



Lower Minnesota River Watershed District
2016 Adopted Budget



LMRWD Projected Fund Balance

Fund balance 1/1/16	915,818	
Total Revenue	663,000	
Total Expenses	(895,000)	
Projected Fund Balance 12/31/16	683,818	
Deductions from available YE fund balance:		
Grant- BWSR (Clean Water Fund Grant)	(109,860)	3 year spend down
Grant- Met Council	(4,500)	
Seminary Fen/Chaska Ravine	(134,706)	
Resource Plan Implementation	(70,021)	
Gully Stabilization	(21,651)	
Savage Fen Ravine Project	(5,000)	
Bluff Creek Cooperative Project	(50,000)	
6 months of next year's budgeted expenditures	<u>(447,500)</u>	2016 budget
	(843,238)	
 <i>Estimated Unassigned Fund balance available 2016</i>	 (159,420)	

Final Levy 2016

General Fund	250,000.00
Planning and Implementation Fund	370,000.00
Apportioned Payable 2016 Levy	625,000.00

<u>County</u>	Net Tax Capacity % Distribution	Apportioned Payable 2016 Levy
Carver	6.0033%	37,520.63
Dakota	12.1606%	76,003.75
Hennepin	43.1422%	269,638.75
Scott	38.6939%	241,836.88
Watershed Total	100.0000%	625,000.00

2016 Budget Summary			
	Revenue	Expenditure	Positive/(Negative) residual balance
Admin	72,500	72,500	-
Coop	54,069	75,000	(20,931)
509	448,431	697,500	(249,069)
9 Foot	83,000	50,000	33,000
	658,000	895,000	(237,000)

**Lower Minnesota River Watershed
Statement of Revenue and Expenditures
General Fund**

2016 Adopted Budget

Account #	Object code	Formula	Account	2015 Adopted Budget	2016 Adopted Budget	Administration @ 29%	Cooperative @ 10%	509 Plan @ 41%	Nine Foot @ 20%
			Revenues						
5001			General Property Tax	250,000	250,000	72,500	25,000	102,500	50,000
5701			Interest Revenue	-	-	-	-	-	-
5899			Miscellaneous Income	-	-	-	-	-	-
			Total Revenues	\$250,000	\$250,000	\$72,500	\$25,000	\$102,500	\$50,000
			Expenses			77-700-000-0100	77-701-000-0100	77-702-000-0100	77-703-000-0100
6125	7715		Manager Per Diem	5,000	9,000	2,610	900	3,690	1,800
6126	7728		Manager Expense (mileage/food/registrations)	1,000	3,500	1,015	350	1,435	700
6111			Wages-General	-	-	-	-	-	-
6155			Benefits	-	-	-	-	-	-
6162			PERA Expense	-	-	-	-	-	-
6155-6162			Payroll Taxes	-	-	-	-	-	-
6171			Unemployment compensation	-	-	-	-	-	-
6410	7716		Office Supplies	1,600	150	44	15	62	30
6401	7710		Meeting Supplies/Expense	100	100	29	10	41	20
6343	7704		Rent	10,000	7,800	2,262	780	3,198	1,560
6360	7708		Cleaning Service	-	-	-	-	-	-
6211	7717		Telecommunications-Cell-Internet/Phone	-	-	-	-	-	-
6346	7712		Web Expense-Design & Hosting	4,000	18,650	5,409	1,865	7,647	3,730
6242	7702		Dues	3,500	3,500	1,015	350	1,435	700
6243	7711		Publications	-	-	-	-	-	-
6820	7705		Miscellaneous-General	200	-	-	-	-	-
6332	7718		Training & Education	500	1,500	435	150	615	300
6350	7713		Insurance & Bonds	40,000	9,000	2,610	900	3,690	1,800
6212	7719		Postage	500	500	145	50	205	100
6231	7735		Photocopying	500	500	145	50	205	100
6241	7720		Legal Notices-General	500	1,000	290	100	410	200
6331	7706		Mileage	3,000	4,000	1,160	400	1,640	800
6330	7721		Taxable meal reimbursement	500	500	145	50	205	100
6338	7722		Lodging/ Staff Travel	1,500	1,500	435	150	615	300
6263	7709		Accounting/Payroll Fees	4,500	4,700	1,363	470	1,927	940
6268	7723		Audit Fees	12,050	13,000	3,770	1,300	5,330	2,600
6260	7701		Professional Services-General	130,000	130,000	37,700	13,000	53,300	26,000
6261	7724		Legal Fees-General	8,000	11,000	3,190	1,100	4,510	2,200
6266	7725		Engineering-General	11,000	11,000	3,190	1,100	4,510	2,200
6414	7707		Equipment-General	-	-	-	-	-	-
6314	7726		Equipment-Maintenance	-	-	-	-	-	-
6349	7703		Equipment-Lease	12,000	3,000	870	300	1,230	600
6232	7727		Newsletter Expense(Web Articles)	1,500	1,100	319	110	451	220
6347			Lobbying	20,000	15,000	4,350	1,500	6,150	3,000
			Total Expenses	\$271,450	\$250,000	\$72,500	\$25,000	\$102,500	\$50,000

**Lower Minnesota River Watershed
Statement of Revenue and Expenditures
General Fund
2016 Adopted Budget**

Account #	Account	2014 Actuals	2015 Annual Budget	2015 Actuals	Difference	2016 Budget
	Revenues					
5001	General Property Tax	\$ 71,659	\$ 72,500	\$ 71,275	\$ (950)	\$ 72,500
	Intergovernmental	1,820	-	1,058	-	-
	Interest Revenue	770	-	8,249	8,249	-
	Miscellaneous Income	-	-	-	-	-
	Total Revenues	\$ 74,249	\$ 72,500	\$ 80,582	\$ 7,299	\$ 72,500
Formula						
	Expenses					
	Wages-General	37,818		4,843	(4,843)	-
	Severance Allowance		-	5,376	(5,376)	-
7715	Manager Per Diem	1,349	5,000	6,375	(1,375)	9,000
7728	Manager Expense (mileage/food/registrations)	129	1,000	2,462	(1,462)	3,500
	Benefits	4,580		557	(557)	-
	Payroll Taxes	3,919		782	(782)	-
	PERA Expense	1,933		351	(351)	-
	Unemployment compensation		-	-	-	-
7717	Telecommunications-Cell-Internet/Phone	787		-	-	-
7719	Postage	121	500	82	418	500
7727	Newsletter Expense(Web Articles)	609	1,500	-	1,500	1,100
7720	Legal Notices-General	315	500	1,378	(878)	1,000
7702	Dues	1,028	3,500	3,500	-	3,500
7711	Publications	49		-	-	-
7701	Professional Services-General	1,896	130,000	110,196	19,804	130,000
7724	Legal Fees-General	1,695	8,000	9,567	(1,567)	11,000
7709	Accounting/Payroll Fees	2,683	4,500	4,391	109	4,700
7725	Engineering-General	509	11,000	16,346	(5,346)	11,000
7723	Audit Fees	2,055	12,050	12,550	(500)	13,000
7726	Equipment-Maintenance	-	-	472	(472)	-
7721	Taxable meal reimbursement	8	500	278	222	500
7706	Mileage	986	3,000	5,642	(2,642)	4,000
7718	Training & Education	35	500	1,180	(680)	1,500
7722	Lodging/ Staff Travel	173	1,500	715	785	1,500
7704	Rent	3,142	10,000	8,668	1,332	7,800
7712	Web Expense-Design & Hosting	348	4,000	3,765	235	18,650
7703	Equipment-Lease	881	12,000	2,770	9,230	3,000
7713	Insurance & Bonds	2,981	40,000	8,816	31,184	9,000
	Bank Charges	445	-	-	-	-
7708	Cleaning Service	556		-	-	-
7710	Meeting Supplies/Expense	49	100	-	100	100
7716	Office Supplies	139	1,600	339	1,261	150
7707	Equipment-General	429		-	-	-
7705	Miscellaneous-General	438	200	2,557	(2,357)	-
	Photocopying		500	1,390	(890)	500
	Lobbist		20,000	14,200	5,800	15,000
	Total Expenses	\$72,084	\$271,450	\$229,547		\$250,000

**Lower Minnesota River Watershed
Statement of Revenue and Expenditures
Cooperative Projects - Total
2016 Adopted Budget**

Project #	Account	2014 Actuals	2015 Annual Budget	2015 Actual	2016 Final Budget
Revenues					
10-220	Tax Levy - General	\$ 24,710	\$ 273,022	\$ 268,417	\$ 25,000
	Tax Levy - Projects	163,397		-	29,069
	Intergovernmental	3		1,618	
	Seminary Fen Restoration	540	-	-	-
	Total Revenues	\$188,650	\$273,022	\$270,035	\$54,069
 Cooperative Projects/Programs					
10-200	Administration Expense	23,943	27,145	13,899	25,000
10-220	Bank Stabilization	189,193	433,000	120,377	50,000
	Total Expenses	\$213,136	\$460,145	\$134,276	\$75,000
	Difference between Revenues & Expenditures	(24,486)	(187,123)	135,759	(20,931)

**Lower Minnesota River Watershed
Statement of Revenue and Expenditures
Cooperative Projects - Detail
2016 Adopted Budget**

Project #	Account	2014 Actuals	2015 Annual Budget	2015 Actual	2016 Final Budget
Cooperative Projects					
Revenue					
77-701-000-0100-5001	Tax Levy - General	\$ 24,710	\$ 25,000	\$ 268,417	\$ 25,000
	Tax Levy - Projects	163,397	166,667	-	50,000
	Intergovernmental	3		1,618	
	Seminary Fen Restoration	540	-	-	-
	Total Revenues:	188,650	191,667	270,035	75,000
Expenses					
10-200	Administration Expense				
	Administration Expense @ 10% of Total	23,943	27,145	13,899	25,000
	Total Expenses-Administration:	23,943	27,145	13,899	25,000
10-220	Expenses - Bank Stabilization				
77-701-000-0105-6260	Eden Prairie Bank Stabilization		-		-
77-701-000-0101-6260	Gully Erosion Contingency		40,000	875	40,000
77-701-000-0102-6260	Credit River Buffer Savage/Scott WMO			-	-
77-701-000-0109-6260	Monitoring	250	-	-	-
77-701-000-0115-6260	USGS	17,600	18,000	17,635	10,000
77-701-000-0116-6260	Dakota Ravine Project Savage/Scott WMO		-	-	-
77-701-000-0118-6260	Seminary Fen Restoration	540	-	1,867	-
77-701-000-0103-6260	Ravine Stabilization at Seminary Fen in Chaska	-	100,000		-
77-701-000-0117-6260	Long Meadow Outfall (Bloomington)	-	100,000	100,000	-
77-701-000-0119-6260	Overlook Outfall (Bloomington)	-	100,000	-	-
77-701-000-0120-6260	Savage Fen Drain Tile Project	-	25,000	-	-
77-701-000-0121-6260	MN River Bank Protection/Restoration (Carver)	-	50,000	-	-
	Total Expenses: Bank Stabilization	\$18,390	\$433,000	\$120,377	\$50,000
		42,333	460,145	134,276	75,000

Lower Minnesota River Watershed
Statement of Revenue and Expenditures
General Fund-509 Plan - Total
2016 Adopted Budget

Project #	Account	2014 Actuals	2015 Annual Budget	2015 Actual	2016 Final Budget
Revenues					
77-702-000-0100-5001	Tax Levy - General	\$ 138,375	\$ 102,500	\$ -	\$ 102,500
77-702-000-0100-5094	Tax Levy - Projects	108,415	208,333	220,689	345,931
	Intergovernmental	6	-	5,004	-
77-702-000-0109-5280	Grants	-	-	-	-
Total Revenues		\$246,796	\$310,833	\$225,693	\$448,431
509 Plan Implementation					
see admin total allocations	509 Plan Administration	98,098	81,993	40,021	102,500
77-702-000-0104-6260	Resource Plan Implementation	17,567	140,000	92,950	410,000
77-702-000-0109-6260	Monitoring	30,123	60,000	31,538	50,000
77-702-000-0112-6260	Watershed Management Plan	-	15,000	22,337	50,000
0113 and 0114	Public Education/Cost share	21,458	45,000	10,770	85,000
Total Expenses		\$167,246	\$341,993	\$197,616	\$697,500
Difference between Revenues & Expenditures		79,550	(31,160)	28,077	(249,069)

Lower Minnesota River Watershed
Statement of Revenue and Expenditures
General Fund-509 Plan - Detail
2016 Adopted Budget

Project #	Account	2014 Actuals	2015 Annual Budget	2015 Actual	2015 Final Budget
509 Plan Implementation					
Revenue					
77-702-000-0100-5001	General Property Tax	138,375	102,500		102,500
77-702-000-0100-5094	Tax Levy - Projects	108,415	208,333	220,689	325,000
	Intergovernmental	6	-	-	-
77-702-000-0109-5280	Grants - Met Co.	-	-	5,004	-
	Total Revenues:	246,796	\$310,833	\$225,693	\$427,500
Administration Expense					
see admin total allocations	Administration Expense @ 41% of Total	98,098	81,993	40,021	102,500
	Total Expenses-Administration:	\$ 98,098	\$ 81,993	\$ 40,021	\$ 102,500
Resource Plan Implementation					
Expenses					
	Governance Study			49,705	
	Strategic Resource Evaluation and Management				
	Dean Lake Feasibility Study/Restoration		100,000		-
77-702-000-0124-6260	East Chaska Creek			19,420	200,000
77-702-000-0106-6260	Bloomington non-degradation project				125,000
	Dred Scott Water Reuse Project			21,053	
77-702-000-0107-6260	Riley Creek Coop Project with RPBBCWD				45,000
77-702-000-0122-6260	Local Water & Mgmt Plan reviews			2,772	20,000
77-702-000-0104-6260	Data Assessments		40,000		20,000
	Total Expenses-Resource Plan Implementation:	\$ 17,567	\$ 140,000	\$ 92,950	\$ 410,000
Monitoring					
Expenses					
	Monitoring		50,000	30,214	50,000
77-702-000-0123-6260	Monitoring data analysis		5,000	1,324	-
	Technical Assistance		5,000	-	-
77-702-000-0109-6260	Total Expenses-Monitoring:	\$ 30,123	\$ 60,000	\$ 31,538	\$ 50,000
Watershed Management Plan					
Expenses					
	Plan Amendment		-	22,337	10,000
	Plan clarification and proposed rules				25,000
	Vegetation Management Standard/Plan		15,000		15,000
77-702-000-0112-6260	Total Expenses:	\$ -	\$ 15,000	\$ 22,337	\$ 50,000
Public Education/CAC/Outreach Program					
77-702-000-0113-6260	Public Education/CAC/Outreach Program	1,708	25,000	5,931	65,000
Cost Share Program					
77-702-000-0114-6260	Cost Share Program	19,750	20,000	4,839	20,000
	Total Expenses-509 Program	\$21,458	\$45,000	10,770	\$85,000

**Lower Minnesota River Watershed
Statement of Revenue and Expenditures
Nine Foot Channel - Total
2016 Adopted Budget**

Project #	Account	2014 Actuals	2015 Annual Budget	2015 Actual	2016 Final Budget
Revenues					
	General Tax Levy	\$ 12,355	\$ 50,000	\$ 49,157	\$ 50,000
	Tax Levy - Projects			\$ -	
	Intergovernmental			\$ 2	
	Other Revenues	-	-	\$ 48,174	33,000
	Total Revenues	\$ 12,355	\$ 50,000	\$97,333	83,000
Expenses					
	Administration Expense	61,208	54,290	17,871	50,000
	Lobbying for Funding	15,730		-	-
	Other Projects	-	-	23,487	-
	Total Expenses	\$76,938	\$54,290	\$41,358	\$50,000
	Difference between Revenues & Expenditures	(61,208)	(54,290)	(17,871)	33,000

**Lower Minnesota River Watershed
Statement of Revenue and Expenditures
Nine Foot Channel - Detail
2016 Adopted Budget**

Project #	Account	2014 Actuals	2015 Annual Budget	2015 Actual	2016 Final Budget
Nine Foot Channel					
Nine Foot Channel					
77-703-000-0100-5001	Tax Levy - General	12,355	\$50,000	49,157	50,000
	Tax Levy - Projects		-	-	0
	Intergovernmental			2	
	Other Revenues			48,174	33,000
	Total Revenues:	12,355	\$50,000	\$97,333	83,000
Expenses					
see allocations tab	Administration Expense				
	Administration @ 20% of Total	61,208	\$54,290	17,871	50,000
	Total Expenses-Administration:	\$61,208	\$54,290	\$17,871	50,000
77-703-000-0100-6347	Expenses	15,730		23,487	0
	Total Expenses - Other Projects:	\$15,730	\$0	23,487	0
	Other Projects	-	-	-	0
	Total Expenses :	\$76,938	\$54,290	\$41,358	\$50,000