

**Lyon Soil & Water Conservation District  
Budget for the year of 2008**

Account Classification	Budgeted	Additional Information
<b>EXPENSES</b>		
Personnel Services	\$132,100.00	#1
Operation Expenses	\$65,469.00	#2
Supplies, Office & Field	\$4,700.00	
Equipment	\$6,000.00	
State Cost Share payments	\$164,000.00	#3
District Services (Tree/Matting) Expenses	\$24,000.00	
Misc. Expenses	\$600.00	
<b><u>TOTAL Expenses</u></b>	<b><u>\$397,469.00</u></b>	
<b>REVENUE</b>		
County Revenue	\$85,000.00	#4
Wetland Conservation Act	\$10,000.00	#5
State – Other revenue	\$2,000.00	#6
State Administrative Grants	\$50,000.00	#7
State Cost Share funding	\$164,000.00	#3
Tree & Matting Sales	\$55,000.00	
Interest	\$4,500.00	#8
Other Misc. Revenue	\$4,500.00	#9
<b><u>TOTAL Revenue</u></b>	<b><u>\$375,000.00</u></b>	

**Additional Information:**

#1) Personnel: This includes: salaries to staff and supervisor meeting per diem. SWCD share of Social Security Tax, State (PERA) retirement plan, SWCD paid portion of Medical Insurance for staff.

#2) Operation Expense: These are the expenses including: training, supervisor expense paid (mileage, meals and other expenses), Office maintenance & repairs, Fees and Association Dues (\$4,850 for 2008) Vehicle repairs, Insurance for liability, vehicles, workers comp, and rent for the Office space.

#3) State Cost share payments are payments that are made to landowners for projects completed through our program. These funds are thought the State of Minnesota and are not used for the operational expenses of the district. You will notice that the amount of revenue matches the amount of expense. These funds may be carried over into the next year or until the project is completed within the time frame allowed by the program rules.

#4) County Revenue: These are funds that are appropriated by the County to the SWCD to assist in costs of operation. These funds vary from year to year.

#5) Wetland Conservation Act: The State of Minnesota passed a law in 1991, that protects the wetlands of our state. In doing this they also provided funding to assist in the technical and administrative costs to counties. Lyon County has designated the SWCD as the administrator of the law in Lyon County which carries a \$5,000.00 per year grant from the state that is passed to the SWCD. The other \$5,000.00 is designated by the State to go directly to the SWCD that by law provides the technical assistance for the law.

#6) Other State Revenue: This includes small grants that are given to the SWCD for assistance in Monitoring wells, increases in PERA costs and an occasional special grant for one-time projects.

#7) State Administrative Grants: Each year the legislature provides a small amount of funding to assist the SWCD's in operation costs. These grants include funds for maintaining easement contracts as well as cost share program technical and administrative duties.

#8) Interest: The SWCD is by state guidance required to keep in reserve funds that would provide for 3-4 months of operation. These funds are invested in Certificates of Deposit at our designated financial institutions. Also, funds are kept in a savings account that draws interest until transferred into checking accounts when needed to pay operational costs.

#9) Other Misc. Revenue: This includes any funds that are received that do not "fit" into the main account categories. The funds may include: dividends, interest on accounts receivable or other minor payments.