



# LOWER MINNESOTA RIVER WATERSHED DISTRICT

## Executive Summary for Action

Lower Minnesota River Watershed District Board of Managers Meeting  
Wednesday, December 15, 2021

### Agenda Item

#### Item 6. A. – Adopt 2022 Budget and Certify Property Tax Levy Payable 2022

#### Prepared By

Linda Loomis, Administrator

#### Summary

At the August 2021 Board meeting, in accordance with MN Statutes, the Board of Managers gave preliminary approval of the proposed budget for 2022 and preliminary certification of levy of taxes payable 2022 on properties within the LMRWD. The only changes that have been made to the proposed budget since August is that \$75,000 of the

The total budget approved in August was One Million Thirty-Five Thousand and 00/100 Dollars (\$1,035,000.00), representing a decrease of \$30,000 from 2021. Two lines were not completed when the budget was presented in August. (Local Water Plan Reviews and Project Reviews). This change the total budget to One Million One Hundred Fifteen Thousand and 00/100 Dollars (\$1,115,000.00), which is an increase of \$50,000 over the 2021 budget.

The final levy for taxes payable in 2022 of Seven Hundred Twenty-Five Thousand Dollars (\$725,000). The levy was not change when the budget was revised. This is the same amount as the levy of taxes payable in 2021. Notice of the public hearing was published in the December 5<sup>th</sup> and December 12<sup>th</sup> Editions of the StarTribune newspaper.

Managers should adopt the revised 2022 budget and certify the final levy. Resolution 21-12 Adopting 2022 Budget and Certification of Property Tax Levy for Taxes Payable 2022 is attached, as well as the 2021 budget and other supporting documents.

#### Attachments

2022 Budget for final adoption

Updated Budget Explanation

Resolution 21-12 Adopting 2022 Budget and Final Certification of Property Tax Levy for Taxes Payable 2022

#### Recommended Action

Open Public Hearing and take public input

Motion to adopt Resolution 21-12 and authorize District Administrator to Certify Final Levy to Counties

**Proposed Levy 2022**

General Fund	250,000.00
Planning and Implementation Fund	475,000.00
One time levy to balance channel fund	<u>-</u>
<b>Apportioned Payable 2022 Levy</b>	<b>725,000.00</b>

<u>County</u>	<u>Net Tax Capacity % Distribution</u>	<u>Apportioned Payable 2022 Levy</u>
Carver	5.7603%	41,762.18
Dakota	9.9522%	72,153.45
Hennepin	42.3399%	306,964.28
Scott	41.9476%	304,120.10
<b>Watershed Total</b>	<b>100.0000%</b>	<b>725,000.00</b>

2022 proposed LMRWD Budget for Administration Operations  
2020 Adopted Budget/Actuals - 2021 Adopted Budget/YTD/Projected - 2022 Proposed

Account	Adopted 2020	2020 Actual	Adopted 2021	YTD 2021 (Through 10/31/21)	Projected 2021	Adopted 2022
Expenses:						
65 Wages-General	\$ -		\$ -	\$ -	\$ -	\$ -
66 Severance Allowance	\$ -					
67 Benefits	\$ -		\$ -	\$ -	\$ -	\$ -
68 PERA Expense	\$ -		\$ -			
69 Payroll Tax (FICA/Medicare)	\$ -		\$ -	\$ -	\$ -	\$ -
70 Unemployment compensation	\$ -		\$ -			
71 Manager Per Diem	\$ 11,250.00	\$ 4,875.00	\$ 11,250.00	\$ 3,625.00	\$ 11,250.00	\$ 11,250.00
72 Manager Expense (mileage/food/registrations)	\$ 3,000.00	\$ 256.83	\$ 3,000.00	\$ -	\$ 3,000.00	\$ 3,000.00
73 Telecommunications-Cell-Internet/Phone	\$ 1,000.00	\$ -	\$ 1,000.00	\$ -	\$ 1,000.00	\$ 1,000.00
74 Office Supplies	\$ 300.00	\$ 76.54	\$ 300.00	\$ 86.75	\$ 300.00	\$ 300.00
75 Meeting Supplies/Expense	\$ 100.00	\$ -	\$ 100.00	\$ -	\$ 100.00	\$ 100.00
76 Rent	\$ 7,800.00	\$ 8,450.00	\$ 7,800.00	\$ 5,850.00	\$ 7,800.00	\$ 7,800.00
77 Dues	\$ 7,500.00	\$ 7,500.00	\$ 7,500.00	\$ -	\$ 7,500.00	\$ 7,500.00
78 Miscellaneous-General	\$ 3,000.00	\$ 1,870.50	\$ 3,000.00	\$ 1,158.00	\$ 3,000.00	\$ 3,000.00
79 Training & Education	\$ 1,500.00	\$ 285.00	\$ 1,500.00	\$ -	\$ 1,500.00	\$ 1,500.00
80 Insurance & Bonds	\$ 10,000.00	\$ 9,399.00	\$ 11,000.00	\$ 9,762.00	\$ 11,000.00	\$ 11,000.00
81 Postage	\$ 500.00	\$ 96.86	\$ 375.00	\$ 19.40	\$ 375.00	\$ 375.00
82 Photocopying	\$ 1,000.00	\$ 34.41	\$ 875.00	\$ 2.43	\$ 875.00	\$ 875.00
83 Legal Notices-General	\$ 1,500.00	\$ 2,707.20	\$ 1,500.00	\$ 826.00	\$ 1,500.00	\$ 1,500.00
84 Subscriptions & License Fees	\$ -	\$ 475.42	\$ 250.00	\$ 162.00	\$ 250.00	\$ 250.00
85 Mileage	\$ 5,000.00	\$ 1,696.12	\$ 5,000.00	\$ 487.60	\$ 5,000.00	\$ 5,000.00
86 Taxable meal reimbursement	\$ 500.00	\$ 52.86	\$ 500.00	\$ -	\$ 500.00	\$ 500.00
87 Lodging/ Staff Travel	\$ 1,500.00	\$ -	\$ 1,500.00	\$ -	\$ 1,500.00	\$ 1,500.00
88 Accounting/Financial Services	\$ 5,500.00	\$ 5,215.70	\$ 5,382.00	\$ 4,064.50	\$ 5,382.00	\$ 5,580.00
89 Audit Fees	\$ 15,000.00	\$ 14,525.00	\$ 15,000.00	\$ 15,265.00	\$ 15,265.00	\$ 15,000.00
90 Professional Services-General	\$ 121,050.00	\$ 97,931.25	\$ 120,168.00	\$ 44,737.50	\$ 120,168.00	\$ 104,970.00
91 Legal Fees-General	\$ 10,000.00	\$ 6,878.50	\$ 10,000.00	\$ 8,303.50	\$ 10,000.00	\$ 10,000.00
92 Engineering-General	\$ 20,000.00	\$ 49,930.10	\$ 20,000.00	\$ 67,085.67	\$ 67,085.67	\$ 35,000.00
93 Equipment-General	\$ -	\$ -	\$ -	\$ -	\$ -	
94 Equipment-Maintenance	\$ 500.00	\$ 334.37	\$ 500.00	\$ 233.87	\$ 500.00	\$ 500.00
95 Equipment-Lease	\$ 2,500.00	\$ 2,857.70	\$ 2,500.00	\$ 1,344.80	\$ 2,500.00	\$ 2,500.00
96 Newsletter Expense(Web Articles)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
97 Lobbying	\$ 20,000.00	\$ 18,333.37	\$ 20,000.00	\$ 15,000.03	\$ 20,000.00	\$ 20,000.00
<b>98 Total Expense for Administration:</b>	<b>\$ 250,000.00</b>	<b>\$ 233,781.73</b>	<b>\$ 250,000.00</b>	<b>\$ 178,014.05</b>	<b>\$ 297,350.67</b>	<b>\$ 250,000.00</b>

2022 Proposed Total Budget  
2020 Adopted Budget/Actuals - 2021 Adopted Budget/YTD/Projected - 2022 Proposed

	Account	2020 Adopted	2020 Actual	2021 Adopted	2021 YTD (thru 10/31/21)	Projected 2021	Proposed 2022
	<b>Revenues:</b>						
	General Property Tax						
1	Carver County	\$ 42,833.00	\$ 47,147.51	\$ 42,871.42	\$ 23,378.86	\$ 42,871.42	\$ 41,762.18
2	Dakota County	\$ 70,735.35	\$ 67,616.35	\$ 72,959.65	\$ 39,196.42	\$ 72,959.65	\$ 72,153.45
3	Hennepin County	\$ 321,491.83	\$ 315,715.12	\$ 318,293.13	\$ 158,180.81	\$ 318,293.13	\$ 306,964.28
4	Scott County	\$ 289,939.83	\$ 72,725.74	\$ 290,875.80	\$ 112,935.73	\$ 290,875.80	\$ 304,120.10
	<b>Total Levy:</b>	<b>\$ 725,000.01</b>	<b>\$ 503,204.72</b>	<b>\$ 725,000.00</b>	<b>\$ 333,691.82</b>	<b>\$ 725,000.00</b>	<b>\$ 725,000.00</b>
5	Interest Income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	MCES WOMP Grant	\$ 5,500.00	\$ 5,500.00	\$ 5,000.00	\$ 4,500.00	\$ 5,000.00	\$ 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	\$ 240,000.00
8	Metro-Area Watershed Based funding grants	\$ 91,021.00	\$ -	\$ -	\$ 63,866.00	\$ 63,866.00	\$ 63,866.00
9	License Revenue from placement of dredge	\$ 25,000.00	\$ -	\$ 25,000.00	\$ 64,371.00	\$ 64,371.00	\$ 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	\$ -	\$ 5,500.00	\$ -	\$ 20,344.25	\$ 20,344.25	\$ -
12	Miscellaneous Income	\$ -	\$ 5.00	\$ -	\$ 252.15	\$ 252.14	\$ -
	<b>Total Revenues:</b>	<b>\$ 1,091,521.01</b>	<b>\$ 754,209.72</b>	<b>\$ 1,000,000.00</b>	<b>\$ 727,025.22</b>	<b>\$ 1,123,833.39</b>	<b>\$ 1,063,866.00</b>
	<b>Expenses:</b>						
13	<b>Administration (from Administrative Budget Page)</b>	\$ 250,000.00	\$ 233,781.73	\$ 250,000.00	\$ 183,288.05	\$ 297,350.67	\$ 250,000.00
	<b>Cooperative Projects</b>						
14	Eden Prairie Bank Stabilization -Area #3	\$ 35,000.00	\$ 27,045.65	\$ 100,000.00	\$ 112,594.07	\$ 112,594.07	\$ 100,000.00
15	Eagle Creek	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
16	Gully Erosion Contingency	\$ -	\$ 78,657.38	\$ -	\$ 4,395.65	\$ 4,395.65	\$ -
17	USGS	\$ 19,700.00	\$ 10,091.50	\$ -	\$ -	\$ -	\$ -
18	Ravine Stabilization at Seminary Fen in Chaska	\$ 55,200.00	\$ -	\$ -	\$ -	\$ -	\$ -
19	Riley Creek Cooperative Project with RPBCWD	\$ 74,565.67	\$ -	\$ -	\$ 150,000.00	\$ 150,000.00	\$ -
20	Seminary Fen Ravine Restoration site A	\$ -	\$ 97.50	\$ 75,000.00	\$ -	\$ 75,000.00	\$ -
21	Seminary Fen Ravine C-2	\$ 20,000.00	\$ -	\$ -	\$ -	\$ 20,000.00	\$ -
	<b>509 Plan Budget</b>						
	Resource Plan Implementation						
22	Watershed Resource Restoration Fund						\$ 120,000.00
23	Gully Inventory	\$ 80,000.00	\$ 51,714.34	\$ -	\$ 44,582.28	\$ 44,582.28	\$ -
24	Minnesota River Corridor Management Project	\$ -	\$ -	\$ 75,000.00	\$ 36,706.00	\$ 75,000.00	\$ -
25	TH 101 Ravine/Shakopee	\$ 35,000.00	\$ -	\$ -	\$ 35,000.00	\$ 35,000.00	\$ -
26	Assumption Creek Hydrology Restoration Project	\$ -	\$ -	\$ -	\$ 2,125.50	\$ 2,125.50	\$ -
27	Carver Creek restoration Project	\$ 15,000.00	\$ -	\$ -	\$ -	\$ -	\$ -
28	Groundwater Screening Tool Model	\$ 50,000.00	\$ -	\$ -	\$ 408.00	\$ 408.00	\$ -
29	Eagle Creek (East Branch) Project	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
30	Minnesota River Floodplain Model Feasibility Study	\$ -	\$ 260.00	\$ -	\$ -	\$ -	\$ -
31	Schroeder's Acres Park/Savage Fen Stormwater Management P	\$ 181,055.00	\$ -	\$ -	\$ -	\$ -	\$ -
32	Downtown Shakopee Stormwater BMPs		\$ -	\$ -	\$ -	\$ -	\$ 50,000.00
33	PLOC Realignment/Wetland Restoration	\$ -	\$ 162.50	\$ 70,000.00	\$ -	\$ 70,000.00	\$ 30,000.00
34	Spring Creek Project	\$ -	\$ 1,223.62	\$ 75,000.00	\$ 4,002.50	\$ 75,000.00	\$ -
35	West Chaska Creek Project	\$ -	\$ 34,490.96	\$ -	\$ -	\$ -	\$ -
36	Sustainable Lakes Management Plan (Trout Lakes)	\$ 50,000.00	\$ 1,223.62	\$ -	\$ -	\$ -	\$ 50,000.00
37	Geomorphc Assessments (Trout Streams)	\$ 50,000.00	\$ -	\$ -	\$ -	\$ -	\$ -
38	Fen Stewardship Program	\$ 25,000.00	\$ 78,714.21	\$ 25,000.00	\$ 23,241.47	\$ 25,000.00	\$ 25,000.00
39	District Boundary Modification Project	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
40	East Chaska Creek Bank Stabilization Project	\$ -	\$ 40,960.90	\$ -	\$ 77,457.31	\$ 77,457.31	\$ -
41	East Chaska Creek Water Quality Treatment Project	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
42	Minnesota River Sediment Reduction Strategy	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
44	Local Water Management Plan reviews	\$ 8,000.00	\$ 16,289.96	\$ 15,000.00	\$ 1,285.50	\$ 15,000.00	\$ 5,000.00
45	Project Reviews	\$ 20,000.00	\$ 118,581.68	\$ 50,000.00	\$ 86,322.58	\$ 86,322.58	\$ 75,000.00
46	Monitoring	\$ 65,000.00	\$ 16,279.80	\$ 75,000.00	\$ 19,407.00	\$ 75,000.00	\$ 75,000.00
47	Watershed Management Plan		\$ -				
48	Next Generation Watershed Management Plan	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
49	Plan Clarification and proposed rules/Rule implementation	\$ 56,000.00	\$ 27,830.79	\$ -	\$ -	\$ -	\$ -
50	Plan Amendment	\$ -	\$ -	\$ 10,000.00	\$ 2,846.29	\$ 10,000.00	\$ -
51	Vegetation Management Standard/Plan	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
52	Public Education/Citizen Advisory Committee/Outreach Program	\$ 30,000.00	\$ 50,187.10	\$ 30,000.00	\$ 50,687.14	\$ 50,687.14	\$ 75,000.00
53	Cost Share Program	\$ 20,000.00	\$ 9,043.64	\$ 50,000.00	\$ 6,434.50	\$ 50,000.00	\$ 20,000.00
	<b>Nine Foot Channel</b>						
54	Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
55	Dredge site operations	\$ -	\$ -	\$ -	\$ 102.00	\$ 102.00	\$ 240,000.00
56	Dredge Site Restoration	\$ 315,000.00	\$ 459,845.30	\$ 240,000.00	\$ -	\$ 240,000.00	\$ -
57	<b>Total Non-administrative Expenses:</b>	<b>\$ 1,204,520.67</b>	<b>\$ 1,022,700.45</b>	<b>\$ 890,000.00</b>	<b>\$ 657,597.79</b>	<b>\$ 1,293,674.53</b>	<b>\$ 865,000.00</b>
58	<b>Total Administrative Expenses (from line 13)</b>	<b>\$ 250,000.00</b>	<b>\$ 233,781.73</b>	<b>\$ 250,000.00</b>	<b>\$ 183,288.05</b>	<b>\$ 297,350.67</b>	<b>\$ 250,000.00</b>
59	<b>Total Expenses</b>	<b>\$ 1,454,520.67</b>	<b>\$ 1,256,482.18</b>	<b>\$ 1,140,000.00</b>	<b>\$ 840,885.84</b>	<b>\$ 1,591,025.20</b>	<b>\$ 1,115,000.00</b>
60	Revenue less Expenses	\$ (362,999.66)	\$ (502,272.46)	\$ (140,000.00)	\$ (113,860.62)	\$ (467,191.81)	\$ (51,134.00)
61	Beginning Fund Balance - January 1			\$ (1,256,482.18)	\$ (1,256,482.18)		\$ (1,396,482.18)
62	Total Revenue			\$ 1,000,000.00	\$ 727,025.22		\$ 1,063,866.00
63	Total Expenses			\$ (1,256,482.18)	\$ (840,885.84)		\$ (1,115,000.00)
64	Ending Fund Balance - December 31 (bold figures are projected)			<b>\$ (1,396,482.18)</b>	<b>\$ (1,370,342.80)</b>		<b>\$ (1,447,616.18)</b>

2022 Budget Explanation of line items

<p>Project funding proposed in the 2022 Budget is taken from Table 4-1 Implementation Program Budget found in Section 4 of the LMRWD Watershed Management Plan.                      Explanations for certain lines follow.</p>	
<b>Line #</b>	<b>Cooperative Projects</b>
	<i>Cooperative Projects are those projects that are intended to be completed by the LMRWD with other partners</i>
14	<p><b>Eden Prairie Bank Stabilization - Area #3</b>                      The LMRWD received a Clean Water grant for this project under BWSR's Watershed Based Funding Program. The LMRWD has allocated \$100,000 in 2022 for this project. The Board was informed at the July 21, 2021 meeting that the contract with Inter-Fluve to validate previous recommendations and provide preliminary design services has been cancelled. After meeting with the City of Eden Prairie, it was decided that the City and the LMRWD approach the State of MN to help with the cost to remediate this area to prevent a catastrophic slope failure. The LMRWD will need to work with BWSR to revise the scope of the project in terms of the grant and reach out to Inter-Fluve, giving them the right of first refusal, to assist with revising the scope of the project. This work will assist the LMRWD when reaching out to legislators to fund the project. The Board granted authorization to staff to work with Frenette Legislative Advisors to lobby for funding construction of this project. A proposal from Inter-Fluve is on the December meeting agenda.</p>
	<b>509 Plan Budget</b>
22	<p><b>Watershed Resource Restoration Fund</b>                      This fund implements Goals 2 and 3, which are to protect, improve and restore surface water and ground water quality within the District. This program will fund projects sponsored by LGUs and were not identified at the time the Plan was adopted. Since the preliminary approval of the 2022 budget in August, the Board accepted a request from the City of Burnsville to partner on the stabilization of a ravine along Willow Creek. \$75,000 of this line will be set aside for that project. A request has been received from Scott County to partner in the collaborative LIDAR collection project. Scott County requested \$5,000 from the LMRWD to this project. This project is on the December 2021 agenda for discussion. If authorized by the Board funding for that project would come from this line item.</p>
32	<p><b>Downtown Shakopee Stormwater BMPs</b>                      This project received a Watershed Based Funding Grant. The project is to study the stormwater of downtown Shakopee, which currently drains untreated to the Minnesota River. The purpose of the study is to identify BMPs to treat storm water before it reaches the River. The LMRWD received a one-year extension for this the grant received for this project.</p>
33	<p><b>Prior Lake Outlet Channel re-alignment</b>                      This project also received a Watershed Based Funding Grant. The project will create meanders in the Prior Lake Outlet Channel (PLOC) in an attempt to reduce the amount of sediment carried to the Minnesota River. The LMRWD received a one-year extension for this the grant received for this project.</p>
36	<p><b>Sustainable Lakes Management Plan (Trout Lakes)</b>                      This project will study the trout lakes within the LMRWD and develop a management plan for the lakes. This project was started and has been waiting for responses from the cities.</p>
38	<p><b>Fen Stewardship Program</b>                      This project is a partnership between the LMRWD, the MN DNR and the Metropolitan Council. The effort will develop a management plan to protect, preserve and possibly restore calcareous fens within the LMRWD.</p>
44	<p><b>Local Water Management Plan Reviews</b>                      The LMRWD has not yet approved the Local Water Management Plans for Savage and</p>

2022 Budget Explanation of line items

	Mendota. Some Cities' Plans are in the process of being updated due to LMRWD rules, which required cities to amend their official controls to conform to the rules.
45	<p><b>Project Reviews</b></p> <p>This item includes costs incurred by the LMRWD to review non-LMRWD projects in cities that have either opted to have the LMRWD review projects or have not yet received a Municipal Permit.</p> <p>Eden Prairie and Chaska have opted to have the LMRWD review projects within the boundaries of the LMRWD. The LMRWD is also responsible for reviewing MNDOT, and MAC (Metropolitan Airport Commission) projects and for the unincorporated areas of the District. Burnsville, Chanhassen and Savage intend to apply for a Municipal Permit, but permits have not been approved for these cities yet. Shakopee was granted a partial Municipal Permit at the November 2021 Board meeting.</p>
46	<p><b>Monitoring</b></p> <p>The LMRWD has contracted for monitoring of water resources within the District. Monitoring of resources in Carver County is done by the Carver WMO. Monitoring in Dakota County and Scott County are done by the Dakota and Scott County Soil &amp; Water Conservation Districts, respectively. The only resource in Hennepin that is monitored by the LMRWD is Ike's Creek. Ike's Creek is being monitored by the Metropolitan Council and the cost of monitoring is being paid for by the Minnesota Valley Refuge Friends.</p> <p>The LMRWD intends to conduct a comprehensive review of its monitoring program to evaluate whether monitoring is providing the information needed to manage resources within the District.</p>
47-51	<p><b>Watershed Management Plan Amendment</b></p> <p>Staff is planning an update to the Watershed Management Plan; primarily to update Table 4-1 Implementation Program Budget for 2018 - 2027. \$10,000 was included in the budget 2021 for amending the Plan. This amount should be enough to cover any Plan Amendment.</p>
52	<p><b>Public Education/CAC/Outreach Program</b></p> <p>The 2022 projected costs the LMRWD plans to spend on public education include</p> <ul style="list-style-type: none"> <li>• Citizen Advisory Committee (CAC).....20,950.00</li> <li>• Master Water Steward Program.....\$2,500.00</li> <li>• Continue School &amp; NGO Engagement.....\$22,500.00</li> <li>• Continue District Signage.....\$3,000.00</li> <li>• LMRWD website update/maintenance.....\$10,000.00</li> <li>• Rain Garden Workshops/Landscaping for Clean Water.....\$2,250.00</li> <li>• Freshwater Society "Ice Out/Loon In".....\$800.00</li> <li>• MN River Boat Tour.....\$8,000.00</li> <li>• Sponsorship of Salt Symposium and Water Summit.....\$500.00</li> <li>• Social Media.....\$4,500.00</li> </ul> <p><b>TOTAL:.....\$75,000.00</b></p> <p>Staff will continue to refine the education budget with input from the CAC.</p>
Line #	<b>Nine Foot Channel</b>
54-56	<p><b>Transfer from General Fund</b></p> <p>A deficit was built up in the Channel Fund, which was eliminated in 2019. All expenses incurred for managing dredge and maintenance of the dredge site are covered by the grant from the state of Minnesota. The transfer that was budgeted in 2020 was not necessary and a mid-year budget adjustment was done in August 2020 to reassign the money allocated for a transfer to the Channel Fund. \$80,000 was reassigned to the Gully Inventory.</p>

2022 Budget Explanation of line items

Line #	Administrative Budget
71	<p><b>Manager Per Diem</b>                      This figure is calculated for 5 Managers, using a per diem of \$125/meeting and 1.5 meetings per month per manager.</p>
77	<p><b>Dues</b>                      MAWD dues were included at \$7,500. Staff is recommending that the MAWD dues be included in the budget.</p>
88	<p><b>Accounting /Financial Services</b>                      The agreement for financial services with Carver County will expire at the end of 2021. Carver County Informed the LMRWD that they can no longer provide accounting services to the LMRWD. Redpath and Company informed the LMRWD that they do not have the capacity to continue to conduct the Annual Audit of the LMRWD finances. The LMRWD issued RFP s for both services. This item is on the December Board meeting agenda.</p>
92	<p><b>Engineering</b>                      This line has been increased to better reflect the actual cost of general engineering expenses. Costs incurred by the District that are charged to this line include preparation for monthly board meeting, Board meeting attendance of technical consultant. To offset the increase to this line, line 86 was reduced. Line 86 is the line that administrative services (Naiad Consulting) are charged to. More administrative service fees can be charged to directly to project budgets than has been done in the past.</p>

Manager \_\_\_\_\_ introduced the following resolution and moved its adoption:

LOWER MINNESOTA RIVER WATERSHED DISTRICT

RESOLUTION 21-12

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

WHEREAS, in August 2021, the Board of Managers of the Lower Minnesota River Watershed District ("LMRWD") gave preliminary approval of a proposed total budget of One Million One Hundred Fifteen Thousand and 00/100 Dollars (\$1,115,000.00) for the fiscal year commencing January 1, 2022; 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 located 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 2022 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 2022 Budget is hereby approved and adopted as the final budget for 2022.

Adopted by the Board of Managers of the Lower Minnesota River Watershed District this 15th day of December 2021.

\_\_\_\_\_  
Jesse Hartmann, President

ATTEST:

\_\_\_\_\_  
Lauren Salvato, Secretary

The motion for the adoption of the foregoing resolution was seconded by President Hartmann and upon a vote being taken thereon, the following voted in favor thereof: Amundson, Hartmann, Mraz, Raby and Salvato; and the following voted against the same: None. Whereupon said resolution was declared passed and adopted, this 15th day of December 2021, signed by the President and his signature attested by the Secretary.