



LOWER MINNESOTA RIVER WATERSHED DISTRICT

Executive Summary for Action

Lower Minnesota River Watershed District Board of Managers Meeting

Wednesday July 17, 2019

Agenda Item

Item 6. A - 2020 Proposed Budget

Prepared By

Linda Loomis, Administrator

Summary

The proposed budget is attached for review by the Board. An explanation of individual line items is also attached.

Additionally, when the LMRWD received the 1st half remittance from Scott County the amount remitted to the LMRWD seemed excessively high. Upon further investigation, it was discovered that when the levy was certified in 2018 for taxes payable in 2019, the entire levy (\$725,000) for the District was certified in Scott County (other counties were certified appropriately). The County has been notified of the error and legal counsel for the LMRWD was consulted. The recommendation of legal counsel was to determine how to equalize the over-collection.

Staff has been in touch with the auditor for the LMRWD and financial service provider Carver County. The Auditor recommends that the amount over and above the apportionment from Scott County be segregated and tracked as a committed fund balance until it is equalized. She has recommended that the LMRWD proceed with the 2020 budget as it normally would, however when certifying the levy for Scott County deduct the amount over paid in 2019 from the 2020 certification.

Carver County has agreed to review future certifications of levy to the Counties before they are submitted, so someone is checking the documents before they are submitted. This should prevent an error like this from occurring again. We are also working with Carver County and Auditor to make sure the amount that was over collected is reserved until the amount has been equalized. A conference call has been scheduled for Monday afternoon (July 15) between the LMRWD, Carver County and Redpath and Company.

Staff is recommending that the Board revisit the allocation of administrative costs across the different programs the District has. Currently, expenses are allocated across the different programs of the District as follows:

- Administration 29%
- Cooperative Project 10%
- 509 Plan 41%
- 9' Foot Channel 20%

Staff recommends changing the allocation for the 509 Plan to 46% and the Channel to 15%. Historically, the LMRWD did not allocate as much money and time to resource management as it does now. More of the focus was the channel. This has changed substantially in the past few years and staff thinks the change in the allocation is warranted. The Board does

Item 6. A. - Project Reviews

Executive Summary

January 7, 2019

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not need to take action at this time, but such a change can be included in the resolution that is adopted when the preliminary budget is approved and the levy is certified.

Attachments

2020 draft proposed budget

2020 proposed budget explanation

Table 4.1 Lower Minnesota River Watershed District - Implementation Program Budget for 2018-2027

Notice of Net Tax Capacities to Use to Apportion Payable 2020 Property Tax Levies.

Recommended Action

Call for public hearing August to certify tax levy payable 2020 and approve preliminary 2020 budget

2020 Proposed Total Budget
2018 Adopted Budget/Actuals - 2019 Adopted Budget/YTD/Projected - 2020 Proposed

Account	2018 Adopted	2018 Actual	2019 Adopted	2019 YTD	Projected 2019	Proposed 2020
Revenues:						
1 General Property Tax						
2 Carver County	\$ 42,113.07	\$ 42,092.18	\$ 48,442.33	\$ 26,188.24	\$ 48,442.33	\$ 42,113.08
3 Dakota County	\$ 73,373.63	\$ 75,657.55	\$ 76,001.75	\$ 41,029.40	\$ 76,001.75	\$ 73,373.63
4 Hennepin County	\$ 316,479.90	\$ 310,688.16	\$ 276,570.10	\$ 143,588.07	\$ 276,570.10	\$ 316,479.90
5 Scott County	\$ 293,033.40	\$ 290,220.58	\$ 323,985.83	\$ 385,029.12	\$ 323,985.83	\$ 293,033.40
Total Levy:	\$ 725,000.00	\$ 718,658.47	\$ 725,000.01	\$ 595,834.83	\$ 725,000.01	\$ 725,000.00
6 Interest Income	\$ 26,000.00	\$ -	\$ -	\$ -	\$ -	\$ -
7 MCES WOMP Grant	\$ 5,500.00	\$ 5,500.00	\$ 5,500.00	\$ 4,500.00	\$ 5,500.00	\$ 5,500.00
8 State of MN Grant for Dredge Material Management	\$ 240,000.00	\$ 480,000.00	\$ 240,000.00	\$ -	\$ -	\$ 240,000.00
9 Metro-Area Watershed Based funding grants	\$ -	\$ -	\$ 182,042.00	\$ 91,021.00	\$ 91,021.00	\$ 91,021.00
10 License Revenue from placement of dredge	\$ 25,000.00	\$ 29,652.00	\$ 25,000.00	\$ -	\$ 25,000.00	\$ 25,000.00
11 Revenues from sale of dredge material	\$ 5,000.00	\$ 8,904.94	\$ 5,000.00	\$ -	\$ 5,000.00	\$ 5,000.00
12 Miscellaneous Income	\$ -	\$ 2,549.68	\$ -	\$ 231.91	\$ 231.91	\$ -
Total Revenues:	\$ 1,026,500.00	\$1,245,265.09	\$1,182,542.01	\$691,587.74	\$ 851,752.92	\$ 1,091,521.00
Expenses:						
13 Administration	\$ 250,000.00	\$ 244,965.60	\$ 250,000.00	\$ 85,317.35	\$ 250,000.00	\$ 250,000.00
Cooperative Projects						
14 Eden Prairie Bank Stabilization -Area #3	\$ -	\$ 1,371.00	\$ -	\$ 1,622.80	\$ 3,554.80	\$ 35,000.00
15 Eagle Creek	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
16 Gully Erosion Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
17 USGS	\$ 18,500.00	\$ 19,400.00	\$ 19,700.00	\$ 9,894.00	\$ 19,700.00	\$ 19,700.00
18 Ravine Stabilization at Seminary Fen in Chaska	\$ -	\$ -	\$ -	\$ -	\$ 110,400.00	\$ 55,200.00
19 Riley Creek Cooperative Project with RPB/CWD	\$ 50,000.00	\$ -	\$ -	\$ -	\$ 75,000.00	\$ 74,565.67
509 Plan Budget						
20 Resource Plan Implementation						
21 TH 101 Ravine/Shakopee	\$ -	\$ -	\$ -	\$ 237.72	\$ 350.00	\$ 35,000.00
22 Assumption Creek Hydrology Restoration Project	\$ -	\$ -	\$ 30,000.00	\$ -	\$ -	\$ -
23 Carver Creek restoration Project	\$ -	\$ -	\$ 80,000.00	\$ -	\$ -	\$ 15,000.00
24 Groundwater Screening Tool Model	\$ -	\$ -	\$ 50,000.00	\$ -	\$ -	\$ 50,000.00
25 Eagle Creek (East Branch) Project	\$ -	\$ -	\$ 10,000.00	\$ -	\$ -	\$ -
26 East Creek Bank Stabilization Project	\$ -	\$ -	\$ 50,000.00	\$ 12,119.18	\$ -	\$ -
27 East Creek Water Quality Treatment Project	\$ -	\$ -	\$ 50,000.00	\$ -	\$ -	\$ -
28 Minnesota River Floodplain Model Feasibility Study	\$ -	\$ -	\$ 30,000.00	\$ -	\$ -	\$ -
29 Schroeder's Acres Park/Savage Fen Stormwater Management	\$ -	\$ -	\$ 39,555.00	\$ -	\$ -	\$ 181,055.00
30 Prior Lake Outlet Channel	\$ -	\$ -	\$ 71,727.00	\$ -	\$ -	\$ -
31 Spring Creek Project	\$ -	\$ -	\$ 45,000.00	\$ -	\$ -	\$ -
32 West Chaska Creek Project	\$ -	\$ -	\$ 50,000.00	\$ -	\$ 50,000.00	\$ -
33 Sustainable Lakes Management Plan (Trout Lakes)	\$ 50,000.00	\$ -	\$ -	\$ -	\$ -	\$ 50,000.00
34 Geomorphpic Assessments (Trout Streams)	\$ 50,000.00	\$ 2,729.75	\$ -	\$ 23,641.47	\$ 50,000.00	\$ 50,000.00
35 Paleolimnology Study (Floodplain Lakes)	\$ 50,000.00	\$ 37,200.00	\$ -	\$ -	\$ -	\$ -
36 Dakota County Fen Management Study	\$ 75,000.00	\$ 2,655.51	\$ 25,000.00	\$ 5,654.50	\$ -	\$ 25,000.00
37 District Boundary Modification Project	\$ 10,000.00	\$ -	\$ -	\$ -	\$ -	\$ -
38 East Chaska Creek Treatment Wetland Project	\$ 10,000.00	\$ 3,510.74	\$ -	\$ -	\$ -	\$ -
39 Minnesota River Sediment Reduction Strategy	\$ 25,000.00	\$ -	\$ 25,000.00	\$ -	\$ -	\$ -
40 Riley Creek Bank Stabilization below CSAH 61	\$ 50,000.00	\$ 74,724.49	\$ -	\$ -	\$ -	\$ -
41 Local Water Management Plan reviews	\$ 12,000.00	\$ 17,981.93	\$ 12,000.00	\$ 2,410.70	\$ 12,000.00	\$ 8,000.00
42 Project Reviews	\$ 16,000.00	\$ 42,713.64	\$ 20,000.00	\$ 10,680.60	\$ 20,000.00	\$ 20,000.00
43 Monitoring	\$ 65,000.00	\$ 50,631.20	\$ 65,000.00	\$ 35,127.13	\$ 65,000.00	\$ 65,000.00
44 Watershed Management Plan						
45 Next Generation Watershed Management Plan	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
46 Plan Clarification and proposed rules/Rule implementation	\$ -	\$ -	\$ 25,000.00	\$ 5,762.75	\$ 25,000.00	\$ 56,000.00
47 Plan Amendment	\$ 50,000.00	\$ 94,849.35	\$ -	\$ -	\$ -	\$ -
48 Vegetation Management Standard/Plan	\$ -	\$ 3,304.75	\$ 50,000.00	\$ 5,245.75	\$ 50,000.00	\$ -
49 Public Education/Citizen Advisory Committee/Outreach Program	\$ 30,000.00	\$ 26,959.84	\$ 30,000.00	\$ 4,276.90	\$ 30,000.00	\$ 30,000.00
50 Cost Share Program	\$ 20,000.00	\$ 19,935.49	\$ 20,000.00	\$ -	\$ 20,000.00	\$ 20,000.00
Nine Foot Channel						
51 Transfer from General Fund	\$ 50,000.00	\$ 50,000.00	\$ 80,000.00	\$ -	\$ 80,000.00	\$ 80,000.00
52 Dredge Site Restoration	\$ 240,000.00	\$ 60,794.39	\$ 240,000.00	\$ -	\$ 240,000.00	\$ 240,000.00
53 Total Non-administrative Expenses:	\$ 721,500.00	\$ 457,391.08	\$ 1,367,982.00	\$ 201,990.85	\$ 642,100.00	\$ 1,109,520.67
54 Total Administrative Expenses (from line 13)	\$ 250,000.00	\$ 244,965.60	\$ 250,000.00	\$ 85,317.35	\$ 250,000.00	\$ 250,000.00
55 Total Expenses	\$ 971,500.00	\$ 702,356.68	\$ 1,617,982.00	\$ 287,308.20	\$ 892,100.00	\$ 1,359,520.67
75 Revenue less Expenses	\$ 55,000.00	\$ 542,908.41	\$ (435,439.99)	\$ 404,279.54	\$ (40,347.08)	\$ (267,999.67)
76 Beginning Fund Balance - January 1		\$ 1,289,341.15	\$ 1,831,230.64	\$ 1,831,230.64		\$ 1,395,790.65
77 Total Revenue		\$ 1,245,265.09	\$ 1,182,542.01	\$ 691,587.74		\$ 1,091,521.00
78 Total Expenses		\$ (702,356.68)	\$ (1,617,982.00)	\$ (287,308.20)		\$ (1,359,520.67)
79 Ending Fund Balance - December 31 (bold figures are projected)		\$ 1,832,249.56	\$ 1,395,790.65	\$ 2,235,510.18		\$ 1,127,790.98

2020 proposed LMRWD Budget for Administration Operations
2018 Adopted Budget/Actuals - 2019 Adopted Budget/YTD/Projected - 2020 Proposed

Account	Adopted 2018	2018 Actual	Adopted 2019	YTD 2019	Projected 2019	Proposed 2020
Revenues:						
80 General Property Tax	\$ 725,000.00	\$ 718,658.47	\$ 725,000.00	\$ 595,834.83	\$ 725,000.01	\$ 725,000.00
81 Interest Income	\$ 26,000.00	\$ -	\$ -	\$ -	\$ -	\$ -
82 License Revenue from placement of dredge	\$ 25,000.00	\$ 29,652.00	\$ 25,000.00	\$ -	\$ 25,000.00	\$ 25,000.00
83 Revenue from sale of dredge material	\$ 5,000.00	\$ 8,904.94	\$ 5,000.00	\$ -	\$ 5,000.00	\$ -
84 MCEs WOMP Grant	\$ 5,500.00	\$ 5,500.00	\$ 5,500.00	\$ 4,500.00	\$ 5,500.00	\$ 5,500.00
85 State of MN Grant for Dredge Material Mgmt.	\$ 240,000.00	\$ 480,000.00	\$ 240,000.00	\$ -	\$ -	\$ 240,000.00
86 Metro-area Watershed Based Funding Grant	\$ -	\$ 2,549.68	\$ 182,042.00	\$ 91,021.00	\$ 91,021.00	\$ 182,042.00
87 Miscellaneous Income	\$ -	\$ -	\$ -	\$ 231.91	\$ 231.91	\$ -
88 Total Revenues	\$ 1,026,500.00	\$ 1,245,265.09	\$ 1,182,542.00	\$ 691,587.74	\$ 851,752.92	\$ 1,177,542.00
Expenses:						
89 Wages-General	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90 Severance Allowance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
91 Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
92 PERA Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
93 Payroll Tax (FICA/Medicare)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
94 Unemployment compensation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
95 Manager Per Diem	\$ 9,000.00	\$ 3,525.00	\$ 9,000.00	\$ -	\$ 9,000.00	\$ 11,250.00
96 Manager Expense (mileage/food/registrations)	\$ 3,500.00	\$ 783.68	\$ 4,000.00	\$ -	\$ 4,000.00	\$ 3,000.00
97 Telecommunications-Cell-Internet/Phone	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000.00
98 Postage	\$ 1,000.00	\$ 73.93	\$ 500.00	\$ -	\$ 500.00	\$ 500.00
99 Photocopying	\$ 1,000.00	\$ 1,331.02	\$ 2,000.00	\$ -	\$ 2,000.00	\$ 1,000.00
100 Newsletter Expense(Web Articles)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
101 Legal Notices-General	\$ 1,500.00	\$ 4,015.20	\$ 1,500.00	\$ -	\$ 1,500.00	\$ 1,500.00
102 Dues	\$ 4,000.00	\$ 7,500.00	\$ 7,500.00	\$ 7,500.00	\$ 7,500.00	\$ 7,500.00
103 Publications	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
104 Professional Services-General	\$ 132,400.00	\$ 114,237.50	\$ 121,100.00	\$ 44,925.00	\$ 121,100.00	\$ 121,050.00
105 Legal Fees-General	\$ 11,000.00	\$ 4,466.50	\$ 11,000.00	\$ 3,106.50	\$ 11,000.00	\$ 10,000.00
106 Accounting/Payroll Fees	\$ 4,700.00	\$ 4,872.21	\$ 5,000.00	\$ 1,279.52	\$ 5,000.00	\$ 5,500.00
107 Engineering-General	\$ 20,000.00	\$ 43,262.87	\$ 20,000.00	\$ 12,697.84	\$ 20,000.00	\$ 20,000.00
108 Audit Fees	\$ 13,500.00	\$ 13,710.00	\$ 14,000.00	\$ 190.00	\$ 14,000.00	\$ 15,000.00
109 Equipment-Maintenance	\$ 500.00	\$ 295.30	\$ 500.00	\$ 208.10	\$ 500.00	\$ 500.00
110 Taxable meal reimbursement	\$ 500.00	\$ 414.69	\$ 500.00	\$ 84.39	\$ 500.00	\$ 500.00
111 Mileage	\$ 6,000.00	\$ 3,048.27	\$ 6,000.00	\$ 1,336.90	\$ 6,000.00	\$ 5,000.00
112 Training & Education	\$ 1,500.00	\$ 523.16	\$ 1,500.00	\$ 40.00	\$ 1,500.00	\$ 1,500.00
113 Lodging/ Staff Travel	\$ 1,500.00	\$ 196.46	\$ 1,500.00	\$ -	\$ 1,500.00	\$ 1,500.00
114 Rent	\$ 8,000.00	\$ 7,800.00	\$ 8,000.00	\$ 3,900.00	\$ 8,000.00	\$ 7,800.00
115 Web Expense-Design & Hosting (Moved to E & O)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
116 Equipment-Lease	\$ 3,000.00	\$ 2,847.72	\$ 3,000.00	\$ 1,059.03	\$ 3,000.00	\$ 2,500.00
117 Insurance & Bonds	\$ 9,000.00	\$ 9,071.00	\$ 10,000.00	\$ 180.00	\$ 10,000.00	\$ 10,000.00
118 Bank Charges	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
119 Cleaning Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
120 Meeting Supplies/Expense	\$ 100.00	\$ 59.30	\$ 100.00	\$ 97.39	\$ 100.00	\$ 100.00
121 Office Supplies	\$ 300.00	\$ 497.31	\$ 300.00	\$ 19.34	\$ 300.00	\$ 300.00
122 Equipment-General	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
123 Miscellaneous-General	\$ 3,000.00	\$ 2,434.50	\$ 3,000.00	\$ 360.00	\$ 3,000.00	\$ 3,000.00
124 Lobbying	\$ 15,000.00	\$ 19,999.98	\$ 20,000.00	\$ 8,333.34	\$ 20,000.00	\$ 20,000.00
Total Expense for Administration:	\$ 250,000.00	\$ 244,965.60	\$ 250,000.00	\$ 85,317.35	\$ 250,000.00	\$ 250,000.00

2020 Budget Explanation of line items

Project funding proposed in the 2020 Budget is taken from Table 4-1 of the LMRWD Watershed Management Plan. Additional projects have been added and will fall under the Water Resources Restoration Fund	
Line #	Cooperative Projects
	<i>Cooperative Projects are those projects that are intended to be completed by the LMRWD with other partners</i>
14	<p>Eden Prairie Bank Stabilization - Area #3 This item includes a dollar amount this year to cover the cost of assessing the data collected from the inclinometers. The Water Resource Restoration Fund shown in Table 4-1 of the Watershed Management Plan is intended to cover project like this.</p>
18	<p>The Ravine Stabilization at Seminary Fen in Chaska This item has an amount listed which is one half the amount of the second half of the Clean Water Fund Grant. If the BWSR Board does not reconsider the decision to deny payment of the grant, the LMRWD may have an expense related to this project. Staff is working with legal counsel to determine how to move forward on this item.</p>
19	<p>Riley Creek Cooperative Project with RPBCWD The LMRWD committed 150,000 to this project. This amount is needed to fully fund the project. The LMRWD has levied for this project and the expenses incurred so far have been for the feasibility report and the construction the reach of the project south of CSAH 61/Flying Cloud Drive. The account for revenues and expenses are:</p> <p style="margin-left: 40px;">Revenues:</p> <ul style="list-style-type: none"> • 2016.....\$45,000 • 2017.....\$100,000 • <u>2018.....\$50,000</u> <p style="margin-left: 40px;">TOTAL.....\$195,000</p> <p style="margin-left: 40px;">Expenses:</p> <ul style="list-style-type: none"> • 2016.....\$39,052.63 • 2017.....\$6,315.55 • <u>2018.....\$74,197.49</u> <p style="margin-left: 40px;">TOTAL.....\$119,565.67</p> <p>The difference between the Revenues and Expenses is \$75,434.33. In order to meet the amount committed to the Riley/ Purgatory/Bluff Creek Watershed District for the upper Riley Creek an additional \$74,565.67 is needed.</p>
509 Plan Budget	
21	<p>TH 101 Ravine/Shakopee This project will restore a ravine to the Minnesota River that the city of Shakopee is intending to direct stormwater to, in order to redirect stormwater from the Amazon Fulfillment Center that is currently flowing to a Native American Burial Mound site. Redirecting water to this ravine is the preferred alternative.</p>
41	<p>Local Water Management Plan Reviews The LMRWD has not yet approved the Local Water Management Plans for Shakopee, Savage and Mendota. All other cities' plans have been approved and will review only if amended or when next updated in 2027/2028.</p>
42	<p>Project Reviews This item includes costs incurred by the LMRWD to review non-LMRWD projects. Once the general permits are approved for the cities, the LMRWD will only review projects proposed in unincorporated areas of the LMRWD and by MNDOT. Since the LMRWD cannot charge permit fees to the State, it is unlikely the LMRWD will be able to cover the cost of project reviews through fees for permit review.</p>
46	Rule Implementation

2020 Budget Explanation of line items

	This item is what staff estimates it will cost to implement LMRWD rules. Staff will have to review applications submitted by the cities and cities official controls in order to issue the general permits.
49	<p>Public Education/CAC/Outreach Program</p> <p>The 2020 projected costs the LMRWD will spend on public education include:</p> <ul style="list-style-type: none"> • Master Water Steward Program.....\$2,500.00 • LMRWD website update/maintenance.....\$8,000.00 • 2020 Metro Children's Water Festival.....\$1,650.00 • Rain Garden Workshops.....\$2,250.00 • Freshwater Society "Ice Out/Loon In".....\$800.00 • Support for Minnesota River Congress.....\$300.00 • MN River Boat Tour.....\$8,000.00 • Sponsorship of RSS and Water Summit.....\$1,500.00 • Project with MN River Congress.....\$5,000.00 <p>TOTAL:.....\$30,000.00</p>
Line #	Nine Foot Channel
51	<p>Transfer from General Fund</p> <p>No transfer from the general fund has been included to help pay down the deficit in the channel maintenance fund. Since the 2018 audit has been held up that figure is not available. One of the reasons the deficit has built up in the fund is because 20% of the administrative costs for the District are allocated to the Channel Maintenance Fund</p>
Line #	Administrative Budget
75	<p>Manager Per Diem</p> <p>This figures is calculated using an increase in the per diem to \$125/meeting in 2020 and includes 1.5 meetings per month per manager</p>
77	<p>Tele-Communications</p> <p>An amount has been added to pay for a cell phone for the District. Currently the LMRWD does not have its own phone number and it should have a number for the public and others to call to reach the District. The Administrator would then use the phone for business purposes.</p>
79	<p>Photocopying</p> <p>Photocopying expense has been reduced because the new copier the LMRWD has leased allow for direct printing of meeting packets.</p>
82	<p>Dues</p> <p>MAWD dues were included at \$7,500. I have not heard any indication that the dues will be increased for 2020.</p>
86	<p>Accounting /Payroll Fees</p> <p>The agreement with Carver County to provide financial services for the LMRWD expires at the end of 2019. The LMRWD is working with the County to draft a new agreement, but the increase in cost is not known at this time. The increase proposed in the draft budget used the increase in the fees between 2018 and 2019 in the current agreement.</p>
88	<p>Audit Fees</p> <p>Audit fees equal the amounts agreed upon in the engagement letter between Redpath and Company and the LMRWD. In addition, it includes fees charged to the LMRWD by Scott and Carver County to complete tax work papers.</p>
94	<p>Rent</p> <p>Rent remains at \$650 per month on a month by month basis.</p>
96	<p>Equipment - Lease</p> <p>The lease for the new copier is less than the old copier and the cost per copy reflected in the maintenance agreement is less also.</p>

Table 4-1: Lower Minnesota River Watershed District - Implementation Program Budget for 2018 -2027

ACTION	Year										
	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	
EXPENDITURE											
Administrative/Managerial											
General Administrative Services, Conferences, Coordination with LGUs, Stakeholders and other Project Partners, LGU Program Reviews, 9-Foot Channel, and Advisory Committees (Technical and Citizen)	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000
Administrative/Managerial Budget Total	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000
Studies and Programs											
Cost Share Incentive and Water Quality Restoration Program	\$20,000	\$20,000	\$20,000	\$50,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000
Education and Outreach Program	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$40,000	\$40,000
Fen Stewardship Program	\$75,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000
Geomorphic Assessments (Trout Streams)	\$50,000		\$50,000				\$50,000	\$50,000			
Monitoring Program	\$65,000	\$65,000	\$65,000	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	\$100,000	\$100,000
Paleo-limnology Study (Floodplain Lakes)	\$50,000						\$50,000				
Sustainable Lake Management Plans (Trout Lakes)	\$50,000		\$50,000		\$50,000		\$50,000	\$50,000			\$50,000
Vegetation Management Plan		\$50,000							\$65,000		
Water Resources Restoration Fund			\$100,000	\$100,000	\$120,000	\$125,000	\$100,000	\$100,000	\$160,000	\$150,000	
Studies and Programs Budget Total	\$340,000	\$190,000	\$340,000	\$280,000	\$320,000	\$275,000	\$400,000	\$350,000	\$410,000	\$385,000	
Capital Improvements											
Assumption Creek Hydrology Restoration Project		\$30,000									
Carver Creek Restoration Project		\$80,000	\$15,000								
Minnesota River Corridor Management Project			\$25,000	\$75,000							
Groundwater Screening Tool Model	\$50,000	\$50,000	\$50,000								
District Boundary Modification Project	\$10,000										
Downtown Shakopee Targeted BMP Feasibility Study					\$50,000						
Dredge Site Restoration Project	\$240,000	\$240,000									
Eagle Creek (East Branch) Project	\$10,000	\$10,000									
East Creek Bank Stabilization Project		\$50,000									
East Creek Water Quality Treatment Project		\$50,000	\$25,000								
Minnesota River Assessment of Ecological and Economic Impacts of Sedimentation							\$25,000	\$30,000	\$45,000	\$50,000	
Minnesota River Assessment of Water Storage Benefits and Opportunities.							\$30,000	\$25,000	\$45,000	\$50,000	
Minnesota River Floodplain Model Feasibility Study		\$30,000									
Minnesota River Sediment Reduction Strategy	\$15,000	\$25,000									
Minnesota River Study Area 3 – Bluff Stabilization Project					\$100,000	\$250,000					
Realignment of the Prior Lake Spring Lake Outlet Channel				\$70,000	\$30,000						
Riley Creek Project – Downstream of Flying Cloud Drive	\$50,000	\$75,000									
Schroeder's Acres Park/Savage Fen Stormwater Management Project		\$39,555	\$181,055								
Seminary Fen Restoration Site A				\$75,000							
Seminary Fen Restoration Site B							\$50,000	\$25,000			
Seminary Fen Ravines Site C-2 and C-3 Studies							\$20,000	\$40,000			
Seminary Fen Ravines Site C-2 and C-3 Design and Construction								\$55,000	\$50,000	\$65,000	
Spring Creek Project		\$45,000									
West Chaska Creek Project		\$50,000									

ACTION	Year									
	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
Capital Improvements Budget	\$375,000	\$774,555	\$296,055	\$220,000	\$180,000	\$250,000	\$125,000	\$175,000	\$140,000	\$165,000
TOTAL EXPENDITURES	\$965,000	\$1,214,555	\$886,055	\$750,000	\$750,000	\$775,000	\$775,000	\$775,000	\$800,000	\$800,000
REVENUE										
General Levy	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000
Planning and Implementation Levy	\$475,000	\$588,500	\$500,000	\$500,000	\$500,000	\$525,000	\$525,000	\$525,000	\$550,000	\$550,000
WBF - Pilot Funding (Scott)		\$73,275	\$73,275							
WBF - Pilot Funding (Carver)		\$12,736	\$12,736							
WBF - Pilot Funding (Dakota)		\$32,725	\$32,725							
WBF - Pilot Funding (Hennepin)		\$17,319	\$17,319							
Special Channel Maintenance Funding										
Grants	\$240,000	\$240,000								
TOTAL REVENUE	\$965,000	\$1,214,555	\$886,055	\$750,000	\$750,000	\$775,000	\$775,000	\$775,000	\$800,000	\$800,000



June 21, 2019

**LOWER MN RIVER
WATERSHED DISTRICT
112 E 5TH STREET
CHASKA, MN 55318**

Re: The Form and Net Tax Capacities to Use to Apportion Payable 2020 Property Tax Levies

The law provides that each watershed district must certify to the county auditor of each county within the district the county's share of the district's tax for the next taxes payable year. The apportionment of the district's tax to each county within the district is to be based on the ratio of each county's net tax capacity to the total net tax capacity for the entire district. The net tax capacity numbers to be used are those for the previous levy year, excluding powerline credit, tax increment, and fiscal disparity contribution net tax capacities.

The form for you to use in determining the apportionment of your commission's payable 2020 property tax levy is enclosed. It is titled "Certification of Apportioned Levies – Payable 2020." When your district has determined its levy for payable 2020, you should complete the form for your district and send copies of it to the county auditors of the counties within your district. The copy received by each county auditor should have his/her county's name and share of district's levy highlighted. In this respect, it will serve as the certification to the county auditors of your district's payable 2020 property tax levy.

For everyone's convenience would you please send me your or your district's email address for future correspondence.

If you have any questions concerning this letter or the levy apportionment form, please contact me.

Sincerely,

**Bill Sparks, Program Administrator
Auditor/Treasurer Services Unit
Property Tax Division**

Minnesota Department of Revenue
Office: 651-556-6095
Fax: 651-556-5128
www.revenue.state.mn.us

District 060 - Lower Minnesota River Watershed District
CERTIFICATION OF APPORTIONED LEVIES
PAYABLE 2020

(1) Payable 2020 Property Tax Levy: \$ _____

County	(2) Payable 2019 Taxable Net Tax Capacity	(3) Net Tax Capacity Percent Distribution	(4) Apportioned Payable 2020 Levy (1X3)
Carver	6,536,231	5.9080%	
Dakota	10,794,180	9.7566%	
Hennepin	49,059,437	44.3437%	
Scott	44,244,599	39.9917%	
Watershed Total	110,634,447	100.0000%	-- N/A --

Signature of Budget Officer

Title

Date