

**SOUTHEAST DISTRICT HEALTH DEPARTMENT
BOARD OF HEALTH MEETING
Budget Hearing
Agenda**

**Southeast District Health Department Conference Room
2511 Schneider Ave, Auburn, NE 68305
September 9, 2026 – 6 PM**

- I. Call to Order Budget Hearing**
- II. Notification of Open Meeting Law**
- III. Approval of Agenda**
The Board of Health reserves the right to add items to this agenda that are emergency in nature as described in Nebraska Revised Statute § 84-1411.
- IV. Public Comments**
This is an opportunity for members of the audience to be heard at this time for a maximum of 3 minutes regarding any topic not on the agenda and as it relates to the Board of Health.
- V. FY2027 Budget Discussion**
- VI. Approval to Adjourn**



Southeast District Health Department

FY2027 Budget

July 2026 - June 2027

	TOTAL
Income	
4000 Federal Receipts	
4000.4007.10 Vaccine for Kids (VFC)	38,500.00
4000.4008.10 Bioterrorism	98,000.00
4000.4013.10 West Nile	3,209.00
4000.4015.10 Accreditation	25,500.00
4000.4020.10 Radon	3,000.00
4000.4025.10 Safe Kids	12,250.00
4000.4029.10 Lead	10,243.44
4000.4031.10 Opioid	45,000.00
4000.4033.10 MIECHV	293,741.00
4000.4033.20 N-Focus - FFPSA	62,000.00
4000.4050.10 Chronic Disease Learning Collaborative	12,077.06
4000.4064.10 CDC Infrastructure	85,601.46
4000.4068.15 RHTP 2.3 CHW Initiative	842,424.75
4000.4068.20 RHTP 1.5 Obesity	39,157.39
4000.4068.25 RHTP 4.4a Chronic Disease	195,746.93
4000.4068.30 RHTP 4.2a Oral Health	82,333.00
Total 4000 Federal Receipts	1,848,784.03
4010 State Receipts - LB 71-1628.08	
4010.4014.10 General Funds LB1008	105,458.00
4010.4014.20 Infrastructure Funding (692)	111,111.00
4010.4014.30 Per Capita Funding (692)	63,712.00
4010.4014.40 Opioid Settlement	27,777.78
Total 4010 State Receipts - LB 71-1628.08	308,058.78
4020 State Receipts - Other	
4020.4013.10 West Nile	1,291.00
4020.4027.10 Minority Health Initiative	15,539.64
4020.4033.10 MIECHV	116,638.00
Total 4020 State Receipts - Other	133,468.64
4030 Local Receipts - Other	
4030.4012.30 Immunization Insurance payments	17,000.00
4030.4012.40 Porta - Count Machine	250.00
4030.4014.30 Interest Income	50,000.00
4030.4014.40 Other Income	17,400.00
4030.4016.10 Growing Great Kids Donations	500.00
4030.4017.10 Oral Health Donations	1,000.00
4030.4017.20 Oral Health MCNA	16,000.00
4030.4033.10 MIECHV CHI	60,000.00
4030.4035.10 MCO SDoH (NTC Equity)	77,000.00
Total 4030 Local Receipts - Other	239,150.00



Southeast District Health Department

FY2027 Budget

July 2026 - June 2027

	TOTAL
Total Income	\$2,529,461.45
GROSS PROFIT	\$2,529,461.45
Expenses	
6001 Auditor	25,000.00
6010 Print Media/Marketing	10,000.00
6025 Building Fund	350,000.00
6025.01 Capital Improvements	250,000.00
6025.03 Garbage	2,000.00
6025.04 Maintenance	7,500.00
6025.05 Janitorial Supplies/Service	6,000.00
6025.06 Mowing/Snow Removal	4,000.00
6025.07 Telephone/Internet	20,000.00
6025.08 Electric utilities	22,000.00
Total 6025 Building Fund	661,500.00
6040 Information Technology Fund	30,000.00
6040.01 Network & Phone Mgmt	30,000.00
6040.02 Copier & Fax	8,000.00
6040.03 Video Conferencing	4,500.00
6040.04 Payroll Processing Fees	4,000.00
6040.05 Building Security System	40,000.00
6040.06 Software & Apps	70,000.00
6040.07 Equipment, Accessories, Repairs	50,000.00
Total 6040 Information Technology Fund	236,500.00
6145 Travel & Conferences	10,000.00
6145.01 Staff Mileage Reimbursement	20,000.00
6145.02 Vehicle Expense	5,000.00
6145.03 Workshop Fees & Expenses	20,000.00
6145.04 Travel in State	10,000.00
6145.05 Travel out State	10,000.00
Total 6145 Travel & Conferences	75,000.00
6150 Contract Services	30,000.00
6155 Legal & Professional Fees	7,000.00
6300 Dues	20,000.00
6330 Equipment	40,000.00
6345 Medical Supplies	20,000.00
6350 Speciman Lab & Testing	500.00
6355 Auto Insurance	10,000.00
6370 Liability Insurance	35,000.00
6380 Cyber Security Insurance	3,000.00
6420 Workman's Comp	5,000.00
6480 Board/Mileage Expenses	2,500.00



Southeast District Health Department

FY2027 Budget

July 2026 - June 2027

	TOTAL
6530 Office Furniture	30,000.00
6535 Business/Office Supplies	15,000.00
6710 Postage	750.00
6740 Building Rent	4,000.00
6775 Department Wages & Taxes	15,000.00
6775.02 Payroll Tax Expense	115,313.99
6775.04 Retirement Expense	101,747.64
6775.06 Medical Insurance Expense	328,621.80
Total 6775 Department Wages & Taxes	560,683.43
6780 Employee Wages & Taxes	1,622,384.12
6870 Team Building	10,000.00
6885 Programing Fund	400,000.00
6885.01 Supplies	70,000.00
6885.02 Meeting & Educational Training Expenses	10,000.00
6885.03 Educational Material	20,000.00
6885.04 Marketing	35,000.00
6885.05 Family Engagement	15,000.00
6885.06 Incentives	15,000.00
6885.07 Speciman Lab & Testing	500.00
Total 6885 Programing Fund	565,500.00
8020 Miscellaneous expense	1,500.00
Bank Charges	50.45
Total Expenses	\$3,990,868.00
NET OPERATING INCOME	\$ -1,461,406.55
NET INCOME	\$ -1,461,406.55



FY2027 Budget Plan

Scope of Plan	FY2027 Budget
Developed By:	Grant Brueggemann
Management Approval Date:	
Most Recent Revision:	

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1. **Purpose**

This plan provides insight into the projected revenue and expenses of the Southeast District Health Department for the period from July 1, 2026, to June 30, 2027. It offers a high-level overview of the FY2027 budget by comparing receipt and expense categories to the FY2026 budget. While it does not detail every source of income or expense anticipated for the fiscal year, notable expenses are included where applicable. The budget supports the Department's mission by aligning with strategic priorities, addressing operational needs, supporting expanded programming, and ensuring fiscal responsibility in compliance with Nebraska Statutes.

2. **Budget Priorities**

The FY2027 budget reflects a significant expansion of Department activities and funding compared to FY2026. The most notable change is the substantial increase in federal funding associated with the Rural Health Transformation Program (RHTP), including funding for community health worker (CHW), obesity, chronic disease education and care coordination, and oral health programming. These funds provide the Department with an opportunity to expand services and strengthen partnerships throughout the district.

The budget also prioritizes maintaining and expanding the Department's workforce to support these additional programs and grant requirements. Increased employee wages and benefits account for a significant portion of the overall increase in expenses.

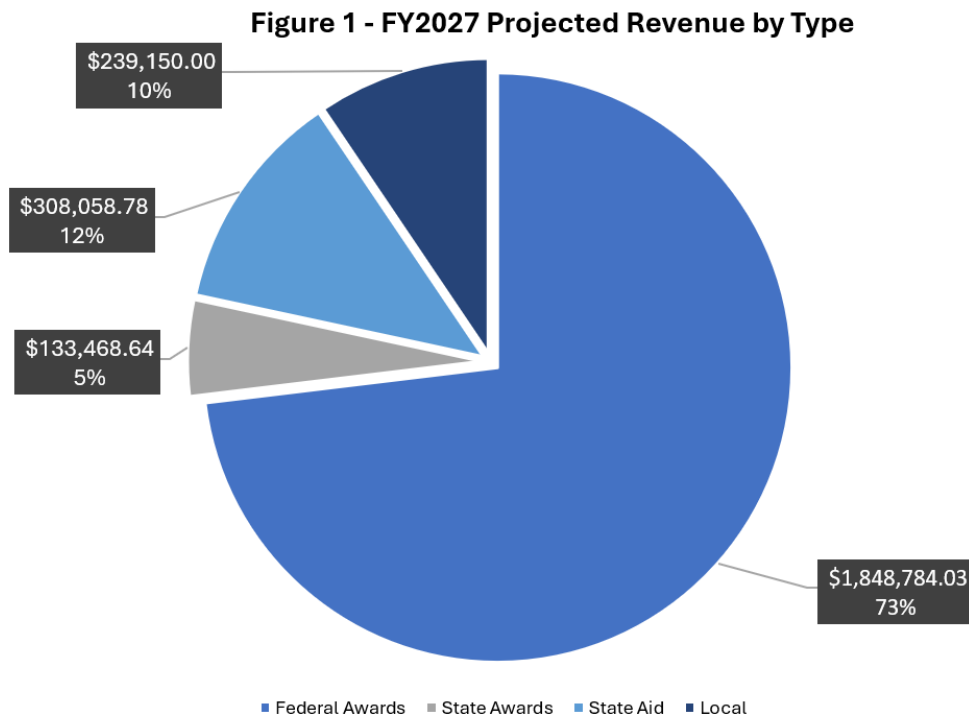
Additional priorities include continued investment in Department facilities, information technology and security, staff development and travel, and programming that supports chronic disease prevention and management, behavioral health, oral health, and community engagement.

3. **Revenues**

Total projected revenues for FY2027 are \$2,529,461.45, an increase of \$940,419.65 (59.2%) from the FY2026 budget of \$1,589,041.80. The substantial increase is primarily attributable to new federal funding associated with the RHTP, including funding for CHW, obesity, chronic disease education and care coordination, and oral health initiatives (Table 1).

Table 1. Funding Delta	
FY2027	\$ 2,529,461.45
FY2026	\$ 1,589,041.80
Delta (\$)	\$ 940,419.65
Delta (%)	59.18%

Revenue comparison by funding type is shown in Figure 1.



3.1. *Federal Receipts*

Federal receipts are projected at \$1,848,784.03, representing an increase of \$1,225,252.52 (196.5%) compared to FY2026's federal receipts of \$623,531.51.

The substantial increase is primarily attributable to new RHTP funding. The FY2027 budget includes \$842,424.75 for the RHTP CHW initiative, along with additional RHTP funding for obesity (\$39,157.39), chronic disease education and care coordination (\$195,746.93), and oral health (\$82,333.00).

Other federal funding remains relatively consistent with prior years, including funding for Maternal, Infant, and Early Childhood Home Visiting (MIECHV), Public Health Emergency Preparedness (PHEP), opioid prevention, environmental health, Vaccine for Children (VFC), and other public health programs.

The increase in federal receipts represents a significant shift from FY2026, when the Department experienced substantial reductions following the expiration of COVID-related and other temporary federal funding. The FY2027 budget reflects the Department's ability to secure and implement new funding opportunities to support expanded public health services.

3.2. *State Receipts*

State receipts are projected at \$441,527.42, representing a decrease of \$102,882.87 (18.9%) compared to FY2026's total state receipts of \$544,410.29.

The reduction is primarily attributable to reductions in state awards (i.e. MIECHV and Minority Health Initiative) and the reallocation of state funding to federal sources.

State aid remains consistent with FY2026, with General Funds, Infrastructure Funding, Per Capita Funding, and Opioid Settlement funding continuing as significant sources of state revenue.

3.3. *Local Receipts*

Local receipts are projected at \$239,150.00, a decrease of \$181,950.00 (43.2%) compared to FY2026's local receipts of \$421,100.00.

The reduction is primarily associated with the conclusion or reduction of certain temporary or project-specific funding sources included in the FY2026 budget. Additionally, some local receipts anticipated for FY2027 were received at the end of FY2026. Thus, artificially displaying a decrease as these funds are no longer shown as revenues for FY2027.

Despite the reduction, local receipts continue to provide support for immunization services, MIECHV, oral health activities, and other Department operations.

4. *Expenses*

Total FY2027 expenses are projected at \$3,990,867.55, an increase of \$1,081,618.17 (37.2%) from the FY2026 budget of \$2,909,249.38.

The increase in expenses corresponds primarily with the significant increase in grant funding and expanded programming anticipated during FY2027. The budget includes substantial increases in employee wages and benefits to support the additional staffing and personnel requirements associated with expanded programs, particularly RHTP initiatives.

Despite increased revenues, the Department must adopt a budget that exceeds expected revenues to remain in compliance with Nebraska Statute 13-504, which requires that cash reserves not exceed 50% of the total budget, excluding capital outlay. The proposed budget sets the Department's remaining cash reserves below 50%.

The following sections provide an overview of the adjustments and changes across various funds.

4.1. *Building Fund*

The Building Fund is budgeted at \$661,500.00, an increase of \$7,800.00 (1.2%) from FY2026's budget of \$653,700.00.

The FY2027 budget continues to provide \$250,000 for capital improvements, while maintaining funding for maintenance, utilities, janitorial services, mowing and snow removal, and other ongoing building expenses. An additional \$350,000 is maintained in the fund account as has been done in previous fiscal years. The relatively small overall increase reflects adjustment on individual line items to align with actual expenses in FY2026.

4.2. *Information Technology Fund*

The Information Technology Fund is budgeted at \$236,500.00, an increase of \$10,500.00 (4.6%) from FY2026's \$226,000.00.

The increase supports continued investment in information technology infrastructure, including network and phone management, video conferencing, software and applications, equipment and repairs, and building security systems. The budget includes \$40,000 for the building security system and \$70,000 for software and applications.

These investments remain important as the Department expands its workforce and programming and relies increasingly on technology to support service delivery, grant management, and operational functions.

4.3. *Travel Fund*

The Travel and Conferences budget is \$75,000.00, an increase of \$15,000.00 (25.0%) from FY2026's \$60,000.00.

The increase reflects the Department's expanded programming and staffing levels, which are expected to result in additional training, workshops, conferences, and staff travel. The budget includes \$20,000 for workshop fees and expenses, \$10,000 for in-state travel, and \$10,000 for out-of-state travel.

4.4. *Department Wages and Taxes Fund*

The Department Wages and Taxes Fund covers the Department's obligations for FICA/Medicare, retirement, and insurance expenses. The fund is budgeted at \$560,683.43, an increase of \$296,068.90 (111.9%) from FY2026's \$264,614.53.

The most significant increase is in medical insurance, which is budgeted at \$328,621.80, compared to \$113,872.32 in FY2026. Retirement expenses are budgeted at \$101,747.64, while payroll tax expenses are budgeted at \$115,313.99.

The substantial increase in this fund reflects the Department's expanded workforce and increased employee benefit costs associated with the FY2027 staffing plan and program expansion.

4.5. *Employee Wages and Taxes Fund*

The Employee Wages and Taxes Fund represents the expenses that employees are responsible for as part of their employment with the Department. This section is used to "gross up" both Department and employee expenses for grant reporting purposes.

Employee wages and taxes are projected at \$1,622,384.12, an increase of \$598,734.27 (58.5%) from FY2026's \$1,023,649.85.

The increase is primarily associated with additional staffing needed to implement expanded programs and meet grant requirements, particularly the Department's

RHTP initiatives. The increase in personnel costs is consistent with the substantial increase in federal funding and the corresponding expansion of Department services.

4.6. *Programming Fund*

The Programming Fund is budgeted at \$565,500.00, an increase of \$105,500.00 (22.9%) from FY2026's \$460,000.00.

The increase reflects the expansion of Department programming and the availability of additional grant funding. The fund continues to support supplies, meetings and educational training, educational materials, marketing, family engagement, and incentives.

4.7. *Non-Fund Expenses*

This category includes various expenses that have not been assigned to specific funds in the Department's chart of accounts. Examples include contract services, attorney fees, dues, department insurance, board expenses, office expenses, and building rent.

Total non-fund expenses increased \$34,015 (18.0%) to align more accurately with FY2026 actual expenses.

5. **Additional Considerations**

The FY2027 budget represents a significant expansion of Department operations compared to FY2026, primarily as a result of new RHTP funding. The Department should continue to monitor the sustainability of positions and expenses associated with grant-funded programs, particularly where funding is temporary or subject to future renewal.

The substantial increase in employee wages and benefits also warrants continued monitoring. While additional staffing is necessary to implement expanded programming and meet grant requirements, the Department should evaluate the long-term funding sustainability of positions as grant periods expire or funding levels change.

The Department should also continue to maintain adequate cash reserves and monitor the relationship between budgeted expenses and available revenue throughout the fiscal year. As in prior years, budget management should remain consistent with Nebraska Statute 13-504 and the Department's responsibility for maintaining appropriate fiscal reserves.

Finally, the Board may continue to consider the establishment and use of a Board Designated Reserve, separate from the Department's general cash reserves, for strategic priorities such as emergency response, infrastructure investment, and community programming. The Board may also wish to consider making additional allocations to the Department's investment accounts as financial resources permit. Increasing these accounts would provide the Department with additional long-term financial stability and create dedicated resources that could be used for future needs of the Department. Such allocations could be made periodically based on available fund balances and the Department's overall financial position, while maintaining appropriate operating reserves and complying with Nebraska

Statute 13-504. A formal policy outlining the target balances, allowable uses, and replenishment procedures for these accounts could provide greater transparency and ensure that investment funds are managed consistently with the Department's long-term financial objectives.

6. **Revisions**

Revision	Date	Description
0	8-20-2026	New plan