

MEMORANDUM

To: Finance, Expenditures and Legal Subcommittee

Subject: Account Over 110% - Acct. #01 04-00-4700 – Conservation Assistance Program

Date: March 3, 2010

From: Ralph Puls

District policy 7.5 FEL Subcommittee – Budgetary Oversight states, “If, at any time during the fiscal year, the District expenditures from any budgetary account, for which more than \$10,000 was budgeted for that fiscal year, exceed the amount budgeted by more than 10%, the Chairperson of the FEL Subcommittee may call a meeting of such Subcommittee to consider recommendations to the Board with respect to such accounts.”

Pursuant to this policy the following account is submitted for review:

Account 04-00-4700 (Conservation Assistance Program)

Budget: \$750,000

Anticipated Account Status with March expense: \$980,000 (130%)

For Fiscal Year 2010 the District budget for the Conservation Assistance Program (CAP) and Special Watershed Projects is \$750,000. CAP is the program that provides cost-sharing funds to landowners for the construction of conservation practices on their land; practices including terraces, waterways, diversions, erosion control dams and livestock waste control facilities.

Approximately \$230,000 in excess of the budgeted amount has been committed to landowners who have either completed their conservation work or have begun construction and will complete it this spring. The amount of work done this past fall is well in excess of what has been done in previous years. In most years, the amount of funds spent for CAP has been considerably less than what was budgeted. In past years, in an effort to spend a greater percentage of the funds, approvals have been made in excess of the budgeted amount. This was done with the knowledge that many of the projects will not be completed because the landowners change their plans or the weather prevents them from doing the work. This year was different; this fall landowners completed a great deal more work than was anticipated.

More conservation work was done because landowners were given a greater incentive to do conservation work. This was accomplished by combining USDA Environmental Quality Incentive Program (EQIP) funds with CAP funds to raise the payment rates for conservation practices. The cost-sharing percentage provided by EQIP is only 50%; landowners are not going to apply for those funds when the CAP rate is 75% or greater. However, by combining EQIP and CAP and increasing the overall cost-sharing percentage to 90% you utilize the EQIP funds and at the same time you increase the amount of conservation work done with fewer CAP dollars. More than **\$670,000** in EQIP funds were spent in this way.

It is worth noting that it is District Policy to utilize funds in this order: EQIP or other Federal funds first, State funds next and local (CAP) funds last. As noted above, EQIP funds would not have been used this year without combining them with District funds. However, I should have been more closely monitoring the amount of dollars that were being approved. Landowners who have completed their conservation work should be paid as soon as possible, and those who have begun construction and will complete their work in the future should be paid at that time. As noted above, the total amount of dollars needed is estimated to be \$230,000. A portion of this amount is for Silver Creek Professional Services; \$42,180 was approved for 404 Permit Acquisition at the February Board Meeting.

Attached as an informational item is a report showing Conservation Cost-Sharing Program expenditures from FY 1989 to the present. You'll note that the budget amounts and dollars spent fluctuate from year to year. EQIP funds are not included.

- **It is recommended by Management that the Subcommittee recommend to the Board that the following account be allowed to exceed 110% of the budgeted amount: Account #04-00-700 – Conservation Assistance Program.**

P-MRNRD CONSERVATION COST SHARING
Fiscal Years 1989 - 2009 (Rev. 7/09)

July 1, 2008 - June 30, 2009

COUNTY	CAP	NSWCP	SPORT	SILVER CREEK	PIGEON/JONES	TOTAL
Sarpy	\$95,643.61	\$15,629.05	\$2,169.24	--	--	\$113,441.90
Douglas	\$5,580.38	\$6,454.33	--	--	--	\$12,034.71
Washington	\$279,643.98	\$120,627.04	\$13,021.63	--	--	\$413,292.65
Burt	\$76,571.66	\$16,947.25	--	\$10,014.61	--	\$103,533.52
Thurston	\$38,514.78	\$12,805.26	--	--	--	\$51,320.04
Dakota	\$52,898.88	--	--	--	\$864.52	\$53,763.40
Totals:	\$548,853.29	\$172,462.93	\$15,190.87	\$10,014.61	\$864.52	\$747,386.22

CAP & Special Watershed Budget F.Y. 2008: \$820,000.00; Spent \$574,923.29

July 1, 2007 - June 30, 2008

COUNTY	CAP	NSWCP	SPORT	SILVER CREEK	PIGEON/JONES	TOTAL
Sarpy	\$53,119.21	\$8,218.48	--	--	--	\$61,337.69
Douglas	\$15,292.66	\$10,445.26	--	--	--	\$25,737.92
Washington	\$278,204.65	\$94,066.91	--	--	--	\$372,271.56
Burt	\$45,000.38	\$21,311.24	--	\$36,173.77	--	\$102,485.39
Thurston	\$87,643.38	--	--	--	--	\$87,643.38
Dakota	\$39,396.51	\$6,833.71	--	--	\$868.77	\$47,098.99
Totals:	\$518,656.79	\$140,875.60	--	\$36,173.77	\$868.77	\$696,574.93

CAP & Special Watershed Budget F.Y. 2008: \$2,154,000.00; Spent \$555,699.33

P-MRNRD CONSERVATION COST SHARING

Fiscal Year 2007

July 1, 2006 - June 30, 2007

COUNTY	CAP	NSWCP	SPORT	SILVER CREEK	PIGEON/JONES	TOTAL
Sarpy	\$90,434.09	--	--	--	--	\$90,434.09
Douglas	\$16,817.33	--	--	--	--	\$16,817.33
Washington	\$127,687.69	\$83,603.71	\$498.23	--	--	\$211,789.63
Burt	\$22,232.58	\$24,539.91	--	\$418,877.48	--	\$465,649.97
Thurston	\$76,605.38	\$8,440.68	--	--	--	\$85,046.06
Dakota	\$32,805.00	\$1,265.02	--	--	\$2,516.32	\$36,586.34
Totals:	\$366,582.07	\$117,849.32	\$498.23	\$418,877.48	\$2,516.32	\$906,323.42

CAP & Special Watershed Budget F.Y. 2007: \$1,600,000.00; Spent \$788,474.10

Fiscal Year 2006

July 1, 2005 - June 30, 2006

COUNTY	CAP	NSWCP	SPORT	SILVER CREEK	PIGEON/JONES	TOTAL
Sarpy	\$36,068.27	\$4,990.40	--	--	--	\$41,058.67
Douglas	\$2,573.74	\$8,275.35	--	--	--	\$10,849.09
Washington	\$262,215.60	\$130,054.00	\$16,937.90	--	--	\$409,207.50
Burt	\$65,727.19	\$11,135.85	--	\$437,706.73	--	\$514,569.77
Thurston	\$97,621.10	--	--	--	--	\$97,621.10
Dakota	\$4,055.28	--	--	--	252,837.56	\$256,892.84
Totals:	\$468,261.18	\$154,455.60	\$16,937.90	\$437,706.73	252,837.56	\$1,330,198.97

CAP & Special Watershed Budget F.Y. 2006: \$1,453,800.00; Spent \$1,175,743.37

Fiscal Year 2005

July 1, 2004 - June 30, 2005

COUNTY	CAP	NSWCP	SPORT	SILVER CREEK	PIGEON/JONES	TOTAL
Sarpy	\$63,208.50	--	\$6,512.25	--	--	\$69,720.75
Douglas	\$5,491.38	--	--	--	--	\$5,491.38
Washington	\$202,263.55	\$139,511.17	\$10,844.77	--	--	\$352,619.49
Burt	\$40,011.18	\$17,000.39	--	\$234,497.93	--	\$291,509.50
Thurston	\$121,588.09	--	--	--	--	\$121,588.09
Dakota	\$1,731.41	--	--	--	\$26,145.95	\$27,877.36
Totals:	\$434,294.11	\$156,511.56	\$17,357.02	\$234,497.93	\$26,145.95	\$868,806.57

CAP & Special Watershed Budget F.Y. 2005: \$990,00.00; Spent \$712,295.01

P-MRNRD CONSERVATION COST SHARING

F.Y. 2004

July 1, 2003 - June 30, 2004

COUNTY	CAP	NSWCP	SPORT	SILVER CREEK	PIGEON/JONES	TOTAL
Sarpy	\$52,602.60	\$13,934.63	--	--	--	\$66,537.23
Douglas	\$21,975.84	--	\$2,266.78	--	--	\$24,242.62
Washington	\$173,780.48	\$83,266.13	\$7,247.13	--	--	\$264,293.74
Burt	\$14,737.28	\$58,478.39	--	\$131,504.31	--	\$204,719.98
Thurston	\$134,170.34	--	--	--	--	\$134,170.34
Dakota	\$3,765.92	--	--	--	\$178,921.03	\$182,686.95
Totals:	\$401,032.46	\$155,679.15	\$9,513.91	\$131,504.31	\$178,921.03	\$876,650.86

CAP & Special Watershed Budget F.Y. 2004: \$845,900.00; Spent \$720,971.71

F.Y. 2003

July 1, 2002 - June 30, 2003

COUNTY	CAP	NSWCP	SPORT	SILVER CREEK	PIGEON/JONES	TOTAL
Sarpy	\$81,222.02	\$30,161.27	--	--	--	\$111,383.29
Douglas	\$2,776.62	--	--	--	--	\$2,776.62
Washington	\$276,652.71	\$123,350.04	\$12,140.24	--	--	\$412,142.99
Burt	\$42,767.58	\$8,190.16	--	\$88,665.59	--	\$139,623.33
Thurston	\$100,361.30	\$2,192.00	--	--	--	\$102,553.30
Dakota	\$13,779.18	--	--	--	\$38,685.15	\$52,464.33
Totals:	\$517,559.41	\$163,893.47	\$12,140.24	\$88,665.59	\$38,685.15	\$820,943.86

CAP & Special Watershed Budget F.Y. 2003: \$810,000.00; Spent \$657,050.39

F.Y. 2002

July 1, 2001 - June 30, 2002

COUNTY	CAP	NSWCP	SPORT	SILVER CREEK	HANSON LAKE	TOTAL
Sarpy	\$59,250.68	--	\$9,121.72	--	\$35,798.41	\$104,170.81
Douglas	\$22,829.39	\$9,079.74	--	--	--	\$31,909.13
Washington	\$313,744.22	\$107,519.70	--	--	--	\$421,263.92
Burt	\$44,442.26	\$97,866.17	--	\$61,938.37	--	\$204,246.80
Thurston	\$166,753.49	\$6,323.25	--	--	--	\$173,076.74
Dakota	\$22,835.32	\$523.20	--	--	--	\$23,358.52
Totals:	\$629,855.36	\$221,312.06	\$9,121.72	\$61,938.37	\$35,798.41	\$958,025.92

CAP & Special Watershed Budget F.Y. 2002: \$675,000.00; Spent \$736,713.86

F.Y. 2001

July 1, 2000 - June 30, 2001

COUNTY	CAP	NSWCP	SPORT	SILVER CREEK	HANSON LAKE	TOTAL
Sarpy	\$45,632.64	\$24,076.46	\$4,993.91	--	\$109,343.50	\$184,046.51
Douglas	\$13,352.34	--	\$4,846.41	--	--	\$18,198.75
Washington	\$106,660.77	\$147,533.95	\$4,634.04	--	--	\$258,828.76
Burt	\$101,562.66	\$11,758.72	--	\$112,268.96	--	\$225,590.34
Thurston	\$143,656.06	\$1,595.79	--	--	--	\$145,251.85
Dakota	\$26,298.81	\$1,553.86	--	--	--	\$27,852.67
Totals:	\$437,163.28	\$186,518.78	\$14,474.36	\$112,268.96	\$109,343.50	\$859,768.88

CAP & Special Watershed Budget F.Y. 2001: \$750,000.00; Spent \$673,250.10

F.Y. 2000
July 1, 1999 - June 30, 2000

COUNTY	CAP	NSWCP	SPORT	SILVER CREEK	HANSON LAKE	TOTAL
Sarpy	\$87,108.93	\$20,286.83	\$15,650.19	--	--	\$123,045.95
Douglas	\$36,128.90	\$4,948.29	--	--	--	\$41,077.19
Washington	\$181,656.91	\$94,694.24	\$19,104.22	--	--	\$295,455.37
Burt	\$184,493.12	\$81,798.93	--	\$56,299.43	--	\$322,591.48
Thurston	\$145,735.38	--	--	--	--	\$145,735.38
Dakota	\$22,977.35	\$2,421.22	--	--	--	\$25,398.57
Totals:	\$658,100.59	\$204,149.51	\$34,754.41	\$56,299.43	--	\$953,303.94

CAP & Special Watershed Budget F.Y. 2000: \$750,000.00; Spent \$749,154.43

F.Y. 1999
July 1, 1998 - June 30, 1999

COUNTY	CAP	NSWCP	SPORT	SILVER CREEK	HANSON LAKE	TOTAL
Sarpy	\$103,982.33	\$4,173.91	\$6,643.85	--	\$4,584.22	\$119,384.31
Douglas	\$32,422.43	\$5,000.81	\$3,603.58	--	--	\$41,026.82
Washington	\$159,836.08	\$120,917.03	\$4,642.02	--	--	\$285,395.13
Burt	\$104,628.14	\$64,417.26	--	\$199,901.75	--	\$368,947.15
Thurston	\$145,529.44	\$9,446.29	--	--	--	\$154,975.73
Dakota	\$39,957.55	\$1,515.69	--	--	--	\$41,473.24
Totals:	\$586,355.97	\$205,470.99	\$14,889.45	\$199,901.75	\$4,584.22	\$1,011,202.38

CAP & Special Watershed Budget F.Y. 1999: \$550,000.00; Spent \$805,731.39

F.Y. 1998
July 1, 1997 - June 30, 1998

COUNTY	CAP	NSWCP	SPORT	SILVER CREEK	HANSON LAKE	TOTAL
Sarpy	\$45,488.49	--	\$12,218.42	--	--	\$57,706.91
Douglas	\$35,307.54	--	--	--	--	\$35,307.54
Washington	\$140,006.00	\$134,925.31	--	--	--	\$274,931.31
Burt	\$84,204.94	\$52,947.47	--	\$104,376.37	--	\$241,528.78
Thurston	\$100,975.46	\$12,527.59	--	--	--	\$113,503.05
Dakota	\$14,663.00	\$4,290.18	--	--	--	\$18,953.18
Totals:	\$420,645.43	\$204,690.55	\$12,218.42	\$104,376.37	--	\$741,930.77

CAP & Special Watershed Budget F.Y. 1998: \$435,000.00; Spent \$537,240.22

F.Y. 1997
July 1, 1996 - June 30, 1997

COUNTY	CAP	NSWCP	SPORT	SILVER CREEK	HANSON LAKE	TOTAL
Sarpy	\$40,706.61	\$9,580.95	\$5,536.75	--	--	\$55,824.31
Douglas	\$55,181.99	--	--	--	--	\$55,181.99
Washington	\$56,507.54	\$45,129.43	--	--	--	\$101,636.97
Burt	\$5,043.30	\$128,114.66	--	\$10,210.15	--	\$143,368.11
Thurston	\$42,844.95	\$21,341.02	--	--	--	\$64,185.97
Dakota	\$1,727.56	--	--	--	--	\$1,727.56
Totals:	\$202,011.95	\$204,166.06	\$5,536.75	\$10,210.15	--	\$421,924.91

CAP & Special Watershed Budget F.Y. 1997: \$435,000.00; Spent \$217,758.85

F.Y. 1996
July 1, 1995 - June 30, 1996

COUNTY	CAP	NSWCP	SPORT	SILVER CREEK	HANSON LAKE	TOTAL
Sarpy	\$99,673.76	\$3,121.19	\$8,772.04	--	--	\$111,566.99
Douglas	\$44,844.14	--	--	--	--	\$44,844.14
Washington	\$46,063.67	\$120,975.44	--	--	--	\$167,039.11
Burt	\$15,507.05	\$75,087.91	--	\$46,364.93	--	\$136,959.89
Thurston	\$92,818.78	\$2,998.58	--	--	--	\$95,817.36
Dakota	\$5,503.93	\$2,240.00	--	--	--	\$7,743.93
Totals:	\$304,411.33	\$204,423.12	\$8,772.04	\$46,364.93	--	\$563,971.42

CAP & Special Watershed Budget F.Y. 1996: \$700,000.00; Spent \$359,548.30

F.Y. 1995
July 1, 1994 - June 30, 1995

COUNTY	CAP	NSWCP	SPORT	NEW YORK CRK	HANSON LAKE	TOTAL
Sarpy	\$98,262.40	\$12,351.29	--	--	\$14,975.71	\$125,589.40
Douglas	\$59,979.50	\$3,320.54	--	--	--	\$63,300.04
Washington	\$287,284.09	\$131,243.50	--	--	--	\$418,527.59
Burt	\$44,029.68	\$49,558.28	--	--	--	\$93,587.96
Thurston	\$52,652.31	\$7,949.51	--	--	--	\$60,601.82
Dakota	\$4,278.94	--	--	--	--	\$4,278.94
Totals:	\$546,486.92	\$204,423.12	--	--	\$14,975.71	\$765,885.75

CAP & Special Watershed Budget F.Y. 1995: \$775,000.00; Spent \$561,462.63

F.Y. 1994
July 1, 1993 - June 30, 1994

COUNTY	CAP	NSWCP	SPORT	NEW YORK CRK	HANSON LAKE	TOTAL
Sarpy	\$226,829.18	\$5,916.18	--	--	\$7,720.55	\$240,465.91
Douglas	\$65,517.53	\$11,373.59	--	--	--	\$76,891.12
Washington	\$238,841.54	\$191,285.52	--	--	--	\$430,127.06
Burt	\$56,402.34	\$22,606.50	--	--	--	\$79,008.84
Thurston	\$64,303.83	\$5,521.96	--	--	--	\$69,825.79
Dakota	\$9,740.53	\$2,267.87	--	--	--	\$12,008.40
Totals:	\$661,634.95	\$238,971.62	--	--	\$7,720.55	\$908,327.12

CAP & Special Watershed Budget F.Y. 1994: \$775,000.00; Spent \$669,355.50

F.Y. 1993
July 1, 1992 - June 30, 1993

COUNTY	CAP	NSWCP	SPORT	NEW YORK CRK	TOTAL
Sarpy	\$198,285.01	--	--	--	\$198,285.01
Douglas	\$79,349.82	--	--	--	\$79,349.82
Washington	\$356,748.68	\$151,143.95	--	--	\$507,892.63
Burt	\$43,648.96	\$78,971.16	--	--	\$122,620.12
Thurston	\$88,084.66	\$7,503.77	--	--	\$95,588.43
Dakota	\$15,947.38	--	--	--	\$15,947.38
Totals:	\$782,064.51	\$237,618.88	--	--	\$1,019,683.39

CAP & Special Watershed Budget F.Y. 1993: \$750,000.00; Spent \$782,064.51

F.Y. 1992
July 1, 1991 - June 30, 1992

COUNTY	CAP	NSWCP	SPORT	NEW YORK CRK	TOTAL
Sarpy	\$180,842.62	--	\$1,316.99	--	\$182,159.61
Douglas	\$129,878.99	\$30,082.66	\$2,920.91	--	\$162,882.56
Washington	\$231,657.86	\$70,481.19	\$163.71	\$14,261.72	\$316,564.48
Burt	\$105,562.46	\$97,574.38	--	--	\$203,136.84
Thurston	\$98,746.78	\$34,884.48	--	--	\$133,631.26
Dakota	\$29,547.34	\$13,528.08	--	--	\$43,075.42
Totals:	\$776,236.05	\$246,550.79	\$4,401.61	\$14,261.72	\$1,041,450.17

CAP & Special Watershed Budget F.Y. 1992: \$750,000.00; Spent \$833,591.87

F.Y. 1991
July 1, 1990 - June 30, 1991

COUNTY	CAP	NSWCP	SPORT	NEW YORK CRK	TOTAL
Sarpy	\$214,839.76	\$14,073.37	\$4,358.73	--	\$233,271.86
Douglas	\$91,418.55	\$12,909.36	\$3,458.33	--	\$107,786.24
Washington	\$134,278.69	\$122,315.23	\$6,838.32	\$25,589.38	\$289,021.62
Burt	\$113,064.05	\$69,817.95	--	--	\$182,882.00
Thurston	\$88,890.08	\$10,699.87	--	--	\$99,589.95
Dakota	\$14,379.03	\$21,590.36	--	--	\$35,969.39
Totals:	\$656,870.16	\$251,406.14	\$14,655.38	\$25,589.38	\$948,521.06

CAP & Special Watershed Budget F.Y. 1991: \$1,050,000.00; Spent \$697,114.92

F.Y. 1990
July 1, 1989 - June 30, 1990

COUNTY	CAP	NSWCP	SPORT	NEW YORK CRK	TOTAL
Sarpy	\$113,227.15	\$19,181.66	\$31,075.73	--	\$163,484.54
Douglas	\$67,270.53	\$2,609.88	\$94,341.60	--	\$164,222.01
Washington	\$33,275.98	\$63,372.92	\$34,812.82	\$89,226.48	\$220,688.20
Burt	\$82,131.90	\$131,281.30	--	--	\$213,413.20
Thurston	\$99,696.45	\$44,904.60	--	--	\$144,601.05
Dakota	\$21,722.70	\$11,166.66	--	--	\$32,889.36
Totals:	\$417,324.71	\$272,517.02	\$160,230.15	\$89,226.48	\$939,298.36

CAP & Special Watershed Budget F.Y. 1990: \$978,000.00; Spent \$666,781.33

F.Y. 1989
July 1, 1988 - June 30, 1989

COUNTY	CAP	NSWCP	SPORT	NEW YORK CRK	TOTAL
Sarpy	\$215,987.89	\$57,222.56	\$80,384.81	--	\$353,595.26
Douglas	\$86,728.65	\$26,066.44	\$94,016.30	--	\$206,811.39
Washington	\$171,907.76	\$83,927.40	\$38,578.88	\$90,143.69	\$384,557.73
Burt	\$71,538.87	\$55,469.81	--	--	\$127,008.68
Thurston	\$44,323.80	\$71,040.76	--	--	\$115,364.56
Dakota	\$30,115.20	\$9,616.98	--	--	\$39,732.18
Totals:	\$620,602.17	\$303,343.95	\$212,979.99	\$90,143.69	\$1,227,069.80

CAP & Special Watershed Budget F.Y. 1989: \$915,000.00; Spent \$924,000.00