

# NLFCZD 2021 FINAL Budget

	2020 Budget (Approved)			2020 Budget Actuals through June 30, 2020			2020 Projected Year-End Balances			2021 Draft Budget			
	FC	WQ	Total	FC	WQ	Total	FC	WQ	Total	FC	WQ	Total	
<b>INCOME SUMMARY</b>													
1 NLFCZD Assessments	\$49,405	\$205,773	\$255,178	\$24,022	\$100,060	\$124,082	\$49,000	\$200,000	\$249,000	\$48,124	\$207,054	\$255,178	2020 Budget was \$255,178; zero change in fees
2 Investment Interest	\$500	\$500	\$1,000	\$752	\$752	\$1,504	\$752	\$752	\$1,504	\$755	\$755	\$1,510	
3 Transfer from Reserves	\$10,000	\$40,963	\$50,963	\$0	\$0	\$0	\$0	\$9,500	\$9,500	\$10,000	\$21,808	\$31,808	Loan for BOA, and \$1,808 to cover 2021 expenses
4 Grant Reimbursement <sup>2</sup>	\$0	\$10,000	\$10,000	\$0	\$0	\$0	\$7,000	\$73,980	\$80,980	\$37,000	\$301,700	\$338,700	Milfoil Grant Reimbursement = \$4,000 Capital Grant Reimbursement = \$334,700
5 Misc Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
6 <b>TOTAL INCOME</b>	<b>\$59,905</b>	<b>\$257,236</b>	<b>\$317,141</b>	<b>\$24,774</b>	<b>\$100,812</b>	<b>\$125,586</b>	<b>\$56,752</b>	<b>\$284,232</b>	<b>\$340,984</b>	<b>\$95,879</b>	<b>\$531,317</b>	<b>\$627,196</b>	
<b>EXPENDITURES</b>													
<b>Salaries/OH/Benefits</b>													
10 NL Manager and Engineer	\$29,051	\$66,299	\$95,350	\$21,849	\$32,290	\$54,139	\$37,250	\$66,300	\$103,550	\$30,692	\$66,287	\$96,979	
11 NL Technician	\$2,352	\$14,305	\$16,657	\$1,190	\$1,050	\$2,240	\$2,000	\$4,000	\$6,000	\$1,163	\$8,486	\$9,649	
12 FC/Aerator Extra Help	\$2,992	\$6,567	\$9,559	\$2,780	\$2,750	\$5,530	\$4,300	\$7,100	\$11,400	\$3,368	\$5,502	\$8,870	
13 Other Assistance	\$1,167	\$778	\$1,945	\$0	\$0	\$0	\$1,200	\$800	\$2,000	\$755	\$755	\$1,510	
14 <b>Subtotal-</b>	<b>\$35,562</b>	<b>\$87,949</b>	<b>\$123,511</b>	<b>\$25,819</b>	<b>\$36,090</b>	<b>\$61,910</b>	<b>\$44,750</b>	<b>\$78,200</b>	<b>\$122,950</b>	<b>\$35,978</b>	<b>\$81,030</b>	<b>\$117,008</b>	
<b>Support Agreements and Assistance</b>													
20 Lake WQ Mon & Lab Services	4180	\$31,000	\$31,000	\$0	\$3,832	\$3,832	\$0	\$31,000	\$31,000	\$0	\$30,000	\$30,000	
21 Watershed Activities	3110	\$950	\$950	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$175	\$175	Lakes Conf Sponsorship (if it happens)
22 NPDES & Dam Safety Permits	4919	\$1,250	\$811	\$2,061	\$0	\$0	\$1,250	\$811	\$2,061	\$1,250	\$811	\$2,061	
23 SNOTEL	4190	\$3,000	\$0	\$3,000	\$3,000	\$0	\$3,000	\$0	\$3,000	\$3,000	\$0	\$3,000	
24 Legal Assistance	4170	\$200	\$200	\$400	\$0	\$0	\$0	\$0	\$0	\$100	\$100	\$200	
25 Appraisers/Remapping	4190	\$10,000	\$20,000	\$30,000	\$0	\$0	\$0	\$0	\$0	\$10,000	\$20,000	\$30,000	Cost (via loan) to hire BOA in 2021
26 <b>Subtotal-</b>	<b>\$14,450</b>	<b>\$52,961</b>	<b>\$67,411</b>	<b>\$3,000</b>	<b>\$3,832</b>	<b>\$6,832</b>	<b>\$4,250</b>	<b>\$31,811</b>	<b>\$36,061</b>	<b>\$14,350</b>	<b>\$51,086</b>	<b>\$65,436</b>	
<b>Equip. &amp; Facility Oper./Repair/Maint.</b>													
30 Minor FC Maintenance/Repairs	4190 & 4810	\$1,945	\$0	\$1,945	\$0	\$0	\$1,700	\$0	\$1,700	\$1,500	\$0	\$1,500	
31 Other Prof Services	4190	\$0	\$0	\$0	\$0	\$0	\$0	\$7,500	\$7,500	\$0	\$2,567	\$2,567	One-time fee to DNR for in-lake equip easement
32 Noxious Weed Control	4190	\$3,600	\$3,600	\$0	\$0	\$0	\$1,000	\$0	\$1,000	\$3,000	\$0	\$3,000	
33 Milfoil Control	4190	\$20,000	\$20,000	\$0	\$0	\$0	\$0	\$20,980	\$20,980	\$0	\$20,000	\$20,000	Bare min; \$16,000 from budget; \$4000 grant
34 Electricity	4720	\$25,000	\$25,000	\$0	\$4,649	\$4,649	\$0	\$27,500	\$27,500	\$0	\$26,000	\$26,000	
35 Alum Purchases	3109	\$45,000	\$45,000	\$0	\$24,470	\$24,470	\$0	\$44,000	\$44,000	\$0	\$40,000	\$40,000	9 (instead of 10) tanks of alum projected for 2021
36 Equipment Maint.	4510 & 4810	\$13,500	\$13,500	\$0	\$1,386	\$1,386	\$0	\$3,300	\$3,300	\$0	\$4,400	\$4,400	
37 Water Service	4760	\$450	\$450	\$0	\$511	\$511	\$0	\$650	\$650	\$0	\$600	\$600	
38 Materials and Supplies	3110, 3109 & 3111	\$450	\$975	\$1,425	\$204	\$150	\$350	\$500	\$850	\$250	\$550	\$800	
39 Capital Improvement Projects	4190	\$0	\$0	\$0	\$0	\$0	\$7,000	\$56,000	\$63,000	\$37,000	\$297,700	\$334,700	Estimated 2021 Consultant & Construction Costs
40 <b>Subtotal-</b>	<b>\$5,995</b>	<b>\$104,925</b>	<b>\$110,920</b>	<b>\$204</b>	<b>\$31,166</b>	<b>\$31,371</b>	<b>\$10,050</b>	<b>\$160,430</b>	<b>\$170,480</b>	<b>\$41,750</b>	<b>\$391,817</b>	<b>\$433,567</b>	
<b>Overhead</b>													
41 Property Taxes	4420	\$35	\$0	\$35	\$0	\$0	\$35	\$0	\$35	\$35	\$0	\$35	
42 Insurance	4632	\$100	\$125	\$225	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
43 Motorpool/Mileage/Phones	4502, 4370 & 4210	\$800	\$1,900	\$2,700	\$277	\$377	\$654	\$700	\$1,700	\$2,400	\$800	\$1,800	\$2,600
44 Adver., Printing, Post., Publ.	4111 & 4220 (FC)	\$300	\$325	\$625	\$0	\$0	\$100	\$100	\$200	\$100	\$100	\$200	
45 Webpg updates, Public Outrch	4940 & 4220 (FC)	\$435	\$650	\$1,085	\$53	\$54	\$107	\$53	\$107	\$50	\$50	\$100	
46 Training/Travel	4350, 4920 & 4520	\$175	\$175	\$350	\$335	\$0	\$335	\$335	\$0	\$335	\$0	\$100	Continued staff snow-course training, if possible
47 Loan Repayment (BOA Assessment Maps)		\$0	\$0	\$0	\$0	\$0	\$2,789	\$5,578	\$8,367	\$2,716	\$5,434	\$8,150	Loan Payment (on \$30K for BOA)
48 <b>Subtotal-</b>	<b>\$1,845</b>	<b>\$3,175</b>	<b>\$5,020</b>	<b>\$665</b>	<b>\$431</b>	<b>\$1,096</b>	<b>\$4,012</b>	<b>\$7,432</b>	<b>\$11,444</b>	<b>\$3,801</b>	<b>\$7,384</b>	<b>\$11,185</b>	
49 <b>Expense Subtotal</b>	<b>\$57,852</b>	<b>\$249,010</b>	<b>\$306,862</b>	<b>\$29,689</b>	<b>\$71,519</b>	<b>\$101,208</b>	<b>\$63,062</b>	<b>\$277,873</b>	<b>\$340,935</b>	<b>\$95,879</b>	<b>\$531,317</b>	<b>\$627,196</b>	
50 <b>Added to Reserves</b>	<b>\$2,053</b>	<b>\$8,226</b>	<b>\$10,279</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
70 <b>TOTAL EXPENDITURES</b>	<b>\$59,905</b>	<b>\$257,236</b>	<b>\$317,141</b>	<b>\$29,689</b>	<b>\$71,519</b>	<b>\$101,208</b>	<b>\$63,062</b>	<b>\$277,873</b>	<b>\$340,935</b>	<b>\$95,879</b>	<b>\$531,317</b>	<b>\$627,196</b>	
<b>RESERVES SUMMARY<sup>1</sup></b>	<b>PROPOSED FC</b>	<b>PROPOSED WQ</b>	<b>PROPOSED ALL</b>	<b>PROPOSED FC</b>	<b>PROPOSED WQ</b>	<b>PROPOSED ALL</b>	<b>PROPOSED FC</b>	<b>PROPOSED WQ</b>	<b>PROPOSED ALL</b>	<b>PROPOSED FC</b>	<b>PROPOSED WQ</b>	<b>PROPOSED ALL</b>	
Reserves as of January 1st	\$44,794	\$102,358	\$147,151	\$44,794	\$102,358	\$147,151	\$44,794	\$102,358	\$147,151	\$38,484	\$99,217	\$137,701	
Loan Proceeds													
From/Added to Repair Reserves	-\$7,947	-\$32,737	-\$40,684	-\$4,915	\$29,292	\$24,378	-\$6,310	-\$3,141	-\$9,451	-\$10,000	-\$21,808	-\$31,808	Loan advanced in 2019; dropped to Total Fund Balance (Reserves) in 2020; moved up to Income in 2021 to offset anticipated costs for BOA and, \$1,808 to cover expenses for 2021.
<b>TOTAL FUND BALANCE (Reserves) as of December 31st</b>	<b>\$36,847</b>	<b>\$69,621</b>	<b>\$106,467</b>	<b>\$39,879</b>	<b>\$131,650</b>	<b>\$171,529</b>	<b>\$38,484</b>	<b>\$99,217</b>	<b>\$137,701</b>	<b>\$28,484</b>	<b>\$77,409</b>	<b>\$105,893</b>	

Known quantities from end of 2019; carried forward through Mid-Year Actuals, and 2020 Projected Balances  
 Anticipated Income minus Expenditures, in the approved 2020 Budget  
 Income minus Expenditures, at the Mid-Year Point in 2020  
 Income minus Expenditures, Projected through 2020.  
 Anticipated Total Fund Balance (Reserves), Projected through 2020; which is also the anticipated starting 'Reserves as of January 1st'

Notes:  
 1) Reserves are defined as the end of fiscal year account balance. Goal reserve balances are defined in the Policy and Procedures Manual as \$40,000 for Flood Control and \$70,000 for Water Quality.  
 2) See attached sheets for breakdown on what was included in lines 10-45