CPNRD
CENTRAL PLATTE
NATURAL RESOURCES DISTRICT

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July 15, 2026

TO: Central Platte NRD Directors

FROM: Kelly Cole, Administrative Assistant

SUBJECT: Budget Comparison – Adopted FY 2025/2026 to Proposed FY 2026/2027

Enclosed is a summary comparing last year's adopted budget to this year's proposed budget for the purpose of holding the public budget hearing scheduled for 1:45 p.m., Thursday, July 23.

The summary shows actual balances on hand as of June 30, total proposed expenditures (proposed expenditures approved at the June meeting have been combined with liabilities ending June 30th) and estimated revenue.

Total requirements for the General Fund and Sinking Fund would be $23,255,940.25 (proposed expenditures, liabilities, necessary cash reserve, and county treasurers' commissions). Based on the balances on hand and estimated revenue the required property tax would be $5,347,828.91 which would be $5.40 less than last year.

We anticipate an approximate 6% increase in the district's total valuation but will not have that information from the 11 county assessors until August 20th. If we base the property tax request on last year's valuation plus 6%, the levy for FY 2026/2027 would be approximately 0.020507 compared to last year's levy of 0.021738. As you recall, setting the levy requires a special hearing which has been tentatively scheduled for September 3rd.

If you have any questions before then give us a call.

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CENTRAL PLATTE NRD

Proposed 2026/2027 Budget Summary
General and Sinking Fund

Cash / Investments / Treasurer's Balance:	$ 10,655,403.57
Federal Funds to Receive	$ 998,153.79
State Funds to Receive	$ 303,700.00
Co-Sponsor Funds to Receive	$ 4,266,821.65
Investment / Misc. Income	$ 1,684,561.72
TOTAL	$17,908,640.73
Total Budget Requirements -	$23,256,469.64
	-$5,347,828.91

Amount of Tax Money Requesting	$ 5,294,350.67
County Treasurers' Commission (1%)	+ $53,478.24
	$ 5,347,828.91
	($5.40 less than last year)

Estimated FY 2026/2027 Levy (based on last year's valuation plus 6%)

General Fund 0.020507

Sinking Fund 0.000000

More Detailed report attached

CENTRAL PLATTE NRD

BUDGET SUMMARY COMPARISON
Fiscal Year 2025/2026 to Fiscal Year 2026/2027

GENERAL & SINKING FUNDS	**Adopted FY 2025/2026**	**Proposed FY 2026/2027**
Cash, Investments & Co. Treas.	15,632,213.17	10,655,403.57
Revenue	10,819,693.26	7,253,237.16
Total Balances on Hand & Revenue	**26,451,906.43**	**17,908,640.73**
General Fund Requirements	30,659,837.82	22,104,812.91
County Treas. Commission	52,948.85	53,478.24
Sinking Fund Requirements	1,086,954.07	1,098,178.49
County Treas. Commission	-0-	-0-
Total Requirements - Both Funds	**(-)31,799,740.74**	**23,256,469.64**
Property Tax Required:		
General Fund	5,347,834.31	5,347,828.91
Sinking Fund	-0-	-0-
Total - Both Funds	**5,347,834.31**	**5,347,828.91**

The proposed Property Tax for both funds for FY 2026/2027 would be $5.40 less than last year.
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FY 2025/2026 Actual Levy	General Fund	0.021738	
	Sinking Fund	0.000000	
			Total Both Funds 0.021738
Estimated FY 2026/2027 Levy	**General Fund**	**0.020507**	
	Sinking Fund	**0.000000**	
			Total Both Funds 0.0020507

We are estimating that the valuation increase will be approximately 6%. The estimated levy is based on last year's valuation of $24,601,392,788.00 plus 6% $26,077,476,355.00.

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GENERAL FUND OPERATING COSTS:	Adopted FY 2025/2026	Proposed FY 2026/2027
Auto & Truck Expense	43,000.00	43,000.00
Directors' Expense	58,000.00	58,000.00
Directors' Per Diem	20,000.00	20,000.00
Dues & Memberships	55,339.83	56,266.00
Employees' Benefits	671,459.74	712,300.00
Expenses - Personnel	71,000.00	71,000.00
Agency Studies/Projects	449,723.00	421,835.79
Audit Fees	23,500.00	29,050.00
Information/Education	162,418.74	163,400.00
Insurance & Bonds	140,400.00	240,400.00
Legal Notices	10,000.00	10,000.00
Miscellaneous Expense	1,500.00	1,500.00
Office Supplies & Expense	66,500.00	72,500.00
Payroll Taxes	155,712.00	180,431.28
Postage	15,000.00	15,000.00
Special Projects	2,871,703.10	2,668,593.40
Professional Services	1,406,758.34	1,202,353.82
Project Construction	1,950,000.00	1,375,000.00
Project Land Rights	1,225,464.00	875,464.00
Project Legal Costs	11,600.00	11,600.00
Project Oper.& Maint.	2,992,350.00	4,000,590.00
Purchase Materials for Resale	76,000.00	76,000.00
Telephone/Utilities/Janitorial	57,000.00	87,000.00
Salaries	2,584,549.30	2,725,751.15
Lobbying Expense	18,000.00	18,000.00
Buildings' Maintenance	25,000.00	25,000.00
Taxes (From Resale Materials)	4,200.00	4,000.00
Property Tax (Dawson Co Farm Land)	3,300.00	0
Wildlife Habitat	500.00	0
Conservation Cost-share	929,486.27	700,655.45
Intergov. Cost-share	15,000.00	15,000.00
Assessment Projects	6,000.00	6,000.00
Project Operating Supplies	24,000.00	24,000.00
Capital Outlay		
Buildings	10,500,150.10	3,014,787.40
Machinery & Equipment	1,178,723.40	750,995.56
Trucks	80,000.00	80,000.00
Office Equipment	1,008,500.00	601,339.06
Water Rights/Land	1,248,000.00	1,248,000.00
Loan Repayment	-0-	-0-
Interest Expense	-0-	-0-
Subtotal-Operating Expense	30,159,837.82	21,604,812.91
Necessary Cash Reserve	500,000.00	500,000.00
Total Requirements	30,659,837.82	22,104,812.91

	Adopted FY 2025/2026	Proposed FY 2026/2027
(General Fund Continued)		
Assets:		
Cash & Investments	14,475,259.10	9,487,225.08
Treasurers' Balances	70,000.00	70,000.00
Available Assets	14,545,259.10	9,557,225.08
Revenue:		
Federal Funds	2,036,882.02	998,153.79
State Funds	1,448,069.46	303,700.00
Customer Charges	3,818,930.13	1,352,361.72
Investment Income	400,000.00	300,000.00
Cosponsors' Reimbursement	3,083,611.65	4,266,821.65
Assessment Income	6,000.00	6,000.00
Miscellaneous Income	10,000.00	10,000.00
Pro-Rate Motor Vehicle	16,200.00	16,200.00
Total Revenue	10,819,693.26	7,253,237.16
Balances on Hand & Revenue	**25,364,952.36**	**16,810,462.24**
General Fund Requirements	**(-)30,659,837.82**	**22,104,812.91**
Property Tax	5,294,885.46	5,294,350.67
County Treasurers' Commission (1.01%)	52,948.85	53,478.24
Total Property Tax Required	**5,347,834.31**	**5,347,828.91**

If adopted the proposed General Operating Fund Property Tax Requirement would be $5.40 less from last year.

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SINKING FUND:	**Adopted FY 2025/2026**	**Proposed FY 2025/2026**
Current Expenditures		
Prairie/Silver/Moores Creek- (Engineering & Construction)	-0-	-0-
Dawson Canals-O/M Contingency	400,000.00	400,000.00
Wood River Maint. Escrow	286,954.07	298,178.49
Loan Repayment-Canals	-0-	-0-
Capital Outlay - Current:		
Parking Lot Replacement	-0-	-0-
Prairie/Silver/Moores Creek - Land Purchase (CAAP)	-0-	-0-
Deferred Expenditures		
Canals Contingency-Oper/Maint.	400,000.00	400,000.00
Total Requirements	1,086,954.07	1,098,178.49
Cash & Investments	1,086,954.07	1,098,178.49
County Treas. Balances	-0-	-0-
Total Investments & Co.Treas.Bal.	1,086,954.07	1,098,178.49
Revenue		
Interest on Investments	-0-	-0-
Pro-rate Motor Vehicle	-0-	-0-
Total Revenue	-0-	-0-
Total Assets & Revenue	**1,086,954.07**	**1,098,178.49**
Sinking Fund Requirements	**(-)1,086,954.07**	**1,098,178.49**
Property Tax	-0-	-0-
County Treasurers' Commission (1%)	-0-	-0-
Total Property Tax Requirement	**-0-**	**-0-**

The proposed Sinking Fund Property Tax Requirement is 0.