -
10	Project Land Rights					\$ -
11	Project Legal Costs					\$ -
12	Project Operation & Mainten		\$ 4,469.28	\$ 3,929.39	\$ 9,545.76	\$ 6,000.00
13	Utilities		\$ 1,538.35	\$ 1,701.01	\$ 1,682.43	\$ 1,900.00
14	Telephone		\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00
15	Water Purchase		\$ 31,073.65	\$ 33,099.74	\$ 27,349.35	\$ 30,000.00
16	Salaries-Hourly		\$ 16,268.85	\$ 16,910.92	\$ 18,549.81	\$ 19,000.00
17	Inspection Services					\$ -
18	Dues & Memberships		\$ 100.00	\$ 100.00	\$ 200.00	\$ 200.00
19	Auto & Truck Expense					\$ -
20	Building Maintenance					\$ -
21	Capital Outlay					
22	Vehicles					\$ -
23	Machinery & Equipment					\$ -
24	Office Equipment					\$ -
25	Buildings					\$ -
26	Subtotal		\$ 67,006.88	\$ 71,094.70	\$ 72,555.25	\$ 73,420.00
27	Debt Service Payments					
28	Note Principal					
29	Bond Principal					\$ -
30	Interest Expense					\$ -
31	Repayment to NRD		\$ 7,200.00	\$ 7,200.00	\$ 7,200.00	\$ 974.53
32	Cash Reserve					\$ 228,924.49
33	TOTAL EXPENDITURES		\$ 74,206.88	\$ 78,294.70	\$ 79,755.25	\$ 303,319.02
34	REVENUES					
35	UNENCUMBERED BALANCES 7-1					
36	Cash in Bank		\$ 43,449.44	\$ 55,588.49	\$ 24,859.49	\$ 22,308.36
37	Investments		\$ 103,025.81	\$ 109,393.49	\$ 157,106.87	\$ 181,190.66
38	Total Available Assets		\$ 146,475.25	\$ 164,981.98	\$ 181,966.36	\$ 203,499.02
39	REVENUES					
40	Federal Grants					\$ -
41	Federal Loans					\$ -
42	Hookup Fees					\$ -
43	Water Sales		\$ 89,742.81	\$ 90,990.60	\$ 86,096.11	\$ 90,000.00
44	Investment Income		\$ 150.80	\$ 1,468.48	\$ 6,094.03	\$ 7,000.00
45	Non Water Sales		\$ 2,820.00	\$ 2,820.00	\$ 9,097.77	\$ 2,820.00
46	Other Revenues					\$ -
47	Interim Financing					\$ -
48	Total Revenue Available		\$ 239,188.86	\$ 260,261.06	\$ 283,254.27	\$ 303,319.02
49	Less Expenditures		\$ 74,206.88	\$ 78,294.70	\$ 79,755.25	\$ 303,319.02
50	BALANCE FORWARD		\$ 164,981.98	\$ 181,966.36	\$ 203,499.02	\$ -

LENRD Budget Summary - FY 2025

Expenses		
FY 2024		FY 2025
\$50,000	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	
\$30,000	Directors Expense	\$33,000
	Expenses for attendance at meetings, motel, mileage, meals, registrations	
\$30,000	Directors Per Diem	\$25,000
	Directors receive a max of \$70 per day or \$20 per hour up to \$70 while on NRD business	
\$52,940	Dues & Memberships	\$53,560
\$44,205	Nebraska Association of Resources Districts	\$45,200
\$300	Nebraska Association of Resources Districts Foundation	\$250
\$800	National Association of Conservation Districts	\$800
\$2,600	Nebraska Water Resources Association	\$2,600
\$175	Norfolk Chamber of Commerce	\$150
\$600	Groundwater Districts Association GMDA	\$400
\$4,000	RC&D's	\$4,000
\$160	Nebraska Statewide Arboretum & Arbor Day	\$160
\$100	Wayne Area Economic Development	
\$571,000	Employee Benefits	\$638,000
\$81,000	Retirement - NRD contribution of 7% wages paid	\$96,000
\$490,000	Health, Life, Dental - NRD pays portion of each employee	\$542,000
\$50,000	Personnel Expenses	\$45,000
	Expenses of mileage, miles, meeting registrations while on NRD business, employee wellness, advanced degree	

LENRD Budget Summary - FY 2025

\$3,500	Fees & Licenses Election Costs	\$12,000
\$19,500	Audit Fees	\$20,125
\$92,300	Information & Education	\$150,300
\$22,000	Public Outreach	\$89,800
\$27,800	Advertising (Combined with Public Outreach)	None
\$500	District Awards Program	\$500
\$12,500	Youth & Adult Education	\$12,500
\$6,500	Scholarship Program	\$6,000
\$5,000	Watershed Dynamics Program	\$5,000
\$10,000	Water Resources Advertising	\$15,000
	Outdoor Classrooms (Moved from Forestry)	\$3,000
	Forestry Advertising (Moved from Forestry)	\$10,000
	Forestry Education (Moved from Forestry)	\$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	\$70,000
\$5,000	Legal Notices Public meeting & Legal Expenditures	\$5,000
\$40,000	Office Supplies & Expenses Paper, copier supplies, printing, kitchen & cleaning	\$43,000
\$110,500	Payroll Taxes Social Security & Medicare (total 7.65% both)	\$119,000
\$14,000	Postage	\$15,000

LENRD Budget Summary - FY 2025

\$791,400	Special Projects	\$1,579,000
\$625,000	West Point Levee	\$1,304,000
\$60,000	McKenzie Dam Principal Spillway Renovation	\$65,000
\$55,000	Winslow Demolition Projects	\$110,000
\$40,000	Logan East RWS	\$40,000
\$5,000	Scribner Air Base East Dam	\$5,000
\$6,400	Scribner Jetty Project	None
	City of Wayne Prairie Park Project	\$50,000
	Loess Hill RC&D - Household Hazardous Waste Collection	\$5,000
\$1,666,000	Professional Services	\$1,119,000
\$4,000	Computer Services & Other Services	\$6,000
\$33,000	Battle Creek WFPO	\$135,000
\$110,000	Hazard Mitigation Plan Update (Reimbursed grant)	\$25,000
\$731,000	Maple Creek WFPO (Reimbursed grant)	\$585,000
\$375,000	North Fork Elkhorn WFPO (Reimbursed grant)	\$300,000
\$5,000	Groundwater Model GUI	\$5,000
\$18,000	District Database - Longitude 103	\$18,000
\$40,000	Willow Creek Dam Flood Plain Management Plan	\$45,000
\$350,000	Battle Creek Hydraulic Alternative Analysis Project	None
\$998,670	Project Construction	\$397,000
	Pilger Rec Area Renovations	\$10,000
	Maskenthine Rec Area	
	Bike Trail (Reimbursed grant)	\$80,000
\$10,500	Spigot replacement	None
\$6,760	Shower house parking lot concrete	None
\$2,015	Camphost concrete pad	None
\$270,000	Upgrade electrical to 50 amp	None
\$4,500	Parking railroad ties	None
	Maple Creek Rec Area	
	Storm Repair	\$17,000
\$4,895	Side walk concrete near boat ramp	None
\$25,000	Shoreline Stabilization	\$25,000
	Willow Creek Rec Area	
\$15,000	Park renovations (asphalt repair, house, etc.)	\$15,000
\$550,000	Willow Creek Artesian Pressure Mitigation	\$250,000
\$110,000	Willow Creek Downstream Streambank Erosion	None
\$10,000	Project Land Rights	\$15,000
	Crop Damage Willow Creek	
\$30,000	Legal Costs	\$30,000
	Elkhorn River Appropriation - \$15,000	

LENRD Budget Summary - FY 2025

\$160,000	Project Operation & Maintenance	\$150,000
\$30,000	Maskenthine O&M (garbage, fuel, repairs, dump station)	\$30,000
\$15,000	Maskenthine Grounds O&M (gravel, riprap, road, tree remove, etc)	\$15,000
\$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)	\$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
\$10,000	Maskenthine Bike Trail Improvements	None
\$100,000	Purchases - Stock Materials for Resale (Trees, mats, moisture sensors, chemigation equipment flow meter)	\$120,000
\$14,000	Telephone	\$14,000
\$43,000	Utilities - Maskenthine, Maple, NRD Office	\$39,000
\$25,000	Electricity	\$33,000
\$6,000	Heat	\$3,000
\$12,000	Other Utilities - Water	\$3,000
\$674,000	Salaries - Support Staff Includes \$10,000 Game & Park Agreement	\$745,000
\$383,000	Salaries - Administrative GM, Assistant GM, Projects Mgr, Rec Super	\$405,000
\$10,000	Salaries - Technical (Char) NRCS / NRD Conservation Aids	\$10,000

LENRD Budget Summary - FY 2025

\$75,000	Salaries - Part-Time Includes maintenance personnel @ Maskenthine, Maple and Cowboy Trail	88,000
\$420,200	Salaries - Water Resources	\$422,000
\$12,650	Building Maintenance	\$17,650
\$800	Garbage & Recycle	\$800
\$7,200	Office Cleaning	\$7,200
\$550	Pest Control	\$550
\$150	Fire Extinguisher Inspections	\$150
\$450	Culligan	\$450
\$500	Heating / Cooling Repairs	\$500
\$500	Maintenance Supplies	\$500
	Maskenthine House Repair	\$5,000
\$2,500	Miscellaneous Repairs	\$2,500
\$602,700	Water Resources	\$384,250
\$90,000	Water Quality Sampling	\$50,000
\$25,000	Well Abandonment	\$25,000
	Groundwater Management Area (GWMA)	
\$50,000	Rule 12 - Phase 2 & 3 Area	\$60,000
\$70,000	Flow Meter Maintenance	\$70,000
	BGMA - Meetings, supplies, etc.	\$30,000
\$200,000	Demonstration Sites	None
\$12,500	Groundwater Quantity Monitoring & Stream Gages	\$13,250
\$10,000	Water Resources Planning	\$10,000
	Hydrogeologic Research	
\$30,000	Easter Nebraska Water Resources Association	\$30,000
\$25,000	Monitoring Program	\$50,000
\$5,200	Fund & Maintenance Weather Stations	\$6,000
\$5,000	Public Water Supply Testing	\$10,000
\$5,000	Wellhead Protection	\$5,000
\$75,000	Vadose Zone Monitoring	\$25,000
\$55,000	Wildlife Habitat Wild Nebraska, Corners for Wildlife, NE. Buffer Strip Program	\$60,500

LENRD Budget Summary - FY 2025

\$670,000	Cooperator Cost Share Programs	\$708,000
\$290,000	NRD Cost Share Programs	\$313,000
\$80,000	Willow Creek Best Management Practices	\$180,000
\$300,000	Bazile Best Management Practices	\$215,000
\$210,000	Intergovernmental Cost-Sharing	\$240,000
\$150,000	Urban Recreation and Urban Conservation Programs	\$148,000
\$60,000	(From FY 24 projects not completed)	\$92,000
\$4,600	Payments to DEE for Chemigation permits	\$5,000
\$66,650	Forestry	\$65,850
\$20,000	Agroforestry	\$28,000
\$29,500	Community Forestry	\$28,450
\$3,650	Forestry Incentive for Public Facilities	\$1,200
\$0	(From FY 24 projects not completed)	\$8,200
\$10,000	Forestry Advertising (Moved to I & E)	
\$500	Forestry Education (Moved to I & E)	
\$3,000	Outdoor Classrooms (Moved to I & E)	
	Capital Outlay	
	Land	
	Building - None	
\$36,500	Machinery & Equipment	\$15,700
	Shredder - Skid Loader	\$6,400
	3 Point Broadcast Seeder	\$2,500
	UTV For Maskenthine	\$6,800
\$22,000	300 G Skid Unit for F-350	
\$12,000	12' Dump Trailer	
\$2,500	Blade (Office)	
\$20,000	Auto & Truck (Asset)	\$70,000
	3/4 Ton for Rec Areas	
\$6,000	Office Equipment	\$9,700
	Replacement computers, Ipads	\$3,200
	Server Upgrade Hardware	\$6,500

LENRD Budget Summary - FY 2025

\$62,500	Total Capital Outlay	\$95,400
	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	
\$1,225,000	Transfers Other Than Surplus Fees to OTHER Funds	\$1,750,000
	Transfer to Flood Mitigation Projects	\$750,000
	Transfer to Willow Creek Sinking Fund	None
\$250,000	Transfer to Flood Mitigation Projects (Pender \$ 527,672)	None
\$975,000	Transfer to Battle Creek Sinking Fund	\$1,000,000
\$1,225,000	Total Transfers Other Than Surplus Fees to OTHER Funds	\$1,750,000
\$9,423,560	Total Budget of Expenditures	\$9,729,085
\$500,000	Necessary Cash Reserve	\$500,000
\$9,923,560	Total Requirements	\$10,229,085

LENRD Budget Summary - FY 2025

Revenue		
FY 2024		FY 2025
\$1,296,386.34	Net Cash Balance 7/1/2023	\$1,416,617.87
	Net Cash Balance 7/1/2024	
\$0	Investments 7/1/2023	
	Investments 7/1/2024	\$0
\$41,698.59	County Treasurer Balance	\$75,618.52
\$1,338,084.93	Subtotal of Beginning Balance	\$1,492,236.39
Intergovernmental Federal		
\$1,833,000	Federal Grants and Funds	\$1,971,650
\$110,000	FEMA-NEMA - Hazard Mitigation Plan	\$135,000
\$336,000	FEMA-NEMA - Scribner Bank Stabilization	\$342,000
\$170,000	FEMA-NEMA - Willow Creek Dam Artesian Pressure Project	\$170,000
\$33,000	USDA-NRCS - Battle Creek WFPO	\$35,500
\$522,000	USDA-NRCS - Maple Creek WFPO	\$400,000
\$375,000	USDA-NRCS - North Fork Elkhorn WFPO Grant	\$300,000
\$55,000	EPA - 319 - Willow Creek Best Management Practices	\$140,000
\$216,000	EPA - 319 - Bazile Best Management Practices	\$300,000
\$16,000	USDA-NRCS - Bazile Coordinator - Lisa	\$72,000
	NACD Technical Grant - Conservation Planner - Jim	\$27,150
	USDA-NRCS - Source Water Protection Person	\$50,000
\$1,833,000	Subtotal Federal Receipts	\$1,971,650

LENRD Budget Summary - FY 2025

Intergovernmental State

\$373,245	State Grants & Funds	\$299,445
\$55,000	Game & Parks Habitat Funds & Buffer Strip	\$57,000
\$10,000	Game & Parks Trail Improvement Grant	\$64,000
\$6,200	Well Decommissioning Fund	\$6,200
\$97,000	Water Quality Fund	\$101,000
\$11,345	NET Telemetry - Real Time Monitoring	None
	NET Vadose Zone Sampling	None
	NET Groundwater Monitoring	\$15,000
	NET Flow Meter Telemetry Upgrade	\$15,000
\$25,000	Dodge, Cuming, Colfax	\$14,845
\$100,000	NET Bazile GWMA	None
\$18,700	Scribner Bank Stabilization	\$6,000
\$50,000	Nebraska Forest Service (NFS) - Agroforestry Cost share	\$20,400
<hr/>		
\$11,000	Pro-Rate Motor Vehicle	\$11,000
<hr/>		
\$62,000	Homestead Exemptions	\$71,000
<hr/>		
\$0	Property Tax Credit	\$0
<hr/>		
\$55,000	Nameplate Capacity Tax	\$62,000
<hr/>		
\$501,245	Subtotal State Receipts	\$443,445

Intergovernmental Local

\$4,065	Property Rent	\$4,065
	DNR, Nebraska Forest Service	
<hr/>		
\$100,000	Trees, Mats, Planting, Chemigation & Flow Meter Supplies	\$120,000
<hr/>		
\$4,500	Interest	\$4,500
<hr/>		
\$56,000	Bazile Reimbursements from other NRDs	\$23,000
	Source Water Protection - Lewis & Clark NRD	\$17,900

LENRD Budget Summary - FY 2025

\$85,000	Camper Fees	\$85,000
\$7,200	Project Operation & Maintenance Repayment for Wau-Col Water System (\$600)	\$975
\$11,043	Other Income Scribner Streambank Stabilization Project Dodge & Scribner Wau-Col Expansion - Laurel Battle Creek Hydraulic Alternatives Analysis Project Pheasants Forever (Reimbursed total amt in FY 2024)	\$0.00 None
\$50,000	Chemigation Permits	\$50,000
\$5,000	Well Permits	\$5,000
\$322,808	Subtotal Local Receipts	\$310,440
Loan Proceeds		
Transer In of Surplus Funds		
Total Transfers In of Surplus Funds		
Transfer From Other Funds		
\$1,080,000	Transfers from Other Funds	\$1,554,000
\$550,000	Transfer from Willow Creek Sinking Fund	\$250,000
\$530,000	Transfer from West Point Sinking Fund	\$1,304,000

LENRD Budget Summary - FY 2025

\$1,080,000	Transfers from Other Funds	\$1,554,000
\$5,075,138	Total Resources before Taxes	\$5,771,771
\$4,848,422	Property Taxes	\$4,457,314
\$9,923,560	Total Resources Available	\$10,229,085
\$9,923,560	Less Expenditures	\$10,229,085
\$4,848,422	Tax from Line 35	\$4,457,314
\$48,484	Treasurer's Commission at 1% of Line 35	\$44,573
	Delinquent Tax Allowance	
\$4,896,906	Total Property Tax Requirement	\$4,501,887
2.2586		1.8459