

BUDGET SYNOPSIS FY 2019

Board members met June 26th to review the FY 2019 Budget proposals of the Little Blue Public Water Project, Little Blue Public Water Project – South and NRD. The accompanying document summarizes the budget document as amended by the group and are for your review prior to the July 10th Board meeting. These detailed notes are provided to help explain the various components of the budget, the expected incomes and reasons for various expenses. I would encourage you to use this summary along side your budget document as you examine it, to help reference various budget account numbers.

Reference number are found on the right hand side of the document referring to various incomes or expense items as an offsetting or correlating number. This is intended to help understand the flow of funds from income to expenses in some key budget items.

Current Balances & Income

Item – 101 – Net Cash Balance – was the checkbook balance as of June 30, 2018.

Item – 103 – The amount of taxes held in the County Treasurer’s office at the end of the fiscal year for payment after July 1st. As a result, it shows up in this year’s budget.

Item – 111 – Investments – The Total Investments (\$ 1,138,768) shows the amount of money in various accounts in banks on June 30th. You’ll note that our general account has \$560,259 as of June 30th. The sinking funds for O & M and Projects total \$578,510 and are designated funds; therefore, they are excluded from the available general fund balance. Only the \$560,259 is available to offset expenses this year, unless we withdraw an amount to apply it toward a specific project this year, or the board takes action at some time during the year to pull a portion of the sinking funds back in the general account.

REVENUES

Item – 301 – State Grants and Funds - Funds come from a variety of sources as indicated by the description. I’ve identified the various funds by a code of “F” for Federal, “S” for State and “L” for Local revenues.

Item-301(c) This is a reimburse for a portion of Dylan’s salary associated with specific projects under our Watershed Plan. We did get some reimbursement last year but because the projects were slow in developing, the amount was minimal. Grants which will apply this year include the Crystal Lake Project and Recharge Projects.

Item-301(d),(h) and (n) Since the Board agreed to be the grant administrator for the Crystal Lake renovation project, we will pay all bills associated with the project and these three incomes sources from co-funding sponsors offset some of those costs. The corresponding expense is shown on 441-w which includes the \$50,000 that the NRD committed to.

Line 301(e) and (i) The District conducted deep soils investigations five years ago to track nitrate movement in the soil profile and help us assess the level of success of our water quality management activities. It was out intent to re-sample every five years to continue to

monitor nitrate movement. (This too was a component of our Watershed Plan). It is our intent to apply for grant money from DEQ and NE Environmental Trust to offset some of those costs. The associated expense item is found in 440(b).

Line 301(f), (j), (k) The anticipated reimbursements from the Nebraska Environmental Trust (NET) and Water Sustainability Fund (WSF) for groundwater recharge projects that the board has approved and Dylan has been working on in Adams and Thayer Counties.

Item-301(l) – Water Quality Fund – The state generates funds from the licensing of private and commercial pesticide and chemical applicators. These funds are passed through to the NRDs for distribution as the board determines. We are required to provide \$3 match for every \$2 in funds we receive - employee costs and conservation cost share are allowed as match. These funds come to the district to use for various water quality cost-share practices, water sampling and other groundwater management activities and are shown as expenses on line 440(e)

Item-301(m) - Water Well Decommissioning Fund - The reimbursement for plugging old wells, funded by a share of the well registration fees paid for new wells. Our reimbursement covers a portion of our costs for decommissioning wells, and is determined as a proportionate share for all the wells decommissioned by all NRDs in the state. The expenditure of this item is shown on **Pg 4, Line 440 d.**

Item-301(p) The Game and Parks Commission continues to reimburse the NRD for a portion of the costs associated with the vegetation management activities we did at Bruning Dam and Liberty Cove according to the contract we have with them. **The expenses are on lines 469 e & f.**

Item – 301(q) – Buffer Strips The NRD administers the state buffer strip program. Thus the funds listed here are used to pay for contracts which the district approved. We receive a reimbursement from the state plus a percent for administration. Note the expense item is found on **Pg. 7, Line 469(d).**

Item-301(u) This is the portion of the stream gage O & M that are being shared with Jefferson and Thayer Counties and the City of Hebron for the partial year's recordings.

Item-301(r) The District, working with the Trailblazer RC&D, has conducted tire recycling activities in several counties in past years. The NRD is the local sponsor so the cost and reimbursements are run through our budget as income and expense. The corresponding expense number is shown on **Line 439(n).**

Item-301(s) With the installation of the stream gage on the Thayer Nuckolls line, the maintenance for the gage is being shared between USGS, the City of Hebron, Thayer County, Jefferson County and the LBNRD. The NRD's agreement is only between the USGS and District so this figure is the reimbursement to the NRD from the other local sponsors.

Item-301(t) A portion of the transport carrier vehicle fees, usually for partial year registration.

Item-301(u) A pass-through wildlife fund from the Pheasants Forever. **Expense = 469(b)**

Item 307 – Property Rent Income – Shows anticipated income from crop land rental property and hay harvest at any of the Districts watershed projects.

Item 309 – Customer Charges – Product and services charges are those that the District expects to receive from various sales and services provided by the NRD, as listed. This is the only actual money-making category for the district’s operation. Corresponding expense items are shown on **Lines 448(a),(b),(c) & (d), and 474(a) & (f)**.

Item 309(j) – Rec. Area Fees – These are the fees we anticipate collecting for camping at Lone Star, Liberty Cove and Buckley Creek Recreation Areas.

Item 311 – Income from Investments – This figure is broken out for both the general account and the sinking funds. The interest accrued on the sinking fund must be credited to those accounts, thus we show the sinking fund interest as an expense on Page 8.

Item 316 – Special Assessments – These are the two rural water projects, which operate on an “in and out” basis in the NRD’s budget. These two projects are self-supporting and the income amounts are offset by like expenses shown on **Pg 7 Item 470**. This year, the budgets are quite a bit higher than in previous years due to significant water rate increases expected to be imposed by the City of Fairbury.

Item 320 – Miscellaneous Income (a.) – Salary reimbursements by NRD’s are an offset reimbursement for secretarial salaries, which we receive for paying all costs for the NRCS secretaries or technicians, who serve in Adams, Clay, Jefferson and Nuckolls Counties where the land area is split between two NRDs.

Item 320(b and c) - The rural water projects reimburse the NRD for expenses such as staff time, mileage, computer rent, worker’s compensation costs, etc.

Item 320(e) – Miscellaneous Income – This is primarily service charges on past due accounts, insurance reimbursements and odds and ends which we may receive through the course of the year.

Item 320(e) - Sale of Equipment – We anticipate trading the 2008 Ford pickup and this is the expected income from that sale.

Item 320(f) TSP - We receive reimbursement from the NRCS for technical assistance provided for practice design, layout and program assistance by our NRCS Secretaries and Technician. The reimbursements have always been fairly consistent but continuation of the TSP is always in question due to the Federal budget.

Item 320(g) – Fuel tax - The NRD is eligible for a gas tax refund for off road fuel.

Item 320(i) – Transfers – We are anticipating moving some of the available projects sinking funds into this year’s budget to offset the high number of project costs anticipated this year.

This would help cover the Crystal Lake project, Sand Creek recharge projects, and Oxbow Reconnection Recharge Projects.

There was discussion at the Board Budget Workshop about how much money should be taken out of the sinking fund this year. I had originally proposed moving about \$225,000 to cover Crystal Lake and the recharge projects. However, the anticipated property tax increase of \$157,907 (9.14% increase) was considered too high. After discussion, the board recommended cutting \$60,000 out of the machinery and equipment budget earmarked for a skid steer and trailer, and increased the sinking fund withdrawal from \$225,250 to \$275,250. Those, and a few minor adjustments to known expenditures, dropped the property tax asking from \$157,907 to \$56,934 (3.29%).

The NRD total anticipated revenues from all sources for FY 2019 are \$2,903,655.

NRD FY 2019 EXPENSES

Many of the items shown in this category are operational expenditures which are fairly consistent from year to year so I won't elaborate on them. I will explain some that have some significance or those which need additional clarification.

Page 3 – Item 405 A little higher gas prices and a bit older fleet of vehicles have prompted us to raise the truck expense budget slightly.

Items 407 and 409 We left the Director expenses budget the same as last year's but reduced per diem by \$1,000 because we anticipate fewer committee meetings due to the completion of our groundwater rules, and because we were under budget last year.

Item 413 Dues - NARD has agreed on a 5% dues increase for FY 2019. Their services include legislative representation, managing the health insurance and retirement programs for the Districts, and public relations coordination. Other dues are listed the same as last year's expenditures.

Item 415 – Employee's Benefits – NARD medical insurance rates for FY 2019 went up 5% plus we added one employee in the database area and plan to hire two more employees. Those actions will impact both insurance and retirement figures.

Item 417 – Personnel Expenses – We're leaving the anticipated expenses the same in all categories, but have added one line for new employee moving expenses for \$3,500. Although not knows if it will be needed, our policies provide for moving expenses at the board's discretion and with the anticipated hiring of a new manager, this might be needed. There was discussion at the budget workshop that this number may actually be low, but again, providing moving expenses and how much, is at the board's discretion.

Item 419 b – Election – Because of the general election this fall, we do expect to be billed for newspaper candidate listings and actual election ballots.

Item 421 – Education – The Education Committee’s recommendations are attached to the budget documents. The budget is slightly higher than last year, primarily in the area of promotional activities. We are stressing building better relations with constituents and our working partners and are looking for ways to accomplish that. Also Liz has some ideas she would like to pursue that should help give more positive exposure to the NRD and its activities.

Item 425 -Insurance – This is our total insurance package which includes all property, vehicles, equipment, liability, crime package, director’s liability, umbrella and bonds. We don’t have the breakdown by category yet as the premiums are not due until October 1st.

Item 435- Payroll Taxes This is higher, again due to the increase in staff numbers and wages.

Item 439 – Professional Services

Item 439c –Beehive This is our contract with Beehive for our database management services. Beehive threatened to drop services to the District, however, we have worked out a deal in which they continue to host our services. They will not be developing reports and other tools as in the past but will offer training on the tools so we can develop our own. Non-the-less, the price for Beehive services is anticipated to be higher this fiscal year.

Many of the Professional Services are the amounts paid to engineers and other professional service providers for contracted services for projects. **(d)** is unspecified but used for design work for dams approved by the District that exceed the NRCS design standards or other similar projects. **(h)** is the Blue Basin Model with the Upper Big Blue, Lower Big Blue, Tri-Basin NRDs and the NDNR. The modeling work is underway and we are hopeful that it can be completed in this fiscal year. **(n)** is the expense side of the tire recycling grant. **(o)** is a portion of the NET grant project that is intended to determine groundwater recharge rates and movement in Adams County. Since the Tri-Basin NRD is the lead on that project, there are no pass-through funds on this grant **(q)** the Deshler Flood Study was not completed yet so we’ve included the remaining amount that the board pledged to that project. **(s) and (t)** are the engineering contracts for the groundwater recharge projects being done as part of our Water Management Plan. **(u)** Updates to our web page are in progress and we will be live soon. I originally had \$2500 in this category but Donnie tells me that there will not be any additional expense to finish the project.

Item 440 Water Management Activities - **(a)** Donnie initiated a few soil health demonstration projects this year and funds are included here for that effort **(b)** Refer back to the project description on page 1, 301(e). This is the expense item for the full cost of the vadose sampling. **(c)** Continued operator training events for our subareas, and general water education. **(d)** These cost-share expenses for well decommissioning. **(e)** This cost-share expense for water quality practices includes the VRI, drop nozzles, etc. **(f)** The UNL Project SENSE pilot project for on-the-go fertilizer monitoring and application was fulfilled last year so no expense is needed this year.

Item 441 Conservation Cost Share Construction - (a) We have four dams that are about ready for construction and this number covers the amounts that the board has committed to them. (b) general conservation cost share for producers. (d) This program in a joint project with the Rainwater Basin Joint Venture to support irrigation systems modifications and wetland crossings for better efficiency of applications. (e) Funds to be used as incentives for producers participating in the Big Sandy Creek Water Quality Initiative area.

Item 441 Special Projects – This group of projects are generally commitments that the Board has made through interlocal agreements for assistance to other entities, or for the NRD’s own construction projects such as those in Sand Creek and the oxbow reconnection recharge projects.

Item 441 (j) The Board committed \$20,000 to Hubbell for drainage work and the Village plans to complete the remaining work soon.

Item 441 (i) The Board just approved drainage improvement work for Shickley. This is the amount of our commitment.

Item 441 (n) – We have commitments for Hastings, Hebron and Fairbury through the municipal water system improvements. This is the last year of the 5-year commitment to Hastings for the ASR Project.

Item 441 (r) – Hebron Trails – We committed \$100,000 to Hebron’s trails projects and the City plans to complete the work this fall.

Item 441 (s) – Hebron River Access – We committed \$8,400 to Hebron’s river access project and a small amount remains to complete that project.

Item 441 (w) – Crystal Lake - The Board has committed \$50,000 to the Crystal Lake project and since we are receiving grant funds from other partners, we show the entire construction costs here. Reference **Item-301(d),(h) and (n)** for the income items.

Item 441 (y & z) Recharge Projects – This is our key groundwater recharge projects construction account for those projects approved under the Water Sustainability Fund and NET. We hope to complete all the projects in this fiscal year.

Item 443 & 445 Project Land Rights and Legal Cost – These costs are also associated with the recharge projects above.

Items 447 Operation and Maintenance – These funds are used as indicated. The biggest difference in this year’s budget is in the meter maintenance category as we work to get all meters working and within the tolerance set by the board. We’ve added some additional funds to the general maintenance category (a) due to some extensive repairs on one of our watershed dams near Hubbell. (c) it the full cost of stream gage maintenance done by USGS and DNR, but we receive some funds back from other

local gage sponsors. The O & M budget for the recreation areas **(d)** covers things like structural repairs, garbage pickup, utilities, and vandalism repairs. The item **(e)** covers the contractual services of labor, mowing, trimming and keeping the grounds clean. Those services are provided by local residents whom we have hired for that purpose. We've lowered all costs associated with meter repairs because we've done a lot of catch-up on them the last two years and many meters in the field are fairly new.

Item 448 - This category includes all the costs associated with the product sales of the District and the income items to offset these costs are shown on **Pg. 2 309**.

Items 455,457, 459 – Staff Salaries – The NRD's staff salaries are included in these categories. The \$20,000 shown in **457(e)** was approved by the board in June and is no longer in the formula because I have made salary adjustments for this year. The figures shown in the far right hand column, are the FY 2019 salaries. We've also added the wages anticipated for the new employees **(h) & (J)** for a partial year.

Item 460 (a) – This number reflects the cost of hiring part-time people to plant trees, help maintain watershed projects, janitorial services, etc..

Item 463a – We have some building issues that need to be addressed. The front door no longer seals and is in need of replacement. Also, the paint in many area of the office has been scuffed and should be redone.

Item 464 – There are several small projects on our recreation areas that need to be done. One is the rebuilding of the trail bridge that was damaged in the fire at Liberty Cove. We are also planning a boat access at Lone Star and a small handicapped boat dock at Bruning Lake.

Item 465 – Taxes – (a) This is the amount of property tax the NRD must pay for the cropland, which is leased out for rent on the Prairie Lake property. Since we are collecting required recreation fees now, we must also pay a lodging tax **(b)** on those fees collected.

Item 469 – Wildlife – We include the buffer strips program **(d)** payments here but as indicated earlier, this is an in-and-out item. **Items (e) and (f)** are for some ongoing improvements in the vegetation management being made at Liberty Cove and Bruning Dam, for which there is some Game and Parks reimbursements. We've also budgeted some funds for on-going cleanup work on Prairie Lake and Buckley Creek **(g) & (h)** associated with our recent tree removal projects. The other items shown in this budget category are in-and-out reimbursements for contracts we have with cooperators.

Item 470 – Assessment Projects – These are the rural water project expenditures which offset the income items shown on **Page 2, Item 316**.

Item 472 – Office Equipment (a) – We plan to replace at least three computers this year plus we will have another computer for the new employees. **(b)** – Computer software is now sold as a "license to use" rather than just buying the programs. **(c)**

This cost also includes our leases for the copier and Pitney Bows postage meter. **(d) and (e)** cover other office equipment, such things as a new phone for the new employee, printers, recorders, etc.. **(f)** will cover a new desk and chair for the new employees.

Item 473 – Machinery and Equipment – We originally had a skid steer and trailer in this category but the Board decided to add funds to **451(a)** instead of purchase. So there are no purchases are expected this year.

Item 474 (a) – Repayments of Funds – We are required to reimburse the Dept. of Environmental Control a portion of the chemigation fees we collect for the program.

Payments to NRDs – These are funds we pay to the Upper Big Blue NRD and Lower Republican NRD for employing our share of the secretaries in Fillmore and Webster Counties. This is a similar arrangement for secretary’s that we employ in Adams, Clay, Jefferson and Nuckolls counties that is shown as income on line **320(a)**.

Item 476 – Auto/Truck/Tractor – We are planning to replace the 2008 Ford pickup in this fiscal year.

Total Budgeted Expenditures The total budget expenditures for FY 2019 are anticipated at \$4,545,524.

On Page 8, you’ll find the cash reserve and other reserve accounts. Because of the total budgetary needs for this year, the O & M fund and Projects Sinking fund will not have additions this year. Instead, we plan to pull some funds from those Projects Sinking fund to offset project expenses to keep the budget in line.

A law was passed last year which prohibited being able to account for “delinquent taxes” unless the Federal Reserve rate was 10% or greater. Since the Fed’s rate is around 2.0%, no delinquent taxes are authorized for this year.

With anticipated expenses of \$4,671,324, anticipated revenues of \$2,903,655 and adding the county treasurer’s collection fees, the resulting property tax requirement for FY 2019 would be \$1,785,345.

This tax requirement compares with a \$1,728,411 request last year or a \$56,934 (3.29%) increase in taxes. With all the project costs anticipated this year and the addition of additional staff people, the members at the budget workshop felt that increase was justified.

If we applied this year’s tax request to last year’s valuations, we would have a mill levy of 0.019422 compared to 0.018516 last year, however, the 2018 valuations will be available on about August 20th and that will cause our final mill levy to change. We anticipate that the valuations may actually be reduced some due to some reduced land values, but we’ll have to wait to see. Our total mill levy limit is 0.045/\$100.

LITTLE BLUE NRD BUDGET

DRAFT - FY 2019 - FOR BOARD REVIEW

06/27/18

CURRENT BALANCES & ANTICIPATED REVENUES

UNENCUMBERED BALANCE

		<u>Actual</u>	<u>Budgeted</u>	<u>Actual</u>	<u>Proposed</u>	<u>Reference</u>
		<u>2017</u>	<u>2018</u>	<u>2018</u>	<u>2019</u>	
101	Net Cash Balance	1,000	1,000	1,000	405	
103	County Treasurer's Balance	12,076	11,376	11,376	11,376	
111	Investments					
	TOTAL INVESTMENTS	1,386,340	1,378,225	1,378,225	1,138,768	
	General Account	890,833	840,960	840,960	560,259	
	Project O & M Sinking Fund	51,112	61,809	61,809	62,425	
	Projects Sinking Fund	444,395	475,456	475,456	413,836	
	Crystal Lake	0	0	0	25,249	
	Adams County Bridges	0	0	0	77,000	
305	<u>REVENUES</u>					
	<u>Cd.</u> Fed., State Grants & Funds	154,445	781,275	211,780	1,402,247	
30110	F a. Watershed Rehabilitation Funds (NRCS)	2,517	0	0	0	
30111	F b. Water Quality Management Plan (319 WQ)	10,000	0	0	0	
	F c. DEQ 319 Watershed Coordinator Reimburseme	0	15,000	4,439	25,000	459-i
30106	F d. DEQ 319 Crystal Lake Renovation Project	0	85,000	0	117,500	441-w
	F e. DEQ 319 Vadose Sampling	0	0	0	50,000	440-b
30215	S f. NET - Oxbow Reconnection Recharge # 2	0	0	0	95,865	441-z
30222	S g. NET - Stream Gage Install	0	19,500	15,000	0	
30223	S h. NET - Crystal Lake Renovation Proj	0	255,000	0	255,000	441-w
30100	S i. NET - Vadose Sampling	0	0	0	50,000	440-b
30221	S j. WSF - Sand Creek Project # 1	0	162,370	47,394	153,735	439s & 441y
30219	S k. WSF - Oxbow Reconnection Recharge #2	0	0	0	332,300	439t, 441z, 443, 445
30203	S l. Water Quality Fund	71,342	48,000	60,234	54,000	440-e
30201	S m. Water Well Decommissioning Fund	8,708	7,500	9,446	8,000	440-d
30211	S n. G&P's Crystal Lake Renovation Project	0	110,000	0	131,656	441-w
30207A	S o. G&P's - Wild Nebraska	0	0	0	0	
30207B	S p. G&P's - Wildlife Extension Agreements	0	8,025	0	12,720	469-e f
30202	S q. Buffer Strips	35,966	59,900	60,486	59,515	469-d
30220	S r. Scrap Tire Recycling Program Funds	20,521	0	0	43,306	439-n
30302	L s. Jefferson/Thayer/Hebron-Stream Gage Main	0	2,220	4,500	4,890	447-c
	L t. Pro-Rate Motor Vehicle	4,081	5,000	4,070	5,000	
30300	L u. Pheasants Forever	1,310	3,760	6,210	3,760	469-b

	Actual <u>2,017</u>	Budgeted <u>2,018</u>	Actual <u>2,018</u>	Proposed <u>2,019</u>	Page 2 <u>Reference</u>
307	Property Rent Income				
	11,411	12,000	9,168	11,000	
	a. Watershed Ground Leases				
309	Customer Charges				
	173,413	152,050	141,688	149,900	
	a. Chemigation Fees				
	44,700	40,000	38,540	40,000	474-a
	b. Drill Rental				
	2,294	2,500	1,439	2,000	
	c. Survey Flags				
	816	750	762	800	448-b
	d. Chemigation Check Valves & Signs				
	2,105	3,000	1,402	1,500	448-c
	e. Tree Planting Services				
	43,514	36,000	30,204	32,000	448-a
	f. Well Permits				
	3,750	1,500	2,050	1,800	
	g. Meter Repairs & Reimbursements				
	43,503	35,000	33,889	40,000	447-f
	h. Transfer/Variances				
	150	300	200	300	
	i. Irrigation Management Supplies				
	8,787	9,000	6,433	6,500	448-d
	j. Recreation Area Fees				
	23,794	24,000	26,769	25,000	447-e
310	Loan for Operation				
	0	0	0	0	
311	Income From Investments				
	9,358	9,600	10,290	10,400	
	a. NRD				
	2,600	2,800	4,795	4,600	
	b. Sinking Funds				
	6,758	6,800	5,495	5,800	Back Pg
316	Income From Special Assessments				
	407,395	270,700	281,775	418,800	
	a. Little Blue Public Water Proj.				
	205,408	134,900	141,467	224,300	470-a
	b. LB Public Water Proj. - South				
	201,987	135,800	140,308	194,500	470-b
320	Miscellaneous Income				
	68,670	231,598	125,416	345,068	
32004	a. Salary Reimbursement by NRD's				
	44,953	46,686	46,686	51,443	455 a-d
32001A	b. LBPWP-North Reimbursements				
	7,794	3,497	4,198	4,400	470-a
32001B	c. LBPWP-South Reimbursements				
	8,387	2,525	2,991	3,200	470-b
32000	d. Miscellaneous				
	1,073	4,000	2,528	3,000	
	e. Sale of Equipment				
	2,825	5,000	0	4,000	
32005	f. Technical Service Providers				
	2,697	2,700	1,786	2,800	459-d
	g. Fuel Tax Reimbursement				
	941	940	978	975	
	h. Transfer - From O & M Sinking Fund				
	0	0	0	0	
	i. Transfer - From Projects Const. Sinking Fund				
		25,000	0	25,250	
		75,000	0	250,000	
		25,200	25,200	0	
		41,050	41,050	0	
TOTAL REVENUES					
	1,721,843	2,303,759	1,627,958	2,903,655	
Property Taxes Received					
	<u>1,607,769</u>		<u>1,720,162</u>		
REVENUES PLUS TAX RECEIPTS					
	3,329,612		3,348,120	2,903,655	

BUDGETED EXPENSES

		FY 2016 SPENT	FY 2017 BUDGET	FY 2017 SPENT	FY 2018 BUDGET	FY 2018 SPENT	FY 2019 BUDGET	Page 3 Reference
405	Truck	23,635	28,000	21,256	24,000	25,375	26,000	
	a. Fuel & Repair Expense	23,635	28,000	21,256	24,000	25,375	26,000	
407	Director's Expense	15,259	16,000	18,891	19,000	17,045	19,000	
409	Director's Per Diem	16,440	19,000	23,110	23,000	20,600	22,000	
413	Dues & Membership	28,377	29,330	29,325	30,320	30,350	31,640	
	a. NE Association of Resources Districts	23,802	24,755	24,755	25,745	25,745	27,035	
	b. National Association of Cons. Districts	1,775	1,775	1,775	1,775	1,775	1,775	
	c. Groundwater Management District	350	350	350	350	350	350	
	d. NE Water Resources Association	1,950	1,950	1,950	1,950	1,950	1,950	
	e. Soil Conservation Society of America	150	150	145	150	180	180	
	f. NE Groundwater Foundation	150	150	150	150	150	150	
	g. Trailblazer RC&D	200	200	200	200	200	200	
415	Employee's Benefits	173,483	197,130	193,229	243,886	214,589	258,850	
	a. NRD Employee's Insurance Coverage	137,304	151,600	154,408	201,736	176,319	187,800	
	b. NRD Employee Retirement	36,179	40,530	38,821	42,150	38,271	49,050	
	c. NRD New Employee Ins. & Retirement		5,000		0		22,000	
417	Expenses, Personnel	14,316	15,000	9,284	14,000	10,649	17,500	
	a. Personnel Expenses	11,526	11,000	6,456	10,000	8,804	10,000	
	b. Executive Services/Wellness	145	1,000	596	1,000	160	1,000	
	c. Staff Training, Conferences, Workshops	2,645	3,000	2,232	3,000	1,685	3,000	
	d. New Employee Moving Expenses	0	0	0	0	0	3,500	
419	Fees & Licenses	515	19,420	14,701	1,850	684	16,400	
	a. U. S. Dept. of Agriculture-Tree License	115	120	115	150	102	150	
	b. Election Expenses	0	18,000	13,734	0	0	15,000	
	c. Well Monitoring Cert. Fees	150	600	750	1,000	281	750	
	d. Miscellaneous Fees & Licenses	230	300	102	300	301	300	
	e. Notice of Encumbrance Fees	20	400	0	400	0	200	
421	Research & Education	38,325	52,700	26,072	52,195	31,961	54,470	
	a. Scholarships & Youth Programs	5,361	7,200	5,452	7,200	6,701	6,675	
	b. Publications, Manuals, Plans	23,064	30,500	13,975	30,000	18,341	30,500	
	c. Promotional Programs	5,421	7,500	5,028	6,250	2,675	8,550	
	d. Educational Equipment	120	3,000	859	1,500	0	1,500	
	e. Director Training & Tours	0	2,500	575	2,500	0	2,500	
	f. NeRAIN	453	500	0	500	0	500	
	g. NARD Statewide Projects	3,906	1,500	183	4,245	4,245	4,245	
423	Bonds	1,913	2000	0	0	0	0	

		<u>FY 2016</u> <u>SPENT</u>	<u>FY 2017</u> <u>BUDGET</u>	<u>FY 2017</u> <u>SPENT</u>	<u>FY 2018</u> <u>BUDGET</u>	<u>FY 2018</u> <u>SPENT</u>	<u>FY 2019</u> <u>BUDGET</u>	<u>Page 4</u> <u>Reference</u>
425	Insurance	31,393	34,166	26,010	31,840	31,210	37,500	
	a. Workmen's Comp	12,342	11,550	4,794	9,400	9,202	0	} Breakdown } Still } Coming } 2 Yr = 4% } 1 Yr = 2%
	b. Property Insurance	4,699	5,900	3,907	5,600	6,678	0	
	c. General Liability	11,248	11,800	12,528	11,800	11,741	0	
	d. Cyber Liability	1,219	1250	1,261	1,300	0	0	
	e. Errors & Omissions	1,885	3,666	3,520	3,740	3,589	0	
431	Legal Notice	3,773	4,500	7,816	7,000	10,349	8,500	
432	Misc. Expense	558	1,000	503	1,000	545	700	
433	Office Supplies	5,614	6,750	5,824	6,200	6,557	6,500	
435	Payroll Taxes	47,623	49,200	52,076	55,000	56,377	60,000	
	Payroll Taxes - New Employees	0	2,000	0	0	0	0	
437	Postage	9,280	14,000	8,160	10,000	8,293	10,000	
439	Professional Services	191,495	226,149	89,648	198,613	159,232	273,259	
43901	a. Audit	4,965	4,965	5,238	5,238	5,238	5,238	
43903	b. Legal Counsel	369	3,000	4,319	5,000	2,832	4,000	
43926	c. GIS Technology Services (BeeHive)	9,800	9,800	9,800	10,400	9,800	25,000	
43905	d. Projects Engineering & Consulting	7,260	50,000	0	10,000	0	10,000	
43904	e. Prairie Lake Rec Area Engineering	0	13,250	11,007	2,245	1,110	0	
43927	f. Adams County Bridge Planning Project	4,984	1,200	0	0	0	0	
43915	g. All-Hazard Mitigation Plan Update	136	0	0	0	0	0	
43929	h. Blue River Basin Modeling	0	0	0	30,000	7,152	60,000	
43924	i. Groundwater Coalition Contribution	0	0	1,500	0	0	0	
43925	j. Watershed Water Quality Planning Process	29,044	0	0	0	0	0	
43932	k. River Environmental Restoration Pilot Projects	0	20,000	0	0	0	0	
43931	l. Integrated Water Management Plan	7,602	9,050	10,452	3,180	1,544	0	
	m. Watershed Breach Route Studies	0	8,000	0	0	0	0	
43923	n. Tire Recycling Grant	0	20,634	19,634	0	0	43,306	305-r
	o. Upper Little Blue Study (Age Dating)	0	0	0	0	0	1,000	
43930	p. Watershed Rehabilitation Assessments (NRCS)	124,425	0	0	0	0	0	
	q. Deshler Flood Assessment Study	0	6,250	0	6,250	1,333	4,920	
	r. Bathymetric Lake Surveys	2,910	5,000	0	0	0	0	
43933	s. Sand Creek Recharge Project # 1 Design	0	68,500	27,698	61,800	54,276	7,525	305-j
43934	t. Oxbow Recharge Projects # 2 Devel.	0	0	0	58,000	68,266	112,270	305 - k
	u. New Web Page Development	0	6,500	0	6,500	7,680	0	
440	Water Management Activities	68,797	148,750	66,776	110,400	62,678	218,000	
	a. Water Education / Demos	75	750	340	400	273	3,500	
	b. Groundwater Monitoring & Vadose Sampling	13,498	25,000	9,079	15,000	4,658	142,500	
	c. Informational Meetings	2,247	4,500	2,919	4,500	2,343	3,000	
	d. Well Decommissioning	11,229	20,000	16,376	20,000	13,036	15,000	305-m
	e. Water Quality C/S Practices	19,248	48,000	15,562	48,000	18,732	54,000	305-l
	f. UNL SENSE Project	22,500	22,500	22,500	22,500	22,500	0	
	h. Monitoring Well Development	0	28,000	0	0	1,137	0	

		<u>FY 2016</u> <u>SPENT</u>	<u>FY 2017</u> <u>BUDGET</u>	<u>FY 2017</u> <u>SPENT</u>	<u>FY 2018</u> <u>BUDGET</u>	<u>FY 2018</u> <u>SPENT</u>	<u>FY 2019</u> <u>BUDGET</u>	
441	Conservation Cost Share & Construction	295,988	581,850	384,503	1,285,536	368,921	1,699,004	
44101	a. Cost Share on Dams	7,450	125,000	111,248	165,000	23,743	140,000	
44103	b. Land Treatment & Irrigation Practice CS	104,495	200,000	153,585	200,000	148,881	185,000	
44102	c. Ogallala Aquifer Initiative Cost Share	45,000	15,000	833	2,180	1,005	0	
	d. RCPP Cost-Share	0	0	0	15,000	0	15,000	
	e. Big Sandy Creek NWQI Incentive Funds	0	0	0	5,000	0	15,000	
	Special Projects							
44115	f. Urban Tree Program	0	1,000	0	1,000	0	1,000	
44106	g. Urban Conservation Program	0	1,000	0	1,000	0	0	
44106C	h. Kenesaw Drainage Project	0	0	0	0	0	0	
44106I	i. Alexandria Drainage Project	0	0	0	5,084	5,084	0	
44106J	j. Hubbell Drainage Project	0	0	10,536	5,000	1,256	8,208	
	k. Shickley Drainage Improvements	0	3,050	3,050	0	0	9,200	
	l. Oak Drainage Improvement	0	2,550	2,500	0	0	0	
44106F	m. Carleton Drainage Project	35,000	0	0	0	0	0	
44106D	n. Municipal Water Assistance Program	100,000	100,750	100,000	119,700	105,450	124,500	
44106E	o. Fairbury Dike Certification	3,603	0	0	0	0	0	
44106G	p. Fairfield Drainage	0	0	0	14,000	10,306	0	
44109	q. Urban Park & Recreation Program	0	3,000	1,000	3,000	0	2,000	
44106H	r. Hebron Trails Development	0	50,000	0	100,000	30,559	69,440	
44112	s. Hebron River Access Project	0	0	0	8,400	6,400	2,000	
	t. Carleton Park Improvement	0	0	0	1,000	1,000	0	
	Other Projects Construction							
	u. Adams County Bridge Protection Project	0	77,000	0	0	0	0	0 Sink Fund
44112	v. Hebron Road Dam Spillway Modification	440	3,500	1,751	0	0	0	
44110	w. Crystal Lake Renovation	0	0	0	500,000	0	554,156	305 d,h,o
	x. Little Blue River Stream Gages Install	0	0	0	31,500	35,206	0	
43933	y. Sand Creek Recharge Projects # 1	0	0	0	108,672	32	159,000	305 - j
43934	z. Oxbow Reconnection Recharge Projects # 2	0	0	0	0	0	414,500	305 - k
443	Project Land Rights	0	15,000	0	15,000	0	20,000	305-k
445	Project Legal Cost	0	2,000	0	4,000	0	2,000	305-k
447	Project O & M	85,199	168,000	183,613	232,890	163,329	223,500	
44703	a. General Maintenance	12,238	25,000	14,003	20,000	10,953	32,000	
44705	b. Equipment Maintenance	2,923	5,000	2,224	3,500	5,084	4,000	
44710	c. Stream Gage Maintenance	0	0	0	14,640	5,500	16,000	305-s
44706	d. Recreation Area Maintenance	16,413	16,000	10,788	15,000	19,316	20,000	
44706A	e. Rec. Area Contract Maintenance Services	27,116	24,000	24,120	25,000	22,176	22,500	309-j
44704	f. Meter Maintenance	21,551	35,000	81,463	90,000	58,766	70,000	309-g
44709	g. Meters Standards Updates	2,820	10,000	4,636	10,000	0	5,000	
44704B	h. Meter Contract Inspections	0	50,000	43,329	50,000	37,351	45,000	
44708	i. Shop & Field Tools	313	1,000	289	750	80	5,000	
44707	j. Observation Well Maintenance	1,825	2,000	2,761	4,000	4,104	4,000	

		<u>FY 2016</u> <u>SPENT</u>	<u>FY 2017</u> <u>BUDGET</u>	<u>FY 2017</u> <u>SPENT</u>	<u>FY 2018</u> <u>BUDGET</u>	<u>FY 2018</u> <u>SPENT</u>	<u>FY 2019</u> <u>BUDGET</u>	<u>Page 6</u> <u>Reference</u>
448	Purchases Stock for Sale	48,053	59,500	48,428	49,800	29,129	45,500	
	a. Trees Program: Trees, Weed Barrier, Wraps	26,931	40,000	28,066	30,000	11,207	25,000	309-e
	b. Survey Flags	2,631	1,500	1,793	1,800	0	1,500	309-c
	c. Chemigation Equipment	2,642	3,000	1,266	3,000	182	2,000	309-d
	d. Irrigation Management Equipment	15,849	15,000	17,303	15,000	17,740	17,000	309-i
451	Rent Expense	119	4,680	1,087	1,600	99	5,100	
	a. Equipment	0	4,500	978	1,500	0	5,000	
	b. Web Page Service Charge	119	180	109	100	99	100	
	c. Miscellaneous Equipment Rent	0	0	0	0	0	0	
452	Telephone	6,330	7,500	8,176	8,200	7,342	8,200	
453	Utilities	6,753	8,000	7,830	8,000	9,680	9,000	
455	Salaries - Clerical	115,944	139,937	130,993	169,696	160,170	174,949	
	a. Adams Co. Clerk	14,168	14,652	14,652	17,518	16,470	20,008	317-a
	b. Clay Co. Clerk	14,168	14,652	14,652	30,233	30,233	31,300	317-a
	c. Jefferson Co. Clerk	31,923	32,917	32,917	33,898	33,898	34,970	317-a
	d. Nuckolls Co. Clerk	28,984	29,972	29,972	30,935	27,066	28,995	317-a
	e. Thayer Co. Clerk	26,701	27,744	27,744	29,562	29,563	31,251	317-a
	f. NRD District Secretary	0	20,000	11,056	27,550	22,940	28,425	
457	Salaries - Administrative	126,596	149,053	131,053	220,126	201,501	259,150	
	a. General Manager (Partial Year)	85,292	87,792	87,792	91,667	91,667	51,325	
	b. Assistant Manager	0	0	0	67,815	64,690	69,833	
	c. Administrative Secretary	41,304	43,261	43,261	45,144	45,144	47,592	
	e. Salary Adjustments		18,000		15,500		20,000	OUT
	f. Retirement Leave Payout		0		0		27,400	
	g. New General Manager (Partial Year)						63,000	
459	Salaries - Technical	375,450	416,620	408,647	360,359	367,378	408,805	
	a. Database Specialist	29,686	32,316	32,316	33,543	31,152	33,542	
	b. Programs Manager	61,593	63,036	63,036	63,155	68,990	0	
	f. Projects Manager	63,727	65,617	65,617	67,585	67,585	69,583	
	c. Operations Supervisor	44,518	45,882	45,882	47,370	47,370	48,888	
	d. Media & Communications Specialist	0	0	0	0	0	44,000	
	e. Water Resource Specialist	63,732	65,622	58,137	0	0	0	
	g. Water Resources Technician 1	35,822	37,035	37,188	38,160	38,282	39,685	
	h. Water Resources Technician 2	34,123	35,517	35,468	36,830	36,492	38,198	
	i. Watershed Coordinator	11,538	40,305	40,300	41,549	41,555	43,952	
	j. Database Assistant	0	0	0	0	5,000	28,000	Mid Aug
	d. NRCS/NRD Technicians	27,253	28,090	28,090	28,967	28,967	29,957	320-f
	k. Resources Technician						29,800	Mid Aug
	l. Water Department Summer Help	3,458	3,200	2,613	3,200	1,984	3,200	
460	Salaries - Maint. & Const.	14,676	20,000	19,888	20,600	20,479	20,750	
	a. Trees, Maint., Office O & M	14,676	20,000	19,888	20,600	20,479	20,750	
463	Building Maintenance	1,644	2,500	1,297	2,300	1,252	6,800	
	a. Building Maintenance	429	1,500	636	1,500	481	6,000	
	b. Office Maintenance Supplies	1,215	1,000	661	800	771	800	

	<u>FY 2016 SPENT</u>	<u>FY 2017 BUDGET</u>	<u>FY 2017 SPENT</u>	<u>FY 2018 BUDGET</u>	<u>FY 2018 SPENT</u>	<u>FY 2019 BUDGET</u>	
464 Development on Dist. Holdings	11,285	205,500	250	168,000	179,206	8,000	
a. Bruning Dam	0	3,000	0	3,000	0	3,000	
b. Buckley Creek Rec. Area	0	2,500	0	0	0	0	
c. Liberty Cove Rec. Area	0	0	0	0	0	2,500	
d. Lone Star Rec. Area	0	0	0	0	0	2,500	
e. Prairie Lake Rec. Area	11,285	150,000	0	115,000	113,653	0	
f. NRD Shop Building Expansion	0	50,000	250	50,000	65,554	0	
465 Taxes	2874	3,000	3,279	3,500	3,958	4,150	
a. Property Taxes on Prairie Lake Lands	884	1,000	1,037	1,100	1,125	1,150	307
b. Recreation Area Lodging and Sales Tax	1,990	2,000	2,242	2,400	2,833	3,000	309-j
469 Wildlife Habitat	108,337	78,667	47,717	138,746	160,476	81,097	
a. Wild Nebraska (NGP)	0	1,500	0	100	0	0	
b. Pheasants for Ever	1,310	3,760	1,310	3,760	3,760	3,760	305-u
c. SE Ne CREP Program	436	437	436	436	436	437	
d. Buffer Strip Program	47,993	48,650	44,710	57,500	68,149	62,450	305-q
e. Bruning Dam Wildlife Enhancement	18,598	20,320	1,261	7,500	5,396	4,000	305-p
f. Liberty Cove Wildlife Enhancement	40,000	4,000	0	3,200	2,424	2,000	305-p
g. Buckley Creek Vegetation Management	0	0	0	25,200	39,000	2,000	
h. Prairie Lake Vegetation Management	0	0	0	41,050	38,860	4,000	
i. Partners for Wildlife	0	0	0	0	2,450	2,450	
470 Assessment Proj. (Rural Water Proj.)	444,858	416,074	407,395	270,700	281,775	418,800	
a. LB Public Water Project	222,928	207,337	205,408	134,900	141,467	224,300	316-a
b. LBPWP - So.	221,930	208,737	201,987	135,800	140,308	194,500	316-b
472 Office Furnishings and Equipment	22,595	35,000	34,773	23,800	16,295	21,200	
a. Computers & Server, (Director Computers)	3,992	14,200	8,449	5,000	2,550	4,000	
b. Computer Programs and Accessories	3,646	6,000	5,699	6,000	5,085	6,000	
c. Office Equipment Leases	8,698	10,000	8,860	8,400	6,236	6,500	
d. Office Equipment & Misc.	658	1,000	6,360	2,400	483	1,500	
e. Office Equipment Maintenance	2,292	800	957	1,000	1,022	1,200	
f. Office Furnishings	3,309	3,000	4,448	1,000	919	2,000	
473 Machinery & Equipment	0	12,000	9,449	0	0	0	
a. 4-Wheeler	0	8,500	7,999	0	0	0	
b. 4-Wheeler Trailer	0	1,500	1,450	0	0	0	
c. Low Boy Trailer	0	0	0	0	0	0	
d. Drone for Project Inspections	0	2,000	0	0	0	0	
e. Skid Steer, Bucket, Grapple, Saw	0	0	0	0	0	0	
474 Repayment of Funds	3,297	3,200	3,783	3,500	0	7,200	
a. DEQ Chemigation Permits	3,297	3,200	3,783	3,500	0	7,200	309-a
Payments to Other NRD's	30,694	31,000	21,203	23,500	10,600	32,000	320-a
476 Auto / Trucks	21,000	28,000	27,631	0	0	30,000	
<u>Total Budget of Expenditures</u>	<u>2,392,488</u>	<u>3,252,176</u>	<u>2,473,676</u>	<u>3,838,157</u>	<u>2,668,083</u>	<u>4,545,524</u>	

	<u>FY 2017 BUDGET</u>	<u>FY 2018 BUDGET</u>	<u>FY 2019 BUDGET</u>	
<u>TOTAL BUDGETED EXPENDITURES</u>	3,252,176	3,838,157	4,545,524	
Contingency Cash Reserve	120,000	120,000	120,000	
Cash Transfer to Sinking Fund = Adams Co. Bridge Protection	0	77,000	0	
Project O & M Sinking Fund	10,000	0	0	
Projects Development Sinking Funds	25,000	0	0	
Crystal Lake Project	25,000	0	0	
Sinking Fund Interest	5,000	6,800	5,800	311-b
<u>Total Requirements</u>	3,437,176	4,041,957	4,671,324	

PROPERTY TAX DETERMINATION

NRD ACCOUNT BALANCE & REVENUES (From Page # 2)	2,303,759.00	2,903,655
TOTAL BUDGETED REQUIREMENTS (Shown Above)	<u>4,041,957.00</u>	<u>4,671,324.00</u>
PROPERTY TAX REQUIRED (Difference in Revenues and Expenses)	1,738,198.00	1,767,668.74
COUNTY TREASURERS COMMISSION (1% of Tax Collections)	17,381.98	17,677
DELINQUENT TAX ALLOWANCE	0.00	0

<u>PROPERTY TAX REQUIREMENT</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>
	1,796,747	1,574,007	1,652,803	1,728,411	1,785,345.43
Little Blue NRD Mill Levy	0.022885	0.017589	0.017706	0.018516	0.019422

(Based on 2017 Valuations)

<u>LITTLE BLUE NRD VALUATIONS</u>			
	<u>2017</u>	<u>2018</u>	<u>% Increase</u>
Adams County	\$3,070,747,673		(1.0000)
Clay County	\$1,184,155,082		(1.0000)
Fillmore County	\$582,566,814		(1.0000)
Jefferson County	\$1,042,520,138		(1.0000)
Nuckolls County	\$939,547,570		(1.0000)
Thayer County	\$2,039,906,471		(1.0000)
Webster County	\$332,903,066		(1.0000)
	\$9,192,346,814	\$0	(1.0000)

<u>FY 2018 Tax Request</u>	<u>FY 2019 Tax Request</u>
\$1,728,411	\$1,785,345

Difference in Tax Request - FY '18 to FY '19

\$56,934.04

<u>HISTORICAL VALUATIONS</u>	<u>Current Year</u>	<u>Previous Year</u>	
FY 2018 Valuation	\$0	\$9,192,346,814	(1.0000)
FY 2017 Valuation	\$9,192,346,814	\$9,334,690,479	(0.0152)
FY 2016 Valuation	\$9,334,690,479	\$8,948,881,699	0.0431
FY 2015 Valuation	\$8,948,881,699	\$7,851,106,898	0.1398
FY 2014 Valuation	\$7,851,106,898	\$6,338,878,220	0.2386
FY 2013 Valuation	\$6,338,878,220	\$5,596,230,047	0.1327
FY 2012 Valuation	\$5,596,230,047	\$5,093,998,945	0.0986
FY 2011 Valuation	\$5,093,998,945	\$4,688,231,154	0.0866
FY 2010 Valuation	\$4,688,231,154	\$4,279,144,176	0.0956

Percent Tax Change Between Years Listed Below

FY 2019 to FY 2018	3.29%
FY 2018 to FY 2017	4.57%
FY 2017 to FY 2016	5.01%
FY 2016 to FY 2015	-12.40%
FY 2015 to FY 2016	-0.88%

LITTLE BLUE PUBLIC WATER PROJECT - NORTH

FY 2019 BUDGET

6/18/18

	BUDGETED FY 2018	ACTUAL FY 2018	PROPOSED FY 2019	INCREASED FY 2019
Gross rate increase required				\$76,000
OPERATING INCOME:				
Hookup Fees				
Water Sales (\$43.38/User/Mo.)	\$125,000	\$132,242.02	\$135,000	\$211,000
Taxes	\$6,000	\$5,884.98	\$6,000	\$9,400
Interest	\$1,500	\$1,242.72	\$1,500	\$1,500
Meter Deposits	\$800	\$750.00	\$800	\$800
Tower Rent Income	\$1,200	\$1,200.00	\$1,200	\$1,200
Misc. Income	\$400	\$147.14	\$400	\$400
NEMA re-imburement boring new line		\$13,341.13		
TOTAL OPERATING INCOME W/O NEMA	\$134,900	\$141,467	\$144,900	\$224,300
OPERATING EXPENSES:				
Salaries				
Project Superintendent (\$21.10/hr.)	\$12,000	\$8,895.29	\$12,000	\$12,000
NRD Secretarial Services	\$2,500	\$2,665.95	\$2,665.95	\$2,665.95
Bookkeeper - Local (\$16.10/hr)	\$5,000	\$4,451.57	\$5,000	\$5,000
Other Salaries				
Certification Training	\$400	\$295.99	\$400	\$400
NRD Reimbursement (labor, mileage)	\$3,498	\$3,496.58	\$3,496.58	\$3,496.58
Truck Expense	\$3,800	\$2,634.16	\$3,800	\$3,800
Taxes - Sales Taxes				
Employee Taxes (Wages X .0765%)	\$1,500	\$1,224.93	\$1,500	\$1,500
Retirement (Wages X .065)	\$1,300	\$960.82	\$1,300	\$1,300
Professional Services - Audit				
Legal	\$1,000	\$1,018.50	\$1,000	\$1,000
Bonding	\$0			
Lab Fees	\$2,000	\$1,648.00	\$2,000	\$2,000
Engineering	\$500	\$0.00	\$1,000	\$1,000
Permits / Easements / Filing Fees				
Utilities - Water				
North Ave. FY '16 = \$1405/mo	\$18,000	\$16,864.00	\$18,000	\$40,320
West Ave. FY '16 = \$4261/mo	\$45,000	\$51,134.27	\$50,000	\$103,680
Utilities - Electricity				
North Ave. FY '16 = \$302/mo	\$3,300	\$3,630.84	\$4,000	\$4,000
West Ave. FY '16 = \$305/mo	\$2,600	\$3,665.25	\$4,000	\$4,000
Tower Ave. FY '16 = \$84/mo	\$700	\$1,017.54	\$1,000	\$1,000
Phone & One Call Expense				
	\$600	\$344.64	\$600	\$600
Insurance				
(Booster, pumps, tower, supplies)	\$3,000	\$2,348.06	\$3,000	\$3,000
Workman's Comp.	\$650	\$393.28	\$650	\$650

LITTLE BLUE PUBLIC WATER PROJECT - NORTH

FY 2019 BUDGET

6/18/18

	BUDGETED FY 2018	ACTUAL FY 2018	PROPOSED FY 2019	INCREASED FY 2019
Repairs and Supplies				
Basic Maintenance & Repair	\$7,000	\$7,935.71	\$8,800	\$8,800
Supplies	\$8,000	\$8,615.47	\$8,000	\$8,000
Hookup Expense	\$0			
Office Supplies - Misc. - Rent				
Printing, Supplies, Legal Notice & Postage	\$500	\$1,804.54	\$1,000	\$1,000
Rent (Computer, Office, Supply Storage)	\$600	\$431.00	\$600	\$600
Member Dues	\$150	\$90.00	\$150	\$150
Misc.	\$200	\$114.83	\$200	\$200
User Refunds	\$800	\$922.50	\$1,000	\$1,000
Loan Repayment				
TOTAL OPERATING EXPENSES:	\$130,598	\$132,488.70	\$142,163	\$221,563
LONG-TERM DEBT				
Principal to GEC				
Interest (GEC)				
SUBTOTAL	\$0	\$0.00	\$0	\$0
TOTAL BUDGET EXPENSES	\$130,598	\$132,488.70	\$142,163	\$221,563
CAPITAL EXPENDITURE (pickup)			\$15,000	\$15,000
GAIN or LOSS W/O CAPITAL EXPENDITURE	\$4,302	\$8,978.16	\$2,737	\$2,737
GAIN or LOSS W CAPITAL EXPENDITURE			-\$12,263	-\$12,263
FUNDS, ACCOUNTS, & ACCUMULATED INTEREST				
	7/1/2017 ACTUAL	INTEREST+ +DEPOSITS -WITHDRAWALS	6/30/2018 ACCT. BAL	6/30/2018 ACCT. BAL
Money Market Account & CD's (Includes Sinking Fund for Water Revenue)	\$142,350.35	\$22,319.30	\$164,669.65	\$164,669.65

LITTLE BLUE PUBLIC WATER PROJECT - SOUTH

FY 2019 BUDGET

6/1/2018

	BUDGETED FY 2018	ACTUAL FY 2018	PROPOSED FY 2019	INCREASED FY 2019
Gross rate increase required				\$51,000
OPERATING INCOME:				
Hookup Fees	\$0	\$0.00		
Water Sales (\$78.46/User/Mo.)	\$130,000	\$134,654.27	\$135,000	\$186,000
Taxes	\$4,200	\$4,338.80	\$4,400	\$6,400
Interest	\$500	\$1,052.92	\$1,000	\$1,000
Meter Deposits	\$600	\$150.00	\$600	\$600
Misc. Income	\$500	\$112.29	\$500	\$500
NEMA re-imbursement		\$13,341.13		
TOTAL OPERATING INCOME W/O NEMA	\$135,800	\$140,308.28	\$141,500	\$194,500
OPERATING EXPENSES:				
Salaries				
Project Superintendent - (\$21.10/hr)	\$9,000	\$6,801.64	\$9,000	\$9,000
Bookkeeper - Local (\$16.10/hr)	\$3,500	\$3,603.69	\$3,600	\$3,600
NRD Secretarial Services	\$2,500	\$2,665.95	\$2,665.95	\$2,665.95
Other Salaries	\$0			
Certification Training	\$300	\$295.99	\$300	\$300
NRD Reimbursement (mileage/labor)	\$2,524	\$2,524.53	\$2,524.53	\$2,524.53
Truck Expense	\$3,000	\$2,034.72	\$3,000	\$3,000
Taxes - Sales Taxes	\$4,200	\$4,484.82	\$4,200	\$6,200
Employee Taxes (Wages X .0765%)	\$1,200	\$999.90	\$1,200	\$1,200
Retirement (Wages X 0.065)	\$950	\$784.32	\$950	\$950
Professional Services - Audit	\$1,000	\$1,018.50	\$1,000	\$1,000
Legal	\$0		\$1,000	\$1,000
Bonding	\$0			
Lab Fees	\$1,500	\$1,036.00	\$1,500	\$1,500
Engineering	\$500		\$1,000	\$1,000
Filing Fees	\$0	\$76.00	\$0	\$0
Utilities				
Water (FY 16 - \$3227/mo)	\$38,000	\$45,097.00	\$45,000	\$96,000
Electricity (FY 16 - \$450/mo)	\$6,000	\$6,890.31	\$7,000	\$7,000
Gilead Tower (FY 16 - \$66/mo)	\$650	\$793.87	\$800	\$800
Phone & One-Call Expenses	\$600	\$287.68	\$600	\$600
Insurance				
(Booster, pumps, tower, pickup, supplies)	\$3,000	\$2,336.60	\$3,000	\$3,000
Workman's Comp.	\$650	\$391.11	\$650	\$650
Repairs & Supplies				
Basic Maintenance & Repair	\$5,000	\$7,336.59	\$8,300	\$8,300
Supplies	\$2,000	\$4,662.52	\$4,500	\$4,500
Hookup Expense	\$0			

LITTLE BLUE PUBLIC WATER PROJECT - SOUTH

FY 2019 BUDGET

6/1/2018

	BUDGETED FY 2018	ACTUAL FY 2018	PROPOSED FY 2019	INCREASED FY 2019
Office Supplies				
Printing & Postage	\$800	\$1,054.37	\$1,000	\$1,000
Misc.	\$200	\$116.55	\$200	\$200
Computer / Supply Storage Rent	\$600	\$400.00	\$600	\$600
Legal Notices	\$250	\$125.03	\$250	\$250
Member Dues	\$150	\$134.90	\$150	\$150
Equipment (Computer Programs/Etc.)				
User Refunds	\$600	\$307.50	\$600	\$600
TOTAL OPERATING EXPENSES	\$88,674	\$96,260	\$104,590	\$157,590
LONG-TERM DEBT				
Interest Ameritas	\$6,790	\$6,790.00	\$6,527.50	\$6,527.50
Principal Ameritas (Monthly to USDA Rural Dev (\$4186.00))	\$35,000	\$35,000.00	\$35,000.00	\$35,000.00
SUBTOTAL	\$41,790	\$41,790	\$41,528	\$41,528
TOTAL BUDGET EXPENSES	\$130,464	\$138,050.09	\$146,118	\$199,118
CAPITAL EXPENDITURE (pickup)			\$15,000	\$15,000
GAIN or LOSS W/O CAPITAL EXPENDITURE	\$5,336.00	\$2,258.19	-\$4,618	-\$4,618
GAIN or LOSS W CAPITAL EXPENDITURE			-\$19,618	-\$19,618

FUNDS, ACCOUNTS & ACCUMULATED INTEREST

	7/1/2017 ACTUAL	INTEREST + DEPOSITS - WITHDRAWLS	6/30/2018 ACCT. BALANCE	6/30/2018 ACCT. BALANCE
Extension & Replacement Fund (Funding Required at \$432.67/MO) + interest	\$45,142.64	\$589.72	45732.36	45732.36
Money Market Account & CD's (Includes Sinking Fund for WRA)	\$67,078.58	\$15,180.43	82259.01	82259.01
TOTAL INVESTMENTS	\$112,221.22	\$15,770.15	\$127,991.37	\$127,991.37
OWED ON PRINCIPAL/INTEREST	\$287,985.00			

RESOLUTION

INCREASE IN RESTRICTED FUND AUTHORITY

Whereas, state law provides that “no governmental unit shall adopt a budget containing a total of budgeted restricted funds that is more than two and one-half percent greater than the prior year’s total of budgeted restricted funds plus allowable growth”; and,

Whereas, the Nebraska Budget Act law also provides that a governmental unit may exceed the budget limit for a fiscal year by up to an additional 1% upon the approval of 75% of the governing body; and,

Whereas, retained restricted fund authority does not obligate the District to utilize such funds in any succeeding year, but rather provides a tax authority option should future budgeted income not meet budgeted expenses; however, the Board of Directors holds full control over the exercise of unused budget authority; and,

Whereas, it is prudent for long-term fiscal planning to maintain budget options such as the retention of available restricted fund budget authority.

Therefore, Be It Resolved that the Little Blue NRD Board of Directors hereby approves a 1% increase in the restricted fund authority for FY 2019.

The vote to approve was: ____ Yes Votes and ____ No Votes.

Little Blue NRD Board Secretary



Little Blue Natural Resources District

"Serving The Public Since 1972"

Agenda Item # 23

July 11, 2018

To: Adams County Clerk

From: Michael D. Onnen, Manager
Little Blue Natural Resources District

RE: Preliminary Tax Request

Below find a resolution requesting a preliminary tax allocation for the FY 2019 Little Blue Natural Resources District budget. If you have any questions, please feel free to call. Thanks.

RESOLUTION PRELIMINARY TAX REQUEST

BE IT RESOLVED that, in accordance with State Statute 77-3443, the Little Blue Natural Resources District Board of Directors hereby requests a fiscal year 2019 levy allocation of **\$ 1,723,866**.

Secretary of Little Blue NRD

BACK TO AGENDA