

TITLE: Approve 2015 Budgets and Levies

Date: 9/8/14

PREPARED BY: Jeff Spartz
TELEPHONE: 952-471-0590
E-MAIL:

REVIEWED BY: Administrator Board Committee
 Counsel District Engineer
 Consulting Engineer District Technician
 Planner/Program Mgr Communications
 Accountant

Fiscal/FTE Impact:
<input type="checkbox"/> None
<input type="checkbox"/> Amount included in current budget
<input type="checkbox"/> Budget amendment requested
<input type="checkbox"/> Project/program adjustment needed for FTE
<input type="checkbox"/> FTE included in current complement
<input type="checkbox"/> New FTE(s) requested
<input type="checkbox"/> Other (include explanation in text).

RESOLUTION NUMBERS:

- 14-069 2015 Operations Budget
- 14-070 2015 Operations Levy
- 14-071 2015 Project and Programs Budget
- 14-072 2015 Project and Programs Levy

WORKSHOP ACTION:

<input type="checkbox"/> Advance to Board mtg. Consent Agenda	<input type="checkbox"/> Advance to Board mtg. Consent Agenda with changes
<input type="checkbox"/> Advance to Board mtg. for more discussion	<input type="checkbox"/> Refer to a future workshop (date): _____
<input type="checkbox"/> Return to staff for additional work	<input type="checkbox"/> Refer to taskforce or committee (date): _____
<input type="checkbox"/> No further action requested.	<input checked="" type="checkbox"/> Other (specify): <u>Approval required prior to 9/15/14</u>

PURPOSE OR ACTION REQUESTED:

Approve 2015 Operations and Project/Program budgets and levies **(requires 4 board actions)**.

RELATED PAST BOARD ACTIONS AND DISCUSSIONS:

- January- August: Board review/approval of various project feasibility studies and designs and public hearings are held for capital improvement projects.
- June-August: The Board reviews individual 2015 program and project work plans and budgets and recommends acceptance.
- 8/14/14 The Board accepts the 2015 preliminary budget, recommends reductions to the 2015 projects and programs levy, and forwards the budget and revised levy to the full board for action.
- 8/21/14 Board accepts a revised budget and levy, schedules a public hearing
- 9/4/14 The Board holds the 2015 levy and budget public hearing.
- 9/11/14 The Board takes final action on the 2015 budget & levy.
- 9/15/14 The 2015 levy certification is sent to Hennepin and Carver Counties.

SUMMARY:

The 2015 budgets and levies are based the approved CIP and Board discussions of operational needs and program workplans. The Recommended Operations Budget and Levy is \$2,628,526 and \$2,603,526 respectively (attached) and the recommended preliminary Projects/Programs Budget and Levy is \$11,578,324 and \$5,687,784 respectively (attached).

The combined total 2015 budget is \$14,206,850. The combined total levy is \$8,291,310. This is a 9.12% increase from the 2014 budget and a 4.99% increase from the 2014 levy.

2015 Budget and Levy materials were posted on the District's website, a public hearing was duly noticed and held on September 4, 2014. No comments were received.

Note that FOUR separate actions are requested to adopt the Operations Budget, Operations Levy, Project/Program Budget, and Project Program Levy 14-069, 14-070, 14-071, and 14-072.

RESOLUTION

RESOLUTION NUMBER: 14-069

TITLE: **Minnehaha Creek Watershed District Board of Managers Adoption of 2015 Operations Budget**

WHEREAS, Manager _____ offered the following resolution and moved its adoption, seconded by Manager_____, and

WHEREAS, A public hearing was duly noticed and held on September 4, 2014 for the proposed 2015 Budget and Levy.

BE IT RESOLVED, that the Minnehaha Creek Watershed District Board of Managers hereby adopts the 2015 Operations Budget attached herein and presented to the Board on September 11, 2014.

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

	<u>Yea</u>	<u>Nay</u>
CALKINS	<input type="checkbox"/>	<input type="checkbox"/>
BLIXT	<input type="checkbox"/>	<input type="checkbox"/>
CASALE	<input type="checkbox"/>	<input type="checkbox"/>
MILLER	<input type="checkbox"/>	<input type="checkbox"/>
SHEKLETON	<input type="checkbox"/>	<input type="checkbox"/>
WHITE	<input type="checkbox"/>	<input type="checkbox"/>
OLSON	<input type="checkbox"/>	<input type="checkbox"/>

DATED: September 11, 2014

* * * * *

I, Jeff Casale, Secretary of the Minnehaha Creek 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 District and find the same to be a true and correct transcript thereof.

IN TESTIMONY WHEREOF, I have hereunto set my hand and affixed the Seal of said Watershed District this 11th day of September, 2014.

Jeff Casale, Secretary

RESOLUTION

RESOLUTION NUMBER: 14-070

TITLE: **Minnehaha Creek Watershed District Board of Managers Certified 2015 Operations Tax Levy**

WHEREAS, Manager _____ offered the following resolution and moved its adoption, seconded by Manager _____.

BE IT RESOLVED, that the Secretary, in accordance with Minnesota Statutes, shall certify to the Auditors of Hennepin and Carver Counties, in amounts bearing the same proportion to the total levy as the net tax capacity of the area of the county within the watershed bears to the net tax capacity of the entire watershed district, the following sums to be raised by levy on all taxable property in the Minnehaha Creek Watershed District Number 3 for the year 2015 and the purposes noted below

1. Operations Levy: \$2,603,526 for the purpose of paying the cost of watershed management planning and implementation as provided by Minnesota Statutes, Sections 103B.241 and 103B.251, for the activities as outlined in the attached Operations Budget for 2015.

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

	<u>Yea</u>	<u>Nay</u>
CALKINS	<input type="checkbox"/>	<input type="checkbox"/>
BLIXT	<input type="checkbox"/>	<input type="checkbox"/>
CASALE	<input type="checkbox"/>	<input type="checkbox"/>
MILLER	<input type="checkbox"/>	<input type="checkbox"/>
SHEKLETON	<input type="checkbox"/>	<input type="checkbox"/>
WHITE	<input type="checkbox"/>	<input type="checkbox"/>
OLSON	<input type="checkbox"/>	<input type="checkbox"/>

DATED: September 11, 2014

* * * * *

I, Jeff Casale, Secretary of the Minnehaha Creek 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 District and find the same to be a true and correct transcript thereof.

IN TESTIMONY WHEREOF, I have hereunto set my hand and affixed the Seal of said Watershed District this 11th day of September, 2014.

Jeff Casale, Secretary

RESOLUTION

RESOLUTION NUMBER: 14-071

TITLE: **Minnehaha Creek Watershed District Board of Managers Adoption of 2015
Project/Programs Budget**

WHEREAS, Manager _____ offered the following resolution and moved its adoption, seconded by Manager _____, and

WHEREAS, A public hearing was duly noticed and held on September 4, 2014 for the proposed 2015 Budget and Levy.

BE IT RESOLVED, that the Minnehaha Creek Watershed District Board of Managers hereby adopts the 2015 Project/Programs budget attached herein and presented to the Board on September 11, 2014.

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

	<u>Yea</u>	<u>Nay</u>
CALKINS	<input type="checkbox"/>	<input type="checkbox"/>
BLIXT	<input type="checkbox"/>	<input type="checkbox"/>
CASALE	<input type="checkbox"/>	<input type="checkbox"/>
MILLER	<input type="checkbox"/>	<input type="checkbox"/>
SHEKLETON	<input type="checkbox"/>	<input type="checkbox"/>
WHITE	<input type="checkbox"/>	<input type="checkbox"/>
OLSON	<input type="checkbox"/>	<input type="checkbox"/>

DATED: September 11, 2014

* * * * *

I, Jeff Casale, Secretary of the Minnehaha Creek 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 District and find the same to be a true and correct transcript thereof.

IN TESTIMONY WHEREOF, I have hereunto set my hand and affixed the Seal of said Watershed District this 11th day of September, 2014.

Jeff Casale, Secretary

RESOLUTION

RESOLUTION NUMBER: 14-072

TITLE: Minnehaha Creek Watershed District Board of Managers Certified 2015 Projects and Programs Tax Levy

WHEREAS, Manager _____ offered the following resolution and moved its adoption, seconded by Manager _____.

BE IT RESOLVED, that the Secretary, in accordance with Minnesota Statutes sections 103B.241 and 103D.915, shall certify to the Auditors of Hennepin and Carver Counties, in amounts bearing the same proportion to the total levy as the net tax capacity of the area of the county within the watershed bears to the net tax capacity of the entire watershed district, the following sums to be raised by levy on all taxable property in the Minnehaha Creek Watershed District Number 3 for the year 2015 and the purposes noted below:

Management Planning Fund: \$5,687,784 for the purpose of paying the cost of watershed management planning and implementation as provided by Minnesota Statutes, Sections 103B.241 and 103B.251, for the following activities as outlined in the attached Projects/Programs Budget for 2015, and

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

	<u>Yea</u>	<u>Nay</u>
CALKINS	<input type="checkbox"/>	<input type="checkbox"/>
BLIXT	<input type="checkbox"/>	<input type="checkbox"/>
CASALE	<input type="checkbox"/>	<input type="checkbox"/>
MILLER	<input type="checkbox"/>	<input type="checkbox"/>
SHEKLETON	<input type="checkbox"/>	<input type="checkbox"/>
WHITE	<input type="checkbox"/>	<input type="checkbox"/>
OLSON	<input type="checkbox"/>	<input type="checkbox"/>

DATED: September 11, 2014

* * * * *

I, Jeff Casale, Secretary of the Minnehaha Creek 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 District and find the same to be a true and correct transcript thereof.

IN TESTIMONY WHEREOF, I have hereunto set my hand and affixed the Seal of said Watershed District this 11th day of September, 2014.

Jeff Casale, Secretary

MINNEHAHA CREEK WATERSHED DISTRICT
OPERATIONS BUDGET FOR 2015

	A	B	C	D	E	F	G	H
1								
2								
3					2014	2014	2015	
4	2015 LEVY DETAILS	GENERAL OPERATIONS		2014 BUDGET	Projected Expenditures	Over/(Under) Budget	Preliminary Budget	% Difference 2014-2015
5								
6		2015 Budgeted Expenditures		\$2,379,685	\$2,337,841	(\$41,844)	2,628,526	10.46%
7		Other Revenue						
8		Interest					25,000	100.00%
9		Other Financing Sources						
10		Grants						
11		Reimbursements/Other						
12		2015 Budgeted Expenditures less Other Revenue		2,379,685	2,337,841	(41,844)	2,603,526	9.41%
13		2014 Estimated Carry Over						
14		Recommended 2015 LEVY		\$2,381,473			2,603,526	9.32%
15								
16								
17	2015 BUDGET DETAIL							
18								
19	Account #	Account Description						
20								
21	100	Employee Wages & Benefits						
22	4010	Wages		1,304,248	1,228,004	(76,244)	1,515,965	16.23%
23	4011	Wages-Overtime		1,000	500	(500)	1,000	0.00%
24	4020	Payroll Tax Expense		99,851	93,942	(5,909)	115,971	16.14%
25	4035	Unemployment Reimbursement		5,000	4,371	(629)	3,000	-40.00%
26	4040	PERA Expense		97,894	100,030	2,136	113,697	16.14%
27	4050	Insurance Benefits		219,000	232,499	13,499	240,900	10.00%
28	4066	Staff Tuition Benefit		7,700	3,206	(4,494)	7,700	0.00%
29								
30		sub-total		\$1,734,693	\$1,662,553	(\$72,140)	\$1,998,234	15.19%
31								
32	100	Manager Costs						
33	4110	Manager Per Diems		32,000	26,463	(5,537)	32,000	0.00%
34	4120	Manager Expenses		10,000	10,620	620	10,000	0.00%
35	4130	Manager Dues/Subscriptions/Internet		1,450	1,168	(282)	1,450	0.00%
36								
37		sub-total		\$43,450	\$38,251	(\$5,199)	\$43,450	0.00%
38								
39	100	Operations						
40	4014	Work. Comp. Insurance		2,500	1,044	(1,456)	2,500	0.00%
41	4060	Staff Mileage/Expenses		8,000	5,148	(2,852)	8,000	0.00%
42	4065	Staff Training (Administrative Staff)		2,500	3,566	1,066	2,500	0.00%
43	4070	Temporary Services		500	1,121	621	500	0.00%
44	4126	Internet Access/IT Support		0	1,289	1,289	1,300	100.00%
45	4210	Office Supplies		36,000	27,279	(8,721)	20,000	-44.44%
46	4215	Meeting Supplies		8,000	8,214	214	8,000	0.00%
47	4220	Equipment & Furniture		3,000	3,947	947	3,000	0.00%
48	4225	Equipment/Furniture Repair		500	1,179	679	500	0.00%
49	4230	Printing		5,000	3,039	(1,961)	5,000	0.00%
50	4235	Publishing		2,000	831	(1,169)	2,000	0.00%
51	4240	Postage		5,000	5,654	654	5,000	0.00%
52	4250	Dues & Subscriptions		4,500	5,375	875	4,500	0.00%
53	4260	Building Maintenance & Utilities		66,000	58,806	(7,194)	66,000	0.00%
54	4265	Rent-Equipment		1,700	1,834	134	1,700	0.00%
55	4270	Telephone & Utilities		30,000	34,592	4,592	30,000	0.00%
56	4280	Insurance		25,000	48,432	23,432	25,000	0.00%
57	4295	Other/Miscellaneous		3,000	1,713	(1,287)	3,000	0.00%
58	4310	Computer Services		51,000	45,962	(5,038)	51,000	0.00%
59	4320	Contracted Services		20,000	18,818	(1,182)	20,000	0.00%
60	4330	Accounting & Auditing		75,000	94,346	19,346	75,000	0.00%
61	4340	Engineering		58,000	50,569	(7,431)	58,000	0.00%
62	4350	Legal Fees		62,000	93,538	31,538	62,000	0.00%
63	4650	Debt Service Expense		131,342	120,322	(11,020)	131,342	0.00%
64								
65		sub-total		\$600,542	\$636,618	\$36,076	\$585,842	-2.45%
66								
67	100	CAC						

MINNEHAHA CREEK WATERSHED DISTRICT
OPERATIONS BUDGET FOR 2015

	A	B	C	D	E	F	G	H
1								
2					2014	2014	2015	
3					2014	Projected	Over/(Under)	Preliminary
4	2015 LEVY DETAILS	GENERAL OPERATIONS		BUDGET	Expenditures	Budget	Budget	% Difference
68	4390	CAC Expense		1,000	419	(581)	1,000	0.00%
69								
70		<i>sub-total</i>		\$1,000	\$419	(\$581)	\$1,000	0.00%
71								
72								
73	2015 EXPENDITURES:			\$2,379,685	\$2,337,841	(\$41,844)	\$2,628,526	10.46%

MINNEHAHA CREEK WATERSHED DISTRICT PROJECTS/PROGRAMS BUDGET FOR 2015

Table with columns A-T representing budget categories and rows for 2015 LEVY DETAILS, 2014 CARRYOVER DETAIL, 2015 BUDGET DETAIL, and 2015 EXPENDITURES. It includes sub-totals and detailed breakdowns for various account numbers.

MINNEHAHA CREEK WATERSHED DISTRICT
PROJECTS/PROGRAMS BUDGET FOR 2015

A	U	V	W	X	Y	Z	AA	AB	AC	AD	AE	AF	AG	AH	AI	AJ	AK	AL	AM	AN	AO	AP	AQ
	CIP	CIP-Grants	CIP	CIP	CIP	CIP-Grants	CIP	CIP	CIP	CIP	CIP	CIP	CIP	CIP	CIP	CIP	CIP	Conservation	Conservation	Conservation	Other	Other	
	3120	3121	3125	3126	3129	3130	3133	3135	3137	3139	3140	3141	3142	3144	3145	3146	3147	3201	3202	3203	4202	5000	
	Minnehaha Glen Restoration	Low Impact Redevelopment	Minnehaha Creek Regional Infiltration	Big Island Wetland Restoration	Plymouth/Gleason Lake GL-4	Cost-Share Grants	Minnehaha Creek Reach 19-21	Steiger Lake Pond	Dutch Lake Restoration	Turbid-Lunsten/Six Mile Creek	Taft-Legion Feasibility Study	Minnehaha Creek Reach 14	Long Lake Creek Project	Halstad Bay Loading Project	Blake Road Stormwater Mgmt.	Cottageville Park	54th Street Fish ByPass	Land Conservation	District Land Restoration	Habitat Restoration Initiative	Information Technology	Cold Storage	TOTAL
2015 LEVY DETAILS	250,000	500,000	0	23,424	6,000	332,000	185,034	15,000	0	423,886	189,755	101,200	694,214	161,805	1,033,700	1,096,550	49,000	2,765,423	196,000	17,423	174,000	-	11,578,324
2014 CARRYOVER DETAIL	50,000	500,000	1,160,000	0	66,971	680,786	5,800	28,500	40,405	490,000	217,217	21,500	458,274	155,000	1,132,300	-	-	2,500,000	300,000	17,423	155,000	120,301	10,639,546
2015 BUDGET DETAIL	444,926	766,506	465,516	23,424	73,148	393,635	134,034	27,580	34,423	243,562	111,848	43,568	468,613	161,805	833,700	-	-	9,437,141	170,587	17,296	(3,677)	118,938	15,512,646
Account #																							
400																							
4065						500				1,000									1,000		2,000		18,000
4230										1,000									1,000				36,500
4235													500		500								14,000
4240													200		200								28,000
4250																							3,400
4310																							2,500
4320																							18,000
4320											9,000												280,000
4510																							-
4340																							-
4570																							39,000
4590																							17,700
4575																							15,000
4350																							73,500
4295																							240,100
4600																							785,700
500																							
4065																							5,000
4320																							313,700
4510																							-
4340																							15,000
4570																							-
4590																							-
4575																							77,300
4350																							30,000
4295																							-
600																							441,000
4320													195,736										15,000
4510													25,150										331,732
4340													200,000										25,150
4570																							595,700
4590																							15,000
4575																							0
4350																							2,000
4295																							54,500
700																							504
4065																							40,000
4247	250,000																						1,024,586
4320																							0
4321																							4,000
4540																							437,000
4594																							300,000
4340																							10,000
4570																							1,777,039
4550																							14,000
4560																							-
4350																							2,677,255
4590																							374,732
4520																							80,340
4295																							1,718,289
4322																							-
4530																							3,000
4575																							-
4580																							-
4600																							-
2015 EXPENDITURES:	250,000	500,000	0	23,424	6,000	332,000	185,034	15,000	0	423,886	189,755	101,200	694,214	161,805	1,033,700	1,096,550	49,000	2,765,423	196,000	17,423	174,000	0	11,578,324