



LOWER MINNESOTA RIVER WATERSHED DISTRICT

Executive Summary for Action

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

Agenda Item

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

Prepared By

Linda Loomis, Administrator

Summary

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

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

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

Attachments

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

Recommended Action

Motion to adopt Resolution 19-11

Manager _____ introduced the following resolution and moved its adoption:

LOWER MINNESOTA RIVER WATERSHED DISTRICT

RESOLUTION 19-11

ADOPTING 2020 BUDGET AND CERTIFICATION OF
PROPERTY TAX LEVY FOR TAXES PAYABLE 2020

WHEREAS, in August 2019, the Board of Managers of the Lower Minnesota River Watershed District ("LMRWD") adopted a proposed preliminary total budget of One Million Four Hundred Thirty Four Thousand Five Hundred Twenty Dollars and 67/100 Dollars (\$1,434,520.67) for the fiscal year commencing January 1, 2020; and

WHEREAS, the 2020 budget requires Eight Hundred Thousand Dollars (\$800,000) to be raised from an ad valorem tax levy on taxable property in the LMRWD, for the purpose of paying administrative expenses (Minnesota Statutes § 103D.905 Subd. 3) of Two Hundred Fifty Thousand Dollars (\$250,000) and providing for a planning and implementation fund (Minnesota Statutes § 103B.241) of Five Hundred Fifty Thousand Dollars (\$550,000).

NOW, THEREFORE, BE IT RESOLVED, that the Secretary, in accordance with Minnesota Statutes, shall certify an ad valorem tax of Eight Hundred Thousand Dollars (\$800,000) to the Auditors of the following Counties: Carver, Dakota, Hennepin and Scott apportioned according to the attached Schedule A, which sum to be raised by a levy on all taxable property in the Lower Minnesota River Watershed District payable in the year 2020 and for the purposes noted above as provided in Minnesota Statutes, Sections 103D.911 and 103D.915;

BE IT FURTHER RESOLVED by the Board of Managers of the LMRWD that the proposed 2020 Budget is hereby approved and adopted as the final budget for 2020.

Adopted by the Board of Managers of the Lower Minnesota River Watershed District this 18th day of December, 2019.

Jesse Hartmann, President

SCHEDULE A

District 060 - Lower MN River Watershed

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

Preliminary Certification of Apportioned Levies

Payable 2020

1)	General Fund (M.S. 103D.905, Subd.3)	\$250,000.00	
2)	Planning and Implementation Fund (M.S. 103B.241)	\$550,000.00	
3)	Payable 2018 Property Tax Levy	\$800,000.00	
<u>County</u>	(4) Payable 2020 Taxable Net Tax Capacity	(5) Net Tax Capacity Percent Distribution	(6) Apportioned Payable 2020 Levy \$800,000 x column (5)
Carver	\$6,536,231	5.9080%	\$47,264.00
Dakota	\$10,794,180	9.7566%	\$78,052.80
Hennepin	\$49,059,437	44.3437%	\$354,749.60
Scott	\$44,244,599	39.9917%	\$319,933.60
TOTAL	\$110,634,447	100.00%	\$800,000.00

ATTEST:

David Raby, Secretary/Treasurer

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

2020 Proposed Total Budget
2018 Adopted Budget/Actuals - 2019 Adopted Budget/YTD/Projected - 2020 Proposed

Account	2018 Adopted	2018 Actual	2019 Adopted	2019 YTD	Projected 2019	Proposed 2020
Revenues:						
1 General Property Tax						
2 Carver County	\$ 42,113.07	\$ 42,092.18	\$ 48,442.33	\$ 26,188.24	\$ 48,442.33	\$ 47,264.00
3 Dakota County	\$ 73,373.63	\$ 75,657.55	\$ 76,001.75	\$ 41,029.40	\$ 76,001.75	\$ 78,052.80
4 Hennepin County	\$ 316,479.90	\$ 310,688.16	\$ 276,570.10	\$ 143,575.72	\$ 276,570.10	\$ 354,749.60
5 Scott County	\$ 293,033.40	\$ 290,220.58	\$ 323,985.83	\$ 385,029.12	\$ 323,985.83	\$ 319,933.60
Total Levy:	\$ 725,000.00	\$ 718,658.47	\$ 725,000.01	\$ 595,822.48	\$ 725,000.01	\$ 800,000.00
6 Interest Income	\$ 26,000.00	\$ -	\$ -	\$ -	\$ -	\$ -
7 MCES WOMP Grant	\$ 5,500.00	\$ 5,500.00	\$ 5,500.00	\$ 4,500.00	\$ 5,500.00	\$ 5,500.00
8 State of MN Grant for Dredge Material Management	\$ 240,000.00	\$ 480,000.00	\$ 240,000.00	\$ -	\$ -	\$ 240,000.00
9 Metro-Area Watershed Based funding grants	\$ -	\$ -	\$ 182,042.00	\$ 91,021.00	\$ 91,021.00	\$ 91,021.00
10 License Revenue from placement of dredge	\$ 25,000.00	\$ 29,652.00	\$ 25,000.00	\$ -	\$ 25,000.00	\$ 25,000.00
11 Revenues from sale of dredge material	\$ 5,000.00	\$ 8,904.94	\$ 5,000.00	\$ -	\$ 5,000.00	\$ 5,000.00
12 Miscellaneous Income	\$ -	\$ 2,549.68	\$ -	\$ 231.91	\$ 231.91	\$ -
Total Revenues:	\$ 1,026,500.00	\$1,245,265.09	\$1,182,542.01	\$691,575.39	\$ 851,752.92	\$ 1,166,521.00
Expenses:						
13 Administration	\$ 250,000.00	\$ 244,965.60	\$ 250,000.00	\$ 199,012.48	\$ 250,000.00	\$ 250,000.00
Cooperative Projects						
14 Eden Prairie Bank Stabilization -Area #3	\$ -	\$ 1,371.00	\$ -	\$ 4,026.80	\$ 3,554.80	\$ 35,000.00
15 Eagle Creek	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
16 Gully Erosion Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
17 USGS	\$ 18,500.00	\$ 19,400.00	\$ 19,700.00	\$ 19,788.00	\$ 19,700.00	\$ 19,700.00
18 Ravine Stabilization at Seminary Fen in Chaska	\$ -	\$ -	\$ -	\$ 110,400.00	\$ 110,400.00	\$ 55,200.00
19 Riley Creek Cooperative Project with RPBCWD	\$ 50,000.00	\$ -	\$ -	\$ -	\$ 75,000.00	\$ 74,565.67
509 Plan Budget						
20 Resource Plan Implementation						
21 TH 101 Ravine/Shakopee	\$ -	\$ -	\$ -	\$ 402.97	\$ 350.00	\$ 35,000.00
22 Assumption Creek Hydrology Restoration Project	\$ -	\$ -	\$ 30,000.00	\$ -	\$ -	\$ -
23 Carver Creek restoration Project	\$ -	\$ -	\$ 80,000.00	\$ -	\$ -	\$ 15,000.00
24 Groundwater Screening Tool Model	\$ -	\$ -	\$ 50,000.00	\$ -	\$ -	\$ 50,000.00
25 Eagle Creek (East Branch) Project	\$ -	\$ -	\$ 10,000.00	\$ -	\$ -	\$ -
26 East Creek Bank Stabilization Project	\$ -	\$ -	\$ 50,000.00	\$ 26,190.85	\$ -	\$ -
27 East Creek Water Quality Treatment Project	\$ -	\$ -	\$ 50,000.00	\$ -	\$ -	\$ -
28 Minnesota River Floodplain Model Feasibility Study	\$ -	\$ -	\$ 30,000.00	\$ -	\$ -	\$ -
29 Schroeder's Acres Park/Savage Fen Stormwater Management P	\$ -	\$ -	\$ 39,555.00	\$ -	\$ -	\$ 181,055.00
30 Prior Lake Outlet Channel	\$ -	\$ -	\$ 71,727.00	\$ -	\$ -	\$ -
31 Spring Creek Project	\$ -	\$ -	\$ 45,000.00	\$ 4,543.78	\$ -	\$ -
32 West Chaska Creek Project	\$ -	\$ -	\$ 50,000.00	\$ -	\$ 50,000.00	\$ -
33 Sustainable Lakes Management Plan (Trout Lakes)	\$ 50,000.00	\$ -	\$ -	\$ 4,925.00	\$ -	\$ 50,000.00
34 Geomorphhc Assessments (Trout Streams)	\$ 50,000.00	\$ 2,729.75	\$ -	\$ 67,647.26	\$ 50,000.00	\$ 50,000.00
35 Paleolimnology Study (Floodplain Lakes)	\$ 50,000.00	\$ 37,200.00	\$ -	\$ -	\$ -	\$ -
36 Dakota County Fen Management Study	\$ 75,000.00	\$ 2,655.51	\$ 25,000.00	\$ 61,615.05	\$ -	\$ 25,000.00
37 District Boundary Modification Project	\$ 10,000.00	\$ -	\$ -	\$ -	\$ -	\$ -
38 East Chaska Creek Treatment Wetland Project	\$ 10,000.00	\$ 3,510.74	\$ -	\$ -	\$ -	\$ -
39 Minnesota River Sediment Reduction Strategy	\$ 25,000.00	\$ -	\$ 25,000.00	\$ -	\$ -	\$ -
40 Riley Creek Bank Stabilization below CSAH 61	\$ 50,000.00	\$ 74,724.49	\$ -	\$ -	\$ -	\$ -
41 Local Water Management Plan reviews	\$ 12,000.00	\$ 17,981.93	\$ 12,000.00	\$ 2,410.70	\$ 12,000.00	\$ 8,000.00
42 Project Reviews	\$ 16,000.00	\$ 42,713.64	\$ 20,000.00	\$ 49,680.40	\$ 20,000.00	\$ 20,000.00
43 Monitoring	\$ 65,000.00	\$ 50,631.20	\$ 65,000.00	\$ 40,677.13	\$ 65,000.00	\$ 65,000.00
44 Watershed Management Plan						
45 Next Generation Watershed Management Plan	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
46 Plan Clarification and proposed rules/Rule implementation	\$ -	\$ -	\$ 25,000.00	\$ 10,130.20	\$ 25,000.00	\$ 56,000.00
47 Plan Amendment	\$ 50,000.00	\$ 94,849.35	\$ -	\$ -	\$ -	\$ -
48 Vegetation Management Standard/Plan	\$ -	\$ 3,304.75	\$ 50,000.00	\$ 7,095.90	\$ 50,000.00	\$ -
49 Public Education/Citizen Advisory Committee/Outreach Program	\$ 30,000.00	\$ 26,959.84	\$ 30,000.00	\$ 14,348.65	\$ 30,000.00	\$ 30,000.00
50 Cost Share Program	\$ 20,000.00	\$ 19,935.49	\$ 20,000.00	\$ 750.00	\$ 20,000.00	\$ 20,000.00
Nine Foot Channel						
51 Transfer from General Fund	\$ 50,000.00	\$ 50,000.00	\$ 80,000.00	\$ -	\$ 80,000.00	\$ 80,000.00
52 Dredge Site Restoration	\$ 240,000.00	\$ 60,794.39	\$ 240,000.00	\$ 55,252.48	\$ 240,000.00	\$ 315,000.00
53 Total Non-administrative Expenses:	\$ 721,500.00	\$ 457,391.08	\$ 1,367,982.00	\$ 678,897.65	\$ 642,100.00	\$ 1,184,520.67
54 Total Administrative Expenses (from line 13)	\$ 250,000.00	\$ 244,965.60	\$ 250,000.00	\$ 199,012.48	\$ 250,000.00	\$ 250,000.00
55 Total Expenses	\$ 971,500.00	\$ 702,356.68	\$ 1,617,982.00	\$ 877,910.13	\$ 892,100.00	\$ 1,434,520.67
56 Revenue less Expenses	\$ 55,000.00	\$ 542,908.41	\$ (435,439.99)	\$ (186,334.74)	\$ (40,347.08)	\$ (267,999.67)
57 Beginning Fund Balance - January 1		\$ 1,289,341.15	\$ 1,831,230.64	\$ 1,831,230.64		\$ 1,395,790.65
58 Total Revenue		\$ 1,245,265.09	\$ 1,182,542.01	\$ 691,575.39		\$ 1,166,521.00
59 Total Expenses		\$ (702,356.68)	\$ (1,617,982.00)	\$ (877,910.13)		\$ (1,434,520.67)
60 Ending Fund Balance - December 31 (bold figures are projected)		\$ 1,832,249.56	\$ 1,395,790.65	\$ 1,644,895.90		\$ 1,127,790.98

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