

**RESOLUTION OF
THE BOIS DE SIOUX WATERSHED DISTRICT
AD VALOREM LEVY**

BE IT RESOLVED by the Board of Managers of the Bois de Sioux Watershed District:

WHEREAS, the Bois de Sioux Watershed District was established pursuant to the Order of the Minnesota Water Resources Board; and

WHEREAS, the Board of Managers of the Bois de Sioux Watershed District have adopted budgets for 2021, said levies shall be for the year 2021 and shall be collectible with the taxes recovered in the year 2021; and said levies are all based on the 2020 taxable market values; and

WHEREAS, pursuant to Minnesota Statutes Annotated (M.S.A) Sections 103D.905, 103D.911, and 103D.915, the Board of Managers, Bois de Sioux Watershed District is authorized to levy an ad valorem tax against all taxable property, in the District for various purposes; and

WHEREAS, pursuant to Minnesota statutes, published notice was given by the said Board of Managers, Bois de Sioux Watershed District, for a hearing, which was held on August 20, 2020, whereby the 2021 budget of the Bois de Sioux Watershed District was determined, and the said Board of Managers is legally authorized to tax the levies listed below.

NOW, THEREFORE, BE IT RESOLVED, by the Board of Managers, Bois de Sioux Watershed District:

1. In accordance with M.S.A. 103D.905, Subd. 3, the Bois de Sioux Watershed District does hereby levy an ad valorem tax of \$250,000 to be assessed at the appropriate mill rate on all taxable property within the district.
2. In accordance with M.S.A. 471.59, and Laws of Minnesota 1998, Chapter 389- H.F. No. 3840, the Bois de Sioux Watershed District does hereby levy an ad valorem tax not to exceed 0.04836 percent of the taxable market value of all property within the district. This levy shall be in excess of any levy authorized by Minnesota Statutes, section 103D.905. The proceeds of one-half of this levy shall be credited to the district's construction fund and shall be used for the development, construction, and maintenance of projects and programs of benefit to the district. The proceeds of the remaining one-half of this levy shall be credited to the general fund of the Red River watershed

Management Board and shall be used for funding the development, construction, and maintenance of projects and programs of benefit to the Red River basin.

3. That the Auditors of the Counties of Big Stone, Grant, Otter Tail, Stevens, Traverse, and Wilkin shall make said levies in accordance with the provisions of the Minnesota Watershed Act, Chapter 103D, as amended.

Dated this 20th day of AUGUST, 2020.

BOIS DE SIOUX WATERSHED DISTRICT

By: Linda Vavra

Linda Vavra
President

Motion: Deal

Second: Gillespie

For: All Present

Against: None

Bois de Sioux Watershed District 2021 GENERAL BUDGET

January 2018 through December 2021

	2018	2019	As of 8/13/20 2020	TO APPROVE 2021 BUDGET
Income				
39501 · FEMA/HSEM 2019	0.00	0.00	1,659.04	0.00
Total Investment Income	0.00	1,874.04	0.00	0.00
Total 42000 · General Property Taxes	160,299.42	244,810.36	143,157.57	250,000.00
Total 45000 · Miscellaneous Income	2,979.23	8,462.33	243.16	0.00
47000 · Other State Credits	0.00	159.50	0.00	0.00
49000 · Project Administration	305,425.82	155,290.63	0.00	150,000.00
49300 · State Credits & Ag M H Credits	4,027.35	5,693.31	0.00	0.00
49400 · Transfer In	1,772.74	0.00	0.00	0.00
Total Income	474,504.56	416,290.17	145,059.77	400,000.00
Expense				
51000 · Annual Report	892.50	1,438.83	1,735.00	1,750.00
55130 · Website	1,645.50	1,514.54	571.20	800.00
55140 · Mileage Expense Advisory Com	55.59	69.60	71.30	100.00
51100 · Accounting Services	33,219.25	18,803.00	16,695.00	40,000.00
51300 · Administration Expense	42,740.00	55,380.10	35,345.77	56,900.00
51500 · Advertising Expense	2,062.54	3,585.70	1,034.48	2,600.00
Total 51600 · Building and Structures	100.00	85.00	367.00	500.00
51800 · District Insurance & Dues	25,471.00	24,921.00	8,359.00	30,200.00
Total 51900 · Engineering Services	24,579.85	14,727.20	7,530.00	15,000.00
52100 · Equipment Lease & Rental	4,788.43	4,813.14	3,181.30	5,500.00
Total 52200 · Fringe Benefits	12,124.75	9,002.26	6,966.28	12,500.00
53480 · Interest Expense	253.15	0.00	0.00	0.00
52600 · Legal Fees	43,736.48	19,754.11	17,037.71	27,000.00
52700 · Manager Compensation	13,128.33	18,375.00	15,000.00	30,000.00
52800 · Meeting Expense	6,331.71	7,743.05	1,896.84	5,000.00
52900 · Mileage Expense Board	7,561.78	8,513.69	2,462.27	5,000.00
53100 · Mileage Expense Staff	655.09	163.56	1,130.18	200.00
53200 · Miscellaneous Expenses	2,466.52	2,232.83	6,991.73	2,500.00
53300 · Office Equip & Furniture	656.40	0.00	810.92	1,000.00
Total 53400 · Office Operations	9,865.39	11,232.82	7,028.23	12,000.00
53500 · Office Supplies	2,919.41	2,926.73	2,396.58	3,200.00
Total 53600 · Other Supplies	3,351.21	3,744.22	1,381.34	3,500.00
53650 · Overall Plan	0.00	140.00	0.00	0.00
Total 53700 · Payroll Expenses	8,344.00	8,393.72	5,138.10	8,800.00
53800 · Payroll Taxes	9,630.85	9,440.50	5,292.53	9,300.00
Total 54100 · Repairs and Maintenance	71.75	350.59	8,466.26	1,500.00
54950 · Transfer Out	1,772.74	0.00	0.00	0.00
54300 · Vehicle Expense	0.00	38.50	0.00	0.00
54400 · Vehicle Fuel	1,054.62	2,820.18	1,277.32	2,500.00
54500 · Vehicle Maint & Repair	1,343.13	994.17	837.10	1,500.00
54600 · Viewers Expense	126.16	100.00	0.00	150.00
54700 · Wages and Salaries	114,985.67	110,794.60	68,445.97	121,000.00
Total Expense	375,933.80	342,098.64	227,449.41	400,000.00
Net Income	98,570.76	74,191.53	-82,389.64	0.00

Bois de Sioux Watershed District
2021 CONSTRUCTION BUDGET
January 2018 through December 2021

	As of 8/13/20			2021 BUDGET
	2018	2019	2020	
Income				
44500 - Project Grant	0.00	0.00	168,388.00	0.00
39501 - FEMA/HSEM 2019	0.00	0.00	6,354.50	0.00
41100 - Riparian Aid MN DOR	119,783.00	120,604.00	66,989.00	110,000.00
Total Investment Income	245,866.04	165,302.13	32,045.79	14,405.08
41300 - Doran Creek Project Income	191,965.00	66,526.53	1,008.00	0.00
47100 - Storage Building Rental Income	1,000.00	1,400.00	0.00	1,000.00
Total 45100 - Redpath Project Income	-269,440.38	213,020.82	102,281.40	0.00
Total 42000 - General Property Taxes	1,035,510.72	1,075,819.94	468,975.72	838,884.92
44000 - Land Rental Income	683,450.00	894,339.14	815,693.91	735,000.00
45500 - Land Sale	0.00	0.00	1,530,000.00	0.00
Total 45000 - Miscellaneous Income	38,761.28	3,933.00	1,275.66	1,500.00
Overall Plan Income-BWSR/State	0.00	135,940.00	108,752.00	20,000.00
48000 - Permit Fees	250.00	500.00	0.00	0.00
49100 - Project Team Income	7,889.23	11,224.86	170.50	0.00
49300 - State Credits & Ag M H Credits	25,629.35	24,653.95	0.00	0.00
49400 - Transfer In	1,027,395.94	0.00	0.00	0.00
Total Income	3,108,060.18	2,713,264.37	3,301,934.48	1,720,790.00
Expense				
51675 - Clean Water Cost Share Policy	0.00	309,812.00	0.00	175,000.00
51670 - Culvert Szng Cost Share Policy	0.00	525,988.50	0.00	150,000.00
51020 - Buffers	24,574.73	27,083.65	5,347.96	110,000.00
50100 - Stream Gaging Expense	2,025.90	49,945.85	2,192.50	5,000.00
Total Modeling/SWAT	7,087.04	0.00	0.00	0.00
Total Permits	210,480.18	130,968.15	47,108.50	90,000.00
51010 - Boundary Redetermination	4,302.75	1,613.15	0.00	0.00
55100 - Viewing Expense	390.90	0.00	0.00	0.00
55110 - Programs with SWCDs	37,000.00	0.00	0.00	30,000.00
55120 - Culvert Inventory	42,713.90	225.00	0.00	500.00
59150 - Education	1,820.00	0.00	0.00	0.00
51100 - Accounting Services	9,048.00	6,617.00	2,564.00	6,000.00
51300 - Administration Expense	56,843.40	47,952.24	0.00	50,000.00
51400 - River Watch/Expense	5,005.26	4,257.91	1,173.60	6,200.00
51500 - Advertising Expense	1,359.28	4,037.42	6,170.22	8,000.00
Total 51900 - Engineering Services	846,109.83	379,815.84	720,629.38	748,540.00
52100 - Equipment Lease & Rental	482.45	0.00	0.00	700.00
53480 - Interest Expense	193,345.19	118,872.35	0.00	0.00
Total 52500 - Land	5,822.22	11,400.00	1,062,546.69	6,000.00
52600 - Legal Fees	34,214.64	59,518.08	77,050.51	135,000.00
52700 - Manager Compensation	2,821.53	1,450.00	0.00	3,100.00
52800 - Meeting Expense	10.70	609.41	170.00	1,500.00
52900 - Mileage Expense Board	108.58	0.00	0.00	150.00
53100 - Mileage Expense Staff	0.00	296.09	0.00	500.00
53200 - Miscellaneous Expenses	1,266.93	2,380.39	9,177.50	2,700.00

Bois de Sioux Watershed District
2021 CONSTRUCTION BUDGET
 January 2018 through December 2021

	As of 8/13/20			2021 BUDGET
	2018	2019	2020	
53300 - Office Equip & Furniture	609.86	0.00	0.00	1,000.00
Total 53400 - Office Operations	781.85	1,126.14	1,127.50	1,500.00
53500 - Office Supplies	849.08	50.85	505.58	900.00
Total 53600 - Other Supplies	30.41	0.00	57.75	100.00
53650 - Overall Plan	21,488.05	133,650.38	79,164.41	50,000.00
53800 - Payroll Taxes	40.17	0.00	0.00	0.00
53900 - Property Taxes	130,632.58	115,716.44	116,788.56	130,000.00
Total 54100 - Repairs and Maintenance	10,993.09	17,624.68	1,233.22	7,400.00
54200 - Tranfer of Funds	355,326.06	0.00	0.00	0.00
54950 - Transfer Out	672,069.88	0.00	0.00	0.00
54400 - Vehicle Fuel	2,253.33	390.64	70.00	1,000.00
54500 - Vehicle Maint & Repair	0.00	0.00	0.00	0.00
Total Expense	2,681,907.77	1,951,402.16	2,133,077.88	1,720,790.00
Net Income	426,152.41	761,862.21	1,168,856.60	0.00

LEVY COLLECTED 2021 Revised: 7/13/2020
State Numbers Final

Esimated Market Value (line 1-Form A)	County Name	Tax Capacity State Certification	Tax Cap. %	Admin Levy	RRWMB Levy	Total
\$267,812,900.00	Big Stone	\$2,268,346.00	\$0.06	\$14,038.98	\$94,216.68	\$108,255.66
\$1,196,525,500.00	Grant	\$10,326,935.00	\$0.26	\$63,914.23	\$428,933.50	\$492,847.73
\$156,805,300.00	Ottertail	\$1,250,044.00	\$0.03	\$7,736.62	\$51,921.09	\$59,657.72
\$460,166,100.00	Stevens	\$3,707,278.00	\$0.09	\$22,944.64	\$153,983.32	\$176,927.96
\$1,922,473,300.00	Traverse	\$16,983,651.00	\$0.42	\$105,113.19	\$705,422.93	\$810,536.12
\$621,995,300.00	Wilkin	\$5,857,467.00	\$0.15	\$36,252.34	\$243,292.30	\$279,544.64
\$4,625,778,400.00		\$40,393,721.00	\$1.00	\$250,000.00	\$1,677,769.83	\$1,927,769.83

			Admin Levy		RRWMB Levy	
		Total EMV x .0004836		\$4,625,778,400.00	x .0004836	\$2,237,026.43
		Max Levy		\$250,000.00		
		Percent of Max. Levy Desired*		100.000%	RRWMB %	75.00%
		GROSS LEVY		\$250,000.00	GROSS LEVY	\$1,677,769.83
HACA Allottment	\$0.00	Prorated HACA		\$0.00	HACA	\$0.00
		Net Levy		\$250,000.00	Net Levy	\$1,677,769.83
				\$250,000 to General Fund		
						\$838,884.91 to BdSWD Construction Fund \$838,884.91 to RRWMB