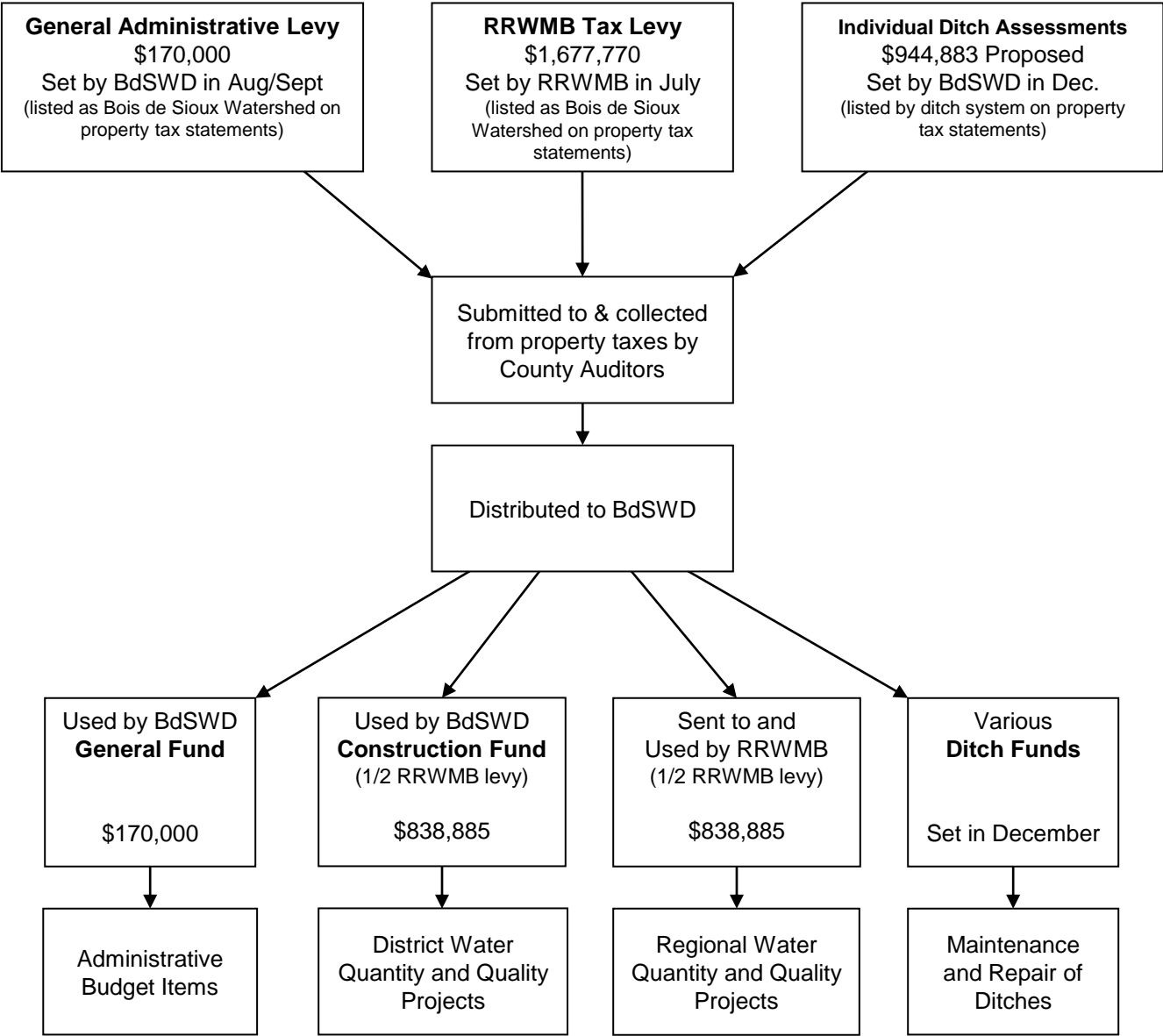


2021 Levies & Assessments



Bois de Sioux Watershed District
2021 GENERAL BUDGET
January through December 2021

	<u>Budget</u>
Income	
42000 · General Property Taxes	170,000.00
49000 · Project Administration	230,000.00
Total Income	<u>400,000.00</u>
Gross Profit	400,000.00
Expense	
51000 · Annual Report	1,750.00
55130 · Website	800.00
55140 · Mileage Expense Advisory Com	100.00
51100 · Accounting Services	40,000.00
51300 · Administration Expense	56,900.00
51500 · Advertising Expense	2,600.00
51600 · Building and Structures	500.00
51800 · District Insurance & Dues	30,200.00
51900 · Engineering Services	15,000.00
52100 · Equipment Lease & Rental	5,500.00
52200 · Fringe Benefits	12,500.00
52600 · Legal Fees	27,000.00
52700 · Manager Compensation	30,000.00
52800 · Meeting Expense	5,000.00
52900 · Mileage Expense Board	5,000.00
53100 · Mileage Expense Staff	200.00
53200 · Miscellaneous Expenses	2,500.00
53300 · Office Equip & Furniture	1,000.00
53400 · Office Operations	12,000.00
53500 · Office Supplies	3,200.00
53600 · Other Supplies	3,500.00
53700 · Payroll Expenses	8,800.00
53800 · Payroll Taxes	9,300.00
54100 · Repairs and Maintenance	1,500.00
54400 · Vehicle Fuel	2,500.00
54500 · Vehicle Maint & Repair	1,500.00
54600 · Viewers Expense	150.00
54700 · Wages and Salaries	121,000.00
Total Expense	<u>400,000.00</u>
Net Income	<u><u>0.00</u></u>

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

	<u>Budget</u>
Income	
41100 · Riparian Aid MN DOR	110,000.00
Investment Income	14,405.08
47100 · Storage Building Rental Income	800.00
42000 · General Property Taxes	838,884.92
44000 · Land Rental Income	800,000.00
45000 · Miscellaneous Income	1,500.00
Overall Plan Income-BWSR/State	20,000.00
Total Income	<u>1,785,590.00</u>
Gross Profit	1,785,590.00
Expense	
51675 · Clean Water Cost Share Policy	175,000.00
51670 · Culvert Szng Cost Share Policy	150,000.00
51020 · Buffers	110,000.00
50100 · Stream Gaging Expense	5,000.00
Permits	154,800.00
55110 · Programs with SWCDs	30,000.00
55120 · Culvert Inventory	500.00
51100 · Accounting Services	6,000.00
51300 · Administration Expense	50,000.00
51400 · River Watch/Expense	6,200.00
51500 · Advertising Expense	8,000.00
51900 · Engineering Services	748,540.00
52100 · Equipment Lease & Rental	700.00
52500 · Land	6,000.00
52600 · Legal Fees	135,000.00
52700 · Manager Compensation	3,100.00
52800 · Meeting Expense	1,500.00
52900 · Mileage Expense Board	150.00
53100 · Mileage Expense Staff	500.00
53200 · Miscellaneous Expenses	2,700.00
53300 · Office Equip & Furniture	1,000.00
53400 · Office Operations	1,500.00
53500 · Office Supplies	900.00
53600 · Other Supplies	100.00
53650 · Overall Plan	50,000.00
53900 · Property Taxes	130,000.00
Total 54100 · Repairs and Maintenance	7,400.00
54400 · Vehicle Fuel	1,000.00
Total Expense	<u>1,785,590.00</u>
Net Income	<u><u>0.00</u></u>

2021 DITCH FUND BUDGET ASSESSMENTS

REPAIRS/MAINTENANCE ANTICIPATED 2021 OR AFTER

Ditch #	Description of Work	Length of Ditch (Miles)	2020 Certified Assessment	2020 Assessment \$/Acre	ESTIMATED END OF YEAR BALANCE AS OF 12/31/20	2021 FINAL Assessment	2021 Assessment \$/Acre	2020 Assessments Levied for County Debt Service
JCD #3	Have two miles of field drains to spot clean	3	\$2,750.00	\$0.21	\$25,260.96	\$2,750.00	\$0.21	
JCD #6	2021 Retrofit	7	\$19,000.00	\$3.92	(\$95,791.00)	\$50,000.00	\$10.32	
JCD #7	Cleanout 1 1/2 miles	5	\$9,000.00	\$2.05	\$11,838.37	\$9,000.00	\$2.05	
TCD #10	Four miles need to be tracked and clean field drains	6	\$6,800.00	\$2.00	\$10,482.97	\$6,800.00	\$2.00	
TCD #11	Need two miles of cleaning, it is working and dry	9	\$25,050.00	\$3.00	\$40,889.01	\$5,000.00	\$0.60	By Charlesville
TCD #15	Field drains need to be cleaned	1.5	\$1,020.00	\$1.00	\$3,426.17	\$1,020.00	\$1.00	Goes to Dave Rinke's;
TCD #17	Partial Cleanout and Spoils Levelled (2020); Need to seed both sides in 2021	4	\$7,700.00	\$3.73	(\$46,369.62)	\$8,250.00	\$4.00	
TCD #18	Replace Culvert (2019); Needs plugs removed at the outlet and spot cleaning	2	\$4,000.00	\$4.03	(\$5,899.93)	\$4,000.00	\$4.03	Needs a clean-out by Gene Lundquist's
TCD #22	Could use riprap at the outlet, downstream 1/4 mile; Needs 1/2 mile to be cleaned	2	\$3,700.00	\$4.00	(\$11,151.93)	\$5,000.00	\$5.41	
TCD #24	Need big trees cut and stumps removed; possibly \$5000	3	\$2,600.00	\$1.60	\$1,534.16	\$4,700.00	\$2.90	NW of Norcross
TCD #26	Cleanout 2 miles	3.5	\$4,770.00	\$1.50	\$9,979.33	\$10,000.00	\$3.14	west of North Ottawa
TCD #27	New Culverts (2019); Cleanout in the spring 3/4 of a mile and lateral BZE needs spot cleaning. Take trees off North of Fritz's/White Rock Tar	21	\$12,700.00	\$0.75	(\$46,089.92)	\$60,000.00	\$3.52	
TCD #30	Cleanout (2017); Plugged culvert	2	\$9,000.00	\$4.03	(\$16,625.86)	\$9,000.00	\$4.03	just off the Norcross angle road
TCD #32	Cleanout 1/2 mile	3	\$1,900.00	\$0.77	\$3,751.76	\$3,000.00	\$1.22	In Tintah
TCD #33	Cleanout 1/2 mile	2.25	\$1,400.00	\$0.76	\$1,908.13	\$1,400.00	\$0.76	SE of Dumont
TCD #35	Cleanout 3 miles and track field drains; 1/2 mile spot clean - DB, MCVI DITCH?	5	\$2,600.00	\$0.77	\$11,389.81	\$8,000.00	\$2.36	Going to be included in Redpath
TCD #36	Tracks and willows to be removed and buildup cleanout fund	7	\$3,300.00	\$0.93	\$2,218.83	\$7,000.00	\$1.97	
TCD #38	Track the ditch and clean field drains	3.25	\$2,500.00	\$0.77	\$17,294.50	\$2,500.00	\$0.77	1 mile south of Dumont;
TCD #39	Repair a separated culvert; add fabric and clay	1.5	\$1,000.00	\$0.72	\$3,891.60	\$1,000.00	\$0.72	North of Wheaton on K-T
TCD #41	Culverts Replaced and Clean-Out (2019); Linings a Culvert	6	\$16,000.00	\$4.76	(\$69,186.90)	\$16,000.00	\$4.76	
TCD #46	Several large trees that need to be removed	2	\$2,300.00	\$1.99	\$10,346.65	\$2,300.00	\$1.99	a lot of large trees. Landowner Schultz may not want them removed because they might be acting as a windbreak.
TCD #48	Need riprap	1.5	\$3,400.00	\$10.00	(\$15,049.65)	\$3,400.00	\$10.00	Straight west of Wheaton - Swedlund quarter - Lover's lane
TCD #51	Partial cleanout (2019); Partial cleanout (2020); Needs more cleanout downstream	7	\$18,600.00	\$4.01	\$10,584.44	\$10,000.00	\$2.16	thru McCoy's
TCD #53	Cleanout and Ditching (2018); needs spot cleaning	6	\$8,000.00	\$0.52	\$52,800.12	\$2,000.00	\$0.13	related to JD 3
TCD #55	Culvert removal and remove sediment plug	2	\$2,700.00	\$4.08	\$863.01	\$2,700.00	\$4.08	by Craig Fridgen's
WCD #5ub-1	Tree snags to remove; remove sediment plugs and fix field trenches; possible retrofit	8.5	\$11,000.00	\$1.01	\$25,463.36	\$32,750.00	\$3.02	should we increase this one to prep for retrofit
WCD #18	Cost share approach pipe (2019); Clean 2 miles of field drains; new rock at outlet	5	\$17,300.00	\$4.13	(\$11,912.11)	\$17,300.00	\$4.13	cost share approach pipe. 7k
WCD #20	Culvert cost share (2019); Cleanout and outlet repair investigation (2020); Outlet needs a lot of work (2021)	7	\$15,850.00	\$2.00	(\$7,008.25)	\$31,700.00	\$4.00	should we increase this one to prep for repair
WCD #25	Cleanout and outlet repair investigation (2020); Outlet needs some work - landowner may consent to sloping (2021)	5	\$6,500.00	\$0.57	\$15,622.02	\$23,250.00	\$2.03	should we increase this one to prep for repair
WCD #35	Remove old bridge piles	5	\$3,900.00	\$0.78	\$27,547.64	\$3,750.00	\$0.75	
Total			\$226,340.00		(\$27,992.35)	\$343,570.00		

REPAIRS/MAINTENANCE IN 2020

Ditch #	Description of Work	Length of Ditch (Miles)	2020 Certified Assessment	2020 Assessment \$/Acre	ESTIMATED END OF YEAR BALANCE AS OF 12/31/20	2021 PROPOSED Assessment	2021 Assessment \$/Acre	2020 Assessments Levied for County Debt Service
JCD #14	Repaired Section 23 Blowout (2020)	23	\$117,200.00	\$3.98	(\$304,118.52)	\$117,200.00	\$3.98	
JCD #11*	Cleaned-out 8.5 miles of laterals (2020)	29	\$100,000.00	\$6.09	\$16,343.49	\$40,000.00	\$2.44	
TCD #1E	Cleanout and Spoils (2020)	5	\$4,400.00	\$0.73	\$2,486.23	\$4,400.00	\$0.73	
TCD #1W	Cleanout and Spoils (2020)	4	\$5,000.00	\$0.77	\$11,129.76	\$5,000.00	\$0.77	
TCD #8	Cleanout (2019); Spoils Levelled (2020)	5	\$1,800.00	\$0.22	(\$12,269.72)	\$6,500.00	\$0.81	
TCD #9	Ditch cleanout (2020)	5.5	\$1,700.00	\$0.52	\$7,046.88	\$1,700.00	\$0.52	
TCD #13	Spot cleanout (2020)	2	\$4,100.00	\$1.70	\$2,339.53	\$4,100.00	\$1.70	
TCD #16	Cleaned 1.25 miles on the offtake (2020)	4	\$9,700.00	\$4.00	(\$16,412.26)	\$9,700.00	\$4.00	
TCD #31	Cleanout (2020)	7	\$7,000.00	\$1.09	(\$4,866.46)	\$7,000.00	\$1.09	
TCD #52	Partial Cleanout (2019); Spoils Levelled (2020)	15	\$25,000.00	\$2.46	(\$13,814.46)	\$25,000.00	\$2.46	
WCD #39	Cleanout and Spoils Levelled (2020)	4	\$3,500.00	\$1.05	(\$1,665.36)	\$13,250.00	\$3.99	
Total			\$279,400.00		(\$293,800.77)	\$233,850.00		

BUILD FUND BALANCE - NO SIGNIFICANT REPAIRS ANTICIPATED 2021

Ditch #	Description of Work	Length of Ditch (Miles)	2020 Certified Assessment	2020 Assessment \$/Acre	ESTIMATED END OF YEAR BALANCE AS OF 8/31/20	2021 PROPOSED Assessment Subject to Change	2021 Assessment \$/Acre	2020 Assessments Levied for County Debt Service
TCD #2		4.5	\$5,000.00	\$0.52	\$20,256.74	\$5,000.00	\$0.52	
TCD #4	Partial Cleanout (2019)	5	\$38,500.00	\$3.61	\$11,791.47	\$10,000.00	\$0.94	
TCD #7		6	\$11,940.00	\$1.99	\$9,477.36	\$11,940.00	\$1.99	
TCD #19		2.5	\$700.00	\$0.83	\$2,135.48	\$700.00	\$0.83	
TCD #20		1	\$4,500.00	\$2.42	(\$2,484.66)	\$4,500.00	\$2.42	
TCD #28	Partial Cleanout (2019)	3.5	\$6,700.00	\$1.90	(\$2,087.32)	\$6,700.00	\$1.90	Landowner Dave Rath wants cost-share on a pipe
TCD #29	Partial Cleanout (2019)	3	\$2,950.00	\$1.51	\$8,090.33	\$2,950.00	\$1.51	Croke
TCD #40		4	\$7,100.00	\$2.22	\$11,744.83	\$4,900.00	\$1.53	
TCD #42		5	\$10,200.00	\$3.00	\$1,509.45	\$3,400.00	\$1.00	
TCD #43	Culvert Replaced (2019)	6	\$7,500.00	\$2.05	\$9,356.99	\$4,500.00	\$1.23	Fema site - replace culvert. Good shape after cleanout - rebuild fund balance
TCD #44	Culvert Replaced and Cleanout (2019)	10	\$30,200.00	\$3.99	(\$16,987.83)	\$15,000.00	\$1.98	A lot of work to do. 3 miles to clean. FEMA may assist with one mile.
TCD #50		1.25	\$200.00	\$1.25	\$2,281.37	\$200.00	\$1.25	
Total			\$125,390.00		\$55,094.25	\$69,690.00		\$0.00

FUND BALANCE IS STABLE - \$0.00 LEVY FOR 2021

Ditch #	Description of Work	Length of Ditch (Miles)	2020 Certified Assessment	2020 Assessment \$/Acre	ESTIMATED END OF YEAR BALANCE AS OF 12/31/20	2021 PROPOSED Assessment Subject to Change	2021 Assessment \$/Acre	2020 Assessments Levied for County Debt Service
JCD #2	Need to work on the outlet; Section 24; clear trees	6	\$0.00	\$0.00	\$143,262.71	\$0.00	\$0.00	

2021 DITCH FUND BUDGET ASSESSMENTS

JCD #12	<i>Slope repair, culvert relocated (2020)</i>	51	\$8,900.00	\$0.10	\$119,820.17	\$0.00	\$0.00	
Bd5WD #3		1.5	\$0.00	\$0.00	\$86,309.63	\$0.00	\$0.00	North Ottawa Outlet Ditch
Total			\$8,900.00		\$349,392.51	\$0.00		

DEBT SERVICE

Ditch #	Description of Work	Length of Ditch (Miles)	2020 Certified Assessment	2020 Assessment \$/Acre	ESTIMATED END OF YEAR BALANCE AS OF 12/31/20	2021 PROPOSED Assessment Subject to Change	2021 Assessment \$/Acre	2020 Assessments Levied for County Debt Service	
TCD #23	<i>Culverts and Repair (2018); cleaned the east two miles, between culverts (2020)</i>	5	\$10,250.00	\$2.82	(\$86,909.87)	\$17,250.00	\$4.74		See 15 Year Repayment - Verify Beg Balance Each Year and \$7,000 for repair in 2020
TCD #37	<i>Redetermination and Suit (2016 & 2017)</i>	7	\$40,380.00	\$0.27	(\$421,093.86)	\$40,380.00	\$0.27		See 15 Year Repayment - Verify Beg Balance Each Year
WCD #8	<i>2018 - 2019 Repair</i>	7.5	\$77,799.00	\$6.58	\$86,496.85	\$77,799.00	\$6.58	\$77,799.00	
WCD #9	<i>2019 Improvement</i>	8	\$162,344.00	\$10.17	\$889,775.90	\$162,344.00	\$10.17	\$162,344.00	
Total			\$290,773.00		\$468,269.02	\$297,773.00		\$240,143.00	

*JD #11 will levy for payments payable starting in 2022

TCD #23 15 YEAR PAYOFF, 2020 - 2035

TCD #37 15 YEAR PAYOFF, 1% INTEREST, 2017 - 2032

WCD #8 15 YEAR PAYOFF, 2020 - 2035

WCD #9 15 YEAR PAYOFF, 2021 - 2036

\$930,803.00

\$550,962.66

\$944,883.00