

# **Executive Summary for Action**

Lower Minnesota River Watershed District Board of Managers Meeting Wednesday December 18, 2019

### Agenda Item

Item 4. D. Adopting 2020 Budget and certification of Property Tax Levy for taxes payable 2020.

#### **Prepared By**

Linda Loomis, Administrator

#### **Summary**

At the August 2019 Board meeting, the Board approved a proposed budget and preliminary certification of levy for taxes payable 2020. No changes have been made to the budget since the August meeting

The levy for taxes payable in 2020 certified in August was \$800,000. The Board added an additional \$75,000 to the levy to assure the LMRWD had sufficient funds to complete the dredge site project. The bids received for the project were significantly lower that the engineer's estimate. The District will have sufficient funds to pay for the project without the additional levy (and enough to cover any contingencies). The Board may wish to consider reducing the levy to \$725,000

Managers should adopt the final budget and certify the final levy. Resolution 19-11 Adopting 2020 Budget and Certification of Property Tax Levy for Taxes Payable 2020 is attached, as well as the 2020 budget. If the Board chooses to reduce the levy the Board should adopt the budget as amended and certify the reduced levy amount.

### **Attachments**

Resolution 19-11 Adopting 2020 Budget and Certification of Property Tax Levy for Taxes Payable 2020 Final 2020 Budget

## **Recommended Action**

Motion to adopt Resolution 19-11

Manager introduced the following resolution and moved its adoption:
LOWER MINNESOTA RIVER WATERSHED DISTRICT
RESOLUTION 19-11
ADOPTING 2020 BUDGET AND CERTIFICATION OF PROPERTY TAX LEVY FOR TAXES PAYABLE 2020
WHEREAS, in August 2019, the Board of Managers of the Lower Minnesota River Watershed District ("LMRWD") adopted a proposed preliminary total budget of One Million Four Hundred Thirty Four Thousand Five Hundred Twenty Dollars and 67/100 Dollars (\$1,434,520.67) for the fiscal year commencing January 1, 2020; and
WHEREAS, the 2020 budget requires Eight Hundred Thousand Dollars (\$800,000) to be raised from an ad valorem tax levy on taxable property in the LMRWD, for the purpose of paying administrative expenses (Minnesota Statutes § 103D.905 Subd. 3) of Two Hundred Fifty Thousand Dollars (\$250,000) and providing for a planning and implementation fund (Minnesota Statutes § 103B.241) of Five Hundred Fiftye Thousand Dollars (\$550,000).
NOW, THEREFORE, BE IT RESOLVED, that the Secretary, in accordance with Minnesota Statutes, shall certify an ad valorem tax of Eight Hundred Thousand Dollars (\$800,000) to the Auditors of the following Counties: Carver, Dakota, Hennepin and Scott apportioned according to the attached Schedule A, which sum to be raised by a levy on all taxable property in the Lower Minnesota River Watershed District payable in the year 2020 and for the purposes noted above as provided in Minnesota Statutes, Sections 103D.911 and 103D.915;
BE IT FURTHER RESOLVED by the Board of Managers of the LMRWD that the proposed 2020 Budget is hereby approved and adopted as the final budget for 2020.
Adopted by the Board of Managers of the Lower Minnesota River Watershed District this 18th day of December, 2019.

Jesse Hartmann, President

## **SCHEDULE A**

## District 060 - Lower MN River Watershed

The following table was presented for the Managers' consideration with regard to the proposed amounts to be levied in each separate county, based upon the net tax capacities available:

# **Preliminary Certification of Apportioned Levies**

## Payable 2020

1) General Fund (M.S. 103D.905, Subd.3) \$250,000.00											
2) Planning	\$550,000.00										
3) Payable 2	\$800,000.00										
	(4	(5)	(6)								
County	Payable 2020Taxable Net	Net Tax Capacity Percent	Apportioned Payable								
<u>county</u>	Tax Capacity	Tax Capacity Distribution									
			\$800,000 x column (5)								
Carver	\$6,536,231	5.9080%	\$47,264.00								
Dakota	\$10,794,180	9.7566%	\$78,052.80								
Hennepin	\$49,059,437	44.3437%	\$354,749.60								
Scott	\$44,244,599	39.9917%	\$319,933.60								
TOTAL	\$110,634,447	100.00%	\$800,000.00								

ATTEST:	
David Raby, Secretary/Treasurer	<del></del>

The motion for the adoption of the foregoing resolution was seconded by Manager \_\_\_\_\_ and upon a vote being taken thereon, the following voted in favor thereof: Hartmann, Raby and Frey; and the following voted against the same: None. Whereupon said resolution was declared passed and adopted, this 19th day of December, 2018, signed by the President and his signature attested by the Secretary/Treasurer.

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$\vdash$	Account	2	018 Adopted		2018 Actual	ļ —	2019 Adopted		2019 YTD	Р	rojected 2019	Р	roposed 2020
	Revenues:												
1	General Property Tax	\$	42 442 07	ć	42.002.40	ć	40 442 22	ć	26 400 24	ć	40 442 22	ć	47.264.00
3	Carver County  Dakota County	\$	42,113.07 73,373.63	\$	42,092.18 75,657.55	_	48,442.33 76,001.75	\$	26,188.24 41,029.40		48,442.33 76,001.75	\$	47,264.00 78,052.80
4	Hennepin County	\$	316,479.90	\$	310,688.16	\$	276,570.10	+ ·	143,575.72	÷	276,570.10	\$	354,749.60
5	Scott County	\$	293,033.40	\$	290,220.58	\$	323,985.83	\$	385,029.12	\$	323,985.83	\$	319,933.60
	Total Levy:	\$	725,000.00	\$	718,658.47	\$	725,000.01	\$	595,822.48	\$	725,000.01	\$	800,000.00
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
10	Metro-Area Watershed Based funding grants  License Revenue from placement of dredge	\$	25,000.00	\$	29,652.00	\$	182,042.00 25,000.00	\$	91,021.00	\$	91,021.00 25,000.00	\$	91,021.00 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		\$691,575.39	ċ	851,752.92	\$	1,166,521.00
H	Expenses:	٠	1,020,300.00		31,243,203.03	<u> </u>	31,182,342.01		3031,373.33	ڔ	631,732.32	Ţ	1,100,321.00
13	Administration	\$	250,000.00	\$	244,965.60	\$	250,000.00	\$	199,012.48	\$	250,000.00	\$	250,000.00
	Comparative Decises		,		,	İ	,		•		ĺ		,
14	Cooperative Projects  Eden Prairie Bank Stabilization -Area #3	\$		\$	1,371.00	\$		\$	4,026.80	\$	3,554.80	\$	35,000.00
15	Eagle Creek	\$	-	\$	1,371.00	\$		\$	4,020.80	\$	3,334.6U -	\$	
16	Gully Erosion Contingency	\$		\$		\$		\$		\$	-	\$	
17	USGS	\$	18,500.00	\$	19,400.00	\$	19,700.00	\$	19,788.00	\$	19,700.00	\$	19,700.00
18	Ravine Stabilization at Seminary Fen in Chaska	\$	-	\$	-	\$	-	\$	110,400.00	\$	110,400.00	\$	55,200.00
19	Riley Creek Cooperative Project with RPBCWD	\$	50,000.00	\$	-	\$	÷	\$	-	\$	75,000.00	\$	74,565.67
	509 Plan Budget					1							
20	Resource Plan Implementation												
21	TH 101 Ravine/Shakopee	\$	-	\$	-	\$	-	\$	402.97	\$	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 25	Groundwater Screening Tool Model  Eagle Creek (East Branch) Project	\$	-	\$	-	\$	50,000.00 10,000.00	\$	-			\$	50,000.00
26	East Creek Bank Stabilization Project	\$		\$		\$	50,000.00	\$	26,190.85			Ş	
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 F	\$	-	\$	-	\$	39,555.00	\$	-			\$	181,055.00
30	Prior Lake Outlet Channel	\$	-	\$	-	\$	71,727.00	\$	-	\$	-	\$	-
31	Spring Creek Project	\$	-	\$	-	\$	45,000.00	\$	4,543.78	\$	-	\$	-
32	West Chaska Creek Project	\$	-	\$	-	\$	50,000.00	\$	4 025 00	\$	50,000.00	\$	-
33	Sustainable Lakes Management Plan (Trout Lakes)  Geomorhpic Assessments (Trout Streams)	\$	50,000.00	\$	2,729.75			\$	4,925.00 67,647.26	\$	50,000.00	\$	50,000.00
35	Paleolimnology Study (Floodplain Lakes)	\$	50,000.00	\$	37,200.00	<u> </u>		\$	-	\$	-	\$	- 30,000.00
36	Dakota County Fen Management Study	\$	75,000.00	\$	2,655.51	\$	25,000.00	\$	61,615.05	\$	-	\$	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		-	\$	-	\$	-
40	Riley Creek Bank Stabilization below CSAH 61	\$	50,000.00	\$	74,724.49	\$	12,000,00	\$	2 440 70	\$	13,000,00	\$	0.000.00
41	Local Water Management Plan reviews Project Reviews	\$	12,000.00 16,000.00	\$	17,981.93 42,713.64	\$	12,000.00 20,000.00	\$	2,410.70 49,680.40	\$	12,000.00 20,000.00	\$	8,000.00 20,000.00
43	Monitoring	\$	65,000.00	\$	50,631.20	\$	65,000.00	\$	49,680.40	\$	65,000.00	\$	65,000.00
44	Watershed Management Plan	7	23,000.00	7	-0,001.20	Ť	33,000.00	Ť	.0,077.13	Ť	25,000.00	7	23,000.00
45	Next Generation Watershed Management Plan	\$		\$	-	\$	-	\$	-	\$	-	\$	
46	Plan Clarification and proposed rules/Rule implementation	\$	-	\$	=	\$	25,000.00	\$	10,130.20	\$	25,000.00	\$	56,000.00
47	Plan Amendment	\$	50,000.00	\$	94,849.35	\$	=	\$	=	\$	-	\$	-
48	Vegetation Management Standard/Plan		20.555.5	\$	3,304.75	\$	50,000.00	\$	7,095.90	\$	50,000.00	\$	-
49	Public Education/Citizen Advisory Committee/Outreach Program	\$	30,000.00	\$	26,959.84	\$	30,000.00	\$	14,348.65	\$	30,000.00	\$	30,000.00
50	Cost Share Program	\$	20,000.00	\$	19,935.49	\$	20,000.00	\$	750.00	۲	20,000.00	Ş	20,000.00
	Nine Foot Channel					<u> </u>							
51	Transfer from General Fund	\$	50,000.00	\$	50,000.00	\$	80,000.00	_	FF 252 15	\$	80,000.00	\$	80,000.00
52	Dredge Site Restoration	\$	240,000.00	\$	60,794.39	\$	240,000.00	\$	55,252.48	\$	240,000.00	\$	315,000.00
53	Total Non-adminsitrative Expenses:	\$	721,500.00	\$	457,391.08	\$	1,367,982.00	\$	678,897.65	\$	642,100.00	\$	1,184,520.67
-	Total Administrative European (from 1: 12)	¢	350,000,00	ے	244.005.00	,	350,000,00	_ ا	100 013 40	ے ا	350 000 00	ċ	350,000,00
54	Total Administrative Expenses (from line 13)	\$	250,000.00	\$	244,965.60	\$	250,000.00	\$	199,012.48	\$	250,000.00	\$	250,000.00
55	Total Expenses	\$	971,500.00	\$	702,356.68	\$	1,617,982.00	\$	877,910.13	\$	892,100.00	\$	1,434,520.67
33	Total Expenses	Y	371,300.00	ڔ	102,330.00	ڔ	1,017,302.00	ڔ	011,310.13	ڔ	0,2,100.00	ڔ	1,737,320.07
56	Povonuo locs Evnoncos	Ś	55,000.00	\$	542,908.41	\$	(43E 430 00)	ċ	(106 224 74)	ċ	(40.247.00)	ċ	1267 000 CZ
56	Revenue less Expenses	33,000.00	Ş	344,908.41	Ş	(435,439.99)		(186,334.74)	Ş	(40,347.08)	Ş	(267,999.67)	
57	Beginning Fund Balance - January 1			\$	1,289,341.15				1,831,230.64			\$	1,395,790.65
58	Total Revenue			\$	1,245,265.09	\$	1,182,542.01	\$	691,575.39			\$	1,166,521.00
59	Total Expenses  Ending Fund Palance December 31 (held figures are projected)			\$	(702,356.68)				(877,910.13)				(1,434,520.67)
60	Ending Fund Balance - December 31 (bold figures are projected)			\$	1,832,249.56	Þ	1,395,/90.65	Ş	1,644,895.90			\$	1,127,790.98

	Account	20	018 Adopted		2018 Actual	2	2019 Adopted		2019 YTD	Pı	rojected 2019	Р	roposed 2020
	Revenues:												
1	General Property Tax												
2	Carver County	\$	42,113.07	\$	42,092.18	+	48,442.33		26,188.24	_	48,442.33	\$	47,264.00
3	Dakota County	\$	73,373.63	\$	75,657.55	\$	76,001.75	_	41,029.40	_	76,001.75	\$	78,052.80
5	Hennepin County Scott County	\$ \$	316,479.90 293,033.40	\$ \$	310,688.16 290,220.58	\$	276,570.10 323,985.83	1	143,575.72 385,029.12		276,570.10 323,985.83	\$ \$	354,749.60 319,933.60
3	Total Levy:	۶ \$	<b>725,000.00</b>	۶ \$	718,658.47	۶ \$	725,000.01	۶ \$	595,822.48	_	725,000.01	\$	800,000.00
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 Revenues from sale of dredge material	\$ \$	25,000.00 5,000.00	\$	29,652.00 8,904.94	\$	25,000.00 5,000.00	\$ \$	-	\$	25,000.00 5,000.00	\$	25,000.00 5,000.00
12	Miscellaneous Income	\$	-	\$	2,549.68	\$	-	\$	231.91		231.91	\$	- 3,000.00
		_					4	Ė					
	Total Revenues:  Expenses:	\$	1,026,500.00		\$1,245,265.09		\$1,182,542.01		\$691,575.39	Ş	851,752.92	\$	1,166,521.00
13	Administration	\$	250,000.00	\$	244,965.60	\$	250,000.00	\$	199,012.48	\$	250,000.00	Ś	250,000.00
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14	Cooperative Projects  Eden Prairie Bank Stabilization -Area #3	\$	_	\$	1,371.00	\$		\$	4,026.80	\$	3,554.80	\$	35,000.00
15	Eagle Creek	\$	-	\$		\$	<u> </u>	\$	-,020.00	\$	<i>3,33</i> +.60	\$	-
16	Gully Erosion Contingency	\$	=	\$	=	\$	=	\$		\$		\$	
17	USGS	\$	18,500.00	\$	19,400.00	\$	19,700.00	\$	19,788.00	\$	19,700.00	\$	19,700.00
18	Ravine Stabilization at Seminary Fen in Chaska	\$	-	\$	-	\$	-	\$	110,400.00	\$	110,400.00	\$	55,200.00
19	Riley Creek Cooperative Project with RPBCWD	\$	50,000.00	\$	-	\$	-	\$	-	\$	75,000.00	\$	74,565.67
Ш	509 Plan Budget												
20	Resource Plan Implementation			_				L.		,		ļ <u>, </u>	
21	TH 101 Ravine/Shakopee	\$	-	\$	-	\$	20,000,00	\$	402.97	\$	350.00	\$	35,000.00
22	Assumption Creek Hydrology Restoration Project Carver Creek restoration Project	\$		\$ \$	<u> </u>	\$ \$	30,000.00 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	\$	26,190.85			\$	-
27	East Creek Water Quality Treatment Project	\$	-	\$	-	\$	50,000.00	\$	-			\$	-
28	Minnesota River Floodplain Model Feasibility Study Schroeder's Acres Park/Savage Fen Stormwater Management F	\$ \$	-	\$	-	\$	30,000.00 39,555.00	\$	-	-		\$	101 055 00
30	Prior Lake Outlet Channel	\$	-	\$		\$	71,727.00	+-		Ś		\$	181,055.00
31	Spring Creek Project	\$	-	\$	-	\$	45,000.00	\$	4,543.78	Υ	-	\$	-
32	West Chaska Creek Project	\$	-	\$	-	\$	50,000.00	\$	-	\$	50,000.00	\$	-
33	Sustainable Lakes Management Plan (Trout Lakes)	\$	50,000.00	\$	-			\$	4,925.00	\$	-	\$	50,000.00
34	Geomorhpic Assessments (Trout Streams)	\$	50,000.00	\$	2,729.75			\$	67,647.26	\$	50,000.00	\$	50,000.00
35	Paleolimnology Study (Floodplain Lakes)  Dakota County Fen Management Study	\$ \$	50,000.00 75,000.00	\$	37,200.00 2,655.51	\$	25,000.00	\$ \$	61,615.05	\$	-	\$	25,000.00
36 37	District Boundary Modification Project	\$	10,000.00	\$	2,033.31	Ş	25,000.00	\$	- 01,013.03	\$		\$	25,000.00
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	1	-	\$	-	\$	-	\$	-
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  Monitoring	\$ \$	16,000.00 65,000.00	\$	42,713.64 50,631.20	\$	20,000.00 65,000.00	\$	49,680.40 40,677.13		20,000.00 65,000.00	\$	20,000.00 65,000.00
44	Watershed Management Plan	7	33,000.00	٧	30,031.20	۲	03,000.00	۲	70,077.13	٧	03,000.00	٧	03,000.00
45	Next Generation Watershed Management Plan	\$		\$		\$		\$		\$		\$	
46	Plan Clarification and proposed rules/Rule implementation	\$	-	\$	-	\$	25,000.00	\$	10,130.20	\$	25,000.00	\$	56,000.00
47	Plan Amendment	\$	50,000.00	\$	94,849.35	\$	-	\$	-	\$	-	\$	-
48	Vegetation Management Standard/Plan Public Education/Citizen Advisory Committee/Outreach Program	\$	30,000.00	\$ \$	3,304.75 26,959.84	\$ \$	50,000.00 30,000.00		7,095.90 14,348.65		50,000.00 30,000.00	\$ \$	30,000.00
50	Cost Share Program	\$	20,000.00	۶ \$	19,935.49	\$	20,000.00	_	750.00	_	20,000.00	\$	20,000.00
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51	Nine Foot Channel  Transfer from General Fund	\$	50,000.00	Ś	50,000.00	\$	80,000.00	$\vdash$		Ś	80,000.00	Ś	80,000.00
52	Dredge Site Restoration	\$	240,000.00	\$	60,794.39	\$	240,000.00	\$	55,252.48	\$	240,000.00	\$	315,000.00
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53	Total Non-adminsitrative Expenses:	\$	721,500.00	Ş	457,391.08	\$	1,367,982.00	Ş	678,897.65	Ş	642,100.00	Ş	1,184,520.67
54	Total Administrative Expenses (from line 13)	\$	250,000.00	\$	244,965.60	\$	250,000.00	\$	199,012.48	\$	250,000.00	\$	250,000.00
55	Total Expenses	\$	971,500.00	\$	702,356.68	\$	1,617,982.00	\$	877,910.13	\$	892,100.00	\$	1,434,520.67
56	Revenue less Expenses	\$	55,000.00	Ś	542,908.41	\$	(435,439.99)	Ś	(186,334.74)	Ś	(40,347.08)	Ś	(267,999.67)
		7	35,555.00	٠ ٠						۲	( .0,5 17 .00)	, <del>,</del>	
57	Beginning Fund Balance - January 1			\$	1,289,341.15	\$	1,831,230.64		1,831,230.64			\$ ¢	1,395,790.65
58 59	Total Revenue Total Expenses			Ş		\$ \$	1,182,542.01 (1,617,982.00)		691,575.39 (877,910.13)			\$ \$	1,166,521.00 (1,434,520.67)
60	Ending Fund Balance - December 31 (bold figures are projected)			\$			1,395,790.65		1,644,895.90				1,127,790.98
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