

Agenda Item 5. Report of the Finance Committee and Recommendations

5a. Budget

Pages 5-2 thru 5-3

The Finance Committee met via teleconference on Thursday, July 21, 2016. The committee recommends approval of the attached budget.

***Possible Action: a motion to accept, modify and accept or deny the budget.***

b. Minutes of the July 21, 2016 Finance Committee

Pages 5-4

162 ENVIRONMENTAL TRUST		FY 2013 - 2014	FY 2013 - 2014	FY 2014-15	FY 2014-15	FY 2015-16	FY 2016-2017	FY 2017-2018	FY 2018-2019
Object	Object Description	Appropriation	Expenditure	Appropriation	Expenditure	Appropriation	Appropriation	Appropriation	Appropriation
521100	POSTAGE EXPENSE	\$5,835.00	\$1,910.34	\$3,677.00	\$1,822.39	\$3,677.00	\$3,677.00	\$3,677.00	\$3,677.00
521200	COM EXPENSE - VOICE/DATA	\$6,365.00	\$4,657.06	\$6,365.00	\$4,039.66	\$6,365.00	\$6,365.00	\$6,365.00	\$6,365.00
521300	FREIGHT EXPENSE	\$150.00	\$37.01	\$150.00		\$150.00	\$150.00	\$150.00	\$150.00
521400	DATA PROCESSING EXPENSE	\$4,000.00	\$10,342.34	\$5,000.00	\$7,455.75	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00
521500	PUBLICATION & PRINT EXP	\$15,500.00	\$1,393.67	\$2,500.00	\$1,010.66	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00
521501	PUBLICATIONS			\$500.00		\$500.00	\$500.00	\$500.00	\$500.00
521502	PRINTING	\$0.00	\$5,129.91	\$5,000.00	\$4,637.67	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00
521503	ADVERTISING	\$0.00	\$2,598.13	\$2,500.00	\$1,911.40	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00
521900	AWARDS EXPENSE	\$1,000.00		\$200.00	\$373.96	\$200.00	\$200.00	\$200.00	\$200.00
522100	DUES & SUBSCRIPTION EXP	\$6,000.00	\$2,005.40	\$2,500.00	\$1,848.93	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00
522200	CONFERENCE REGISTRATION	\$5,000.00	\$480.00	\$2,000.00	\$254.00	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00
522900	EMPLOYEE PARKING EXP	\$1,440.00	\$1,440.00	\$1,640.00	\$1,320.00	\$1,640.00	\$1,640.00	\$1,640.00	\$1,640.00
523000	Volunteer Expenses	\$0.00	\$1,188.71	\$3,000.00		\$3,000.00	\$3,000.00	\$3,000.00	\$3,000.00
523131	GAS AND HEATING FUELS	\$6,161.00	\$4,565.54	\$6,561.00	\$3,096.29	\$6,561.00	\$6,561.00	\$6,561.00	\$6,561.00
523132	ELECTRICITY	\$3,499.00	\$1,694.39	\$3,000.00	\$1,992.75	\$3,000.00	\$3,000.00	\$3,000.00	\$3,000.00
523133	WATER AND SEWAGE	\$882.00	\$320.97	\$882.00	\$374.71	\$882.00	\$882.00	\$882.00	\$882.00
523201	NATURAL GAS	\$0.00	\$360.34	\$0.00	\$320.30	\$0.00	\$0.00	\$0.00	\$0.00
523203	WATER	\$0.00	\$300.00	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00
523204	SEWER	\$0.00	\$858.10	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00
524600	RENT EXPENSE-BUILDINGS	\$0.00		\$500.00		\$500.00	\$500.00	\$500.00	\$500.00
524700	RENT EXP-OTHER REAL PROP	\$1,600.00		\$2,000.00	\$627.31	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00
524900	RENT EXP-DEPR SURCHARGE	\$6,000.00	\$12,989.14	\$8,000.00	\$8,050.82	\$8,000.00	\$8,000.00	\$8,000.00	\$8,000.00
525100	RENT EXP-OFFICE EQUIP	\$3,500.00	\$1,032.72	\$3,000.00	\$1,180.80	\$3,000.00	\$3,000.00	\$3,000.00	\$3,000.00
525200	RENT EXP-DATA PROC EQUIP	\$1,000.00		\$500.00		\$500.00	\$500.00	\$500.00	\$500.00
525400	RENT EXP-COMM EQUIP	\$1,500.00				\$0.00	\$0.00	\$0.00	\$0.00
525500	RENT EXP-OTHER PERS PROP	\$0.00	\$1,505.77	\$2,000.00	\$1,201.18	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00
526100	REP & MAINT-REAL PROPERT	\$4,000.00	\$873.85	\$1,000.00	\$1,414.51	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00
526101	BLDG-STRUC MAINT AND REPAIR	\$1,000.00	\$2,529.59	\$4,000.00	\$80.00	\$4,000.00	\$4,000.00	\$4,000.00	\$4,000.00
526102	LAND MAINT AND REPAIR	\$100.00	\$200.00	\$1,000.00	\$251.62	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00
527100	REP & MAINT-OFFICE EQUIP	\$449.00		\$100.00		\$100.00	\$100.00	\$100.00	\$100.00
527200	REP & MAINT-MOTOR VEHICL	\$1,100.00	\$208.09	\$3,000.00	\$3,291.30	\$3,000.00	\$3,000.00	\$3,000.00	\$3,000.00
527400	REP & MAINT-DATA PROC	\$0.00	\$15.00	\$500.00		\$500.00	\$500.00	\$500.00	\$500.00
531100	OFFICE SUPPLIES EXPENSE	\$6,000.00	\$3,060.30	\$4,000.00	\$1,569.91	\$4,000.00	\$4,000.00	\$4,000.00	\$4,000.00
531101	IT SUPPLIES	\$0.00	\$91.50	\$300.00	\$200.48	\$300.00	\$300.00	\$300.00	\$300.00
533101	CLOTHING	\$500.00	\$412.62	\$500.00	\$195.38	\$500.00	\$500.00	\$500.00	\$500.00
533132	SANITATION JANITORIAL	\$200.00	\$74.49	\$200.00	\$29.14	\$200.00	\$200.00	\$200.00	\$200.00
533133	FOOD SERV INSTITUTIONAL	\$200.00	\$93.59	\$200.00	\$66.10	\$200.00	\$200.00	\$200.00	\$200.00
533900	FOOD EXPENSE	\$1,500.00	\$2,548.04	\$3,500.00	\$1,399.04	\$3,500.00	\$3,500.00	\$3,500.00	\$3,500.00
534600	ED & RECREATIONAL SUP EX	\$15,000.00	\$4,104.00	\$13,316.00	\$4,872.00	\$13,316.00	\$13,316.00	\$19,316.00	\$19,316.00
534800	CONST & MAINT SUP EXP	\$650.00	\$95.83	\$650.00	\$476.89	\$650.00	\$650.00	\$650.00	\$650.00
534900	MISCELLANEOUS SUP EXP	\$100.00	\$97.19	\$300.00		\$300.00	\$300.00	\$300.00	\$300.00
534948	NONEXPENDABLE PROPERTY	\$4,000.00		\$2,500.00		\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00
534950	COMPUTER HARDWARE <1500	\$1,000.00	\$1,310.62	\$3,000.00	\$2,510.00	\$3,000.00	\$3,000.00	\$3,000.00	\$3,000.00
538100	VEHICLE & EQUIP SUP EXP	\$4,406.00	\$2,209.29	\$4,406.00	\$1,836.59	\$4,406.00	\$4,406.00	\$4,406.00	\$4,406.00

162 ENVIRONMENTAL TRUST		FY 2013 - 2014	FY 2013 - 2014	FY 2014-15	FY 2014-15	FY 2015-16	FY 2016-2017	FY 2017-2018	FY 2018-2019
Object	Object Description	Appropriation	Expenditure	Appropriation	Expenditure	Appropriation	Appropriation	Appropriation	Appropriation
538182	LICENSED MOTOR VEHICLE SUPPLIE	\$0.00	\$16.04	\$100.00		\$100.00	\$100.00	\$100.00	\$100.00
539100	INDIRECT COST ALLOWANCE	\$3,500.00	\$0.00						
541100	ACCTG & AUDITING SERVICES	\$16,029.00	\$27,968.57	\$28,029.00	\$29,231.89	\$28,029.00	\$28,029.00	\$28,029.00	\$28,029.00
541700	LEGAL RELATED EXPENSE			\$1,000.00		\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00
542100	SOS TEMP SERV - PERSONNEL	\$2,000.00	\$10,180.16	\$2,000.00		\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00
542500	ENG & ARCH SERVICES			\$2,000.00		\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00
543100	IT CONSULTING-APPLICATIONS	\$0.00	\$1,680.00	\$3,000.00	\$970.00	\$3,000.00	\$3,000.00	\$48,000.00	\$40,000.00
543300	IT CONSULTING-OTHER	\$0.00	\$520.00	\$1,000.00		\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00
547101	MEDIA/ADVERTISING SERVICES	\$0.00	\$18,500.00	\$12,000.00	\$9,025.50	\$12,000.00	\$12,000.00	\$18,000.00	\$18,000.00
548500	Lawn/Landscape/Snow Remov				\$720.00				
548600	PEST CONTROL	\$800.00	\$390.00	\$600.00	\$390.00	\$600.00	\$600.00	\$600.00	\$600.00
548700	REFUSE/RECYCLING	\$758.00	\$1,024.53	\$1,258.00	\$397.10	\$1,258.00	\$1,258.00	\$1,258.00	\$1,258.00
548800	FIRE EXTINGUISHERS	\$0.00	\$75.00	\$100.00		\$100.00	\$100.00	\$100.00	\$100.00
549200	JANITORIAL/SECURITY SRVS	\$8,500.00	\$8,229.00	\$8,500.00	\$4,654.80	\$8,500.00	\$8,500.00	\$8,500.00	\$8,500.00
554900	OTHER CONTRACTUAL SERVICES	\$15,410.00		\$2,000.00		\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00
554901	MGMT CONSULTANT SVS	\$850.00	\$1,560.00	\$1,850.00	\$1,560.00	\$1,850.00	\$1,850.00	\$1,850.00	\$1,850.00
555100	DATA PROC SOFTW LIC FEE	\$150.00		\$250.00	\$459.04	\$250.00	\$250.00	\$250.00	\$250.00
555200	SOFTWARE - NEW PURCHASES	\$2,500.00		\$2,000.00	\$684.00	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00
556100	INSURANCE EXPENSE	\$386.00	\$1,035.09	\$1,386.00	\$199.39	\$1,386.00	\$1,386.00	\$1,386.00	\$1,386.00
556300	SURETY & NOTARY BONDS					\$0.00	\$0.00	\$0.00	\$0.00
559100	OTHER OPERATING EXP	\$9,927.00	\$5.37	\$427.00	\$11.61	\$20,444.00	\$20,444.00	\$20,444.00	\$20,444.00
	<b>Operating Expense</b>	<b>\$170,447.00</b>	<b>\$143,917.30</b>	<b>\$171,447.00</b>	<b>\$108,014.87</b>	<b>\$191,464.00</b>	<b>\$191,464.00</b>	<b>\$248,464.00</b>	<b>\$240,464.00</b>
571100	BOARD & LODGING	\$6,300.00	\$2,224.89	\$6,300.00	\$3,463.49	\$6,300.00	\$6,300.00	\$6,300.00	\$6,300.00
571600	MEALS-NOT TRAVEL STATUS	\$600.00		\$600.00	\$117.47	\$600.00	\$600.00	\$600.00	\$600.00
571900	MEALS-ONE DAY TRAVEL	\$200.00	\$5.00	\$200.00	\$173.06	\$200.00	\$200.00	\$200.00	\$200.00
572100	COMMERCIAL TRANSPORTATIO	\$1,500.00		\$1,500.00		\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00
573100	STATE-OWNED TRANSPORT	\$2,000.00	\$202.44	\$2,000.00	\$388.56	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00
574500	PERSONAL VEHICLE MILEAGE	\$8,000.00	\$3,771.34	\$7,000.00	\$5,300.08	\$7,000.00	\$7,000.00	\$7,000.00	\$7,000.00
575100	MISC TRAVEL EXPENSE	\$250.00	\$24.00	\$250.00	\$5.25	\$250.00	\$250.00	\$250.00	\$250.00
	<b>Travel Expense</b>	<b>\$18,850.00</b>	<b>\$6,227.67</b>	<b>\$17,850.00</b>	<b>\$9,447.91</b>	<b>\$17,850.00</b>	<b>\$17,850.00</b>	<b>\$17,850.00</b>	<b>\$17,850.00</b>
581200	BUILDINGS	\$20,000.00		\$20,000.00		\$20,000.00	\$20,000.00	\$30,000.00	\$30,000.00
583300	COMPUTER EQUIP & SOFTWARE	\$2,473.00		\$2,473.00		\$2,473.00	\$2,473.00	\$2,473.00	\$2,473.00
584200	Vehicles								\$38,000.00
586902	HOUSEHOLD/INSTI EQUIP	\$480.00	\$0.00	\$480.00	\$0.00	\$480.00	\$480.00	\$480.00	\$480.00
	<b>Capital Outlay</b>	<b>\$22,953.00</b>	<b>\$0.00</b>	<b>\$22,953.00</b>		<b>\$22,953.00</b>	<b>\$22,953.00</b>	<b>\$32,953.00</b>	<b>\$70,953.00</b>
599161	DISTRIBUTION OF AID	\$21,750,000.00	\$20,749,808.04	\$19,500,000.00	\$15,405,232.65	\$19,500,000.00	\$19,500,000.00	\$21,000,000.00	\$21,000,000.00
	<b>Total Expenses</b>	<b>\$21,962,250.00</b>	<b>\$20,899,953.01</b>	<b>\$19,712,250.00</b>	<b>\$15,522,695.43</b>	<b>\$19,732,267.00</b>	<b>\$19,732,267.00</b>	<b>\$21,299,267.00</b>	<b>\$21,329,267.00</b>
	<b>With Personnel Costs</b>		<b>\$21,202,841.73</b>		<b>\$15,829,832.65</b>				

**Minutes**  
Nebraska Environmental Trust  
Finance Committee Conference Call  
July 21, 2016  
Via Conference Call

The Finance Committee of the Nebraska Environmental Trust met on Thursday, July 21, 2016, via conference call. Committee Chair Paul Dunn called the meeting to order at 10:08 a.m. and requested roll call. Roll call was conducted

**Members present:** Mr. Paul Dunn

**Members joining by conference call:** Ms. Gloria Erickson, Mr. Jeff Fassett and Mr. Kevin Peterson.

**Staff present:** Mr. Mark Brohman, Marilyn Tabor, via the telephone, and Ms. Pam Deines.

Mr. Brohman lead a discussion on the Governor's proposed budget cuts and the upcoming budgets, FY 2017-2018 and FY 2018-2019.

The budget has five budget categories in four funding areas where staff proposed increases. The first two budget categories are Education & Recreational Supplies and Media & Advertising Services. Both of these budget categories promote the Trust and per direction of the Board, we need to increase the Public Relations budget in promotion budget categories. Staff proposed increasing both budget categories \$6,000 per year, for a total increase of \$12,000 per year. The next budget category is IT Consulting and this is the budget category for an updated database system and electronic application. It has been determined that we need to place an additional \$45,000 in the first year and \$37,000 in the second year. Through the University of Nebraska/Raikes project the Trust will greatly improve our system for a lot less than originally thought. The Ferguson House is in need of maintenance and the Board wants to keep up and not get behind in this area. Staff proposes to increase the Buildings budget category \$10,000 each of the next two years. The fifth budget category staff proposed to increase is putting \$38,000 into the Vehicles budget category in FY 2018-2019. The current vehicle has over 85,000 miles and is six years old. It is proposed the current vehicle will be kept and used when there is a need for two vehicles. Discussion was conducted on these issues ending with a suggestion by Mr. Fassett these budget items be prioritized by the Board at some time. Discussion will continue at the meeting Monday afternoon on August 8, 2016, at Fort Robinson. It was noted that the Finance Committee will start discussing the budget prior to the April meeting so a budget can be approved by the full board at the April meeting.

Motion by Mr. Peterson to approve the budget as presented by staff, seconded by Mr. Fassett.

All voted in favor. **Motion passed.** The meeting adjourned at 10:55 a.m.

Respectfully submitted,



Mark Brohman, Executive Director