



LOWER MINNESOTA RIVER WATERSHED DISTRICT

Executive Summary for Action

Lower Minnesota River Watershed District Board of Managers Meeting

Wednesday, August 21, 2024

Agenda Item

Item 7. E. – 2025 LMRWD Budget

Prepared By

Linda Loomis, Administrator

Summary

The proposed budget submitted to the Board with the July meeting materials has been updated to include the July 2024 expenses incurred by the LMRWD. In addition, the budget explanation of the line items is attached.

Attachments

- 2025 Draft Budget – Total
- 2025 Draft Administrative Budget
- 2025 Levy Allocation table
- Line-item explanation of 2025 draft budget
- Notice from MN Board of Water & Soil Resources RE: 2024 Estimated Market Values for Watershed Districts dated July 24, 2024
- Taxes Payable 2024 – Estimated & Taxable Market Values (EMV) for Watershed District in Minnesota
- Table 4.1 Lower Minnesota River Watershed District – Implementation Program Budget 2023-2027
- Certification of Apportioned Levies Payable 2025
- Resolution 24-21 To Call for a Public Hearing on the 2025 Budget and Levy
- Resolution 24-15 Preliminary Certification of Property Tax Levies for Carver County for Taxes Payable 2025 and Preliminary Approval of 2025 Proposed Budget
- Resolution 24-16 Preliminary Certification of Property Tax Levies for Dakota County for Taxes Payable 2025 and Preliminary Approval of 2025 Proposed Budget
- Resolution 24-17 Preliminary Certification of Property Tax Levies for Hennepin County for Taxes Payable 2025 and Preliminary Approval of 2025 Proposed Budget
- Resolution 24-18 Preliminary Certification of Property Tax Levies for Scott County for Taxes Payable 2025 and Preliminary Approval of 2025 Proposed Budget
- Schedule A Payable 2025

Item 7. E. – 2025 LMRWD Budget

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Recommended Action

Motion to adopt Resolution 24-21 Calling for a public hearing on the 2025 Budget and Levy

2025 LMRWD Budget for Administration Operations
2023 Adopted Budget/2023 Actuals/2024 Adopted/ 2024 YTD/2024 Projected/2025 Proposed

Account	Adopted 2023	2023 Actuals	2024 Adopted	2024 Actual YTD (Through 6/30/24)	Projected 2024	Proposed 2025
Revenues:						
General Property Tax						
1 Carver County	\$ 42,871.43	\$ 46,558.34	\$ 76,691.08	\$ 39,745.95	\$ 76,691.08	\$ 112,273.20
2 Dakota County	\$ 72,959.65	\$ 76,518.99	\$ 112,757.70	\$ 61,635.39	\$ 112,757.70	\$ 171,268.20
3 Hennepin County	\$ 318,293.13	\$ 286,572.54	\$ 473,452.15	\$ 253,134.66	\$ 473,452.15	\$ 697,615.20
4 Scott County	\$ 290,875.80	\$ 332,061.92	\$ 512,099.08	\$ 263,729.67	\$ 512,099.08	\$ 818,843.40
Total Levy:	\$ 725,000.01	\$ 741,711.79	\$ 1,175,000.01	\$ 618,245.67	\$ 1,175,000.01	\$ 1,800,000.00
5 Interest Income	\$ -	\$ 61,326.62	\$ -	\$ 28,919.62	\$ -	\$ -
6 MCES WOMP Grant	\$ 5,000.00	\$ 4,500.00	\$ 5,000.00	\$ 5,500.00	\$ 5,500.00	\$ 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
8 Metro-Area Watershed Based funding grants	\$ -	\$ 91,021.00	\$ -	\$ 96,866.00	\$ 96,866.00	\$ -
9 License Revenue from placement of dredge	\$ 25,000.00	\$ 20,513.00	\$ 25,000.00	\$ 11,979.00	\$ 25,000.00	\$ 25,000.00
10 Revenues from sale of dredge material	\$ 5,000.00	\$ -	\$ 5,000.00	\$ 109,778.00	\$ -	\$ 5,000.00
11 Permit Fees	\$ -	\$ 7,400.00	\$ -	\$ 1,500.00	\$ 5,000.00	\$ -
12 Miscellaneous Income	\$ -	\$ 11,279.44	\$ -	\$ -	\$ -	\$ -
Total Revenues:	\$1,000,000.01	\$ 1,177,751.85	\$1,450,000.01	\$872,788.29	\$ 1,547,366.01	\$ 2,074,500.00
Expenses:						
13 Administration (from Administrative Budget Page)	\$ 250,000.00	\$ 297,304.50	\$ 377,838.00	\$ 207,373.55	\$ 377,838.00	\$ 450,950.00
Cooperative Projects						
14 Eden Prairie Bank Stabilization -Area #3	\$ -	\$ 154,736.24	\$ 100,000.00	\$ 115,365.73	\$ 100,000.00	\$ 100,000.00
15 Gully Erosion Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
16 Seminary Fen Ravine C-2	\$ 20,000.00	\$ -	\$ 90,000.00	\$ -	\$ 90,000.00	\$ 80,000.00
17 Eagle Creek Bank Restoration Town & Country RV Park Study	\$ -	\$ -	\$ 30,000.00	\$ -	\$ 30,000.00	\$ 69,800.00
18 Shakopee River bank Stabilization Project	\$ -	\$ -	\$ 50,000.00	\$ -	\$ 50,000.00	\$ 50,000.00
509 Plan Budget						
Resource Plan Implementation						
19 Watershed Resource Restoration Fund	\$ 100,000.00	\$ -	\$ 82,500.00	\$ -	\$ 82,500.00	\$ 100,000.00
20 Fen Private Land Acquisition Study	\$ -	\$ -	\$ 50,000.00	\$ -	\$ 50,000.00	\$ 25,000.00
21 Gully Inventory	\$ 90,500.00	\$ 81,264.54	\$ 150,000.00	\$ 21,483.25	\$ 150,000.00	\$ 150,000.00
22 Minnesota River Corridor Management Project	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
23 Gun Clun Fen Intrusion Investigation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
24 Assumption Creek Hydrology Restoration Project	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
25 Groundwater Screening Tool Model	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
26 Minnesota River Floodplain Model Feasibility Study	\$ 75,000.00	\$ 9,547.85	\$ -	\$ 5,385.50	\$ -	\$ -
27 Schroeder's Acres Park/Savage Fen Stormwater Management	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
28 Downtown Shakopee Stormwater BMPs	\$ 50,000.00	\$ -	\$ 50,000.00	\$ -	\$ 50,000.00	\$ -
29 PLOC Realignment/Wetland Restoration	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
30 Spring Creek Project	\$ 90,000.00	\$ 54,396.52	\$ 100,000.00	\$ 9,909.85	\$ 100,000.00	\$ 100,000.00
31 West Chaska Creek Project	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
32 Sustainable Lakes Management Plan (Trout Lakes)	\$ -	\$ -	\$ 50,000.00	\$ -	\$ 50,000.00	\$ 50,000.00
33 Geomorphic Assessments (Trout Streams)	\$ -	\$ -	\$ 100,000.00	\$ 61,565.24	\$ 100,000.00	\$ -
34 Fen Stewardship Program	\$ 75,000.00	\$ 51,540.00	\$ 75,000.00	\$ 56,033.07	\$ 75,000.00	\$ 75,000.00
35 District Boundary Modification Project	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
36 East Chaska Creek Bank Stabilization Project	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
37 Minnesota River Sediment Reduction Strategy	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
38 Local Water Management Plan reviews	\$ 5,000.00	\$ 31.25	\$ 5,000.00	\$ -	\$ 5,000.00	\$ 5,000.00
39 Project Reviews	\$ 50,000.00	\$ 108,379.50	\$ 50,000.00	\$ 74,194.60	\$ 50,000.00	\$ 100,000.00
40 Monitoring	\$ 75,000.00	\$ 48,750.94	\$ 75,000.00	\$ 6,020.75	\$ 75,000.00	\$ 75,000.00
41 Watershed Management Plan						
42 Legal expense related to rule enforcement & implementation	\$ -	\$ -	\$ -	\$ 1,869.00	\$ 1,869.00	\$ -
43 Technical expense related to plan & rule development	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
44 Municipal Coordination	\$ -	\$ -	\$ -	\$ 4,305.75	\$ 3,041.25	\$ -
45 Rule Enforcement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
46 Public Education/Citizen Advisory Committee/Outreach Program	\$ 85,000.00	\$ 78,753.95	\$ 115,000.00	\$ 48,457.95	\$ 115,000.00	\$ 150,000.00
47 Cost Share Program	\$ 20,000.00	\$ 20,586.50	\$ 20,000.00	\$ 5,469.97	\$ 20,000.00	\$ 20,000.00
Nine Foot Channel						
48 Dredge site operations	\$ 240,000.00	\$ 305,473.35	\$ 240,000.00	\$ 17,920.98	\$ 240,000.00	\$ 240,000.00
49 Dredge Site Restoration	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Bonded Debt Levy						
50 Area #3 Bonds	\$ -	\$ -	\$ 300,000.00	\$ -	\$ 300,000.00	\$ 300,000.00
Total Non-administrative Expenses:	\$ 975,500.00	\$ 913,460.64	\$ 1,432,500.00	\$ 427,981.64	\$ 1,437,410.25	\$ 1,689,800.00
52 Total Administrative Expenses (from line 13)	\$ 250,000.00	\$ 297,304.50	\$ 377,838.00	\$ 207,373.55	\$ 377,838.00	\$ 450,950.00
53 Total Expenses	\$ 1,225,500.00	\$ 1,210,765.14	\$ 1,810,338.00	\$ 635,355.19	\$ 1,815,248.25	\$ 2,140,750.00
54 Revenue less Expenses	\$ (225,499.99)	\$ (33,013.29)	\$ (360,337.99)	\$ 237,433.10	\$ (267,882.24)	\$ (66,250.00)
55 Beginning Fund Balance - January 1		\$ 1,953,659.65		\$ 1,376,420.36		\$ 1,613,853.46
56 Total Revenue		\$1,177,751.85		\$872,788.29		\$ 2,074,500.00
57 Total Expenses		\$ (1,210,765.14)		\$ (635,355.19)		\$ (2,140,750.00)
58 Ending Fund Balance - December 31 (bold figures are projected)		\$ 1,953,659.65	\$ 1,920,646.36	\$ 1,376,420.36	\$ 1,613,853.46	\$ 1,547,603.46

2024 proposed LMRWD Budget for Administration Operations
2023 Adopted Budget/2023 Actuals/2024 Adopted/ 2024 YTD/2024Projected/2025 Proposed

Account	Adopted 2023	2023 Actual (unaudited)	Adopted 2024	YTD 2024 (Through 7/31/24)	Projected 2024	Adopted 2025
Expenses:						
59 Wages-General	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
60 Severance Allowance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
61 Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
62 PERA Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
63 Payroll Tax (FICA/Medicare)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
64 Unemployment compensation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
65 Manager Per Diem	\$ 11,250.00	\$ 4,500.00	\$ 15,000.00	\$ 5,750.00	\$ 15,000.00	\$ 15,000.00
66 Manager Expense (mileage/food/registrations)	\$ 3,000.00	\$ 549.20	\$ 4,500.00	\$ 539.87	\$ 4,500.00	\$ 4,500.00
67 Telecommunications-Cell-Internet/Phone	\$ 1,000.00	\$ -	\$ 1,000.00	\$ -	\$ 1,000.00	\$ 1,000.00
68 Office Supplies	\$ 300.00	\$ 181.68	\$ 300.00	\$ 239.52	\$ 300.00	\$ 300.00
69 Meeting Supplies/Expense	\$ 100.00	\$ 94.25	\$ 100.00	\$ 71.00	\$ 100.00	\$ 300.00
70 Rent	\$ 7,800.00	\$ 6,500.00	\$ 7,800.00	\$ 3,900.00	\$ 7,800.00	\$ 7,800.00
71 Dues	\$ 7,500.00	\$ 1,300.00	\$ -	\$ -	\$ -	\$ 12,500.00
72 Miscellaneous-General	\$ 3,000.00	\$ 2,086.00	\$ 3,000.00	\$ 1,353.50	\$ 3,000.00	\$ 3,000.00
73 Training & Education	\$ 1,500.00	\$ 330.00	\$ 1,500.00	\$ -	\$ 1,500.00	\$ 1,500.00
74 Insurance & Bonds	\$ 11,000.00	\$ 10,318.00	\$ 12,000.00	\$ 1,306.00	\$ 12,000.00	\$ 12,000.00
75 Postage	\$ 375.00	\$ 21.63	\$ 300.00	\$ -	\$ 300.00	\$ 300.00
76 Photocopying	\$ 875.00	\$ 171.34	\$ 750.00	\$ 2.21	\$ 750.00	\$ 500.00
77 Legal Notices-General	\$ 1,500.00	\$ 800.40	\$ 2,000.00	\$ 67.50	\$ 2,000.00	\$ 2,000.00
78 Subscriptions & License Fees	\$ 250.00	\$ 580.99	\$ 400.00	\$ 162.00	\$ 400.00	\$ 500.00
79 Mileage	\$ 5,000.00	\$ 2,433.80	\$ 5,000.00	\$ 1,167.88	\$ 5,000.00	\$ 4,000.00
80 Taxable meal reimbursement	\$ 500.00	\$ 59.99	\$ 500.00	\$ 7.03	\$ 500.00	\$ 500.00
81 Lodging/ Staff Travel	\$ 1,500.00	\$ -	\$ 1,500.00	\$ -	\$ 1,500.00	\$ 1,500.00
82 Accounting/Financial Services	\$ 5,580.00	\$ 26,436.71	\$ 25,438.00	\$ 16,327.43	\$ 25,438.00	\$ 30,000.00
83 Audit Fees	\$ 15,000.00	\$ 3,279.81	\$ 30,000.00	\$ 3,000.00	\$ 30,000.00	\$ 30,000.00
84 Professional Services-General	\$ 104,970.00	\$ 98,718.75	\$ 153,000.00	\$ 85,500.00	\$ 153,000.00	\$ 175,000.00
85 Legal Fees-General	\$ 10,000.00	\$ 21,634.00	\$ 15,000.00	\$ 6,036.50	\$ 15,000.00	\$ 15,000.00
86 Engineering-General	\$ 35,000.00	\$ 100,290.05	\$ 75,000.00	\$ 70,209.11	\$ 75,000.00	\$ 100,000.00
87 Equipment-Maintenance	\$ 500.00	\$ 3,405.34	\$ 500.00	\$ -	\$ 500.00	\$ 500.00
88 Equipment-Lease	\$ 2,500.00	\$ 1,739.12	\$ 2,500.00	\$ 1,533.98	\$ 2,500.00	\$ 2,500.00
89 Lobbying	\$ 20,000.00	\$ 11,873.44	\$ 20,000.00	\$ 10,000.02	\$ 20,000.00	\$ 30,000.00
90 Bank fees and charges	\$ -	\$ 5,080.01	\$ 750.00	\$ 200.00	\$ 750.00	\$ 750.00
91 Total Expense for Administration:	\$ 250,000.00	\$ 297,304.50	\$ 377,838.00	\$ 207,373.55	\$ 377,838.00	\$ 450,950.00

Proposed Levy 2025

General Fund	428,450.00
Planning and Implementation Fund	1,071,550.00
Debt Service on Bond repayment	<u>300,000.00</u>
Apportioned Payable 2025 Levy	1,800,000.00

<u>County</u>	<u>Net Tax Capacity % Distribution</u>	<u>Apportioned Payable 2025 Levy</u>
Carver	6.2374%	112,273.20
Dakota	9.5149%	171,268.20
Hennepin	38.7564%	697,615.20
Scott	45.4913%	818,843.40
Watershed Total	100.0000%	1,800,000.00

2025 Budget Explanation of line items

5 Project funding proposed in the 2025 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 timeline for this project has been extended and hopefully this project will be ready to go for bid in late 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 \$400,000 to the project. The LMRWD applied for and received 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 was included in the 2024 budget as bonded debt levy. \$300,000 is included in the 2025 budget for the same. If the money collected for repayment of debt is not used for that purpose it will be used to pay for direct costs of this project.</p>
16	<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 costs and schedule to stabilize the ravines shown in Table 4.1 of the LMRWD Watershed Management Plan are based on information provided to the LMRWD by the City. The City developed a feasibility study to stabilize C-2 in 2022 and is now ready to implement the recommendations found in the study.</p> <p>The City of Chaska is ready to move ahead with construction of the project and has applied for and received a \$615,000 Clean Water Fund grant for the project. The estimated total cost of the project is \$1,007,532. The City is looking for additional funds for the project. The City received Watershed Based Implementation Funding of; \$87,742 from the Lower MN River WPA and \$201,325 from the Carver County WPA.</p> <p>The City is asking the LMRWD to redirect funds in the LMRWD implementation plan to this project rather than the projects identified in LMRWD Plan implementation table. Funds for site B will be redirected to site C-2</p>
17	<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 Eagle Creek a designated trout stream. Funding to assess this area was included in the 2024 LMRWD budget. Funds in the 2025 budget are for stabilization of the area. The project will reduce sedimentation to the main branch of Eagle Creek.</p>
18	<p>Shakopee Riverbank Stabilization Project</p> <p>This project proposes 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. Funds may be used to complete recommendations from the Shakopee Downtown BMP Study that are part of the MN River Stabilization project. The MN Riverbank stabilization project 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. There is a second project planned by the City of Shakopee that was indentified in its Downtown BMP study. The City has received Watershed Based Implementation funding for this project from the Scott County WPA (Watershed Planning Area) (\$150,000) and the LMRWD WPA (\$87,743). The project will divert low flows from an</p>

2025 Budget Explanation of line items

	<p>existing storm sewer to provide treatment in a pond to allow for settling of sediment to remove TSS and TP. The project would be constructed in 2026 coordinated with the Riverbank Stabilization project. The contributing watershed is 257.3 acres (approximately 2/3 of the watershed currently has no treatment). Project includes diversion structure, grit chamber, pond area, outlet structure, etc. The estimated total cost of this project is \$500,000. The LMRWD may use funds from this line to fund that project.</p>
	<p>509 Plan Budget</p>
19	<p>Watershed Resource Restoration Fund 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. 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 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. At the August 2023 Board of Managers meeting, the amount of this line item was reduced to \$82,500. \$17,500 was re-directed to Education and Outreach, to allow the Board flexibility to provide funding for River Watch. In 2024, the LMRWD notified cities of the availability of this fund and solicited projects from cities. One project (although several other cities expressed interest) was submitted by the City of Eden Prairie which was evaluated and approved for \$45,154 funding from this fund dependent on the final cost of the project.</p>
20	<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>
21	<p>Gully Inventory The gully inventory and condition assessment is an ongoing project. In 2023, the LMRWD prioritized gullies based on several factors. In 2025, funds will be used to develop feasibility studies for high priority gullies so that they can be stabilized.</p>
30	<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). The LMRWD is preparing to bid this project in 2024. These funds will be used to pay for the construction of the project.</p>
32	<p>Sustainable Lakes Management Plan (Trout Lakes) Implementation In 2019, the District developed Sustainable Lake Management Plans (SLMPs) for trout lakes within its boundary. In 2025, the LMRWD will reassess the Trout Lakes.</p>
34	<p>Fen Stewardship Program The District, in partnership with the DNR and Metropolitan Council, have developed a fen stewardship program for the District’s fens. This work will continue in 2025 to map recharge areas and begin implementation of the stewardship plans.</p>
38	<p>Local Water Management Plan Reviews The LMRWD is responsible for reviewing and approving local surface water management plans for all cities within the boundaries of the LMRWD. The LMRWD also reviews the plans to assure they are in conformance with the LMRWD standards.</p>

39	<p>Project Reviews</p> <p>This item includes costs incurred by the LMRWD to review non-LMRWD projects. Cities have been encouraged to apply for Municipal LGU permits.</p> <p>Eden Prairie has opted to have the LMRWD review projects within the boundaries of the LMRWD. The Cities of Chanhassen and Savage are working toward but have not yet received LGU permits. The LMRWD reviews projects in some cities that are within the 100-year floodplain or high value resource areas because they do not have official controls that reflect the standards of the LMRWD rules, even though they have Municipal LGU permits.</p> <p>The LMRWD is also responsible for reviewing MNDOT, and MAC (Metropolitan Airport Commission) projects and for the unincorporated areas of the District. The LMRWD collects permit fees on private projects, but fees do not entirely offset the cost of reviews. An increase in the permit review fees is on the August 2024 Board Agenda.</p>
40	<p>Monitoring</p> <p>The District will continue to perform water quantity and quality monitoring of resources within the boundaries of the District. The District's Monitoring Plan will be updated to include the geochemistry recommendations from the Fens Sustainability Gaps Analysis report and the monitoring parameter recommendations from the Quarry Lake Sustainable Lake Management Plan report.</p> <p>Over the past few years, the District has collected a large quantity of water quality data. The Plan includes a preliminary assessment of lake water quality data. However, the last comprehensive data evaluation was completed in 2000. Periodic data evaluations are necessary to convert data into information that decision makers can use. Data collected for each water resource will be evaluated on a 3-year or 5-year cycle. As part of Strategy 1.3.1, all water resources within the watershed will be evaluated. An outcome of Strategy 1.3.1 will be groupings of water resources into High, Medium, and Low categories for detailed data assessments and timetables formulated for each category.</p>
46	<p>Public Education/CAC/Outreach Program</p> <p>The 2025 projected costs the LMRWD plans to spend on public education include:</p> <ul style="list-style-type: none"> • Citizen Advisory Committee (CAC).....\$26,750.00 • District Signage.....\$10,000.00 • School Engagement/Mini-grant Program\$15,000.00 • Community Outreach & Engagement..... \$15,000.00 • Scott County Water Education Program.....\$7,500.00 • Project Management & Coordination w/Board.....5,000.00 • LMRWD website update/maintenance.....\$17,700.00 • Sponsor Minnesota River Congress.....\$400.00 • MN River Boat Tour/engagement activity.....\$10,500.00 • Sponsorship of Salt Symposium and Water Summit.....\$500.00 • Sponsor Metro Children’s Water Festival..... \$1,650.00 • Social Media.....\$10,000.00 • Friends of the MN Valley RiverWatch.....\$20,000.00 • Printing Postage, and other expenses.....\$5,000.00 • Coalition for a clean MN River.....<u>\$5,000.00</u> <p>TOTAL:.....\$150,000.00</p>
47	<p>Cost Share and Water Quality Restoration Program</p> <p>Table 4-1 of the LMRWD Watershed Plan Implementation Program show \$20,000 for this program.</p>
	<p>Nine Foot Channel</p>
48/49	<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</p>

2025 Budget Explanation of line items

	<p>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 to a project for maintenance and repair of Vernon Avenue in 2024 and a culvert under the access road. This project will cost more than the LMRWD can cover using state funds. The Board has authorized the sale of bonds to finance the project and anticipates using state funds to repay the debt. Once the project has been bid, the LMRWD will know how much money is needed to fund the project.</p> <p>There will need to be some repairs made to the dredge material placement site. A section of the containment area blew out and several sink holes developed in the internal road system. Scott County is not eligible for Disaster relief funds.</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 2024</p>
65	<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. If the Board intends to hold more meetings with standing committees this number may need to be increased.</p>
71	<p>Dues</p> <p>In 2023, MN Watershed dues, \$12,500, was re-directed to the Education and Outreach budget, as directed by the Board at the August 16, 2023, Board of Managers meeting. Dues are included in the 2025 Budget, allowing the Board the option to re-join the organization.</p>
72	<p>Miscellaneous-General</p> <p>This line includes fees paid to the recording secretary for preparation of minutes of Board of Manager meetings.</p>
82	<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. Services with CLA were recently renewed.</p>
83	<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. Redpath informed the LMRWD that its fees have increased since receiving the quote of \$25,000 for the 2022 audit. The LMRWD issued a Request for Proposal for audit services to conduct the 2023 audit but received no responses. CLA said that was likely because the 2022 audit was not complete.</p>
84	<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 is contracted for 150 hours per month. Naiad’s hourly rate is \$95/hour. The Board should consider what it will do to replace Naiad Consulting. I plan to retire some time in 2025. It is doubtful that the LMRWD will find a replacement this rate. If the Board plans to hold more committee meetings there will be more staff support necessary. The LMRWD will either have to hire staff, which will engender more expense, because of payroll tax, FICA/Medicare, PERA, Unemployment compensation, health care and other required benefits, like safe and sick</p>

2025 Budget Explanation of line items

	time and PTO. The LMRWD has not had to pay any of these expenses since it contracted with Naiad Consulting. Some firms in the area contract for administrative services, but it will be more expensive than \$95/hour.
86	Engineering 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 and just general technical services.
89	Lobbying The line has increased to reflect the fact that the LMRWD is looking for a new lobbyist. This number may be too low, depending on who the LMRWD retains.
92	Bank Fees and Charges This line was added to the Budget in 2024 to better reflect the fees charged by US Bank and the 4M Fund for banking services.

Memo

Date: July 24, 2024

To: Watershed District Administrators and Managers

From: Melissa King, Tribal Liaison

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: 2024 Estimated Taxable Market Values for Watershed Districts

Please find attached a table containing the recently released total estimate market values for 2024 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 at melissa.king@state.mn.us or 651.350.8845 with any questions.

Attachment: Taxes Payable 2024 Estimated & Taxable Market Values for Watershed Districts in Minnesota

TAXES PAYABLE 2024**ESTIMATED & TAXABLE MARKET VALUES (EMV) FOR WATERSHEDS DISTRICTS IN MINNESOTA**

Watershed Code	Watershed Name	Total EMV
001	Bear Valley Watershed District	\$ 311,473,200
002	Cedar River Watershed District	\$ 4,728,314,400
003	Belle Creek Watershed District	\$ 542,064,100
005	Buffalo Creek Watershed District	\$ 3,677,321,700
007	Buffalo-Red River Watershed District	\$ 12,253,917,100
008	North Fork Crow River Watershed District	\$ 2,187,673,000
009	Clearwater River Watershed District	\$ 2,684,990,500
010	Carnelian-Marine-St. Croix Watershed District	\$ 2,584,685,300
013	Coon Creek Watershed District	\$ 24,424,365,800
014	South Washington Watershed District	\$ 21,029,559,100
015	Cormorant Lakes Watershed District	\$ 987,758,700
016	Crooked Creek Watershed District	\$ 515,086,800
018	High Island Watershed District	\$ 1,863,578,300
020	Joe River Watershed District	\$ 282,902,600
021	Kanaranzi-Little Rock Watershed District	\$ 2,697,762,200
022	Lac qui Parle-Yellow Bank Watershed District	\$ 4,193,572,200
024	Heron Lake Watershed District	\$ 3,817,492,200
026	Middle-Snake-Tamarac Rivers Watershed District	\$ 3,886,126,100
028	Okabena-Ocheda Watershed District	\$ 1,476,416,800
030	Pelican River Watershed District	\$ 3,411,723,800
031	Bois De Sioux Watershed District	\$ 5,741,851,600
032	Prior Lake-Spring Lake Watershed District	\$ 6,345,112,700
034	Ramsey-Washington Metropolitan Watershed District	\$ 23,891,815,500
036	Red Lake Watershed District	\$ 11,749,264,400
038	Rice Creek Watershed District	\$ 34,854,778,600
040	Roseau River Watershed District	\$ 1,186,753,200
042	Sand Hill Watershed District	\$ 1,613,634,300
043	Sauk River Watershed District	\$ 12,683,604,400
044	Stockton-Rollingstone-Minnesota City Watershed District	\$ 719,615,200
048	Turtle Creek Watershed District	\$ 1,785,764,200
050	The Two Rivers Watershed District	\$ 2,135,949,900
052	Upper Minnesota River Watershed District	\$ 1,889,315,500
054	Valley Branch Watershed District	\$ 8,158,601,700
056	Warroad Watershed District	\$ 616,404,100
058	Nine Mile Creek Watershed District	\$ 27,882,559,300
060	Lower Minnesota River Watershed District	\$ 15,305,048,900
062	Minnehaha Creek Watershed District	\$ 76,039,742,300
064	Riley-Purgatory-Bluff Creek Watershed District	\$ 20,710,259,500
066	Wild Rice Watershed District	\$ 5,656,472,500
068	Yellow Medicine River Watershed District	\$ 3,978,668,000
069	Browns Creek Watershed District	\$ 3,004,131,300
070	Capitol Region Watershed District	\$ 30,814,875,600
071	Comfort Lake-Forest Lake Watershed District	\$ 3,214,087,500
073	Shell Rock River Watershed District	\$ 2,941,346,200
074	Middle Fork-Crow River Watershed District	\$ 2,681,271,500

SOURCE: Minnesota Department of Revenue 2024 PRISM SUBMISSION #3 - FINAL ASSESSMENT AND TAXATION

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

District 060 - Lower Minnesota River Watershed District
CERTIFICATION OF APPORTIONED LEVIES
PAYABLE 2025

(1) Payable 2025 Property Tax Levy: \$ _____

County	(2) Payable 2024 Taxable Net Tax Capacity	(3) Net Tax Capacity Percent Distribution	(4) Apportioned Payable 2025 Levy (1X3)
Carver	10,530,555	6.2374%	
Dakota	16,063,915	9.5149%	
Hennepin	65,431,738	38.7564%	
Scott	76,802,401	45.4913%	
Watershed Total	168,828,609	100.0000%	-- N/A --

Signature of Budget Officer

Title

Date

RESOLUTION 24-21

RESOLUTION OF THE LOWER MINNESOTA RIVER WATERSHED DISTRICT BOARD OF MANAGERS

TO CALL FOR A PUBLIC HEARING ON THE 2025 BUDGET AND LEVY

Manager _____ made a motion to adopt Resolution 24-21. The motion was seconded by Manager _____:

WHEREAS, Minnesota Statutes Sections 103D.911 and 103D.915 require that before September 15 of each year the Board of Managers of the Lower Minnesota River Watershed District adopt a budget for the next year and determine the total amount necessary to be raised from ad valorem tax levies to meet the watershed district’s budget; and

WHEREAS, in accordance with Minnesota Statutes Section 103D.911, the Board of Managers must hold a public hearing on the proposed 2025 LMRWD budget and tax levy, where all interested members of the public were afforded the opportunity to address the Board concerning the proposed budget and levy; and

WHEREAS, Minnesota Statutes Section 103D.91 I, states that a notice of public hearing shall be published 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.

NOW, THEREFORE, BE IT RESOLVED by the Board of Managers of the Lower Minnesota River Watershed District Board of Managers that pursuant to Minnesota Statutes Section 103D.91 I, hereby calls for a public hearing to be held at the regular meeting of the Board of Managers on September 17, 2024, and authorize and direct the district administrator cause notice of this hearing, including a summaiy of the proposed budget, to be published in the adopted official publication of the LMRWD at least two consecutive weeks prior to this meeting the last publication of which shall be at least two days prior to the hearing that the Policies for the Minnesota Government Data Practices Act for the Lower Minnesota River Watershed District are approved.

The question was on the adoption of the Resolution and there were ___ yeas and ___ nays as follows:

	<u>Yea</u>	<u>Nay</u>	<u>Absent</u>	<u>Abstain</u>
BARISONZI	<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"/>

LAMMERS	<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"/>
VISWANATHAN	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Upon a vote being taken, the President declared Resolution 24-21 adopted by the Board of Managers of the Lower Minnesota River Watershed District this 21st day of August 2024.

Joseph Barisonzi, President

ATTEST:

I, Lauren Salvato, Secretary of the Lower Minnesota River Watershed District Board of Managers, 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 District and find the same to be a true and correct transcript thereof.

IN TESTIMONY WHEREOF, I have hereunto set my hand this 21st day of August 2024.

Lauren Salvato, Secretary

Manager _____ introduced the following resolution and moved its adoption:

RESOLUTION 24-15

LOWER MINNESOTA RIVER WATERSHED DISTRICT

PRELIMINARY CERTIFICATION OF PROPERTY TAX LEVIES FOR CARVER COUNTY
FOR TAXES PAYABLE 2025 AND PRELIMINARY APPROVAL OF 2025 PROPOSED BUDGET

WHEREAS State Law requires the certification of a proposed budget and proposed tax levies no later than September 30, 2024; 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 Forty Thousand Seven Hundred Fifty and 00/100 Dollars (\$2,140,750.00) for the fiscal year commencing January 1, 2025; and

WHEREAS the proposed budget requires One Million Eight Hundred Thousand and 00/100 Dollars (\$1,800,000) 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	\$428,450 (Minnesota Statutes § 103D.905 Subd. 3)
Planning & Implementation Levy	\$1,071,550 (Minnesota Statutes § 103B.241)
Bonded Deby Levy:	
Area #3 Bonds	<u>\$300,000</u> (Minnesota Statutes_§ 103D.905 Subd. 4)
TOTAL Tax Levy	<u>\$1,800,000</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 2025 for the purposes noted above: One Hundred Twelve Thousand Two Hundred Seventy Three and 20/100 Dollars (\$112,273.20), 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 2025 for the Lower Minnesota River Watershed District

BE IT FURTHER RESOLVED that the 2025 expenses as proposed are \$2,140,750.00 and the proposed 2025 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 17th day of September 2024.

Joseph Barisonzi, President

ATTEST:

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 17th day of September 2024.

Lauren Salvato, Secretary

Manager _____ introduced the following resolution and moved its adoption:

RESOLUTION 24-16

LOWER MINNESOTA RIVER WATERSHED DISTRICT

PRELIMINARY CERTIFICATION OF PROPERTY TAX LEVIES FOR DAKOTA COUNTY

FOR TAXES PAYABLE 2025 AND PRELIMINARY APPROVAL OF 2025 PROPOSED BUDGET

WHEREAS State Law requires the certification of a proposed budget and proposed tax levies no later than September 30, 2024; 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 Forty Thousand Seven Hundred Fifty and 00/100 Dollars (\$2,140,750.00) for the fiscal year commencing January 1, 2025; and

WHEREAS the proposed budget requires One Million Eight Hundred Thousand and 00/100 Dollars (\$1,800,000) 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	\$428,450 (Minnesota Statutes § 103D.905 Subd. 3)
Planning & Implementation Levy	\$1,071,550 (Minnesota Statutes § 103B.241)
Bonded Debt Levy:	
Area #3 Bonds	<u>\$300,000</u> (Minnesota Statutes § 103D.905 Subd. 4)
TOTAL Tax Levy	<u>\$1,800,000</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 2025 for the purposes noted above: One Hundred Seventy One Thousand Two Hundred Sixty Eight and 20/100 Dollars (\$171,268.20), 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 2025 for the Lower Minnesota River Watershed District

BE IT FURTHER RESOLVED that the 2025 expenses as proposed are \$2,140,750.00 and the proposed 2025 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>
BARISONZI	<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"/>
LAMMERS	<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"/>
VISWANATHAN	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Upon a vote being taken, the President declared Resolution 24-21 adopted by the Board of Managers of the Lower Minnesota River Watershed District this 21st day of August 2024.

Joseph Barisonzi, President

ATTEST:

I, Lauren Salvato, Secretary of the Lower Minnesota River Watershed District Board of Managers, 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 District and find the same to be a true and correct transcript thereof.

IN TESTIMONY WHEREOF, I have hereunto set my hand this 21st day of August 2024.

Lauren Salvato, Secretary

Manager _____ introduced the following resolution and moved its adoption:

RESOLUTION 24-17

LOWER MINNESOTA RIVER WATERSHED DISTRICT

PRELIMINARY CERTIFICATION OF PROPERTY TAX LEVIES FOR HENNEPIN COUNTY
FOR TAXES PAYABLE 2025 AND APPROVAL OF 2025 PROPOSED BUDGET

WHEREAS State Law requires the certification of a proposed budget and proposed tax levies no later than September 30, 2024; 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 Forty Thousand Seven Hundred Fifty and 00/100 Dollars (\$2,140,750.00) for the fiscal year commencing January 1, 2025; and

WHEREAS the proposed budget requires One Million Eight Hundred Thousand and 00/100 Dollars (\$1,800,000) 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	\$428,450 (Minnesota Statutes § 103D.905 Subd. 3)
Planning & Implementation Levy	\$1,071,550 (Minnesota Statutes § 103B.241)
Bonded Deby Levy:	
Area #3 Bonds	<u>\$300,000</u> (Minnesota Statutes § 103D.905 Subd. 4)
TOTAL Tax Levy	<u>\$1,800,000</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 2025 for the purposes noted above: Six Hundred Ninety Seven Thousand Six Hundred Fifteen and 20/100 Dollars (\$697,615.20), 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 2025 for the Lower Minnesota River Watershed District

BE IT FURTHER RESOLVED that the 2025 expenses as proposed are \$2,140,750.00 and the proposed 2025 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>
BARISONZI	<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"/>
LAMMERS	<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"/>
VISWANATHAN	<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 17th day of September 2024.

Joseph Barisonzi, President

ATTEST:

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 17th day of September 2024.

Lauren Salvato, Secretary

Manager _____ introduced the following resolution and moved its adoption:

RESOLUTION 24-18

LOWER MINNESOTA RIVER WATERSHED DISTRICT

PRELIMINARY CERTIFICATION OF PROPERTY TAX LEVIES FOR SCOTT COUNTY
FOR TAXES PAYABLE 2025 AND APPROVAL OF 2025 PROPOSED BUDGET

WHEREAS State Law requires the certification of a proposed budget and proposed tax levies no later than September 30, 2024; 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 Forty Thousand Seven Hundred Fifty and 00/100 Dollars (\$2,140,750.00) for the fiscal year commencing January 1, 2025; and

WHEREAS the proposed budget requires One Million Eight Hundred Thousand and 00/100 Dollars (\$1,800,000) 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	\$428,450 (Minnesota Statutes § 103D.905 Subd. 3)
Planning & Implementation Levy	\$1,071,550 (Minnesota Statutes § 103B.241)
Bonded Debt Levy:	
Area #3 Bonds	<u>\$300,000</u> (Minnesota Statutes § 103D.905 Subd. 4)
TOTAL Tax Levy	<u>\$1,800,000</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 2025 for the purposes noted above: Eight Hundred Eighteen Thousand Eight Hundred Forty Three and 40/100 Dollars (\$818,843.40), 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 2025 for the Lower Minnesota River Watershed District

BE IT FURTHER RESOLVED that the 2025 expenses as proposed are \$2,140,750.00 and the proposed 2025 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>
BARISONZI	<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"/>
LAMMERS	<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"/>
VISWANATHAN	<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 17th day of September 2024.

Joseph Barisonzi, President

ATTEST:

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 17th day of September 2024.

Lauren Salvato, Secretary

SCHEDULE A

District 060 - Lower MN River Watershed

The following table was presented for the Board of 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 2025

1)	General Fund (M.S. 103D.905, Subd. 3)		\$428,450.00
2)	Planning and Implementation Fund (M.S. 103B.241)		\$1,071,550.00
3)	Bonded Debt Levy (M.S. 103D.905 Subd. 4)		\$300,000.00
4)	Payable 2025 Property Tax Levy		\$1,800,000.00
	(5)	(6)	(7)
<u>County</u>	Payable 2024 Taxable Net Tax Capacity	Net Tax Capacity Percent Distribution	Apportioned Payable 2024 Levy Column (4) x (5)
Carver	\$10,530,555	6.2374%	\$112,273.20
Dakota	\$16,063,915	9.5149%	\$171,268.20
Hennepin	\$65,431,738	38.7564%	\$697,615.20
Scott	\$76,802,401	45.4913%	\$818,843.40
TOTAL	\$168,828,609	100.00%	\$1,800,000.00