



LOWER MINNESOTA RIVER WATERSHED DISTRICT

Executive Summary for Action

Lower Minnesota River Watershed District Board of Managers Meeting
Wednesday December 16, 2020

Agenda Item

Item 4. G. Adopting 2021 Budget and certification of Property Tax Levy for taxes payable 2021.

Prepared By

Linda Loomis, Administrator

Summary

At the August 2020 Board meeting, the Board approved a proposed budget and preliminary certification of levy for taxes payable 2021. No changes have been made to the budget since the Board approved the 2021 Budget and certified the preliminary levy.

The total budget approved in August was One Million Sixty Five Thousand Dollars (\$1,065,000) with a levy for taxes payable in 2021 of Seven Hundred Twenty Five Thousand Dollars (\$725,000).

Managers should reaffirm the 2021 budget and certify the final levy. Resolution 19-11 Adopting 2021 Budget and Certification of Property Tax Levy for Taxes Payable 2021 is attached, as well as the 2021 budget.

Attachments

2021 Budget

Resolution 20-11 Adopting 2021 Budget and Certification of Property Tax Levy for Taxes Payable 2021

Final 2021 Budget

Recommended Action

Motion to adopt Resolution 20-11

Manager _____ introduced the following resolution and moved its adoption:

LOWER MINNESOTA RIVER WATERSHED DISTRICT

RESOLUTION 20-11

ADOPTING 2021 BUDGET AND CERTIFICATION OF
PROPERTY TAX LEVY FOR TAXES PAYABLE 2021

WHEREAS, in August 2020, the Board of Managers of the Lower Minnesota River Watershed District ("LMRWD") adopted a proposed preliminary total budget of One Million Sixty Five Thousand and 00/100 Dollars (\$1,065,000.00) for the fiscal year commencing January 1, 2021; and

WHEREAS, the 2021 budget requires Seven Hundred Twenty Five Thousand Dollars and 00/100 (\$725,000) 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 Four Hundred Seventy Five Thousand Dollars (\$475,000).

NOW, THEREFORE, BE IT RESOLVED, that the Secretary, in accordance with Minnesota Statutes, shall certify an ad valorem tax of Seven Hundred Twenty Five Thousand Dollars and 00/100 (\$725,000) 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 2021 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 2021 Budget is hereby approved and adopted as the final budget for 2021.

Adopted by the Board of Managers of the Lower Minnesota River Watershed District this 16th day of December, 2020.

Jesse Hartmann, President

ATTEST:

Lauren Salvato, Secretary

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: Frey, Hartmann, Raby and Salvato; and the following voted against the same: None. Whereupon said resolution was declared passed and adopted, this 16th day of December, 2020, signed by the President and his signature attested by the Secretary.

Proposed Levy 2021

General Fund	250,000.00
Planning and Implementation Fund	475,000.00
One time levy to balance channel fund	<u>-</u>
Apportioned Payable 2020 Levy	725,000.00

<u>County</u>	<u>Net Tax Capacity % Distribution</u>	<u>Apportioned Payable 2021 Levy</u>
Carver	5.9133%	42,871.43
Dakota	10.0634%	72,959.65
Hennepin	43.9025%	318,293.13
Scott	40.1208%	290,875.80
Watershed Total	100.0000%	725,000.00

2021 Proposed Total Budget
2019 Adopted Budget/Actuals - 2020 Adopted Budget/YTD/Projected - 2021 adopted

	Account	2019 Adopted	2019 Actual	2020 Adopted	2020 YTD	Projected 2020	Adopted 2021
	Revenues:						
	General Property Tax						
1	Carver County	\$ 48,442.33	\$ 49,664.89	\$ 42,833.00	\$ 25,448.53	\$ 42,833.00	\$ 42,871.43
2	Dakota County	\$ 76,001.75	\$ 74,820.97	\$ 70,735.35	\$ 66,210.46	\$ 70,735.35	\$ 72,959.65
3	Hennepin County	\$ 276,570.10	\$ 274,817.86	\$ 321,491.83	\$ 159,459.85	\$ 321,491.83	\$ 318,293.13
4	Scott County	\$ 323,985.83	\$ 620,708.63	\$ 289,939.83	\$ 38,636.05	\$ 289,939.83	\$ 290,875.80
	Total Levy:	\$ 725,000.01	\$ 1,020,012.35	\$ 725,000.01	\$ 289,754.89	\$ 725,000.01	\$ 725,000.00
5	Interest Income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	MCES WOMP Grant	\$ 5,500.00	\$ 4,500.00	\$ 5,500.00	\$ 7,000.00	\$ 5,500.00	\$ 5,000.00
7	State of MN Grant for Dredge Material Management	\$ 240,000.00	\$ -	\$ 240,000.00	\$ 240,000.00	\$ 240,000.00	\$ 240,000.00
8	Metro-Area Watershed Based funding grants	\$ 182,042.00	\$ 91,021.00	\$ 91,021.00	\$ -	\$ 91,021.00	\$ -
9	License Revenue from placement of dredge	\$ 25,000.00	\$ -	\$ 25,000.00	\$ -	\$ 25,000.00	\$ 25,000.00
10	Revenues from sale of dredge material	\$ 5,000.00	\$ -	\$ 5,000.00	\$ -	\$ 5,000.00	\$ 5,000.00
11	Permit Fees	\$ -	\$ -	\$ -	\$ 4,000.00	\$ 1,000.00	\$ -
12	Miscellaneous Income	\$ -	\$ 4,585.49	\$ -	\$ 5.00	\$ -	\$ -
	Total Revenues:	\$ 1,182,542.01	\$1,120,118.84	\$1,091,521.01	\$540,759.89	\$ 1,092,521.01	\$ 1,000,000.00
	Expenses:						
13	Administration (from Administrative Budget Page)	\$ 250,000.00	\$ 243,541.53	\$ 250,000.00	\$ 161,759.87	\$ 250,000.00	\$ 250,000.00
	Cooperative Projects						
14	Eden Prairie Bank Stabilization -Area #3	\$ -	\$ 4,026.80	\$ 35,000.00	\$ 14,321.67	\$ 35,000.00	\$ 100,000.00
15	Eagle Creek	\$ -	\$ -	\$ -	\$ 66,315.94	\$ -	\$ -
16	Gully Erosion Contingency	\$ -	\$ -	\$ -	\$ 51,714.34	\$ 120,000.00	\$ -
17	USGS	\$ 19,700.00	\$ 19,788.00	\$ 19,700.00	\$ 10,091.50	\$ 19,700.00	\$ -
18	Ravine Stabilization at Seminary Fen in Chaska	\$ -	\$ 110,400.00	\$ 55,200.00	\$ -	\$ -	\$ -
19	Riley Creek Cooperative Project with RPBCWD	\$ -	\$ -	\$ 74,565.67	\$ -	\$ 150,000.00	\$ -
	Seminary Fen Ravine Restoration site A	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 75,000.00
20	Seminary Fen Ravine C-2	\$ -	\$ 313.50	\$ 20,000.00	\$ 97.50	\$ 20,000.00	\$ -
	509 Plan Budget						
	Resource Plan Implementation						
21	Gully Inventory	\$ -	\$ -	\$ 80,000.00	\$ -	\$ 80,000.00	\$ -
22	Minnesota River Corridor Management Project	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 75,000.00
23	TH 101 Ravine/Shakopee	\$ -	\$ 402.97	\$ 35,000.00	\$ -	\$ 350.00	\$ -
24	Assumption Creek Hydrology Restoration Project	\$ 30,000.00	\$ -	\$ -	\$ -	\$ 30,000.00	\$ -
25	Carver Creek restoration Project	\$ 80,000.00	\$ -	\$ 15,000.00	\$ -	\$ -	\$ -
26	Groundwater Screening Tool Model	\$ 50,000.00	\$ -	\$ 50,000.00	\$ -	\$ 50,000.00	\$ -
27	Eagle Creek (East Branch) Project	\$ 10,000.00	\$ -	\$ -	\$ -	\$ -	\$ -
28	Minnesota River Floodplain Model Feasibility Study	\$ 30,000.00	\$ -	\$ -	\$ -	\$ 30,000.00	\$ -
29	Schroeder's Acres Park/Savage Fen Stormwater Management P	\$ 39,555.00	\$ -	\$ 181,055.00	\$ -	\$ 181,055.00	\$ -
30	PLOC Realignment/Wetland Restoration	\$ 71,727.00	\$ -	\$ -	\$ -	\$ -	\$ 70,000.00
31	Spring Creek Project	\$ 45,000.00	\$ 4,543.78	\$ -	\$ -	\$ 45,000.00	\$ 75,000.00
32	West Chaska Creek Project	\$ 50,000.00	\$ -	\$ -	\$ 162.50	\$ 50,000.00	\$ -
33	Sustainable Lakes Management Plan (Trout Lakes)	\$ -	\$ 33,599.90	\$ 50,000.00	\$ 1,223.62	\$ 50,000.00	\$ -
34	Geomorphc Assessments (Trout Streams)	\$ -	\$ 88,771.08	\$ 50,000.00	\$ 16,228.96	\$ 50,000.00	\$ -
35	Fen Stewardship Program	\$ 25,000.00	\$ 68,183.20	\$ 25,000.00	\$ 78,714.21	\$ -	\$ 25,000.00
36	District Boundary Modification Project	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
37	East Chaska Creek Bank Stabilization Project	\$ 50,000.00	\$ 34,809.45	\$ -	\$ 38,711.75	\$ 50,000.00	\$ -
38	East Chaska Creek Water Quality Treatment Project	\$ 50,000.00	\$ -	\$ -	\$ -	\$ -	\$ -
39	Minnesota River Sediment Reduction Strategy	\$ 25,000.00	\$ -	\$ -	\$ -	\$ -	\$ -
40	Riley Creek Bank Stabilization below CSAH 61	\$ -	\$ 74,724.49	\$ -	\$ -	\$ -	\$ -
41	Local Water Management Plan reviews	\$ 12,000.00	\$ 2,410.70	\$ 8,000.00	\$ 16,289.96	\$ 8,000.00	\$ 15,000.00
42	Project Reviews	\$ 20,000.00	\$ 55,889.43	\$ 20,000.00	\$ 90,078.78	\$ 60,000.00	\$ 50,000.00
43	Monitoring	\$ 65,000.00	\$ 50,030.70	\$ 65,000.00	\$ 16,279.80	\$ 65,000.00	\$ 75,000.00
44	Watershed Management Plan						
45	Next Generation Watershed Management Plan	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
46	Plan Clarification and proposed rules/Rule implementation	\$ 25,000.00	\$ 23,622.62	\$ 56,000.00	\$ 24,935.89	\$ 25,000.00	\$ -
47	Plan Amendment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000.00
48	Vegetation Management Standard/Plan	\$ 50,000.00	\$ 6,456.10	\$ -	\$ -	\$ 50,000.00	\$ -
49	Public Education/Citizen Advisory Committee/Outreach Program	\$ 30,000.00	\$ 4,533.55	\$ 30,000.00	\$ 25,295.00	\$ 30,000.00	\$ 30,000.00
50	Cost Share Program	\$ 20,000.00	\$ -	\$ 20,000.00	\$ 7,025.64	\$ 20,000.00	\$ 50,000.00
	Nine Foot Channel						
51	Transfer from General Fund	\$ 80,000.00	\$ 80,000.00	\$ -	\$ -	\$ -	\$ -
52	Dredge Site Restoration	\$ 240,000.00	\$ 60,794.39	\$ 315,000.00	\$ 20,366.96	\$ 315,000.00	\$ 240,000.00
53	Total Non-administrative Expenses:	\$ 1,117,982.00	\$ 723,300.66	\$ 1,204,520.67	\$ 477,854.02	\$ 1,534,105.00	\$ 890,000.00
54	Total Administrative Expenses (from line 13)	\$ 250,000.00	\$ 243,541.53	\$ 250,000.00	\$ 161,759.87	\$ 250,000.00	\$ 250,000.00
55	Total Expenses	\$ 1,367,982.00	\$ 966,842.19	\$ 1,454,520.67	\$ 639,613.89	\$ 1,784,105.00	\$ 1,140,000.00
56	Revenue less Expenses	\$ (185,439.99)	\$ 153,276.65	\$ (362,999.66)	\$ (98,854.00)	\$ (691,583.99)	\$ (140,000.00)
57	Beginning Fund Balance - January 1		\$ 1,968,596.14	\$ 2,121,872.79	\$ 2,121,872.79		\$ 1,758,873.13
58	Total Revenue		\$ 1,120,118.84	\$ 1,091,521.01	\$ 540,759.89		\$ 1,000,000.00
59	Total Expenses		\$ (966,842.19)	\$ (1,454,520.67)	\$ (639,613.89)		\$ (1,140,000.00)
60	Ending Fund Balance - December 31 (bold figures are projected)		\$ 2,121,872.79	\$ 1,758,873.13	\$ 2,023,018.79		\$ 1,618,873.13

2021 proposed LMRWD Budget for Administration Operations
 2019 Adopted Budget/Actuals - 2020 Adopted Budget/YTD/Projected - 2021 Adopted

Account	Adopted 2019	2019 Actual	Adopted 2020	YTD 2020 (Through 11/30/20)	Projected 2020	Adopted 2021
Expenses:						
61	Wages-General	\$ -	\$ -	\$ -	\$ -	\$ -
62	Severance Allowance	\$ -	\$ -	\$ -	\$ -	\$ -
63	Benefits	\$ -	\$ -	\$ -	\$ -	\$ -
64	PERA Expense	\$ -	\$ -	\$ -	\$ -	\$ -
65	Payroll Tax (FICA/Medicare)	\$ -	\$ -	\$ -	\$ -	\$ -
66	Unemployment compensation	\$ -	\$ -	\$ -	\$ -	\$ -
67	Manager Per Diem	\$ 9,000.00	\$ 3,075.00	\$ 11,250.00	\$ 750.00	\$ 11,250.00
68	Manager Expense (mileage/food/registrations)	\$ 4,000.00	\$ 1,089.78	\$ 3,000.00	\$ 12.65	\$ 3,000.00
69	Telecommunications-Cell-Internet/Phone	\$ -	\$ -	\$ 1,000.00	\$ -	\$ 1,000.00
70	Office Supplies	\$ 300.00	\$ 150.42	\$ 300.00	\$ 76.54	\$ 300.00
71	Meeting Supplies/Expense	\$ 100.00	\$ 136.57	\$ 100.00	\$ -	\$ 100.00
72	Rent	\$ 8,000.00	\$ 7,800.00	\$ 7,800.00	\$ 6,500.00	\$ 7,800.00
73	Dues	\$ 7,500.00	\$ 7,500.00	\$ 7,500.00	\$ 7,500.00	\$ 7,500.00
74	Miscellaneous-General	\$ 3,000.00	\$ 1,585.00	\$ 3,000.00	\$ 1,651.50	\$ 3,000.00
75	Training & Education	\$ 1,500.00	\$ 455.56	\$ 1,500.00	\$ -	\$ 1,500.00
76	Insurance & Bonds	\$ 10,000.00	\$ 9,293.00	\$ 10,000.00	\$ 9,399.00	\$ 10,000.00
77	Postage	\$ 500.00	\$ -	\$ 500.00	\$ 60.95	\$ 500.00
78	Photocopying	\$ 2,000.00	\$ 29.26	\$ 1,000.00	\$ 23.11	\$ 1,000.00
79	Legal Notices-General	\$ 1,500.00	\$ 660.80	\$ 1,500.00	\$ 2,707.20	\$ 1,500.00
80	Subscriptions & License Fees	\$ -	\$ -	\$ -	\$ 282.00	\$ 222.00
81	Mileage	\$ 6,000.00	\$ 4,017.57	\$ 5,000.00	\$ 1,160.49	\$ 4,778.00
82	Taxable meal reimbursement	\$ 500.00	\$ 233.43	\$ 500.00	\$ 52.86	\$ 500.00
83	Lodging/ Staff Travel	\$ 1,500.00	\$ 344.67	\$ 1,500.00	\$ -	\$ 1,500.00
84	Accounting/Payroll Fees	\$ 5,000.00	\$ 5,034.32	\$ 5,500.00	\$ 3,917.90	\$ 5,500.00
85	Audit Fees	\$ 14,000.00	\$ 14,110.00	\$ 15,000.00	\$ 14,525.00	\$ 15,000.00
86	Professional Services-General	\$ 121,100.00	\$ 131,118.75	\$ 121,050.00	\$ 53,343.75	\$ 121,050.00
87	Legal Fees-General	\$ 11,000.00	\$ 5,771.50	\$ 10,000.00	\$ 5,265.50	\$ 10,000.00
88	Engineering-General	\$ 20,000.00	\$ 27,227.73	\$ 20,000.00	\$ 36,743.30	\$ 20,000.00
89	Equipment-General	\$ -	\$ 1,610.63	\$ -	\$ 79.50	\$ -
90	Equipment-Maintenance	\$ 500.00	\$ 414.79	\$ 500.00	\$ 187.09	\$ 500.00
91	Equipment-Lease	\$ 3,000.00	\$ 1,882.72	\$ 2,500.00	\$ 2,521.50	\$ 2,500.00
92	Newsletter Expense(Web Articles)	\$ -	\$ -	\$ -	\$ -	\$ -
93	Lobbying	\$ 20,000.00	\$ 20,000.03	\$ 20,000.00	\$ 15,000.03	\$ 20,000.00
94	Total Expense for Administration:	\$ 250,000.00	\$ 243,541.53	\$ 250,000.00	\$ 161,759.87	\$ 250,000.00