



# LOWER MINNESOTA RIVER WATERSHED DISTRICT

## Executive Summary for Action

Lower Minnesota River Watershed District Board of Managers Meeting

Wednesday, December 20, 2023

### Agenda Item

#### Item 4. A. – Final Certification of Tax Levies payable 2024 and Final Adoption of 2024 Budget

#### Prepared By

Linda Loomis, Administrator

#### Summary

At the September 16, 2023, meeting of the Board of Managers, in accordance with MN Statutes the Board gave preliminary approval of the proposed budget for 2024 and Preliminary Certification of the Tax Levies Payable 2024 on properties within the LMRWD. Preliminary Certification, as identified in Resolution 23-10 through 23-13, was subsequently certified to Carver, Dakota, Hennepin, and Scott Counties.

The total budget approved in September was Two Million One Hundred Ten Thousand Three Hundred Thirty Eight and 00/100 Dollars (\$2,110,338.00). The 2024 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 as follows:

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 Payable 2024                      \$1,175,000

There have been no changes to the 2024 Budget or to the Certification of Tax Levies Payable 2024 proposed in September. Notice of the public hearing was published in the December 10<sup>th</sup> and December 17<sup>th</sup> Editions of the StarTribune newspaper, allowing another opportunity for the public to provide comment on the budget to the Board.

Managers should certify the final levy and adopt the 2024 Budget. Resolution 23-17 Final Certification of Property Tax Levies for Taxes Payable 2024 and Final Approval of 2024 Budget is attached, as well as the 2024 budget and other supporting documents.

#### Attachments

Resolution 23-17 Final Certification of Property Tax Levies for Taxes Payable 2024 and Final Approval of 2024 Budget  
2024 Budget for Final Adoption

Item 4. A. – **Final Certification of Tax Levies payable 2024 and Final Adoption of 2024 Budget**

Executive Summary

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**Recommended Action**

Open Public hearing and take public comment

Close Public Hearing and Motion to adopt Resolution 23-17 Final Certification of Property Tax Levies for Taxes Payable 2024 and Final Approval of 2024 Budget and authorize certification to Counties

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

RESOLUTION 23-17

LOWER MINNESOTA RIVER WATERSHED DISTRICT

FINAL CERTIFICATION OF PROPERTY TAX LEVIES FOR TAXES PAYABLE 2024

AND FINAL APPROVAL OF 2024 BUDGET

WHEREAS Minnesota Statutes Sections 103D.911 and 103D.915 require that each year the Board of Managers of the Lower Minnesota River Watershed District (LMRWD) adopt a budget for the next year and determine the total amount necessary to be raised from ad valorem tax levies to meet the District budget, and that the District certify to the auditor of each county within the District the county's share of the tax levy; and

WHEREAS, pursuant to Minnesota Statutes Section 103D.911, the Board of Managers called a public hearing to be noticed and held on September 20, 2023, on the proposed 2024 LMRWD budget and Tax Levies Payable 2024, where all interested members of the public were afforded the opportunity to address the Board concerning the proposed budget and levy; and

WHEREAS, pursuant to Minnesota Statutes Section 103D.911, at their September 20, 2023, Regular Meeting the Board of Managers adopted Resolutions 23-10 through 23-13 approving Preliminary Certification of Tax Levies Payable 2024 and adoption of the 2024 Budget; and

WHEREAS, the Board of Managers of the Lower Minnesota River Watershed District ("LMRWD") 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 2024 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 an ad valorem tax of One Million One Hundred Seventy Five Thousand and 00/100 Dollars 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 2024 and for the purposes noted above; and

BE IT FURTHER RESOLVED, the Administrator shall certify to the County Auditors of Carver, Dakota, Hennepin and Scott Counties 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 by the Board of Managers of the Lower Minnesota River Watershed District that the 2024 Budget is hereby approved and adopted as the final budget for 2024.

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 December 2023.

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

ATTEST:

\_\_\_\_\_  
Theresa Kuplic, Vice President

I, Theresa Kuplic, Vice President 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 December 2023.

\_\_\_\_\_  
Theresa Kuplic, 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)
<u>County</u>	Payable 2024 Taxable Net Tax Capacity	Net Tax Capacity Percent Distribution	Apportioned Payable 2024 Levy Column (4) x (5)
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

**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>
<b>Apportioned Payable 2024 Levy</b>	<b>1,175,000.00</b>

<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
<b>Watershed Total</b>	<b>100.0000%</b>	<b>1,175,000.00</b>

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

	Account	Adopted 2022	2022 Actuals	2023 Adopted	2023 Actual YTD (Through 11/30/23)	Projected 2023	Adopted 2024
	<b>Revenues:</b>						
	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	\$ 76,518.99	\$ 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
	<b>Total Levy:</b>	<b>\$ 725,000.00</b>	<b>\$ 719,549.54</b>	<b>\$ 725,000.01</b>	<b>\$ 441,406.02</b>	<b>\$ 775,000.01</b>	<b>\$ 1,175,000.00</b>
5	Interest Income	\$ -	\$ 20,117.41	\$ -	\$ 56,253.80	\$ -	\$ -
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	\$ 10,372.00	\$ 20,513.00	\$ 25,000.00
10	Revenues from sale of dredge material	\$ 5,000.00	\$ -	\$ 5,000.00	\$ -	\$ -	\$ 5,000.00
11	Permit Fees	\$ -	\$ 14,000.00	\$ -	\$ 6,650.00	\$ 6,650.00	\$ -
12	Miscellaneous Income	\$ -	\$ 2,829.08	\$ -	\$ 11,279.44	\$ 11,279.44	\$ -
	<b>Total Revenues:</b>	<b>\$1,000,000.00</b>	<b>\$ 1,026,532.03</b>	<b>\$1,000,000.01</b>	<b>\$861,482.26</b>	<b>\$ 1,148,963.45</b>	<b>\$ 1,449,500.00</b>
	<b>Expenses:</b>						
13	<b>Administration</b> (from Administrative Budget Page)	\$ 250,000.00	\$ 370,977.11	\$ 250,000.00	\$ 277,060.46	\$ 260,000.00	\$ 377,838.00
	<b>Cooperative Projects</b>						
14	Eden Prairie Bank Stabilization -Area #3	\$ 100,000.00	\$ 91,603.35	\$ -	\$ 133,830.22	\$ 133,830.22	\$ 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
	<b>509 Plan Budget</b>						
	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	\$ 81,264.54	\$ 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	\$ 54,396.52	\$ 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	\$ 51,540.00	\$ 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	\$ 108,379.50	\$ 50,000.00	\$ 50,000.00
43	Monitoring	\$ 75,000.00	\$ 43,965.84	\$ 75,000.00	\$ 48,750.94	\$ 75,000.00	\$ 75,000.00
44	Watershed Management Plan						
45	Next Generation Watershed Management Plan	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
46	Plan Clarification and proposed rules/Rule implementation	\$ -	\$ -	\$ -	\$ 73,282.86	\$ 73,282.86	\$ -
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	\$ 78,753.95	\$ 85,000.00	\$ 115,000.00
50	Cost Share Program	\$ 20,000.00	\$ 20,606.43	\$ 20,000.00	\$ 20,586.50	\$ 20,000.00	\$ 20,000.00
	<b>Nine Foot Channel</b>						
51	Dredge site operations	\$ 240,000.00	\$ 16,132.25	\$ 240,000.00	\$ 305,473.35	\$ 240,000.00	\$ 240,000.00
52	Dredge Site Restoration	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>Bonded Debt Levy</b>						
53	Area #3 Bonds						\$ 300,000.00
54	<b>Total Non-administrative Expenses:</b>	<b>\$ 865,000.00</b>	<b>\$ 1,082,891.40</b>	<b>\$ 975,500.00</b>	<b>\$ 965,837.48</b>	<b>\$ 1,182,613.08</b>	<b>\$ 1,732,500.00</b>
55	<b>Total Administrative Expenses (from line 13)</b>	<b>\$ 250,000.00</b>	<b>\$ 370,977.11</b>	<b>\$ 250,000.00</b>	<b>\$ 277,060.46</b>	<b>\$ 260,000.00</b>	<b>\$ 377,838.00</b>
56	<b>Total Expenses</b>	<b>\$ 1,115,000.00</b>	<b>\$ 1,453,868.51</b>	<b>\$ 1,225,500.00</b>	<b>\$ 1,242,897.94</b>	<b>\$ 1,442,613.08</b>	<b>\$ 2,110,338.00</b>
57	<b>Revenue less Expenses</b>	<b>\$ (115,000.00)</b>	<b>\$ (427,336.48)</b>	<b>\$ (225,499.99)</b>	<b>\$ (381,415.68)</b>	<b>\$ (293,649.63)</b>	<b>\$ (660,838.00)</b>
58	Beginning Fund Balance - January 1		\$ 1,953,659.65		\$ 1,376,420.36		\$ 995,004.68
59	Total Revenue		\$1,026,532.03		\$861,482.26		\$ 1,449,500.00
60	Total Expenses		\$ (1,453,868.51)		\$ (1,242,897.94)		\$ (2,110,338.00)
61	Ending Fund Balance - December 31 (bold figures are projected)	<b>\$ 1,953,659.65</b>	<b>\$ 1,526,323.17</b>	\$ 1,376,420.36	<b>\$ 995,004.68</b>		<b>\$ 334,166.68</b>

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 11/30/23)	Projected 2023	Adopted 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	\$ 6,500.00	\$ 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	\$ 2,086.00	\$ 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	\$ 21.63	\$ 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	\$ 800.40	\$ 1,500.00	\$ 2,000.00
81 Subscriptions & License Fees	\$ 250.00	\$ 355.42	\$ 250.00	\$ 580.99	\$ 250.00	\$ 400.00
82 Mileage	\$ 5,000.00	\$ 2,013.72	\$ 5,000.00	\$ 2,279.37	\$ 5,000.00	\$ 5,000.00
83 Taxable meal reimbursement	\$ 500.00	\$ -	\$ 500.00	\$ 40.00	\$ 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	\$ 26,436.71	\$ 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	\$ 98,718.75	\$ 104,970.00	\$ 153,000.00
88 Legal Fees-General	\$ 10,000.00	\$ 13,162.98	\$ 10,000.00	\$ 10,384.00	\$ 10,000.00	\$ 15,000.00
89 Engineering-General	\$ 20,000.00	\$ 121,966.48	\$ 35,000.00	\$ 99,500.05	\$ 42,500.00	\$ 75,000.00
90 Equipment-Maintenance	\$ 500.00	\$ 508.02	\$ 500.00	\$ 288.34	\$ 500.00	\$ 500.00
91 Equipment-Lease	\$ 2,500.00	\$ 2,067.63	\$ 2,500.00	\$ 1,739.12	\$ 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	\$ 277,060.46	\$ 260,000.00	\$ 377,838.00