



LOWER MINNESOTA RIVER WATERSHED DISTRICT

Executive Summary for Action

Lower Minnesota River Watershed District Board of Managers Meeting
Wednesday, September 20, 2023

Agenda Item

Item 5. A. – Preliminary Certification of Tax Levies for Taxes Payable 2024 and Proposed 2024 Budget

Prepared By

Linda Loomis, Administrator

Summary

State Law requires the certification of a proposed budget and proposed levies no later than September 30, 2023. “Before adopting a budget, the managers shall hold a public hearing on the proposed budget. The managers shall publish a notice of the hearing with a summary of the proposed budget in one or more newspapers of general circulation in each county consisting of part of the watershed district. The notice and summary shall be published once each week for two successive weeks before the hearing. The last publication shall be at least two days before the hearing.” Notice was published in the Minneapolis Star Tribune Sunday, September 10, 2023, and Sunday, September 17, 2023, editions. The notice that was published is attached.

The final property tax levy for taxes payable 2024 will be adopted by the Board of Managers at its December meeting and can be less than the proposed levy certified in September, but not greater. The proposed expenses for 2024 are \$2,110,338.00. This is an increase of \$884,838 from 2023. The property tax levy, included as part of the 2024 proposed budget, is currently \$1,175,000. This is an increase of \$400,000.00 from 2023. The 2024 levy consists of: an administrative budget of the levy of \$250,000, an implementation and planning levy of \$625,000, and a Bonded Debt Levy of \$300,000.

The levies will be allocated to the counties as follows:

| | |
|-----------------|-----------------------|
| Carver County | \$76,691.08 |
| Dakota County | \$112,757.70 |
| Hennepin County | \$473,452.15 |
| Scott County | \$512,099.08 |
| TOTAL | \$1,175,000.00 |

Resolutions reflecting the levies from the above Table have been prepared for each county and are attached. The expenses in the 2024 Budget have been adjusted since the August meeting to remove the dues to Minnesota Watersheds (\$12,500), reduce the Watershed Resources fund by \$17,500 and increase the Education & Outreach \$30,000.

At the meeting staff will make a presentation reviewing the Proposed 2024 Budget and Proposed Tax Levies Payable in 2024.

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The Board should open the public hearing to allow members of the public an opportunity to comment and ask questions regarding the proposed 2024 budget. After hearing from everyone, the Board should adopt the attached Resolutions certifying tax levies payable in 2024 and conditionally adopting the proposed 2024 budget.

Attachments

Notice of Public Hearing on Proposed 2024 Budget
Apportioned Levies Table
Proposed 2024 Revenues and Expenses
Proposed 2024 Administrative Budget
Explanation of Budget Line Items
Resolution 23-10 - Preliminary Certification of Property Tax Levies for Carver County for Taxes Payable 2024 and Approval of 2024 Proposed Budget
Resolution 23-11 - Preliminary Certification of Property Tax Levies for Dakota County for Taxes Payable 2024 and Approval of 2024 Proposed Budget
Resolution 23-12 - Preliminary Certification of Property Tax Levies for Hennepin County for Taxes Payable 2024 and Approval of 2024 Proposed Budget
Resolution 23-13 - Preliminary Certification of Property Tax Levies for Scott County for Taxes Payable 2024 and Approval of 2024 Proposed Budget
Schedule A - Preliminary Certification of Apportioned Levies Payable 2024
Table 4-1: LMRWD – Implementation Program Budget 2023-2027

Recommended Action

Motion to adopt Resolutions 23-10 through 23-13 Preliminary Certification of Property Tax Levies Payable 2024 and Approval of 2024 Proposed Budget

Proposed Levy 2024

| | |
|--------------------------------------|---------------------|
| General Fund | 250,000.00 |
| Planning and Implementation Fund | 625,000.00 |
| Debt Service on Bond repayment | <u>300,000.00</u> |
| Apportioned Payable 2024 Levy | 1,175,000.00 |

| <u>County</u> | <u>Net Tax Capacity % Distribution</u> | <u>Apportioned Payable 2024 Levy</u> |
|------------------------|--|--|
| Carver | 6.5269% | 76,691.08 |
| Dakota | 9.5964% | 112,757.70 |
| Hennepin | 40.2938% | 473,452.15 |
| Scott | 43.5829% | 512,099.08 |
| Watershed Total | 100.0000% | 1,175,000.00 |

2024 proposed LMRWD Budget for Administration Operations
2022 Adopted Budget/2022 Actuals/2023 Adopted/ 2023 YTD/2023 Projected/2024 Proposed

| | Account | Adopted 2022 | 2022 Actuals | 2023 Adopted | 2023 Actual YTD (Through 8/31/23) | Projected 2023 | Proposed 2024 |
|----|--|------------------------|------------------------|------------------------|--------------------------------------|------------------------|------------------------|
| | Revenues: | | | | | | |
| | General Property Tax | | | | | | |
| 1 | Carver County | \$ 41,762.17 | \$ 41,597.27 | \$ 42,871.43 | \$ 25,539.32 | \$ 46,207.83 | \$ 76,691.08 |
| 2 | Dakota County | \$ 72,153.45 | \$ 72,519.30 | \$ 72,959.65 | \$ 43,298.29 | \$ 76,427.40 | \$ 112,757.70 |
| 3 | Hennepin County | \$ 306,964.28 | \$ 303,846.27 | \$ 318,293.13 | \$ 160,301.31 | \$ 314,054.03 | \$ 473,452.15 |
| 4 | Scott County | \$ 304,120.10 | \$ 301,586.70 | \$ 290,875.80 | \$ 179,046.40 | \$ 338,310.75 | \$ 512,099.08 |
| | Total Levy: | \$ 725,000.00 | \$ 719,549.54 | \$ 725,000.01 | \$ 408,185.32 | \$ 775,000.01 | \$ 1,175,000.00 |
| 5 | Interest Income | \$ - | \$ 20,117.41 | \$ - | \$ 42,169.32 | \$ - | \$ - |
| 6 | MCES WOMP Grant | \$ 5,000.00 | \$ 1,000.00 | \$ 5,000.00 | \$ 4,500.00 | \$ 4,500.00 | \$ 4,500.00 |
| 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 | \$ 91,021.00 | \$ - |
| 9 | License Revenue from placement of dredge | \$ 25,000.00 | \$ 29,036.00 | \$ 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 | \$ - | \$ 14,000.00 | \$ - | \$ 5,300.00 | \$ 3,050.00 | \$ - |
| 12 | Miscellaneous Income | \$ - | \$ 2,829.08 | \$ - | \$ 708.08 | \$ 708.08 | \$ - |
| | Total Revenues: | \$1,000,000.00 | \$ 1,026,532.03 | \$1,000,000.01 | \$791,883.72 | \$ 1,144,279.09 | \$ 1,449,500.00 |
| | Expenses: | | | | | | |
| 13 | Administration (from Administrative Budget Page) | \$ 250,000.00 | \$ 370,977.11 | \$ 250,000.00 | \$ 216,796.15 | \$ 260,000.00 | \$ 377,838.00 |
| | Cooperative Projects | | | | | | |
| 14 | Eden Prairie Bank Stabilization -Area #3 | \$ 100,000.00 | \$ 91,603.35 | \$ - | \$ 110,476.16 | \$ 110,476.16 | \$ 100,000.00 |
| 16 | Gully Erosion Contingency | \$ - | \$ 4,395.65 | \$ - | \$ - | \$ - | \$ - |
| 17 | Riley Creek Cooperative Project with RPBCWD | \$ - | \$ 150,000.00 | \$ - | \$ - | \$ - | \$ - |
| 18 | Seminary Fen Ravine Restoration site B | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 19 | Seminary Fen Ravine C-2 | \$ - | \$ 20,000.00 | \$ 20,000.00 | \$ - | \$ 20,000.00 | \$ 90,000.00 |
| 20 | Eagle Creek Bank Restoration Town & Country RV Park Study | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 30,000.00 |
| 21 | Shakopee River bank Stabilization Project | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 50,000.00 |
| | 509 Plan Budget | | | | | | |
| | Resource Plan Implementation | | | | | | |
| 22 | Watershed Resource Restoration Fund | \$ 120,000.00 | \$ 142,500.00 | \$ 100,000.00 | \$ - | \$ 100,000.00 | \$ 82,500.00 |
| 23 | Fen Private Land Acquisition Study | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 50,000.00 |
| 24 | Gully Inventory | \$ - | \$ 5,830.50 | \$ 90,500.00 | \$ 75,784.17 | \$ 90,500.00 | \$ 150,000.00 |
| 25 | Minnesota River Corridor Management Project | \$ - | \$ 38,902.28 | \$ - | \$ - | \$ - | \$ - |
| 26 | Gun Clun Fen Intrusion Investigation | \$ - | \$ 34,542.73 | \$ - | \$ - | \$ - | \$ - |
| 27 | Assumption Creek Hydrology Restoration Project | \$ - | \$ 2,125.50 | \$ - | \$ - | \$ - | \$ - |
| 28 | Groundwater Screening Tool Model | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 29 | Minnesota River Floodplain Model Feasibility Study | \$ - | \$ 13,301.32 | \$ 75,000.00 | \$ 9,547.85 | \$ 75,000.00 | \$ - |
| 30 | Schroeder's Acres Park/Savage Fen Stormwater Management | \$ - | \$ 53,768.61 | \$ - | \$ - | \$ - | \$ - |
| 31 | Downtown Shakopee Stormwater BMPs | \$ 50,000.00 | \$ 25,000.00 | \$ 50,000.00 | \$ - | \$ 50,000.00 | \$ 50,000.00 |
| 32 | PLOC Realignment/Wetland Restoration | \$ 30,000.00 | \$ - | \$ - | \$ - | \$ - | \$ - |
| 33 | Spring Creek Project | \$ - | \$ 12,336.30 | \$ 90,000.00 | \$ 4,685.92 | \$ 90,000.00 | \$ 100,000.00 |
| 34 | West Chaska Creek Project | \$ - | \$ 27,441.00 | \$ - | \$ - | \$ - | \$ - |
| 35 | Sustainable Lakes Management Plan (Trout Lakes) | \$ 50,000.00 | \$ - | \$ - | \$ - | \$ - | \$ 50,000.00 |
| 36 | Geomorphpic Assessments (Trout Streams) | \$ - | \$ 9,913.85 | \$ - | \$ - | \$ - | \$ 100,000.00 |
| 37 | Fen Stewardship Program | \$ 25,000.00 | \$ 47,671.03 | \$ 75,000.00 | \$ 45,784.25 | \$ 75,000.00 | \$ 75,000.00 |
| 38 | District Boundary Modification Project | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 39 | East Chaska Creek Bank Stabilization Project | \$ - | \$ 4,526.32 | \$ - | \$ - | \$ - | \$ - |
| 40 | Minnesota River Sediment Reduction Strategy | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 41 | Local Water Management Plan reviews | \$ 5,000.00 | \$ 9,538.31 | \$ 5,000.00 | \$ 31.25 | \$ 5,000.00 | \$ 5,000.00 |
| 42 | Project Reviews | \$ 75,000.00 | \$ 239,647.69 | \$ 50,000.00 | \$ 88,230.22 | \$ 50,000.00 | \$ 50,000.00 |
| 43 | Monitoring | \$ 75,000.00 | \$ 43,965.84 | \$ 75,000.00 | \$ 37,540.94 | \$ 75,000.00 | \$ 75,000.00 |
| 44 | Watershed Management Plan | | | | | | |
| 45 | Next Generation Watershed Management Plan | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 46 | Plan Clarification and proposed rules/Rule implementation | \$ - | \$ - | \$ - | \$ 35,816.90 | \$ 12,729.25 | \$ - |
| 47 | Plan Amendment | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 48 | Vegetation Management Standard/Plan | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 49 | Public Education/Citizen Advisory Committee/Outreach Program | \$ 75,000.00 | \$ 69,142.44 | \$ 85,000.00 | \$ 54,956.51 | \$ 85,000.00 | \$ 115,000.00 |
| 50 | Cost Share Program | \$ 20,000.00 | \$ 20,606.43 | \$ 20,000.00 | \$ 8,344.00 | \$ 20,000.00 | \$ 20,000.00 |
| | Nine Foot Channel | | | | | | |
| 51 | Dredge site operations | \$ 240,000.00 | \$ 16,132.25 | \$ 240,000.00 | \$ 236,082.97 | \$ 240,000.00 | \$ 240,000.00 |
| 52 | Dredge Site Restoration | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| | Bonded Debt Levy | | | | | | |
| 53 | Area #3 Bonds | | | | | | \$ 300,000.00 |
| 54 | Total Non-administrative Expenses: | \$ 865,000.00 | \$ 1,082,891.40 | \$ 975,500.00 | \$ 707,281.14 | \$ 1,098,705.41 | \$ 1,732,500.00 |
| 55 | Total Administrative Expenses (from line 13) | \$ 250,000.00 | \$ 370,977.11 | \$ 250,000.00 | \$ 216,796.15 | \$ 260,000.00 | \$ 377,838.00 |
| 56 | Total Expenses | \$ 1,115,000.00 | \$ 1,453,868.51 | \$ 1,225,500.00 | \$ 924,077.29 | \$ 1,358,705.41 | \$ 2,110,338.00 |
| 57 | Revenue less Expenses | \$ (115,000.00) | \$ (427,336.48) | \$ (225,499.99) | \$ (132,193.57) | \$ (214,426.32) | \$ (660,838.00) |
| 58 | Beginning Fund Balance - January 1 | | \$ 1,953,659.65 | | \$ 1,376,420.36 | | \$ 1,244,226.79 |
| 59 | Total Revenue | | \$1,026,532.03 | | \$791,883.72 | | \$ 1,449,500.00 |
| 60 | Total Expenses | | \$ (1,453,868.51) | | \$ (924,077.29) | | \$ (2,110,338.00) |
| 61 | Ending Fund Balance - December 31 (bold figures are projected) | \$ 1,953,659.65 | \$ 1,526,323.17 | \$ 1,376,420.36 | \$ 1,244,226.79 | | \$ 583,388.79 |

2024 proposed LMRWD Budget for Administration Operations
2022 Adopted Budget/2022 Actuals/2023 Adopted/ 2023 YTD/2023 Projected/2024 Proposed

| Account | Adopted 2022 | 2022 Actual (unaudited) | Adopted 2023 | YTD 2023 (Through 7/31/23) | Projected 2023 | Proposed 2024 |
|---|---------------|----------------------------|---------------|-------------------------------|----------------|---------------|
| Expenses: | | | | | | |
| 62 Wages-General | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 63 Severance Allowance | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 64 Benefits | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 65 PERA Expense | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 66 Payroll Tax (FICA/Medicare) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 67 Unemployment compensation | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 68 Manager Per Diem | \$ 11,250.00 | \$ 6,625.00 | \$ 11,250.00 | \$ 4,500.00 | \$ 11,250.00 | \$ 15,000.00 |
| 69 Manager Expense (mileage/food/registrations) | \$ 3,000.00 | \$ 1,293.43 | \$ 3,000.00 | \$ 549.20 | \$ 3,000.00 | \$ 4,500.00 |
| 70 Telecommunications-Cell-Internet/Phone | \$ 1,000.00 | \$ - | \$ 1,000.00 | \$ - | \$ 1,000.00 | \$ 1,000.00 |
| 71 Office Supplies | \$ 300.00 | \$ 93.19 | \$ 300.00 | \$ 181.68 | \$ 300.00 | \$ 300.00 |
| 72 Meeting Supplies/Expense | \$ 100.00 | \$ - | \$ 100.00 | \$ 80.26 | \$ 100.00 | \$ 100.00 |
| 73 Rent | \$ 7,800.00 | \$ 7,800.00 | \$ 7,800.00 | \$ 5,850.00 | \$ 7,800.00 | \$ 7,800.00 |
| 74 Dues | \$ 7,500.00 | \$ - | \$ 7,500.00 | \$ - | \$ - | \$ - |
| 75 Miscellaneous-General | \$ 3,000.00 | \$ 2,551.00 | \$ 3,000.00 | \$ 1,343.75 | \$ 3,000.00 | \$ 3,000.00 |
| 76 Training & Education | \$ 1,500.00 | \$ 600.00 | \$ 1,500.00 | \$ 330.00 | \$ 1,500.00 | \$ 1,500.00 |
| 77 Insurance & Bonds | \$ 11,000.00 | \$ 10,709.00 | \$ 11,000.00 | \$ 9,968.00 | \$ 11,000.00 | \$ 12,000.00 |
| 78 Postage | \$ 375.00 | \$ 47.68 | \$ 375.00 | \$ - | \$ 375.00 | \$ 300.00 |
| 79 Photocopying | \$ 875.00 | \$ 355.98 | \$ 875.00 | \$ 169.27 | \$ 875.00 | \$ 750.00 |
| 80 Legal Notices-General | \$ 1,500.00 | \$ 2,700.20 | \$ 1,500.00 | \$ - | \$ 1,500.00 | \$ 2,000.00 |
| 81 Subscriptions & License Fees | \$ 250.00 | \$ 355.42 | \$ 250.00 | \$ 323.06 | \$ 250.00 | \$ 400.00 |
| 82 Mileage | \$ 5,000.00 | \$ 2,013.72 | \$ 5,000.00 | \$ 1,698.18 | \$ 5,000.00 | \$ 5,000.00 |
| 83 Taxable meal reimbursement | \$ 500.00 | \$ - | \$ 500.00 | \$ 20.00 | \$ 500.00 | \$ 500.00 |
| 84 Lodging/ Staff Travel | \$ 1,500.00 | \$ - | \$ 1,500.00 | \$ - | \$ 1,500.00 | \$ 1,500.00 |
| 85 Accounting/Financial Services | \$ 5,382.00 | \$ 29,523.84 | \$ 5,580.00 | \$ 22,005.08 | \$ 5,580.00 | \$ 25,438.00 |
| 86 Audit Fees | \$ 15,000.00 | \$ 17,841.00 | \$ 15,000.00 | \$ 240.00 | \$ 25,000.00 | \$ 30,000.00 |
| 87 Professional Services-General | \$ 120,168.00 | \$ 130,762.50 | \$ 104,970.00 | \$ 76,218.75 | \$ 104,970.00 | \$ 153,000.00 |
| 88 Legal Fees-General | \$ 10,000.00 | \$ 13,162.98 | \$ 10,000.00 | \$ 8,781.50 | \$ 10,000.00 | \$ 15,000.00 |
| 89 Engineering-General | \$ 20,000.00 | \$ 121,966.48 | \$ 35,000.00 | \$ 71,320.00 | \$ 42,500.00 | \$ 75,000.00 |
| 90 Equipment-Maintenance | \$ 500.00 | \$ 508.02 | \$ 500.00 | \$ 205.93 | \$ 500.00 | \$ 500.00 |
| 91 Equipment-Lease | \$ 2,500.00 | \$ 2,067.63 | \$ 2,500.00 | \$ 1,344.80 | \$ 2,500.00 | \$ 2,500.00 |
| 92 Lobbying | \$ 20,000.00 | \$ 20,000.04 | \$ 20,000.00 | \$ 11,666.69 | \$ 20,000.00 | \$ 20,000.00 |
| 93 Bank fees and charges | \$ - | \$ - | \$ - | \$ 80.00 | \$ - | \$ 750.00 |
| 94 Total Expense for Administration: | \$ 250,000.00 | \$ 370,977.11 | \$ 250,000.00 | \$ 216,796.15 | \$ 260,000.00 | \$ 377,838.00 |

2024 Budget Explanation of line items

Project funding proposed in the 2024 Budget is taken from Table 4-1 Implementation Program Budget found in Section 4 of the LMRWD Watershed Management Plan (as revised in 2022).
 Explanations for certain lines follow.

| 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</p> <p>The goal is to have permits in hand and bid this project in early 2024. The LMRWD received state funds to construct this project and will need to match state funds in an amount equal to the state’s contribution. The City of Eden Prairie has indicated it will contribute \$500,000 to the project. The LMRWD has applied for a \$50,000 grant from Hennepin County. At the August 2023 Board of Manager meeting, it was decided to issue bonds to raise the LMRWD share of the estimated project costs. The LMRWD will wait until bids for construction of the project have been received before a bond sale, however, it was recommended that the 2024 budget include an estimated first payment on the bonds. \$300,000 has been included in the 2024 budget as bonded debt levy.</p> |
| 18-19 | <p>Seminary Fen Ravine B and Ravine C-2</p> <p>The City of Chaska provided plans to address several ravines that are actively discharging sediment into the Seminary Fen Wetland Complex. The ravines were labeled A, B And C-2. The City developed a feasibility study to stabilize C-2 in 2022. The City is now planning to implement the recommendations found in the study. They plan to apply for grant funds and have asked the LMRWD to redirect funds in the LMRWD implementation plan to this project rather than the other projects identified in LMRWD Plan implementation table in the year 2024. Funds for site B will be redirected to site C-2. It is possible that this project will qualify for Watershed Based Implementation Funding.</p> |
| 20 | <p>Eagle Creek Bank Restoration Town & Country RV Park Feasibility Study</p> <p>This project is a result of the municipal coordination meeting between the LMRWD and the City of Savage. Signs of hillslope failure have been observed near the campground on the Main Branch of Eagle Creek which is an added environmental stressor on the stream. The District will assess the eroding banks at the campground and determine the urgency for stabilization on Eagle Creek The District will develop a design and stabilize the hillslope failure near the campground on Main Branch of Eagle Creek to reduce sedimentation to the creek. The LMRWD is waiting to hear from the City of Savage whether this project is in its plans for 2024.</p> |
| 21 | <p>Shakopee Riverbank Stabilization Project</p> <p>This project is a result of the municipal coordination meeting between the LMRWD and the City of Shakopee. This project will include stabilizing sections of the Minnesota River riverbank that are eroding along the City of Shakopee’s parallel trunk sanitary sewer line that flows to L-16 and other storm sewer outlets. This is a contribution to the City’s plans to stabilize the MN Riverbank from Huber Park downstream to The Landing. The City has received funds from the Federal Government and the State of Minnesota.</p> |
| | 509 Plan Budget |
| 22 | <p>Watershed Resource Restoration Fund</p> <p>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 and/or updated.</p> <p>In 2022, the LMRWD Board of Managers accepted a request from the City of Burnsville to partner on the stabilization of a ravine along Willow Creek. \$67,500 of this line was used for that project. This fund was also used to contribute \$75,000 to the City of Carver to develop plans for the City’s levee improvement project, needed to apply for funding from the State of Minnesota. The Board recently approved a request from the City of Eagan to</p> |

2024 Budget Explanation of line items

| | |
|----|--|
| | <p>share in the cost to address a ravine that concentrated flows of stormwater have created. Table 4-1 in the revised Plan has allocated \$100,000 to this fund. Per direction from the Board at the August 2023 Board Managers meeting, this amount has been reduced to \$82,500. \$17,500 was re-directed to Education and Outreach, to allow the Board flexibility to provide funding for River Watch and another round of outreach at County Fairs within the Minnesota River Basin. Detail for Education and Outreach can be found on page 3 of this document.</p> |
| 23 | <p>Fen Private Land Acquisition Study To preserve and protect fens in the District in perpetuity, the District will map and assess the values of adjacent private properties to each fen and work with corresponding municipalities, to consider opportunities to purchase private fen land for conservation. If land acquisition is not feasible, the District will consider opportunities to develop agreements with private property owners to ensure management of each fen is consistent and comprehensive.</p> |
| 24 | <p>Gully Inventory The gully inventory and condition assessment is an ongoing project. The LMRWD intends to periodically inspect gullies and ravines to assess threats posed and the rate of erosion. The LMRWD will prioritize gullies and ravine based on the inspections and develop a plan to stabilize the highest priority gullies. The LMRWD has asked BWSR to consider supporting use of dredge management funds to stabilize high priority gullies and ravines.</p> |
| 31 | <p>Downtown Shakopee Stormwater BMPs The City of Shakopee conducted a study of Downtown Shakopee stormwater and recommended several projects to treat stormwater that currently reaches the MN River untreated. One project, the Lewis Street West/2nd Avenue West Parking Lot was chosen to receive funding in the amount of \$77,068, through BWSR’s Watershed Based Implementation Funding program. The 2022 LMRWD budget included \$50,000 for the feasibility report, which came in under budget and the \$50,000 from the LMRWD was not needed to complete the feasibility study. The City of Shakopee they can scale the effectiveness of the BMP to the funding available. The total cost of the project is estimated at over \$2,000,000. \$50,000 was included in the 2023 budget. An additional \$50,000 is contained in Table 4-1 2024 Budget as revised. This would make \$150,000 eligible to the City to complete the project.</p> |
| 33 | <p>Spring Creek Project Site 1 and Site 2 along Spring Creek will be stabilized using the Carver SWCD’s designs (increased riprap size and standard gradation recommended). An analysis of vegetation along Spring is included as part of this project. The creek will be prone to further erosion without the added protection of adequate vegetation. Vegetation management (e.g., removal of invasives, native plantings, etc.), particularly in the floodplain and channel banks, will be important to ensure the integrity of the stabilization.</p> |
| 35 | <p>Sustainable Lakes Management Plan (Trout Lakes) Implementation In 2019, the District developed Sustainable Lake Management Plans (SLMPs) for trout lakes within its boundary. Going forward, the District plans to implement the recommended management strategies from the SLMPs, such as routine vegetation surveys and temperature profiling.</p> |
| 36 | <p>Geomorphic Assessments (Trout Streams) The trout streams geomorphic assessments will consider changes in trout stream alignment, baseflow, geometry, and selected stream reaches since the last assessment. Stream width-to-depth ratios, stream bed slope, meander pattern, and other bed features shall be modeled according to a stable reference reach. Reference reaches are nearby, hydrologically, and geomorphically stable stream segments. A reference reach could be upstream or downstream, or in a nearby watershed. This assessment is generally considered twice during the Plan cycle, once every 5 years.</p> |

2024 Budget Explanation of line items

| | |
|--------|---|
| | Nine Foot Channel |
| 51 | <p>Dredge Operations/Restoration</p> <p>The District will continue its role as the local sponsor responsible for providing placement sites for the Army Corps of Engineers. The purpose is to place dredge material from the Minnesota River and maintain a 9-foot-deep river channel. This program includes the identification of locations to temporarily store dredge material from the river, private dredge spoil disposal and transfer, and other beneficial uses of the dredge material. The LMRWD is planning maintenance and repair of Vernon Avenue in 2024.</p> |
| Line # | Administrative Budget |
| Note | <p>The 2023 Legislature increased the amount that can be levied to cover administrative expenses. The new formula is calculated as follows:</p> <ul style="list-style-type: none"> • Multiply the estimated market value listed in the enclosed table for the watershed district by 0.096 percent (0.00096) • Compare that calculated value to the maximum general fund levy limit of \$500,000. • Use whichever value is less. <p>See the attached memo and Estimated & Taxable Market Values (EMV) table Payable 2023</p> |
| 67 | <p>Manager Per Diem</p> <p>This amount is calculated for 5 Managers, using a per diem of \$125/meeting and 2 meetings per month per manager.</p> |
| 73 | <p>Dues</p> <p>MAWD dues, \$12,500, has been re-directed to the Education and Outreach budget, as directed by the Board at the August 16, 2023, Board of Managers meeting.</p> |
| 84 | <p>Accounting /Financial Services</p> <p>In 2022, Clifton Larson Allen began providing financial/accounting services to the LMRWD. The amount in this line item reflects the amount in the Professional Services Agreement between the LMRWD and CLA.</p> |
| 85 | <p>Audit Fees</p> <p>In 2022, the LMRWD retained the services of Global Portfolio Consulting to provide audit services. Global Portfolio Consulting withdrew from the engagement in 2023, without completing the 2021 or 2022 financial audits. Redpath and Company has agreed to perform a two-year audit covering FY 2021 and 2022 at a price of \$25,000 per year. Redpath has said that is the going rate for audits currently. The LMRWD is issuing a Request for Proposals for Audit Services for FY 2023 and 2024. The RFPs are due October 6th. Consideration of any proposals received will be on the October 18, 2023 Board of Managers meeting.</p> |
| 86 | <p>Professional Services General</p> <p>This line is for administrative services provided to the LMRWD by Naiad Consulting LLC and occasionally other consultants retained by the LMRWD. Naiad Consulting has not increased rates for administrative services since 2019. At that time the hourly rate went from \$65/hour to \$75/hour. An increase to \$85/hour is being proposed for 2024. The 2024 budget reflects 150 hours per month at \$85/per hour.</p> |
| 88 | <p>Engineering</p> <p>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 by technical and engineering staff.</p> |
| 92 | <p>Bank Fees and Charges</p> <p>This line has been added to the Budget to better reflect the fees charged by US Bank and the 4M Fund. Previously these fees have been charged to the accounting/financial services budget.</p> |

Memo

Date: July 13, 2023

To: Watershed District Administrators and Managers

From: Melissa King, Water Programs Coordinator

Cc: Jan Voit, Minnesota Watersheds
Rob Sip, Red River Watershed Management Board
BWSR: John Jaschke, Andrea Fish, Justin Hanson, Dave Weirens, Amie Wunderlich, Regional Operations Staff

RE: 2023 Estimated Taxable Market Values for Watershed Districts

Please find attached a table containing the recently released total estimate market values for 2023 from the Minnesota Department of Revenue.

Session law changes enacted during the 2023 regular session effected the calculation of and increased the annual maximum general fund tax levy for a watershed district ([Minn. Stat. § 103D.905, Subd. 3](#)). The session law changes are effective beginning with the 2024 assessment year and thereafter. To calculate the annual maximum general fund tax levy for a particular watershed district:

- Multiply the estimated market value listed in the enclosed table for the watershed district by 0.096 percent (0.00096)
- Compare that calculated value to the maximum general fund levy limit of \$500,000
- Use whichever value is less

Please contact me if you have any questions.

Melissa King

Melissa.king@state.mn.us

651.350.8845

Attachment: Taxes Payable 2023 Estimated & Taxable Market Values for Watershed Districts in Minnesota

TAXES PAYABLE 2023**ESTIMATED & TAXABLE MARKET VALUES (EMV) FOR WATERSHEDS DISTRICTS IN MINNESOTA**

| Watershed Code | Watershed Name | Total EMV |
|-----------------------|---|-------------------|
| 001 | Bear Valley Watershed District | \$ 258,627,300 |
| 002 | Cedar River Watershed District | \$ 3,908,802,900 |
| 003 | Belle Creek Watershed District | \$ 471,829,000 |
| 005 | Buffalo Creek Watershed District | \$ 2,904,328,200 |
| 007 | Buffalo-Red River Watershed District | \$ 10,495,228,500 |
| 008 | North Fork Crow River Watershed District | \$ 1,878,253,900 |
| 009 | Clearwater River Watershed District | \$ 2,271,825,000 |
| 010 | Carnelian-Marine-St. Croix Watershed District | \$ 2,445,764,300 |
| 013 | Coon Creek Watershed District | \$ 23,234,183,700 |
| 014 | South Washington Watershed District | \$ 18,738,687,700 |
| 015 | Cormorant Lakes Watershed District | \$ 815,308,600 |
| 016 | Crooked Creek Watershed District | \$ 464,753,900 |
| 018 | High Island Watershed District | \$ 1,488,152,700 |
| 020 | Joe River Watershed District | \$ 269,569,600 |
| 021 | Kanaranzi-Little Rock Watershed District | \$ 1,983,562,100 |
| 022 | Lac qui Parle-Yellow Bank Watershed District | \$ 3,455,319,000 |
| 024 | Heron Lake Watershed District | \$ 2,846,205,600 |
| 026 | Middle-Snake-Tamarac Rivers Watershed District | \$ 3,273,341,600 |
| 028 | Okabena-Ocheda Watershed District | \$ 1,214,980,200 |
| 030 | Pelican River Watershed District | \$ 2,945,172,600 |
| 031 | Bois De Sioux Watershed District | \$ 4,866,130,600 |
| 032 | Prior Lake-Spring Lake Watershed District | \$ 6,176,616,700 |
| 034 | Ramsey-Washington Metropolitan Watershed District | \$ 22,694,883,500 |
| 036 | Red Lake Watershed District | \$ 10,207,837,200 |
| 038 | Rice Creek Watershed District | \$ 32,221,576,200 |
| 040 | Roseau River Watershed District | \$ 983,135,200 |
| 042 | Sand Hill Watershed District | \$ 1,311,050,000 |
| 043 | Sauk River Watershed District | \$ 11,382,792,800 |
| 044 | Stockton-Rollingstone-Minnesota City Watershed District | \$ 652,935,100 |
| 048 | Turtle Creek Watershed District | \$ 1,631,814,400 |
| 050 | The Two Rivers Watershed District | \$ 1,955,465,400 |
| 052 | Upper Minnesota River Watershed District | \$ 1,663,890,300 |
| 054 | Valley Branch Watershed District | \$ 7,137,574,300 |
| 056 | Warroad Watershed District | \$ 524,402,400 |
| 058 | Nine Mile Creek Watershed District | \$ 26,283,107,200 |
| 060 | Lower Minnesota River Watershed District | \$ 14,235,035,200 |
| 062 | Minnehaha Creek Watershed District | \$ 71,544,099,300 |
| 064 | Riley-Purgatory-Bluff Creek Watershed District | \$ 19,657,603,300 |
| 066 | Wild Rice Watershed District | \$ 4,529,204,500 |
| 068 | Yellow Medicine River Watershed District | \$ 3,068,303,900 |
| 069 | Browns Creek Watershed District | \$ 2,681,502,500 |
| 070 | Capitol Region Watershed District | \$ 29,215,629,200 |
| 071 | Comfort Lake-Forest Lake Watershed District | \$ 2,975,872,700 |
| 073 | Shell Rock River Watershed District | \$ 2,694,855,600 |
| 074 | Middle Fork-Crow River Watershed District | \$ 2,392,722,300 |

SOURCE: Minnesota Department of Revenue 2023 PRISM SUBMISSION #3 - FINAL ASSESSMENT AND TAXATION

Manager _____ introduced the following resolution and moved its adoption:

RESOLUTION 23-10

LOWER MINNESOTA RIVER WATERSHED DISTRICT

PRELIMINARY CERTIFICATION OF PROPERTY TAX LEVIES FOR CARVER COUNTY

FOR TAXES PAYABLE 2024 AND APPROVAL OF 2024 PROPOSED BUDGET

WHEREAS State Law requires the certification of a proposed budget and proposed tax levies no later than September 30, 2023; and

WHEREAS, the Board of Managers has met and discussed the proposed budget and tax levy; and

WHEREAS, the Board of Managers of the Lower Minnesota River Watershed District ("LMRWD") has proposed a total budget of Two Million One Hundred Ten Thousand Three Hundred Thirty-Eight and 00/100 Dollars (\$2,110,338.00) for the fiscal year commencing January 1, 2024; and

WHEREAS the proposed budget requires One Million One Hundred Seventy-Five Thousand Dollars (\$1,175,000) to be raised from an ad valorem tax levy on all taxable property in the LMRWD, apportioned according to the attached Schedule A, the following amounts:

| | |
|--------------------------------|--|
| Administrative Tax Levy | \$250,000 (Minnesota Statutes § 103D.905 Subd. 3) |
| Planning & Implementation Levy | \$625,000 (Minnesota Statutes § 103B.241) |
| Bonded Debt Levy: | |
| Area #3 Bonds | <u>\$300,000</u> (Minnesota Statutes § 103D.905 Subd. 4) |
| TOTAL Tax Levy | <u>\$1,175,000</u> |

NOW, THEREFORE, BE IT RESOLVED, by the Board of Managers of the LMRWD, that the Secretary, in accordance with Minnesota Statutes, shall certify to the Auditor of Carver County, the following sum to be raised by levy on all taxable property within Carver County, located in the Lower Minnesota River Watershed District payable in the year 2024 for the purposes noted above: Seventy Six Thousand Six Hundred Ninety One and 08/100 Dollars (\$76,691.08), as provided in Minnesota Statutes, Sections 103D.911 and 103D.915; and

BE IT FURTHER RESOLVED, the Administrator shall certify to the Carver County Auditor a copy of this Resolution approving the property tax levies for collection in 2024 for the Lower Minnesota River Watershed District

BE IT FURTHER RESOLVED that the proposed 2024 expenses as proposed are \$2,110,338.00 and the proposed 2024 budget is approved in concept only.

The question on the adoption of the Resolution was seconded by Manager _____.
Upon a vote being taken there were ___ yeas and ___ nays as follows:

| | <u>Yea</u> | <u>Nay</u> | <u>Absent</u> | <u>Abstain</u> |
|-----------|--------------------------|--------------------------|--------------------------|--------------------------|
| AMUNDSON | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| BARISONZI | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| HARTMANN | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| KUPLIC | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| SALVATO | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

Adopted by the Board of Managers of the Lower Minnesota River Watershed District this 20th day of September 2023.

Jesse Hartmann, President

ATTEST:

Lauren Salvato, Secretary/Treasurer

I, Lauren Salvato, Secretary of the Lower Minnesota River Watershed District, do hereby certify that I have compared the above Resolution with the original thereof as the same appears of record and on file with the LMRWD and find the same to be a true and correct transcript thereof.

IN TESTIMONY WHEREOF, I hereunto set my hand this 20th day of September 2023.

Lauren Salvato, Secretary

Manager _____ introduced the following resolution and moved its adoption:

RESOLUTION 23-11

LOWER MINNESOTA RIVER WATERSHED DISTRICT

PRELIMINARY CERTIFICATION OF PROPERTY TAX LEVIES FOR DAKOTA COUNTY

FOR TAXES PAYABLE 2024 AND APPROVAL OF 2024 PROPOSED BUDGET

WHEREAS State Law requires the certification of a proposed budget and proposed tax levies no later than September 30, 2023; and

WHEREAS, the Board of Managers has met and discussed the proposed budget and tax levy; and

WHEREAS, the Board of Managers of the Lower Minnesota River Watershed District ("LMRWD") has proposed a total budget of Two Million One Hundred Ten Thousand Three Hundred Thirty-Eight and 00/100 Dollars (\$2,110,338.00) for the fiscal year commencing January 1, 2024; and

WHEREAS the proposed budget requires One Million One Hundred Seventy-Five Thousand Dollars (\$1,175,000) to be raised from an ad valorem tax levy on all taxable property in the LMRWD, apportioned according to the attached Schedule A, the following amounts:

| | |
|--------------------------------|--|
| Administrative Tax Levy | \$250,000 (Minnesota Statutes § 103D.905 Subd. 3) |
| Planning & Implementation Levy | \$625,000 (Minnesota Statutes § 103B.241) |
| Bonded Debt Levy: | |
| Area #3 Bonds | <u>\$300,000</u> (Minnesota Statutes § 103D.905 Subd. 4) |
| TOTAL Tax Levy | <u>\$1,175,000</u> |

NOW, THEREFORE, BE IT RESOLVED, by the Board of Managers of the LMRWD, that the Secretary, in accordance with Minnesota Statutes, shall certify to the Auditor of Dakota County, the following sum to be raised by levy on all taxable property within Dakota County, located in the Lower Minnesota River Watershed District payable in the year 2024 for the purposes noted above: One Hundred Twelve Thousand Seven Hundred Fifty Seven and 70/100 Dollars (\$112,757.70), as provided in Minnesota Statutes, Sections 103D.911 and 103D.915; and

BE IT FURTHER RESOLVED, the Administrator shall certify to the Dakota County Auditor a copy of this Resolution approving the property tax levies for collection in 2024 for the Lower Minnesota River Watershed District

BE IT FURTHER RESOLVED that the proposed 2024 expenses as proposed are \$2,110,338.00 and the proposed 2024 budget is approved in concept only.

The question on the adoption of the Resolution was seconded by Manager _____.
Upon a vote being taken there were ___ yeas and ___ nays as follows:

| | <u>Yea</u> | <u>Nay</u> | <u>Absent</u> | <u>Abstain</u> |
|-----------|--------------------------|--------------------------|--------------------------|--------------------------|
| AMUNDSON | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| BARISONZI | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| HARTMANN | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| KUPLIC | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| SALVATO | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

Adopted by the Board of Managers of the Lower Minnesota River Watershed District this 20th day of September 2023.

Jesse Hartmann, President

ATTEST:

Lauren Salvato, Secretary/Treasurer

I, Lauren Salvato, Secretary of the Lower Minnesota River Watershed District, do hereby certify that I have compared the above Resolution with the original thereof as the same appears of record and on file with the LMRWD and find the same to be a true and correct transcript thereof.

IN TESTIMONY WHEREOF, I hereunto set my hand this 20th day of September 2023.

Lauren Salvato, Secretary

Manager _____ introduced the following resolution and moved its adoption:

RESOLUTION 23-12

LOWER MINNESOTA RIVER WATERSHED DISTRICT

PRELIMINARY CERTIFICATION OF PROPERTY TAX LEVIES FOR HENNEPIN COUNTY

FOR TAXES PAYABLE 2024 AND APPROVAL OF 2024 PROPOSED BUDGET

WHEREAS State Law requires the certification of a proposed budget and proposed tax levies no later than September 30, 2023; and

WHEREAS, the Board of Managers has met and discussed the proposed budget and tax levy; and

WHEREAS, the Board of Managers of the Lower Minnesota River Watershed District ("LMRWD") has proposed a total budget of Two Million One Hundred Ten Thousand Three Hundred Thirty-Eight and 00/100 Dollars (\$2,110,338.00) for the fiscal year commencing January 1, 2024; and

WHEREAS the proposed budget requires One Million One Hundred Seventy-Five Thousand Dollars (\$1,175,000) to be raised from an ad valorem tax levy on all taxable property in the LMRWD, apportioned according to the attached Schedule A, the following amounts:

| | |
|--------------------------------|---|
| Administrative Tax Levy | \$250,000 (Minnesota Statutes § 103D.905 Subd. 3) |
| Planning & Implementation Levy | \$625,000 (Minnesota Statutes § 103B.241) |
| Bonded Deby Levy: | |
| Area #3 Bonds | <u>\$300,000</u> (Minnesota Statutes, § 103D.905 Subd. 4) |
| TOTAL Tax Levy | <u>\$1,175,000</u> |

NOW, THEREFORE, BE IT RESOLVED, by the Board of Managers of the LMRWD, that the Secretary, in accordance with Minnesota Statutes, shall certify to the Auditor of Hennepin County, the following sum to be raised by levy on all taxable property within Hennepin County, located in the Lower Minnesota River Watershed District payable in the year 2024 for the purposes noted above: Four Hundred Seventy Three Thousand Four Hundred Fifty-Two and 15/100 Dollars (\$473,452.15), as provided in Minnesota Statutes, Sections 103D.911 and 103D.915; and

BE IT FURTHER RESOLVED, the Administrator shall certify to the Hennepin County Auditor a copy of this Resolution approving the property tax levies for collection in 2024 for the Lower Minnesota River Watershed District

BE IT FURTHER RESOLVED that the proposed 2024 expenses as proposed are \$2,110,338.00 and the proposed 2024 budget is approved in concept only.

The question on the adoption of the Resolution was seconded by Manager _____.
Upon a vote being taken there were ___ yeas and ____ nays as follows:

| | <u>Yea</u> | <u>Nay</u> | <u>Absent</u> | <u>Abstain</u> |
|-----------|--------------------------|--------------------------|--------------------------|--------------------------|
| AMUNDSON | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| BARISONZI | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| HARTMANN | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| KUPLIC | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| SALVATO | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

Adopted by the Board of Managers of the Lower Minnesota River Watershed District this 20th day of September 2023.

Jesse Hartmann, President

ATTEST:

Lauren Salvato, Secretary/Treasurer

I, Lauren Salvato, Secretary of the Lower Minnesota River Watershed District, do hereby certify that I have compared the above Resolution with the original thereof as the same appears of record and on file with the LMRWD and find the same to be a true and correct transcript thereof.

IN TESTIMONY WHEREOF, I hereunto set my hand this 20th day of September 2023.

Lauren Salvato, Secretary

Manager _____ introduced the following resolution and moved its adoption:

RESOLUTION 23-13

LOWER MINNESOTA RIVER WATERSHED DISTRICT

PRELIMINARY CERTIFICATION OF PROPERTY TAX LEVIES FOR SCOTT COUNTY

FOR TAXES PAYABLE 2024 AND APPROVAL OF 2024 PROPOSED BUDGET

WHEREAS State Law requires the certification of a proposed budget and proposed tax levies no later than September 30, 2023; and

WHEREAS, the Board of Managers has met and discussed the proposed budget and tax levy; and

WHEREAS, the Board of Managers of the Lower Minnesota River Watershed District ("LMRWD") has proposed a total budget of Two Million One Hundred Ten Thousand Three Hundred Thirty-Eight and 00/100 Dollars (\$2,110,338.00) for the fiscal year commencing January 1, 2024; and

WHEREAS the proposed budget requires One Million One Hundred Seventy-Five Thousand Dollars (\$1,175,000) to be raised from an ad valorem tax levy on all taxable property in the LMRWD, apportioned according to the attached Schedule A, the following amounts:

| | |
|--------------------------------|--|
| Administrative Tax Levy | \$250,000 (Minnesota Statutes § 103D.905 Subd. 3) |
| Planning & Implementation Levy | \$625,000 (Minnesota Statutes § 103B.241) |
| Bonded Debt Levy: | |
| Area #3 Bonds | <u>\$300,000</u> (Minnesota Statutes § 103D.905 Subd. 4) |
| TOTAL Tax Levy | <u>\$1,175,000</u> |

NOW, THEREFORE, BE IT RESOLVED, by the Board of Managers of the LMRWD, that the Secretary, in accordance with Minnesota Statutes, shall certify to the Auditor of Scott County, the following sum to be raised by levy on all taxable property within Scott County, located in the Lower Minnesota River Watershed District payable in the year 2024 for the purposes noted above: Five Hundred Twelve Thousand Ninety-Nine and 08/100 Dollars (\$512,099.08), as provided in Minnesota Statutes, Sections 103D.911 and 103D.915; and

BE IT FURTHER RESOLVED, the Administrator shall certify to the Scott County Auditor a copy of this Resolution approving the property tax levies for collection in 2024 for the Lower Minnesota River Watershed District

BE IT FURTHER RESOLVED that the proposed 2024 expenses as proposed are \$2,110,338.00 and the proposed 2024 budget is approved in concept only.

The question on the adoption of the Resolution was seconded by Manager _____.
Upon a vote being taken there were ___ yeas and ___ nays as follows:

| | <u>Yea</u> | <u>Nay</u> | <u>Absent</u> | <u>Abstain</u> |
|-----------|--------------------------|--------------------------|--------------------------|--------------------------|
| AMUNDSON | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| BARISONZI | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| HARTMANN | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| KUPLIC | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| SALVATO | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

Adopted by the Board of Managers of the Lower Minnesota River Watershed District this 20th day of September 2023.

Jesse Hartmann, President

ATTEST:

Lauren Salvato, Secretary/Treasurer

I, Lauren Salvato, Secretary of the Lower Minnesota River Watershed District, do hereby certify that I have compared the above Resolution with the original thereof as the same appears of record and on file with the LMRWD and find the same to be a true and correct transcript thereof.

IN TESTIMONY WHEREOF, I hereunto set my hand this 20th day of September 2023.

Lauren Salvato, Secretary

SCEHDULE 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 2024

| | | | |
|---------------|--|--|--|
| 1) | General Fund (M.S. 103D.905, Subd. 3) | | \$250,000.00 |
| 2) | Planning and Implementation Fund (M.S. 103B.241) | | \$625,000.00 |
| 3) | Bonded Debt Levy (M.S. 103D.905 Subd. 4) | | \$300,000.00 |
| 4) | Payable 2024 Property Tax Levy | | \$1,175,000.00 |
| | | | |
| | (4) | (5) | (6) |
| | Payable 2024 Taxable Net Tax Capacity | Net Tax Capacity Percent Distribution | Apportioned Payable 2024 Levy Column (4) x (5) |
| <u>County</u> | | | |
| Carver | \$9,950,849 | 6.5269% | \$76,691.08 |
| Dakota | \$14,630,670 | 9.5964% | \$112,757.70 |
| Hennepin | \$61,431,976 | 40.2938% | \$473,452.15 |
| Scott | \$66,446,544 | 43.5829% | \$512,099.08 |
| TOTAL | \$88,360,483 | 100.00% | \$1,175,000.00 |

Table 4-1: Lower Minnesota River Watershed District - Implementation Program Budget for 2023 - 2027

| ACTION | Year | | | | |
|---|--------------------|--------------------|--------------------|--------------------|--------------------|
| | 2023 | 2024 | 2025 | 2026 | 2027 |
| EXPENDITURE | | | | | |
| Administrative and 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 |
| Administrative/Managerial Budget Total | \$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 | \$20,000 | \$20,000 |
| Dredge Management | \$240,000 | \$240,000 | \$240,000 | \$126,000 | \$240,000 |
| Eagle Creek Bank Restoration at Town & Country RV Park Feasibility Study | | \$30,000 | | | |
| Education and Outreach Program | \$75,000 | \$75,000 | \$75,000 | \$75,000 | \$75,000 |
| Fen Private Land Acquisition Study | | \$50,000 | \$25,000 | | |
| Fen Stewardship and Management Program | \$75,000 | \$75,000 | \$75,000 | \$75,000 | \$75,000 |
| Gully Inventory and Assessment Program | \$90,500 | \$150,000 | \$150,000 | \$150,000 | \$150,000 |
| Trout Streams Geomorphic Assessments | | \$100,000 | | | \$100,000 |
| Monitoring Program and Detailed Data Assessments | \$75,000 | \$75,000 | \$75,000 | \$75,000 | \$75,000 |
| Project and Permit Reviews | \$50,000 | \$50,000 | \$50,000 | \$50,000 | \$50,000 |
| Implementation of the Sustainable Lake Management Plans | | \$50,000 | \$50,000 | | \$50,000 |
| Seminary Fen Ravines Site C-2 Feasibility Study | \$20,000 | \$40,000 | | | |
| Spring Creek Site 3 Design Feasibility Study | \$50,000 | | | | |
| Watershed Management Plan | | | | \$50,000 | \$100,000 |
| Water Resources Restoration Fund | \$100,000 | \$100,000 | \$100,000 | \$100,000 | \$100,000 |
| Studies and Programs Budget Total | \$795,500 | \$1,055,000 | \$860,000 | \$721,000 | \$1,035,000 |
| Capital Improvements | | | | | |
| Minnesota River Study Area 3 – Bluff Stabilization Project | | \$100,000 | \$100,000 | | |
| Seminary Fen Restoration Site B | | \$50,000 | \$25,000 | | |
| Seminary Fen Ravines Site C-2 and C-3 Design and Construction | | | \$55,000 | \$50,000 | \$65,000 |
| Dredge Site Culvert Replacement | | | | \$51,500 | |
| Eagle Creek Bank Restoration at Town & Country RV Park Project | | | \$69,800 | \$90,200 | |
| Eagle Creek Brown Trout Habitat Improvements Project | | | | | \$70,000 |
| Minnesota River Floodplain Modeling | \$75,000 | | | | |
| Shakopee Riverbank Stabilization Project | | \$50,000 | \$50,000 | | |
| Spring Creek Sites 1 and 2 Design and Construction Stabilization Project | 47,100 | \$100,000 | \$100,000 | \$70,000 | |
| Spring Creek Vegetation Management Project | \$40,000 | | | | |
| Stormwater BMP at Parking Lot near Lewis Street West and Second Avenue West Project | \$50,000 | \$50,000 | | | |
| Vernon Avenue Upgrade at the Dredge Site | | | | \$62,500 | |
| Capital Improvements Budget Total | \$212,100 | \$350,000 | \$399,800 | \$324,200 | \$135,000 |
| TOTAL EXPENDITURES | \$1,257,600 | \$1,655,000 | \$1,509,800 | \$1,295,200 | \$1,420,000 |
| General Levy | \$250,000 | \$250,000 | \$250,000 | \$250,000 | \$250,000 |
| Planning and Implementation Levy | \$525,000 | \$625,000 | \$650,000 | \$675,000 | \$700,000 |
| Metropolitan Council Grant | \$5,500 | \$5,500 | \$5,500 | \$5,500 | \$5,500 |
| Dredge Material Management Grant | \$240,000 | \$240,000 | \$240,000 | \$240,000 | \$240,000 |
| Grants | \$100,000 | \$100,000 | \$100,000 | \$100,000 | \$100,000 |
| Closed or Unrealized Projects | \$137,100 | \$434,500 | \$264,300 | \$24,700 | \$124,500 |
| TOTAL REVENUE | \$1,257,600 | \$1,655,000 | \$1,509,800 | \$1,295,200 | \$1,420,000 |