



LAKE MINNETONKA CONSERVATION DISTRICT (LMCD)
BUDGET SUMMARY
 (Approved June 13, 2018)

LAKE MINNETONKA CONSERVATION DISTRICT (LMCD)									
STATEMENT OF REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCES- SUMMARY									
ACTUALS FOR 2013-2017, BUDGET 2018, AND BUDGET 2019									
		2013	2014	2015	2016	2017	2018	2019 %	2019
		Actual	Actual	Actual	Actual	Actual	Budget	Change	Budget
REVENUES									
1 Admin Municipal Levy		\$ 238,652	\$ 245,991	\$ 247,992	\$ 235,866	\$ 253,456	\$ 268,110	4.4%	\$ 280,000
2 AIS Municipal Levy		\$ 91,951	\$ 94,625	\$ 94,500	\$ 70,999	\$ 66,795	\$ 74,550	7.3%	\$ 80,000
3 Grants		\$ 52,589	\$ 52,510	\$ 54,000	\$ 14,015	\$ 20,995	\$ 5,000	-80.0%	\$ 1,000
4 Interest and Other		\$ 5,966	\$ 3,136	\$ 4,455	\$ 3,793	\$ 1,158	\$ 3,000	-60.0%	\$ 1,200
5 Licenses and Permits		\$ 110,381	\$ 114,586	\$ 107,510	\$ 112,979	\$ 118,149	\$ 104,984	9.5%	\$ 115,000
6 Court Fines		\$ 55,611	\$ 62,156	\$ 33,974	\$ 35,598	\$ 80,908	\$ 35,000	42.9%	\$ 50,000
7 Contributions/Donations		\$ 41,054	\$ 39,062	\$ 50,757	\$ 21,425	\$ 29,978	\$ 32,500	23.1%	\$ 40,000
TOTAL REVENUES		\$ 596,204	\$ 612,066	\$ 593,188	\$ 494,675	\$ 571,439	\$ 523,144	8.4%	\$ 567,200
EXPENDITURES									
8 AIS and Admin Personnel Services		\$ 274,103	\$ 285,210	\$ 281,849	\$ 296,900	\$ 235,542	\$ 265,900	5.7%	\$ 281,000
9 AIS, STL, and Admin Office and Supplies		\$ 83,610	\$ 68,773	\$ 53,533	\$ 51,804	\$ 57,613	\$ 67,861	3.2%	\$ 70,000
10 Legal		\$ 83,893	\$ 72,729	\$ 90,651	\$ 98,449	\$ 97,268	\$ 102,630	-17.2%	\$ 85,000
11 Admin Professional Services		\$ 9,180	\$ 9,606	\$ 28,768	\$ 16,509	\$ 20,582	\$ 30,461	-34.3%	\$ 20,000
12 AIS Prevention Program (Inspections)		\$ 33,472	\$ 35,563	\$ 37,571	\$ 25,148	\$ 31,663	\$ -		\$ -
13 AIS Harvesting Equipment and Repair		\$ 35,956	\$ 58,969	\$ 48,251	\$ 56,103	\$ 50,969	\$ 45,429	-4.2%	\$ 43,500
14 Equipment Replacement		\$ 850	\$ 917	\$ 786	\$ 744	\$ 1,220	\$ 1,000		\$ 5,000
15 STL Grants		\$ 4,626	\$ 14,541	\$ 52,840	\$ 40,770	\$ 34,395	\$ -		\$ 34,000
16 STL Programs		\$ 3,092	\$ 7,284	\$ 14,393	\$ 2,030	\$ 912	\$ 5,650	6.2%	\$ 6,000
17 Misc.		\$ 26,680	\$ 13,078	\$ 3,044	\$ 526	\$ 567		0.0%	\$ 1,500
18 Contingencies		\$ 3,815	\$ 156	\$ 3,585	\$ 10,841	\$ 1,434	\$ 4,213		\$ 15,000
19 Transfers		\$ 36,002	\$ 28,443	\$ 38,192		\$ 15,000			\$ 6,200.00
TOTAL EXPENDITURES		\$ 595,279	\$ 595,269	\$ 653,463	\$ 599,824	\$ 547,165	\$ 523,144		\$ 567,200
EXCESS REVENUES (EXPENDITURES)		\$ 925	\$ 16,797	\$ (60,275)	\$ (105,149)	\$ 24,274	0		0

Budget Commentary

- 1 Admin Municipal Dues includes the total dues assessed to the 14 Member Cities to fund the LMCD operations. An increase of 4.4% is proposed for 2019 above 2018 budget levels. These funds are intended to be used for administering activities to protect the lake and all those who use it.
- 2 AIS Municipal Dues include the total dues assessed to the 14 Member Cities to fund the AIS portion of the LMCD operations. An increase of 7.3% is proposed above 2018 budget levels. These funds have been raised to more closely reflect the actual costs of the LMCD's Harvesting Program.
- 3 Grants item are the grants received by the LMCD to support its operations. Grants have been declining in recent history causing the 2018 Budget to contain no anticipated Grants. The 2019 Budget contains only those grants received for administrative functions and have been historically at \$1,000 per year.
- 4 Interest and other income has been relatively consistent and small due to the recent period of low interest rates. No increase is anticipated.

5	Income from Licenses and Permits is anticipated to increase as the LMCD moves towards a cost of service model for establishing fees.
6	Court Fines vary significantly over the years as they result from behavior patterns on the lake and enforcement patterns. 2017 Actuals were notably high, and both the 2018 and 2019 budgets reflect a lower income from this source than the 2017 actuals. This item is difficult to predict. 2013-2016 average is \$47K and 2013-2017 average is \$60K.
7	Donations represent the donations received from LMCD's Save the Lake Program. The amount of these funds also varies with both the effort LMCD places on this program and the economic environment around the lake.
8	Personnel Services includes all personnel costs. In past, some funding to accommodate vacancies has been allocated in other accounts such as contingency or contractual services to supplement services and organizational needs. Approximately \$26K has been budgeted for Harvesting Labor and \$15K has been budgeted for part-time or intern staff increases. Staffing increases are required to accommodate the work load. Admin Current Staff levels are budgeted for 3.0 FTEs. These are historically lower than previous years.
9	Office and Supplies includes the rent and office supplies for all the programs.
10	Legal include both the administrative and prosecution fees. Legal fees are projected to decline subject to fewer applications, familiarity of new staff with legal issues surrounding its work, ordinance amendments, and conclusion of the recodification process in 2019.
11	Professional Services primarily include the cost of producing and broadcasting the Board Meeting, Audit fees, and IT consulting fees.
12	AIS Prevention Program is the boat ramp inspection that LMCD has funded from Grants received and passing those grants to the Three Rivers Park District for actual inspection activities.
13	Harvesting Program is the removal and disposal of aquatic invasive vegetation such as CLP and EWM from navigation areas. This budget includes the operation of two harvesters and a transporter during the season. Labor for this activity is included in item 8 above.
14	Equipment Replacement includes a new boat (consolidating existing watercraft), Office equipment and Harvesters. The 2019 Budget includes \$5000 for boat replacement from the operating budget and any additional costs would come from the Equipment Replacement Fund.
15	STL are Save the Lake Grants that are funded from donations received from the STL program.
16	STL Programs fund the ongoing Solar Light and Boater Safety Training Classes as well as other lake protection and safety programs as identified by the LMCD.
17	Miscellaneous funds capture those budget items that do not fit in the other categories.
18	Contingencies are funded to account for the variability in those line items that have risk of budget overages within them due to unforeseen events. A single contingency line item is used so that contingencies are not spread throughout the budget line items and will allow proactive management of those contingencies in the future.
19	Transfers show the amount planned to be transferred into or out of the Reserve Funds, the Equipment Replacement Fund, or the Save the Lake Fund to provide additional funds for large single event items for which those funds were established.



LAKE MINNETONKA CONSERVATION DISTRICT 2019 BUDGET AND LEVY (Approved 06/13/2018)

City	2010 U.S. Census Population Data	2017 Estimated Market Value	2017 Net Tax Capacity	% of Total Net Tax Capacity (Note 1)	Share of Admin. Levy in 2019	Share of AIS Levy in 2019	Share of Total Levy in 2019	Share of Total Levy in 2018	Increase in Total Levy from 2018	% of Increase from 2018
DEEPHAVEN	3,642	1,255,612,600	14,242,914	5.2%	\$19,453	\$5,558	\$25,011	\$24,275	\$736	3.0%
EXCELSIOR	2,188	483,668,400	6,096,255	2.2%	\$8,326	\$2,379	\$10,705	\$9,967	\$738	7.4%
GREENWOOD	688	346,954,100	4,037,551	1.5%	\$5,514	\$1,576	\$7,090	\$6,816	\$274	4.0%
MINNETONKA	49,734	9,139,657,000	112,236,479	40.6%	\$56,000	\$16,000	\$72,000	\$68,532	\$3,468	5.1%
MTKA BEACH	539	341,613,400	4,027,252	1.5%	\$5,500	\$1,572	\$7,072	\$6,647	\$425	6.4%
MINNETRISTA	6,384	1,596,788,000	17,087,520	6.2%	\$23,338	\$6,668	\$30,006	\$28,381	\$1,625	5.7%
MOUND	9,052	1,231,000,100	12,659,733	4.6%	\$17,290	\$4,940	\$22,231	\$21,648	\$583	2.7%
ORONO	7,437	2,904,190,400	33,186,279	12.0%	\$45,325	\$12,950	\$58,275	\$56,171	\$2,104	3.7%
SHOREWOOD	7,307	1,697,548,000	18,711,966	6.8%	\$25,556	\$7,302	\$32,858	\$31,509	\$1,349	4.3%
SPRING PARK	1,669	278,632,300	3,305,232	1.2%	\$4,514	\$1,290	\$5,804	\$5,579	\$225	4.0%
TONKA BAY	1,475	581,259,700	6,629,162	2.4%	\$9,054	\$2,587	\$11,641	\$11,159	\$482	4.3%
VICTORIA	7,345	1,404,580,600	14,552,291	5.3%	\$19,875	\$5,679	\$25,554	\$23,516	\$2,038	8.7%
WAYZATA	3,688	1,982,514,200	25,849,718	9.4%	\$35,305	\$10,087	\$45,392	\$42,168	\$3,224	7.6%
WOODLAND	437	308,113,800	3,623,075	1.3%	\$4,948	\$1,414	\$6,362	\$6,294	\$68	1.1%
	101,585	23,552,132,600	276,245,427	100.0%	\$280,000	\$80,000	\$360,000	\$342,662	\$17,338	5.1%
Maximum Levy Per MN statute 103B.635 (Total Taxable Market Value * 0.00242%):								\$569,962		
(Note 1) Per MN statute 103B.631, no city may pay more than 20% of the total levy. The City of Minnetonka would pay a constant 20% of any amounts to be levied.										
Remaining cities factor for determining levy amounts is computed as: (City Net Tax Capacity / (Total Net Tax Capacity - Minnetonka Net Tax Capacity)) * 80%										
Total Net Tax Capacity			276,245,427							
less Minnetonka Net Tax Capacity			(112,236,479)							
Net Tax Capacity for remaining 13 cities			164,008,948							