

Lower Minnesota River Watershed District
Administrative & Program Budget
2013 Preliminary Budget-DRAFT 3-B

Lower Minnesota River Watershed
Statement of Revenue and Expenditures
General Fund

Combined General & Administrative	Budget Item	Account Number	2012 Budget	Budget Adjustment	Actual Thru 05/31/12	Projected 6/1/12-12/31/12	Projected 2012 Total Expenditures	Percent of Budget	Preliminary 2013 Budget
Manager	Per diems	4000	2,320	0	0	2,226	2,226	95.95%	1,450
	Manager expenses	4010	580	0	0	168	168	28.97%	290
Employees	Staff salary/taxes/benefits	4100-4130	55,390	0	22,751	31,850	54,601	98.58%	33,853
	District training & education	4265	290	0	0	100	100	34.48%	145
	Employee expenses	4320	1,972	0	552	773	1,325	67.18%	1,450
Administration/	Office/General/Meeting Supplies	4200	493	0	134	300	434	88.03%	493
	Rent/Office/Janitorial	4210	4,568	0	2,319	2,845	5,164	113.06%	4,916
	Telecommunications-Cell	4240	232	0	135	135	270	116.38%	319
	Telecommunications-Internet/Phone	4241	348	0	152	150	302	86.78%	247
	Web Expense-Design	4242	145	0	416	400	816	562.76%	145
	Web Expense-Hosting	4243	58	0	0	0	0	0.00%	58
	Dues	4245	1,305	0	1,015	100	1,115	85.44%	1,015
	Publications	4250	15	0	0	15	15	100.00%	15
	Miscellaneous	4260	73	0	0	70	70	95.89%	58
	Insurance & Bonds	4270	2,929	0	52	1,500	1,552	52.99%	2,929
	Postage	4280	218	0	50	100	150	68.81%	145
	Legal Notices	4290	145	0	0	100	100	68.97%	145
	Equipment-General	4635	230	0	25	100	125	54.35%	232
	Equipment-Maintenance	4637	145	0	84	50	134	92.41%	145
	Equipment-Lease	4638	1,102	0	487	682	1,169	0.00%	1,102
	Special Events	4805	145	0	0	100	100	0.00%	0
	Newsletter Expense	4810	1,450	0	0	1,000	1,000	68.97%	435
	Public Information & Education	4811	0	0	145	0	145	0.00%	0
Sub-Total-Administration:			74,153	0	28,317	42,764	71,081	95.86%	49,585
Consultants	Accounting/Payroll Fees	4330	2,723	0	938	1,876	2,814	103.34%	1,740
	Audit	4331	2,079	0	99	1,980	2,079	100.00%	2,030
	Accounting-Other	4332	1,015	0	613	500	1,113	109.66%	0
	Consultants/Professional Serv.	4335	145	0	2,042	2,050	4,092	2822.07%	870
	Legal Fees	4410	2,320	0	1,175	1,100	2,275	98.06%	2,320
	Engineering-General	4500	1,740	0	841	700	1,541	88.56%	1,450
Sub-Total-Consultants:			10,022	0	5,708	8,206	13,914	138.83%	8,410
TOTAL			\$84,175	\$0	\$34,025	\$50,970	\$84,995	100.97%	\$57,995

Revenue/Expenditures By Project	2012 Budget	Projected 2012 Revenue	Actual Thru 05/31/12	Projected 6/1/12-12/31/12	Projected 2012 Total Expenditures	Percent of Budget	Preliminary 2013 Budget
10-100 - General & Administrative	84,175	70,743	34,025	50,970	84,995	100.97%	57,995
10-200 - Cooperative Projects							
10-200 - Cooperative Administration	29,026	24,375	11,720	16,408	28,128	96.91%	19,998
10-220 - Bank Stabilization	111,000	0	0	25,000	25,000	0.00%	211,000
10-500 - 509 Plan Implementation							
10-500 - 509 Plan Administration	162,546	136,500	65,703	91,984	157,687	97.01%	81,993
10-501 - Resource Plan Implementation	55,000	30,537	41,418	25,000	66,418	120.76%	15,000
10-520 - Monitoring	111,000	68,828	9,978	33,280	43,258	38.97%	60,000
10-550 - Watershed Management Plan	0	0	0	0	0	0.00%	15,000
10-600 - 509 Programs	50,000	27,760	500	3,000	3,500	0.00%	50,000
40-400 - Nine Foot Channel	14,513	12,188	7,215	22,289	29,504	0.00%	54,997
Total District Revenue/Expenditures	\$617,260	\$370,930	\$170,559	\$267,931	\$438,490	71.04%	\$565,983

Current Fund Balances:

Fund:	Balance @ 12/31/11	Revenue	Expenditures	Fund Balance @ 12/31/12	2013 Budget
10-100 - General & Administrative	513,831	70,743	84,995	439,212	57,995
10-200 - Cooperative Projects	0	24,375	53,128	0	230,998
10-500 - 509 Plan Implementation	0	263,625	270,863	0	221,993
40-400 - Nine Foot Channel	(104,950)	12,188	29,504	(134,454)	54,997
Total District Fund Balance:	\$408,881	\$370,930	\$438,490	\$304,758	\$565,983

**Lower Minnesota River Watershed
Statement of Revenue and Expenditures
2013 Preliminary Budget
Draft 3-B**

<u>Account #</u>	<u>Account</u>	<u>2012 Annual Budget</u>	<u>Actual Thru 5/31/12</u>	<u>Projected 6/1/12 - 12/31/12</u>	<u>Projected 2012 Total</u>	<u>2013 Preliminary Budget</u>
Revenues						
	Tax/Market Value-General	250,000	-	243,750	243,750	250,000
	General Property Tax-Projects	123,000	-	119,925	119,925	275,000
	Grants - Metropolitan Council	7,200	-	7,200	7,200	7,200
	Interest Revenue	-	5	50	55	0
	Miscellaneous Income	-	-	-	-	0
	Total Revenues	<u>\$380,200</u>	<u>\$5</u>	<u>\$370,925</u>	<u>\$370,930</u>	<u>\$532,200</u>
Expenses						
	Administration	84,175	34,025	50,970	84,995	57,995 A
	Cooperative Projects	140,026	11,720	41,408	53,128	230,998 B
	509 Plan	378,546	117,599	153,264	270,863	221,993 C
	Nine Foot Channel	27,013	7,215	22,289	29,504	54,997 D
	Total Expenses	<u>\$629,760</u>	<u>\$170,559</u>	<u>\$267,931</u>	<u>\$438,490</u>	<u>\$565,983</u>

(1)	General Fund Money Available as of January 1, 2013*	355,108
(2)	2013 General Levy	250,000
(3)	2013 Planning & Implementation Levy	275,000
(4)	2013 Other Revenue Sources (Interest and Grants)	7,200
(5)	2013 Proposed Budget	565,983
(6)	Reserve for Operations in 2013	321,325

* This amount will vary depending upon receipt of tax payments, delinquent taxes, other income and/or additional expenses

**Lower Minnesota River Watershed
Statement of Revenue and Expenditures
General Fund
2013 Preliminary Budget
Draft 3-B**

Account #	Account	2013				
		Preliminary Budget	Administration @ 29%	Cooperative @ 10%	509 Plan @ 41%	Nine Foot @ 20%
Revenues						
3100	General Property Tax	0	0	0	0	0
3700	Interest Revenue	0	0	0	0	0
3800	Miscellaneous Income	0	0	0	0	0
Total Revenues		\$0	\$0	\$0	\$0	\$0
Expenses						
4000	Manager Per Diem	5,000	1,450	500	2,050	1,000
4010	Manager Expense	1,000	290	100	410	200
4100	Wages-General	88,572	25,686	8,857	36,314	17,714
4110	Benefits	14,964	4,340	1,496	6,135	2,993
4120	PERA Expense	6,421	1,862	642	2,633	1,284
4130	Payroll Taxes	6,776	1,965	678	2,778	1,355
4200	Office Supplies	1,600	464	160	656	320
4205	Meeting Supplies/Expense	100	29	10	41	20
4210	Rent	14,200	4,118	1,420	5,822	2,840
4215	Janitorial Service	2,750	798	275	1,128	550
4240	Telecommunications-Cell	1,100	319	110	451	220
4241	Telecommunications-Internet/Phone	850	247	85	349	170
4242	Web Expense-Design	500	145	50	205	100
4243	Web Expense-Hosting	200	58	20	82	40
4245	Dues	3,500	1,015	350	1,435	700
4250	Publications	50	15	5	21	10
4260	Miscellaneous-General	200	58	20	82	40
4265	Training & Education	500	145	50	205	100
4270	Insurance & Bonds	10,100	2,929	1,010	4,141	2,020
4280	Postage	500	145	50	205	100
4290	Legal Notices-General	500	145	50	205	100
4320	Staff Travel	5,000	1,450	500	2,050	1,000
4330	Accounting/Payroll Fees	6,000	1,740	600	2,460	1,200
4331	Audit Fees	7,000	2,030	700	2,870	1,400
4332	Accounting Fees-Other	0	0	0	0	0
4335	Professional Services-General	3,000	870	300	1,230	600
4410	Legal Fees-General	8,000	2,320	800	3,280	1,600
4420	Consultants	0	0	0	0	0
4500	Engineering-General	5,000	1,450	500	2,050	1,000
4635	Equipment-General	800	232	80	328	160
4637	Equipment-Maintenance	500	145	50	205	100
4638	Equipment-Lease	3,800	1,102	380	1,558	760
4805	Special Events Expense	0	0	0	0	0
4810	Newsletter Expense(Web Articles)	1,500	435	150	615	300
Total Expenses		\$199,983	\$57,995	\$19,998	\$81,993	\$39,997

NO CHANGE
DECREASE IN BUDGETED AMOUNT
INCREASE IN BUDGETED AMOUNT

**Lower Minnesota River Watershed
Statement of Revenue and Expenditures
General Administration
2013 Preliminary Budget
Draft 3-B**

Account #	Account	2012 Annual Budget	Actual Thru 5/31/12	Projected 6/1/12-12/31/12	Projected 2012 Total	Preliminary 2013 Budget
Revenues						
3100	General Property Tax	72,500	0	70,688	70,688	0
3700	Interest Revenue	0	5	50	55	0
3800	Miscellaneous Income	0	0	0	0	0
Total Revenues		\$72,500	\$5	\$70,738	\$70,743	\$0
Expenses						
4000	Manager Per Diem	2,320	0	2,226	2,226	1,450
4010	Manager Expense	580	0	168	168	290
4100	Wages-General	41,120	16,713	23,398	40,111	25,686
4110	Benefits	8,265	3,547	4,966	8,513	4,340
4120	PERA Expense	2,879	1,212	1,696	2,908	1,862
4130	Payroll Taxes	3,124	1,279	1,790	3,069	1,965
4200	Office Supplies	464	134	300	434	464
4205	Meeting Supplies/Expense	29	0	0	0	29
4210	Rent	3,770	2,006	2,407	4,413	4,118
4215	Janitorial Service	798	313	438	751	798
4240	Telecommunications-Cell	232	135	135	270	319
4241	Telecommunications-Internet/Phone	348	152	150	302	247
4242	Web Expense-Design	145	416	400	816	145
4243	Web Expense-Hosting	58	0	0	0	58
4245	Dues	1,305	1,015	100	1,115	1,015
4250	Publications	15	0	15	15	15
4260	Miscellaneous-General	73	0	70	70	58
4265	Training & Education	290	0	100	100	145
4270	Insurance & Bonds	2,929	52	1,500	1,552	2,929
4280	Postage	218	50	100	150	145
4290	Legal Notices-General	145	0	100	100	145
4320	Staff Travel	1,972	552	773	1,325	1,450
4330	Accounting/Payroll Fees	2,723	938	1,876	2,814	1,740
4331	Audit Fees	2,079	99	1,980	2,079	2,030
4332	Accounting Fees-Other	1,015	613	500	1,113	0
4335	Professional Services-General	145	0	50	50	870
4410	Legal Fees-General	2,320	1,175	1,100	2,275	2,320
4420	Consultants-General	0	2,042	2,000	4,042	0
4500	Engineering-General	1,740	841	700	1,541	1,450
4635	Equipment-General	232	25	100	125	232
4637	Equipment-Maintenance	145	84	50	134	145
4638	Equipment-Lease	1,102	487	682	1,169	1,102
4805	Special Events Expense	145	0	100	100	0
4810	Newsletter Expense	1,450	0	1,000	1,000	435
4811	Public Education	0	145	0	145	0
Total Expenses		\$84,175	\$34,025	\$50,970	\$84,995	\$57,995

Lower Minnesota River Watershed
Statement of Revenue and Expenditures
General Fund-Cooperative Projects
2013 Preliminary Budget
Draft 3-B

Project #	Account	2012 Annual Budget	Actual Thru 5/31/12	Projected 6/1/12 - 12/31/12	Projected 2012 Total	Preliminary 2013 Budget
Revenues						
10-220	Gully Erosion Inventory-General	25,000	-	24,375	24,375	0
	Gully Erosion Inventory-Projects	-	-	-	-	0
	Total Revenues	\$25,000	\$0	\$24,375	\$24,375	\$0
Cooperative Projects/Programs						
10-200	Administration Expense	29,026	11,720	16,408	28,128	19,998
10-220	Gully Erosion Inventory/Restoration	111,000	-	25,000	25,000	211,000
	Total Expenses	\$140,026	\$11,720	\$41,408	\$53,128	\$230,998 B

**Lower Minnesota River Watershed
Statement of Revenue and Expenditures
General Fund-Cooperative Projects
2013 Preliminary Budget
Draft 3-B**

Project #	Account	2012 Annual Budget	Actual Thru 5/31/12	Projected 6/1/12 - 12/31/12	Projected 2012 Total	Preliminary 2013 Budget
Cooperative Projects						
Revenue						
	Tax Levy - General	25,000	-	24,375	24,375	0
	Tax Levy - Projects	-				0
	Total Revenues:	\$25,000	\$0	\$24,375	\$24,375	0
Expenses						
10-200	Administration Expense					
	Administration Expense @ 10% of Total	29,026	11,720	16,408	28,128	19,998
	Total Expenses-Administration:	\$29,026	\$11,720	\$16,408	\$28,128	\$19,998
10-220	Expenses - Bank Stabilization					
	Eden Prairie Bank Stabilization	-	-	-	-	0
	Gully Erosion Contingency	25,000	-	5,000	5,000	5,000
	Credit River Buffer Savage/Scott WMO	-	-	-	-	1,000
	Dakota Ravine Project Savage/Scott WMO	-	-	-	-	5,000
	Seminary Fen Restoration	36,000	-	10,000	10,000	0
	Ravine Stabilization at Seminary Fen in Chaska	50,000	-	10,000	10,000	100,000
	Long Meadow Outfall (Bloomington)	-	-	-	-	100,000
	Total Expenses: Bank Stabilization	\$111,000	\$0	\$25,000	\$25,000	\$211,000

Lower Minnesota River Watershed
Statement of Revenue and Expenditures
General Fund-509 Plan
2013 Preliminary Budget
Draft 3-B

Project #	Account	2012 Annual Budget	Actual Thru 5/31/12	Projected 6/1/12 - 12/31/12	Projected 2012 Total	Preliminary 2013 Budget
Revenues						
	Tax Levy - General	140,000	-	136,500	136,500	0
	Tax Levy - Projects	123,000	-	119,925	119,925	0
	Grants	7,200	-	7,200	7,200	0
	Total Revenues	\$270,200	\$0	\$263,625	\$263,625	\$0
509 Plan Implementation						
10-500	509 Plan Administration	162,546	65,703	91,984	157,687	81,993
10-501	Resource Plan Implementation	55,000	41,418	25,000	66,418	15,000
10-520	Monitoring	111,000	9,978	33,280	43,258	60,000
10-550	Watershed Management Plan	-	-	-	-	15,000
10-600	Public Education/Cost share	50,000	500	3,000	3,500	50,000
	Total Expenses	\$378,546	\$117,599	\$153,264	\$270,863	\$221,993 C

Lower Minnesota River Watershed
Statement of Revenue and Expenditures
General Fund-509 Plan
2013 Preliminary Budget
Draft 3-B

Project #	Account	2012 Annual Budget	Actual Thru 5/31/12	Projected 6/1/12- 12/31/12	Projected 2012 Total	Preliminary 2013 Budget
509 Plan Implementation						
	Revenue					
	General Property Tax	140,000	-	136,500	136,500	0
	Tax Levy - Projects	123,000	-	119,925	119,925	0
	Grants - Met Co.	7,200	-	7,200	7,200	0
	Total Revenues:	\$270,200	\$0	\$263,625	\$263,625	\$0
10-500	Administration Expense					
	Administration Expense @ 41% of Total	162,546	65,703	91,984	157,687	81,993
	Total Expenses-Administration:	\$162,546	\$65,703	\$91,984	\$157,687	\$81,993
	Expenses					
10-508	Governance Study		252	-	252	0
	Strategic Resource Evaluation and Management	15,000	30,746	15,000	45,746	0
	Dean Lake Feasibility Study	-	-	-	-	15,000
	Data Assessments and Program Review	40,000	10,420	10,000	20,420	0
	Total Expenses-Resource Plan Implementation:	\$55,000	\$41,418	\$25,000	\$66,418	\$15,000
	Monitoring					
	Expenses					
10-520	Monitoring	75,000	9,758	23,280	33,038	50,000
	Monitoring data analysis	20,000	-	5,000	5,000	5,000
	Technical Assistance	16,000	220	5,000	5,220	5,000
	Total Expenses-Monitoring:	\$111,000	\$9,978	\$33,280	\$43,258	\$60,000
10-550	Watershed Management Plan					
	Expenses					
	Plan Amendment	-	-	-	-	5,000
	Vegetation Management Standard/Plan					10,000
	Total Expenses:	\$0	\$0	\$0	\$0	\$15,000
	Expenses					
10-601	Public Education/CAC/Outreach Program	30,000	500	3,000	3,500	30,000
10-602	Cost Share Program	20,000	-	-	-	20,000
	Total Expenses-509 Program	\$50,000	\$500	\$3,000	\$3,500	\$50,000

Lower Minnesota River Watershed
Statement of Revenue and Expenditures
Nine Foot Channel
2013 Preliminary Budget
Draft 3-B

Project #	Account	2012 Annual Budget	Actual Thru 5/31/12	Projected 6/1/12 - 12/31/12	Projected 2012 Total	Preliminary 2013 Budget
	Revenues					
	General Tax Levy	12,500	-	12,188	12,188	0
	Tax Levy - Projects	-	-	-	-	0
	Total Revenues	\$12,500	\$0	\$12,188	\$12,188	0
	Expenses					
	Administration Expense	27,013	7,215	22,289	29,504	39,997
	Lobbying for Funding	-	-	-	-	15,000
	Other Projects	-	-	-	-	0
	Total Expenses	\$27,013	\$7,215	\$22,289	\$29,504	\$54,997

Lower Minnesota River Watershed
Statement of Revenue and Expenditures
Nine Foot Channel
2013 Preliminary Budget
Draft 3-B

Project #	Account	2012 Annual Budget	Actual Thru 5/31/12	Projected 6/1/112- 12/31/12	Projected 2012 Total	Preliminary 2013 Budget
Nine Foot Channel						
40-400	Nine Foot Channel					
	Tax Levy - General	\$12,500		12,188	12,188	0
	Tax Levy - Projects	-	-	-	-	0
	Total Revenues:	\$12,500	\$0	\$12,188	\$12,188	0
	Expenses					
40-400	Administration Expense					
	Administration @ 20% of Total	\$14,513	7,215	10,101	17,316	39,997
	Total Expenses-Administration:	\$27,013	7,215	22,289	29,504	39,997
40-401	Lobbying for Funding	-	-	-	-	15,000
	Total Expenses - Other Projects:	\$0	0	0	0	15,000
40-402	Other Projects	-	-	-	-	0
	Total Expenses - Other Projects:	\$27,013	0	0	0	0