

Memorandum

To: Craig Leiser, MAWD Board Treasurer and Budget Committee Chair
Barb Haake, MAWD Board and By-Laws Committee Chair
From: Margaret Johnson and Mark Doneux, Finance Subcommittee
Date: March 24, 2017
Re: Recommended Dues Structure for 2018 and Beyond

Recommendations:

- 1) **Implement the Membership approved Succession/Strategic Plan**
 - a. Hire an Executive Director, and contract staff according to the plan
 - b. Adopt a budget and generate revenue to implement the plan
- 2) **Amend MAWD By-Laws to remove the dues structure and provide that the membership dues be annually set by the Board of Directors**
 - a. Budget and dues set by the Board of Directors provides the flexibility to MAWD to adopt and provide stable funding to organization
 - b. Dues based on MAWD budget developed by Executive Director
 - c. Board of Directors, representing the Membership, sets budget and dues.
 - d. Memorialize dues structure in Manual of Policy and Procedures.
- 3) **2018 dues, set by the Board of Directors, should be based on the formula currently in the existing By-Laws using the 0.005 multiplier and increase the cap on the maximum dues to \$12,500.**

Discussion

- 1) **Implement the Membership approved Succession/Strategic Plan**
(See attached MAWD Board of Directors Succession Plan, October 19, 2016)
 - a. Hire an Executive Director, and contract staff per the plan

Transition Media and Government Affairs' present duties into an Executive Director as of January 1, 2018.

- b. Adopt a budget and generate revenue to implement the plan

2018 Budget would be developed by the Executive Director and MAWD Board of Directors for presentation for approval at the 2017 Annual Meeting. 2019 Budgets and beyond should be developed by the Executive Director. Membership dues are one of the primary source of funding. Cumulative 2018 MAWD dues will increase to the range of \$202,000 to \$247,000 (2017 dues totaled \$118,600). The Executive Director should recommend a budget and dues required in addition to other revenues to implement 2018 transition plan. Any dues increases would start in the 2018 fiscal year budget.

- 2) **Amend MAWD By-Laws to remove the dues structure and provide that the membership dues be annually set by the Board of Directors**

- a. Budget and dues set by the Board of Directors provides the flexibility for MAWD to adopt and provide stable funding to the organization

MAWD Dues have historically been set by the Membership in the By-Laws. The current Dues section in the By-Laws reads:

“6.2) Dues, Regular Members. Commencing January 1, 2010, dues structure shall be revised as follows: A District’s dues shall be based upon the total market value of real estate multiplied by .00048 to determine the maximum levy. Then multiply the maximum District levy amount by up to .005 to determine MAWD dues - not to exceed \$4,000.”

There is a considerable effort underway in early 2017 to just get the membership to consider changes to the Bylaws. This current process of setting dues into the Bylaws is inefficient and out of step with similar organizations. MASWCD and AMC dues are set by their respective Board of Directors. If the dues structure were to remain in the Bylaws MAWD would have to project budgets and revenue into the future from dues or again go through the arduous process to amend the Bylaws. MAWD is about to under considerable change in the next few years, greater flexibility will be required to weather and adapt to these changes.

The current, as of March 15, 2017, draft Dues section being proposed by the By-Laws Committee removes the dues structure from the By-Laws and reads:

“6.3) Annual Dues. Annual dues shall be payable in advance during the month of January of each year. If a member’s dues are not paid on or before April 30 of each year, such member’s name may be stricken from the membership roll. Reinstatement shall be upon such terms and conditions as prescribed by the Board of Directors.

The Board of Directors shall have the authority to suspend or defer dues of any newly organized watershed district that joins this association until such member watershed district is in actual receipt of its first authorized fund. The Board shall send out the Annual dues statement with payment directed to the Authorized District Accounting firm. The Board of Directors may consider deferring, suspending, or reducing dues on an individual case basis when an appeal is made by a Watershed District because of hardship or funding problems.”

This and other changes will be discussed at the Legislative Breakfast in March and voted upon by the membership in June at the Summer Tour.

- b. Dues based on MAWD budget developed by Executive Director

With an Executive Director coming on board, drafting a budget for the Board of Directors, identifying new revenue and ultimately recommending dues, for Board approval, would be the role and responsibility of this person.

- c. Board of Directors, representing the Membership, sets budget and dues.

If the MAWD Board of Directors set the annual dues they may very well use the current or a better formula to set dues. By not codifying the dues into the Bylaws the Board of Directors would have greater flexibility to come up with an approach that provides certainty to MAWD of supporting its mission through dues. It would also allow the MAWD Board of Directors more readily adapt a new dues structure that could better reflect the diversity in size and capacity of watershed districts in Minnesota.

The MAWD Board currently sets all other revenue items in the annual budget, i.e. what to charge for the annual meeting, vendor charges for booth space, training fees, etc. It makes sense that the MAWD Board also be charged with this revenue item as well. MAWD is about to under considerable change in the next few years, greater flexibility may be required to manage and adapt to these changes.

d. Memorialize dues structure in Manual of Policy and Procedures.

If the Membership approves of removing the dues structure from the Bylaws, the Board of Directors should establish a policy for setting dues and place that policy within a the Manual of Policy and Procedures. As part of the development of new Bylaws, the Bylaws Committee has drafted a Manual of Policy and Procedures for consideration by the MAWD Board of Directors.

3) **2018 dues, set by the Board of Directors, should be based on the formula currently in the existing By-Laws using the 0.005 multiplier and increase the cap on the maximum dues to \$12,500.**

a) Analysis and Recommended 2018 Dues Structure and Rates

To recommend a 2018 dues structure we evaluated several options but after our analysis, we recommend that the MAWD Board of Directors keep the same basic formula for 2018 with some adjustments. This approach is familiar to districts today, it is a minimal change although removed from the By-Laws and many smaller districts would see little change while shifting much of the increase to larger, better funded districts. Another strong reason to use the same basic formula that starts with Taxable Market Value (TMV) is that each June BWSR distributes a list of all watershed districts and the TMV (see attached BSWR 2016 TMV Letter). This objective, third party report can continue to be a consistent guide for both MAWD and individual watershed districts to estimate dues. TMV are also consistent year to year while other methods such as annual budgets and levies, as a basis for dues, can vary significantly year to year creating uncertainty for both MAWD and local districts on dues revenue or dues as an expense.

Again, the current dues formula in the By-Laws states:

“A District’s dues shall be based upon the total market value of real estate multiplied by .00048 to determine the maximum levy. Then multiply the maximum District levy amount by up to .005 to determine MAWD dues - not to exceed \$4,000.”

This approach yielded approximately \$118,000 in dues for 2016 which was about 54% of the total MAWD revenue of \$218,000. Early 2018 Budget Projections to implement the MAWD Transition Plan call for dues at an amount of \$202,000-\$247,000 depending on the final staffing/consultant complement

and level of service. It is important to note in this analysis that while the By-Laws currently use a 0.005 multiplier on the Maximum Levy amount, actual MAWD dues statements use 0.003 instead. We are not sure why the 0,003 multiplier is used but we are recommending us the 0.005 multiplier with a cap of \$12,500 to achieve the projected 2018 dues.

The attached MAWD Dues analysis provides a full detail of all the options and the resultant dues for each District. The table below summarizes the options and provides the dues revenue totals for each option. It is important to note that actual dues revenues have been approximately 90% of what they should be for a variety of reasons. Some Districts have paid late while have not paid dues. Option 4d shown below meets the \$202,000-\$247,000 dues target for MAWD in 2018.

1	2	3	4	5	6	7	8	8	9
(TMV x .00048)	2016 Dues	2016 Max. Dues Amt.	Col 1x0.00x	Col 1x0.00x	Col 1x0.00x	Col 1x0.00x	Col 1x0.00x	Col 1x0.00x	
Max.	Max Levy	Amt. (x.00x)	OPTION 4A	OPTION 4B	OPTION 4C	OPTION 4D	OPTION 4E	OPTION 5	OPTION 6
Levy		(4,000 max)	(\$5,000 Max)	(\$7,500 Max)	(\$10,000 Max)	(\$12,500 Max)	(\$15,000 Max)	(by levy groups)	(by levy groups)
Total Dues	\$559,366	\$145,284	\$168,180	\$218,251	\$255,051	\$287,551	\$317,612	\$143,500	\$151,000
Actual - Est to be 90% of Total		\$130,755	\$151,362	\$196,426	\$229,546	\$258,796	\$285,851	\$129,150	\$135,900

Another way to look at it would be to consider that MAWD is projecting a 2018 dues of \$225,000 for example. With 45 watershed districts the average dues would be \$5,000. So, it seems to reason that ½ of the Districts would pay more than \$5,000 and ½ would pay less than \$5,000. So it goes to reason that the if the average dues is \$5,000 then the low end of the range would be less than \$1,000 and the upper end of the range would be around \$10,000.

b) MAWD Board of Directors appoint a standing committee of MAWD Board Directors and Administrators to evaluate and recommend a dues structure for 2019 and beyond.

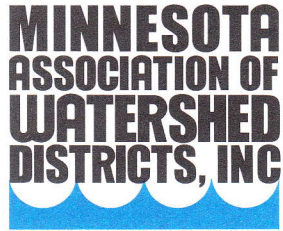
By not codifying the dues into the Bylaws the Board of Directors would have greater flexibility to come up with an approach that provides certainty to MAWD of supporting its mission through dues. It would also allow the MAWD Board to more readily adapt a new dues structure that could better reflect the diversity in size and capacity of watershed districts in Minnesota.

The current “% of Taxable Market Value with a cap approach” may work in the short term because it is familiar to the membership. There is concern that smaller districts pay a higher percentage of their budget or levy towards dues than larger districts. Because of the dramatic differences in District across the state, any fiscally based dues (taxable market value, budget or levy) system will have some disparity either on the high end or the low end.

MAWD Board of Directors should appoint a standing committee of Managers and Administrators to evaluate and recommend a dues structure for 2019 and beyond

- enc: MAWD Board of Directors Succession Plan, October 19, 2016
- BSWR 2016 TMV Letter
- MAWD Dues Analysis

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Land and Water Shall be Preserved

Minnesota Association of Watershed Districts

540 Diffley Road
St. Paul, MN 55123

Phone: 651-452-8506
Fax: 651-686-8679

www.mnwatershed.org
E-mail: raybohnmg@aol.com

MAWD Board of Directors Succession Plan October 19, 2019

The MAWD BOD Personnel Succession Plan was developed by MAWD in response to:

- The stated goal of Ray and Peg Bohn of Media & Government Affairs, who are part-time contract agents, is to retire. Ray Bohn, by Jan 1, 2018 from all administrative functions, and Jan 1, 2019 from lobbying; Peg Bohn by Jan 1, 2017 from all but basic administrative tasks until the administrative transition is complete.
- The data collected through the training survey conducted by Cliff Aichinger and the survey conducted by the MAWD Strategic Planning Committee indicate an absolute need for full time activities to deliver the desired services. Both were done at the request of the MAWD Board.

In summary, this plan would:

- A. Transition MGA's present duties into an Executive Director and associated positions over the next year including, a potential Program Manager and Lobbyist as of Jan. 1, 2018.
- The Executive Director would be a full time position effective Jan. 1, 2018.
 - The Program Manager would be a part-time contract position effective Jan. 1, 2017.
 - The Lobbyist would remain a contracted position in 2017-18.
 - Administrative services under contract beginning Jan. 1, 2018

- B. 2017 Transition Schedule:

Contract for Program Manager services effective Jan. 1, 2017 to manage MAWD events/activities in 2017:

- Legislative Breakfast, March 2017
- Summer Tour, June 2017
- Annual Meeting & Trade Show, Dec. 2017
- Pre-Conference Workshops, Dec. 2017
- Web Page & Social Media updates
- Any other training events or seminars sponsored solely by MAWD

Contract with Media & Gov't Affairs for 2017 lobbying services and other non-program administrative services (answer phones, keep data base up to date, taking minutes at BOD meetings & minutes, attend various MAWD meetings, respond to public inquiries, assist & supervise Program Manager, act as MAWD spoke person, etc.)

- C. 2018 Transition Schedule

- Hire a full time Executive Director by Jan. 1, 2018
- Retain or hire a part-time or contract with a Program Manager, Jan 1, 2018
- Retain a contract lobbyist Jan 1, 2018
- Contract for basic administrative services
- Establish a MAWD office either co-located with a Metro-based watershed district (St Paul based) or an office suite.

This plan would be funded as follows:

- Any 2017 budget increase or spending will come from MAWD reserve funds.
- 2018 Budget would be developed by the MAWD Board of Directors for presentation for approval at the 2017 Annual Meeting.
- 2019 Budgets and beyond would be developed by the MAWD Budget Committee Board of Directors and the new Executive Director.
- Establish MAWD Associate and/or Affiliate memberships. These memberships would be non-voting and would be open to water management stakeholders and watershed district service providers (engineering firms, construction companies, etc.). The MAWD Budget Committee will recommend associate and affiliate member dues and the BOD will approve the dues for these members.
- Apply for training grants. The MAWD surveys and analyses on our training needs identified important areas for increased training for managers and staff as a significant need. Retaining help to begin applying for training grants will be an important element in helping to defray the cost of implementation of our increased training program.
- Membership dues are the primary source of funding along with associate membership dues and training grants (see attached spreadsheet). Cumulative 2018 MAWD dues will increase to the range of \$202,000 - \$247,000 (2017 dues totaled \$118,600). MAWD BOD will determine maximum dues required in addition to other revenues to implement 2018 transition and beyond plan. Because of the need to move forward on the transition plan from early in the 2017 budget year, proposed increases will be presented to members for approval at a special membership meeting at the 2017 Summer Tour.
- Any dues increases would start in the 2018 fiscal year budget.

Once the plan is accepted by the membership, the MAWD BOD will forward to the MAWD Bylaws Committee to update the MAWD Bylaws at the 2017 Annual Meeting to reflect these changes. Additionally a manual would be compiled of all existing policies and procedures. This will be reviewed and approved by the MAWD BOD once complete.

The complete proposal along with draft documents can be found on the MAWD website under MAWD Strategic Planning Committee and MAWD Board of Directors Succession Plan at <http://www.mnwatershed.org/>



M E M O R A N D U M

July 1, 2016

TO: Watershed Districts

A handwritten signature in blue ink, appearing to read "Travis Germundson", is written over the "FR:" line.

FR: Travis Germundson, Water Management Specialist

PH: (651) 297-4958

RE: 2016 Taxable Market Values

Please find attached a table containing the recently released total real and personal taxable market values (TMV) for 2016 from the Department of Revenue. The 2016 abstract of tax lists was used as the basis for calculating the table.

In order to determine the annual maximum General Fund levy for a watershed district, the TMV listed in the table must be multiplied by 0.048 percent (0.00048) and then compared to the maximum General Fund levy limit of \$250,000. Use whichever value is less. See Minn. Stat. § 103D.905, Subd. 3 for reference.

Please contact me if you have any questions.

Attachment

cc: Ray Bohn, MAWD
Ron Harnack, RRWMB
BWSR: John Jaschke, Doug Thomas, Bill Eisele, Regional Managers and Board Conservationist

Bemidji	Brainerd	Detroit Lakes	Duluth	Mankato	Marshall	New Ulm	Rochester
403 Fourth Street NW Suite 200 Bemidji, MN 56601 (218) 755-2600	1601 Minnesota Drive Brainerd, MN 56401 (218) 203-4470	26624 N. Tower Road Detroit Lakes, MN 56501 (218) 846-8400	394 S. Lake Avenue Suite 403 Duluth, MN 55802 (218) 723-4752	12 Civic Center Plaza Suite 3000B Mankato, MN 56001 (507) 344-2821	1400 East Lyon Street Marshall, MN 56258 (507) 537-6060	261 Highway 15 South New Ulm, MN 56073 (507) 359-6074	3555 9 th Street NW Suite 350 Rochester, MN 55901 (507) 206-2889

Central Office / Metro Office 520 Lafayette Road North Saint Paul, MN 55155 Phone: (651) 296-3767

Fax: (651) 297-5615

www.bwsr.state.mn.us

TTY: (800) 627-3529

An equal opportunity employer

TAXES PAYABLE 2016 TAXABLE MARKET VALUES FOR WATERSHEDS IN MINNESOTA

SOURCE: 2016 ABSTRACT OF TAX LISTS

CODE	WATERSHED DISTRICT	TOTAL TMV
001	BEAR VALLEY WATERSHED	205,893,900
002	CEDAR RIVER WATERSHED	2,749,317,469
003	BELLE CREEK WATERSHED	366,594,200
005	BUFFALO CREEK WATERSHED	2,458,100,125
007	BUFFALO-RED RIVER WTRSHED	8,285,233,086
008	NO FORK-CROW RIVER WTRSHD	1,299,349,706
009	CLEARWATER RIVER WTRSHED	1,331,173,721
010	CARNELIAN-MARINE WTRSHED	1,488,800,000
013	COON CREEK WATERSHED DIST	12,132,421,066
014	SOUTH WASHINGTON WATERSHD	9,996,806,300
015	CORMORANT WATERSHED	496,661,500
016	CROOKED CREEK WATERSHED	300,118,300
018	HIGH ISLAND WATERSHED	1,257,986,379
020	JOE RIVER WATERSHED DIST	223,419,400
021	KANARANZI-LITTLE ROCK WS	1,589,620,923
022	LAC QUI PARLE-YELLOW BANK	3,171,737,704
024	HERON LAKE WATERSHED DIST	2,439,005,423
026	MIDDLE RVR-SNAKE RVR WS	3,090,122,268
028	OKABENA-OCHEDA WATERSHED	769,392,980
030	PELICAN WATERSHED	1,796,598,200
031	BOIS DE SIOUX WATERSHED	5,233,478,283
032	PRIOR LAKE-SPRING LAKE WS	3,434,246,700
034	RAMSEY-WASHINGTON METRO	12,795,915,200
036	RED LAKE WATERSHED DIST	7,625,491,120
038	RICE CREEK WATERSHED DIST	17,898,773,291
040	ROSEAU RIVER WATERSHED	629,822,826
042	SANDHILL WATERSHED DIST	1,035,609,821
043	SAUK RIVER WATERSHED	7,378,292,974
044	STOCKTON-ROLLINGSTONE WS	457,888,900
048	TURTLE CREEK WATERSHED	1,113,702,100
050	TWO RIVERS WATERSHED DIST	1,355,684,180
052	UPPER MN RIVER WATERSHED	1,393,569,372
054	VALLEY BRANCH WATERSHED	4,007,449,500
056	WARROAD WATERSHED DIST	281,770,000
058	NINE MILE CREEK WATERSHED	17,454,792,004
060	LOWER MN RIVER WATERSHED	8,324,072,645
062	MINNEHAHA CREEK WATERSHED	43,847,830,423
064	RILEY-PURGATORY WATERSHED	12,785,997,733
066	WILD RICE WATERSHED DIST	3,678,197,865
068	YELLOW MEDICINE RIVER	2,834,880,432
069	BROWNS CREEK WATERSHD DST	1,628,396,100
070	CAPITOL REGION WATERSHED	17,205,420,400
071	COMFORT LAKE WATERSHED	1,679,944,600
073	SHELL ROCK WATERSHED	1,896,878,100
074	MIDDLE FORK-CROW RIVER WS	1,642,817,176

MAWD Dues Options Worksheet

2/2/2017

DRAFT

SOURCE: 2016 ABSTRACT OF TAX LISTS

STD	NAME	TAXES PAYABLE 2016		2016 Max. Dues Amt.		Col 2x0.005		Col 2x0.005		Col 2x0.005		Col 2x0.005		Col 2x0.005	
		TAXABLE MARKET VALUE	Max. Levy	Max Levy x 0.005	Amt. (x.005) (4,000 max)	OPTION 4A (\$5,000 Max)	OPTION 4B (\$7,500 Max)	OPTION 4C (\$10,000 Max)	OPTION 4D (\$12,500 Max)	OPTION 4E (\$15,000 Max)	OPTION 5 (by levy groups)	OPTION 6 (by levy groups)			
001	BEAR VALLEY WATERSHED	205,893,900	98,829	494	494	494	494	494	494	494	494	494	494	500	1000
020	JOE RIVER WATERSHED DIST	223,419,400	107,241	536	536	536	536	536	536	536	536	536	536	500	1000
	WARROAD WATERSHED DIST	281,770,000	135,250	676	676	676	676	676	676	676	676	676	676	500	1000
016	CROOKED CREEK WATERSHED	300,118,300	144,057	720	720	720	720	720	720	720	720	720	720	500	1000
003	BELLE CREEK WATERSHED	366,594,200	175,965	880	880	880	880	880	880	880	880	880	880	500	1000
044	STOCKTON-ROLLINGSTONE WS	457,888,900	219,787	1,099	1,099	1,099	1,099	1,099	1,099	1,099	1,099	1,099	1,099	1000	2000
015	CORMORANT WATERSHED	496,661,500	238,398	1,192	1,192	1,192	1,192	1,192	1,192	1,192	1,192	1,192	1,192	1000	2000
040	ROSEAU RIVER WATERSHED	629,822,826	302,315	1,512	1,512	1,512	1,512	1,512	1,512	1,512	1,512	1,512	1,512	1000	2000
028	OKABENA-OCHEDA WATERSHED	769,392,980	369,309	1,847	1,847	1,847	1,847	1,847	1,847	1,847	1,847	1,847	1,847	1000	2000
042	SANDHILL WATERSHED DIST	1,035,609,821	497,093	2,485	2,485	2,485	2,485	2,485	2,485	2,485	2,485	2,485	2,485	1000	2000
048	TURTLE CREEK WATERSHED	1,113,702,100	534,577	2,673	2,673	2,673	2,673	2,673	2,673	2,673	2,673	2,673	2,673	2000	2000
018	HIGH ISLAND WATERSHED	1,257,986,379	603,833	3,019	3,019	3,019	3,019	3,019	3,019	3,019	3,019	3,019	3,019	2000	2000
008	NO FORK-CROW RIVER WTRSHD	1,299,349,706	623,688	3,118	3,118	3,118	3,118	3,118	3,118	3,118	3,118	3,118	3,118	2000	2000
009	CLEARWATER RIVER WTRSHD	1,331,173,721	638,963	3,195	3,195	3,195	3,195	3,195	3,195	3,195	3,195	3,195	3,195	2000	2000
050	TWO RIVERS WATERSHED DIST	1,355,684,180	650,728	3,254	3,254	3,254	3,254	3,254	3,254	3,254	3,254	3,254	3,254	2000	2000
052	UPPER MN RIVER WATERSHED	1,393,569,372	668,913	3,345	3,345	3,345	3,345	3,345	3,345	3,345	3,345	3,345	3,345	2000	2000
010	CARNELIAN-MARINE WTRSHED	1,488,800,000	714,624	3,573	3,573	3,573	3,573	3,573	3,573	3,573	3,573	3,573	3,573	2000	2000
021	KANARANZI-LITTLE ROCK WS	1,589,620,923	763,018	3,815	3,815	3,815	3,815	3,815	3,815	3,815	3,815	3,815	3,815	2000	2000
069	BROWNS CREEK WATERSHED DST	1,628,396,100	781,630	3,908	3,908	3,908	3,908	3,908	3,908	3,908	3,908	3,908	3,908	2000	2000
074	MIDDLE FORK-CROW RIVER WS	1,642,817,176	788,552	3,943	3,943	3,943	3,943	3,943	3,943	3,943	3,943	3,943	3,943	2000	2000
071	COMFORT LAKE WATERSHED	1,679,944,600	806,373	4,032	4,032	4,032	4,032	4,032	4,032	4,032	4,032	4,032	4,032	2000	2000
030	PELICAN WATERSHED	1,796,598,200	862,367	4,312	4,312	4,312	4,312	4,312	4,312	4,312	4,312	4,312	4,312	2000	2000
073	SHELL ROCK WATERSHED	1,896,878,100	910,501	4,553	4,553	4,553	4,553	4,553	4,553	4,553	4,553	4,553	4,553	2000	2000
024	HERON LAKE WATERSHED DIST	2,439,005,423	1,170,723	5,854	5,854	5,854	5,854	5,854	5,854	5,854	5,854	5,854	5,854	3000	3000
005	BUFFALO CREEK WATERSHED	2,458,100,125	1,179,888	5,899	5,899	5,899	5,899	5,899	5,899	5,899	5,899	5,899	5,899	3000	3000
	CEDAR RIVER WATERSHED	2,749,317,469	1,319,672	6,598	6,598	6,598	6,598	6,598	6,598	6,598	6,598	6,598	6,598	3000	3000
068	YELLOW MEDICINE RIVER	2,834,880,432	1,360,743	6,804	6,804	6,804	6,804	6,804	6,804	6,804	6,804	6,804	6,804	3000	3000
026	MIDDLE SNAKE TAMARAK RVR WS	3,090,122,268	1,483,259	7,416	7,416	7,416	7,416	7,416	7,416	7,416	7,416	7,416	7,416	3000	3000
022	LAC QUI PARLE-YELLOW BANK	3,171,737,704	1,522,434	7,612	7,612	7,612	7,612	7,612	7,612	7,612	7,612	7,612	7,612	3000	3000
032	PRIOR LAKE-SPRING LAKE WS	3,434,246,700	1,648,438	8,242	8,242	8,242	8,242	8,242	8,242	8,242	8,242	8,242	8,242	3000	3000
066	WILD RICE WATERSHED DIST	3,678,197,865	1,765,535	8,828	8,828	8,828	8,828	8,828	8,828	8,828	8,828	8,828	8,828	3000	3000
054	VALLEY BRANCH WATERSHED	4,007,449,500	1,923,576	9,618	9,618	9,618	9,618	9,618	9,618	9,618	9,618	9,618	9,618	3000	3000
031	BOIS DE SIOUX WATERSHED	5,233,478,283	2,512,070	12,560	12,560	12,560	12,560	12,560	12,560	12,560	12,560	12,560	12,560	3000	3000
043	SAUK RIVER WATERSHED	7,378,292,974	3,541,581	17,708	17,708	17,708	17,708	17,708	17,708	17,708	17,708	17,708	17,708	5000	5000
036	RED LAKE WATERSHED DIST	7,625,491,120	3,660,236	18,301	18,301	18,301	18,301	18,301	18,301	18,301	18,301	18,301	18,301	5000	5000
007	BUFFALO-RED RIVER WTRSHED	8,285,233,086	3,976,912	19,885	19,885	19,885	19,885	19,885	19,885	19,885	19,885	19,885	19,885	5000	5000
060	LOWER MN RIVER WATERSHED	8,324,072,645	3,995,555	19,978	19,978	19,978	19,978	19,978	19,978	19,978	19,978	19,978	19,978	5000	5000
014	SOUTH WASHINGTON WATERSHED	9,996,806,300	4,798,467	23,992	23,992	23,992	23,992	23,992	23,992	23,992	23,992	23,992	23,992	5000	5000
013	COON CREEK WATERSHED DIST	12,132,421,066	5,823,562	29,118	29,118	29,118	29,118	29,118	29,118	29,118	29,118	29,118	29,118	5000	5000
064	RILEY-PURGATORY WATERSHED	12,785,997,733	6,137,279	30,686	30,686	30,686	30,686	30,686	30,686	30,686	30,686	30,686	30,686	5000	5000
034	RAMSEY-WASHINGTON METRO	12,795,915,200	6,142,039	30,710	30,710	30,710	30,710	30,710	30,710	30,710	30,710	30,710	30,710	5000	5000
070	CAPITOL REGION WATERSHED	17,205,420,400	8,258,602	41,293	41,293	41,293	41,293	41,293	41,293	41,293	41,293	41,293	41,293	10000	10000
058	NINE MILE CREEK WATERSHED	17,454,792,004	8,378,300	41,892	41,892	41,892	41,892	41,892	41,892	41,892	41,892	41,892	41,892	10000	10000
038	RICE CREEK WATERSHED DIST	17,898,773,291	8,591,411	42,957	42,957	42,957	42,957	42,957	42,957	42,957	42,957	42,957	42,957	10000	10000
062	MINNEHAHA CREEK WATERSHED	43,847,830,423	21,046,959	105,235	105,235	105,235	105,235	105,235	105,235	105,235	105,235	105,235	105,235	10000	10000
Total Dues Amo		559,366	145,284	168,180	218,251	255,051	287,551	317,612	143,500	151,000					

Actual - Est to be 90% of Total Cap

\$130,755 \$151,362 \$196,426 \$229,546 \$258,796 \$285,851 \$129,150 \$135,900

Notes:

- Taxable Market Value source: BWSR Memorandum, July 1, 2016
- Column 1 = Maximum Levy (w/o \$250,000 cap) = Taxable Market Value (TMV 2016) multiplied by 0.00048 per 103D.905 Subd. 3 and incorporated into MAWD By Laws
- Column 2 = Maximum Dues = Maximum Levy multiplied by 0.005 per MAWD By Laws **(However, MAWD Dues Invoice uses 0.003)**
- Column 3 = 2016 Dues = Column 2 capped at \$4,000 (2016 Dues = TMV x 0.00048 x 0.005 capped at \$4,000)
- Columns 4-8 = Maximum Levy (w/o \$250,000 cap) multiplied by 0.03 with \$5,000, \$7,500, \$10,000, \$12,500 and \$15,000 cap)
- Column 8 & 9 provide examples of two approaches to use ranges of levy amounts to set dues.

Option 5 Groups	Max. Levy amount range (Col. 1)	Dues amount
	0-200,000	\$ 500
	200,001 - 500,000	\$ 1,000
	500,001 - 1,000,000	\$ 2,000
	1,000,001 - 3,000,000	\$ 3,000
	3,000,001 - 7,000,000	\$ 5,000
	>7,000,000	\$ 10,000

Option 6 Groups	Max. Levy amount range (Col. 1)	Dues amount
	0-200,000	\$ 1,000
	200,001 - 1,000,000	\$ 2,000
	1,000,001 - 3,000,000	\$ 3,000
	3,000,001 - 7,000,000	\$ 5,000
	> 7000000	\$ 10,000