



AGENDA

Dakota County Soil and Water Conservation District Board Meeting

Thursday, November 16, 2023 - 9:00 a.m.

Meeting Room 1 – Dakota County Extension and Conservation Center

4100 220th Street Farmington, MN 55024

1. Call to Order
2. Pledge of Allegiance
3. Audience
Anyone wishing to address the Board regarding an item that is not on the agenda may come forward at this time. Comments are limited to five minutes.
4. Recognition of 2023 Outstanding Conservationist – Jim Sipe and Nancy Schumacher
5. Approval of Agenda (Additions/Corrections/Deletions)

CONSENT AGENDA

To be adopted under one motion unless a request is made to move an item to Regular Agenda for discussion

6. Approval of October 13, 2023 Meeting Minutes
7. Approval of November 16, 2023 Accounts Payable
8. Acceptance of October Finance Report
9. Approval of Draft 2022 Financial Audit and Authorization to Submit to Office of State Auditor
10. Cancellation of Contract with Andy Winter for Establishment of Cover Crop (1-year)
11. Cancellation of Two Contracts with Wayne Peterson for Establishment of Cover Crops (1-year)

REGULAR AGENDA

12. Authorization to Provide Partial Payment to Ken Betzold under Two Contracts for Establishment of Cover Crops (3-year) Action
13. Authorization to Provide Partial Payment to Nick Becker under Three Contracts for Establishment of Cover Crops (3-year) Action
14. Authorization to Provide Partial Payment to William Callister for Establishment of Cover Crops (3-year) Action
15. Authorization to Provide Final Payment to Nick Becker under Two Contracts for Establishment of Cover Crops (1-year) Action
16. Authorization to Provide Final Payment to Tom Leifeld under Two Contracts for Establishment of Cover Crops (1-year) Action
17. Authorization to Provide Final Payment to DST LLP for Establishment of Cover Crop (1-year) Action
18. Authorization to Execute Joint Powers Agreement with Dakota County Action
19. Authorization to Execute Joint Powers Agreement with the Eagan-Inver Grove Heights Watershed Management Organization for 2024 Services Action

20. Adopt 2024 Medical and Dental Benefits Action
21. Announcements and Reports
- Natural Resources Conservation Service
 - Dakota County
 - Cannon River Watershed Joint Powers Board
 - Vermillion River Watershed Joint Powers Organization
 - Metropolitan Conservation Districts Joint Powers Board
 - Minnesota Association of Soil and Water Conservation Districts
 - District Managers Report
 - Board of Supervisor Announcements
22. Upcoming Events
- November 15, 2023 Metropolitan Conservation Districts Joint Powers Board Meeting
TBD – 4:00 p.m.
 - November 15, 2023 Black Dog Watershed Management Organization Meeting
Burnsville Maintenance Facility, 13713 Frontier Court, Burnsville – 5:00 p.m.
 - November 15, 2023 Lower Minnesota River Watershed District Meeting
Carver County Government Center, 602 East 4th Street, Chaska - 7:00 p.m.
 - November 15, 2023 North Cannon River Watershed Management Organization Meeting
Castle Rock Townhall. 2537 240th Street West, Farmington, - 7:00 p.m.
 - November 16, 2023 Dakota County Soil and Water Conservation District Board Meeting
Extension and Conservation Center, 4100 220th Street West, Farmington – 9:00 a.m.
 - December 5, 2023 Eagan-Inver Grove Heights Watershed Management Organization Meeting
Eagan Maintenance Facility, 3501 Coachman Point, Eagan - 5:30 p.m.
 - December 7, 2023 Vermillion River Watershed Joint Powers Board Meeting
Extension and Conservation Center, 4100 220th Street West, Farmington – 1:00 p.m.
 - Dec 11-13, 2023 MASWCD Annual Convention
Double Tree Hotel, 7800 Normandale Blvd., Bloomington
 - December 13, 2023 Lower Mississippi River Watershed Management Organization Meeting
West St. Paul City Hall, 1616 Humboldt Avenue – 3:00 p.m.
 - December 20, 2023 Black Dog Watershed Management Organization Meeting
Burnsville Maintenance Facility, 13713 Frontier Court, Burnsville – 5:00 p.m.
 - December 20, 2023 Lower Minnesota River Watershed District Meeting
Carver County Government Center, 602 East 4th Street, Chaska - 7:00 p.m.
 - December 21 , 2023 Dakota County Soil and Water Conservation District Board Meeting
Extension and Conservation Center, 4100 220th Street West, Farmington – 9:00 a.m.
23. Adjourn



MEETING MINUTES

BOARD OF SUPERVISORS MEETING

DAKOTA COUNTY SOIL AND WATER CONSERVATION DISTRICT

Thursday, October 12, 2023

9:00 a.m.

4100 220th Street W, Suite 102
Farmington, Minnesota

Board Members Present:

Laura Zanmiller, Chair
Kevin Chamberlain, Vice Chair
Jayne Dee Hager, Treasurer
Bruce Johnson, Information Officer

SWCD Staff Present:

Brian Watson
Pam LaValle
Curt Coudron
Ashley Gallagher
Matthew Sorvig
Todd Matzke

Others Present:

Dain Olson, DCAO
Valerie Neppl, Dakota County
Sarah Kamrath, Dakota County

1. Call to Order and Roll Call

Chair Zanmiller called the meeting to order at 9:00 a.m.

2. Pledge of Allegiance

Chair Zanmiller led the Board of Supervisors in the Pledge of Allegiance.

3. Audience

Chair Zanmiller asked if there was anyone in the audience that wished to address the Board on an item that is not on the agenda. Nobody came forward.

4. Approval of Agenda

23.083 Motion by Chamberlain second by Johnson to approve the agenda. All members voting in favor. Motion carried.

CONSENT AGENDA

5. Approval of September 14, 2023 Meeting Minutes

The September 14, 2023 meeting minutes were presented.

6. Approval of October 12, 2023 Accounts Payable

The October 2023 accounts payable were presented.

7. Acceptance of September Finance Report

The September Finance Report was presented.

8. Adopt resolution Accepting Certain Wetland Conservation Act Authorities from City of Randolph

Resolution from the City of Randolph to delegate certain Wetland Conservation Act Responsibilities was presented.

23.084 Motion by Dee, second by Johnson to approve the consent agenda items. Members voting in favor: Zanmiller, Johnson, Chamberlain and Dee. Motion carried.

REGULAR AGENDA

9. Authorization to Provide Final Payment to William Callister Jr. for Installation of Grassed Waterway.

William Callister Jr. has completed the construction of a Grassed Waterway in Hampton Township, Cannon River Watershed. The project was approved for funding at the August 10, 2023 Board meeting at 85% cost share not to exceed \$16,065. Final eligible project expenses were \$15,898.80. Project installation has been certified by SWCD staff. Staff is recommending final payment of \$13,513.98.

23.085 Motion by Chamberlain, second by Johnson to provide final payment of \$13,513.98 to William Callister Jr. (23-IPP-09) for construction of grassed waterway. Funding would be provided from our FY21 Cannon WBIF Grant. Members voting in favor: Johnson, Dee, Chamberlain, and Zanmiller. Motion carried.

10. Authorization to Execute Contract with Richard Betzold for Installation of Water and Sediment Control Basin.

Richard Betzold is proposing to construct a water and sediment control basin in Hampton Township, Cannon River Watershed. The total eligible costs of the project are estimated at \$15,000 and project funds are available through our FY23 Cannon WBIF grant and our agreement with Dakota County. Staff is recommending approval at 85% not to exceed \$12,750.

23.086 Motion by Johnson, second by Dee to execute contract with Richard Betzold (23-IPP-44) not to exceed \$12,750 for installation of water and sediment control basin. Members voting in favor: Johnson, Dee, Chamberlain, and Zanmiller. Motion carried.

11. Authorization to Execute Contract with Daniel Harris for Installation of Grassed and Rock Lined Waterway.

Daniel Harris is proposing to construct a grassed and rock lined waterway in Hampton Township, Vermillion River Watershed. The total eligible costs of the project are estimated at \$27,500 and project funds are available through our FY23 Vermillion WBIF Grant and our agreement with the Vermillion River Watershed Joint Powers Organization. Staff is recommending approval at 85% not to exceed \$23,375.

23.087 Motion by Chamberlain, second by Johnson to execute contract with Daniel Harris (23-IPP-47) not to exceed \$23,375 for installation of grassed and rock lined waterway. Members voting in favor: Dee, Chamberlain, Zanmiller, and Johnson. Motion carried.

12. Authorization to Execute Contract with Gerald Henry and Elaine Marie Swedin Trust for Installation of Grassed Waterway and Two Water and Sediment Control Basins.

Gerald Henry and Elaine Marie Swedin Trust (Gerry Swedin) is proposing to construct a grassed waterway and two water and sediment control basins in Eureka Township, Cannon River Watershed. The total eligible costs of the project are estimated at \$27,500 and project funds are available through our FY23 Cannon WBIF Grant and our agreement with Dakota County. Staff is recommending approval at 85% not to exceed \$23,375.

23.088 Motion by Dee, second by Johnson to execute contract with Gerald Henry and Elaine Marie Swedin Trust (23-IPP-45) not to exceed \$23,375 for installation of grassed waterway and two sediment control basins. Members voting in favor: Chamberlain, Zanmiller, Johnson, and Dee. Motion carried.

13. Authorization to Execute Contract with Bruce and Karolyn Riley for Installation of Native Prairie and Pollinator Habitat.

Bruce and Karolyn Riley are proposing installation of native prairie with pollinator habitat in the City of Eagan, Minnesota River Watershed. The total eligible costs of the project are estimated at \$3,200 and project funds are available through our agreement with Dakota County. Staff is recommending approval at 85% not to exceed \$1,800.

23.089 Motion by Johnson, second by Chamberlain to execute contract with Bruce and Karolyn Riley (23-IPP-46) not to exceed \$1,800 for installation of a native prairie with pollinator habitat. Members voting in favor: Zammiller, Johnson, Dee, and Chamberlain. Motion carried.

14. Authorization to Execute FY24 Grant Agreement with the Minnesota Board of Water and Soil Resources for Buffer Implementation.

The BWSR has distributed a grant agreement to soil and water conservation districts to assist with implementing the State Buffer Law Program. The BWSR allocation for FY24 to the Dakota SWCD is \$20,000. There is no local match requirement as part of this BWSR grant agreement. The grant term would be from the time of execution to December 31, 2026. As a member of the BWSR Board, Supervisor Dee indicated that she would abstain from voting.

23.090 Motion by Johnson, second by Chamberlain to execute FY24 Buffer Implementation Grant Agreement with BWSR in the amount of \$20,000 to implement Buffer Law. All other members voting in favor. Dee abstained. Motion carried.

15. Authorization to Execute FY24 and FY25 Grant Agreement with the Minnesota Board of Water and Soil Resources for Programs and Operations.

The BWSR has distributed a grant agreement for FY24 and FY25 allocations to SWCDs for the delivery of programs and operations. There are two grant programs and two fiscal years are provided under one agreement. The Conservation Delivery Program will provide \$21,240 each fiscal year. The Conservation Contracts Program will provide \$24,843 each year. There are no local match requirements associated with these two grant programs. The term of the grant is from the date of execution to December 31, 2025. The total grant agreement amount is \$92,166 which will be received in a lump sum upon grant execution. As a member of the BWSR Board, Supervisor Dee indicated that she would abstain from voting.

23.091 Motion by Chamberlain, second by Johnson to execute FY24 and FY25 Programs and Operations Grant Agreement with BWSR in the amount of \$92,166. All members voting in favor. Dee abstained. Motion carried.

16. Announcements and Reports

Natural Resources Conservation Service

The Natural Resources Conservation Services (NRCS) report was provided via email from Lizzy Dawson and was presented by Brian Watson. Dawson provided an EQIP and Conservation Security Program (CSP) update. Watson noted that the NRCS has been a great asset in helping with our Outdoor Education event for 5th grade students.

Dakota County

The Dakota County report was provided by Valerie Nepl. Nepl introduced new staff member Sarah Kamrath, Environmental Resources Department, Ground Water Protection Unit. Nepl provided updates on the Vermillion River Watershed plan process, proposed limestone quarry in Waterford Township, a new pilot low input turf program, and the Agricultural Chemical Reduction Effort (ACRE).

Cannon River Watershed Joint Powers Board

No report provided. The next meeting is November 1, 2023.

Vermillion River Watershed Joint Powers Organization

No report provided. Brian Watson stated there is an open house today from 4 – 6 p.m. as mentioned by Nepl to gather input for their next 10-year watershed plan.

Metropolitan Conservation Districts Joint Power Board

No report provided. The next meeting is scheduled for November 15, 2023.

Minnesota Association of Soil and Water Conservation Districts

Supervisor Zanmiller reported the next Metro Area meeting is October 26th. Watson stated resolutions are included in the board packets and online voting is due November 1.

District Managers Report

Watson reported the Waterford Township Quarry public meeting is tonight in Northfield at 6 pm. Watson proposed dates for the Finance Committee meet; it was scheduled for October 30th. The 5-year JPA with Dakota County is moving forward and is in review, Watson anticipates it being on the November Board meeting agenda.

Board of Supervisors Announcements

Dee mentioned that she has a conflict with the November Board meeting date and wondered if it would make sense to move the regularly scheduled Board meeting in December as well since it would be the same week as the MASWCD annual meeting. Watson proposed that the scheduled Board meetings for November and December be pushed back one week to November 16 and December 21 which would be the 3rd Thursday of the month.

23.092 Motion by Dee, second by Chamberlain to change the scheduled November and December board meeting dates to November 16 and December 21. All members voting in favor. Motion carried.

17. Upcoming Events

The upcoming events were reviewed.

18. Adjourn

23.093 Motion by Chamberlain, second by Johnson to adjourn. All members voting in favor. Motion carried.

The meeting was adjourned at 10:04 a.m.

Respectfully submitted,

Chelsea Skog
Secretary

**Dakota County SWCD
Balance Sheet
October 2023**

8.0 October 2023 Finance Report

ASSETS:

Checking , Savings, CD	\$	1,418,616.55	\$1,418,616.55
Total Cash:			

Accounts Receivable:

Cannon River Watershed JPO	2023 Q3 Services	\$	3,002.00	
Dakota County Environmental Services	2023 Q3 Services	\$	41,414.04	
Dakota County Transportation	2023 Q3 Services	\$	3,162.50	
MCD - MAWQCP	2023 Q3 Services	\$	177.75	
MCD Host Services	2023 Q3 Services	\$	2,020.00	
MCD - ETA	2023 Q3 Services	\$	2,820.50	
North Cannon River WMO	2023 Q3 Services	\$	5,013.24	
		\$	-	
Total Accounts Receivable:				\$ 57,610.03

Prepaid Items			\$ -
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TOTAL ASSETS:			\$ 1,476,226.58
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LIABILITIES AND EQUITY:

Current Liabilities

Payroll Liabilities	\$	-	
Sales Tax Payable	\$	2,137.29	
			\$ 2,137.29

Unearned Revenue:

Minnesota State Aid	\$	93,031.44	
Buffer Law Funds 2023	\$	11,494.00	
Conservation Delivery 2023	\$	16,735.88	
Conservation Delivery 2024	\$	21,240.00	
Conservation Delivery 2025	\$	21,240.00	
Conservation Contracts 2024	\$	24,843.00	
Conservation Contracts 2025	\$	24,843.00	
Local Capacity Services 2023	\$	30,609.50	
DC Drinking Water PP 2022	\$	26,094.31	
2023 Soil Health Care	\$	14,175.00	
State Cost Share 2022	\$	9,515.50	
State Cost Share 2023	\$	22,054.00	
WBIF 2021 Cannon River	\$	24,018.64	
WBIF 2022 Cannon River	\$	144,572.77	
WBIF 2021 Miss River East	\$	7,509.00	
WBIF 2021 MN River South	\$	584.38	
WBIF 2021 Vermillion River	\$	(5,562.15)	
WBIF 2023 Vermillion River	\$	70,025.00	
WBF 2023 Black Dog	\$	24,965.00	
WBF 2023 E-IGH	\$	37,500.00	
DC Operating Allocation	\$	71,883.70	
WOMP Deferred	\$	4,802.93	
			\$ 696,174.90

Total Liabilities:			\$ 698,312.19
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Fund Balance Beginning of Year			\$ 712,576.02
YTD Net Income/loss			\$ 65,338.37
Fund Balance End of Current Period			\$ 777,914.39

TOTAL LIABILITIES AND EQUITY:			\$ 1,476,226.58
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**Dakota County SWCD
Income and Expense Summary
October 2023**

	Current Month	Year to Date
Income		
County Revenues	\$94,309.43	\$543,548.54
State Revenues	\$120,333.21	\$406,075.18
Local Revenues	\$129,047.29	\$341,950.18
Interest Earnings	\$181.83	\$11,052.57
Charges for Services	\$2,500.00	\$17,557.00
Tree Program Revenues	<u> </u>	<u>\$29,954.07</u>
Total Income	\$346,371.76	\$1,350,137.54
 Expense		
County Expenses	\$4,715.88	\$15,999.62
State Expenses	\$13,531.40	\$77,738.89
Local Expenses	\$14,528.30	\$65,800.95
Operating Expenses	\$6,844.74	\$46,231.33
Payroll/Personnel Expenses	\$104,629.33	\$1,057,909.35
Project Expenses	\$90.19	\$1,470.71
Tree Program Expenses	<u> </u>	<u>\$19,648.32</u>
Total Expense	\$144,339.84	\$1,284,799.17
 Net Income	 <u>\$202,031.92</u>	 <u>\$65,338.37</u>

DAKOTA COUNTY SOIL AND WATER CONSERVATION DISTRICT

Consent Agenda

Request for Board Action

Roll Call Vote

Meeting Date: 11/16/2023

Prepared by: Brian Watson

PURPOSE/ACTION REQUESTED:

Approval of draft 2022 financial audit and authorization to submit to Office of State Auditor.

SUMMARY:

At the February 2023 Board Meeting, the Board of Supervisors approved entering into an engagement letter with Peterson Company, Ltd. to perform the financial audit for calendar year ending December 31, 2022. The audit was full scope in nature, resulted in audited financial statements, provided auditor's opinion on the financial statements, and reported on internal control and compliance.

Upon approval of the draft financial audit report, Peterson Company will forward to the Office of the State Auditor for their review and approval.

EXPLANATION OF FISCAL/FTE IMPACT:

The cost to complete the financial audit for fiscal year ending December 31, 2022 has been included in our annual budget.

Supporting Documents:

2022 Financial Audit Report.

Previous Board Action:

Motion 23.016 on 02/9/2023
Authorization to Perform Financial Audit

**DAKOTA COUNTY SOIL AND WATER
CONSERVATION DISTRICT
FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2022**

DRAFT

**DAKOTA COUNTY SOIL AND WATER CONSERVATION DISTRICT
FARMINGTON, MINNESOTA
TABLE OF CONTENTS
DECEMBER 31, 2022**

	Page
INTRODUCTORY SECTION	
Organization	1
FINANCIAL SECTION	
Independent Auditor's Report	2
BASIC FINANCIAL STATEMENTS	
General Fund Balance Sheet and Governmental Activities - Statement of Net Position	5
General Fund Statement of Revenues, Expenditures, and Changes in Fund Balance and Governmental Activities - Statement of Activities	6
Notes to the Financial Statements	7
REQUIRED SUPPLEMENTARY INFORMATION	
Budgetary Comparison Schedule - General Fund	18
Schedule of Contributions	19
Schedule of Proportionate Share of Net Pension Liability	19
Notes to the Required Supplementary Information	20
REPORTS RELATED TO <i>GOVERNMENT AUDITING STANDARDS</i>	
Independent Auditor's Report on Minnesota Legal Compliance	23
Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With <i>Government Auditing Standards</i>	24
Schedule of Findings and Recommendations	26

**DAKOTA COUNTY SOIL AND WATER CONSERVATION DISTRICT
FARMINGTON, MINNESOTA
ORGANIZATION
DECEMBER 31, 2022**

<u>TITLE</u>	<u>NAME</u>	<u>TERM EXPIRES</u>
Chair	Laura Zanmiller	12/31/2022
Vice-Chair	Kevin Chamberlain	12/31/2022
Treasurer	Jayne Hager Dee	12/31/2022
Secretary	Chelsea Skog	12/31/2022
Board Member	Bruce Johnson	12/31/2022

DRAFT

INDEPENDENT AUDITOR'S REPORT

Board of Supervisors
Dakota County Soil and Water Conservation District
Farmington, Minnesota

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of the governmental activities and the General Fund of Dakota County Soil and Water Conservation District, as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise Dakota County Soil and Water Conservation District's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities and the General Fund of Dakota County Soil and Water Conservation District, as of December 31, 2022, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Dakota County Soil and Water Conservation District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Dakota County Soil and Water Conservation District's management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Dakota County Soil and Water Conservation District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and Government Auditing Standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and Government Auditing Standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Dakota County Soil and Water Conservation District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Dakota County Soil and Water Conservation District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Management has omitted the management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

Accounting principles generally accepted in the United States of America require that the budgetary comparison schedule on page 18, the defined benefit pension plan schedules on page 19, and the notes to the required supplementary information on pages 20-22 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Management is responsible for the other information. The other information comprises the organizations information under the introductory section but does not include the financial statements and our auditor's report thereon. Our opinion on the financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and make sure there is nothing materially misstated.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated October 13, 2023, on our consideration of Dakota County Soil and Water Conservation District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Dakota County Soil and Water Conservation District's internal control over financial reporting and compliance.

Peterson Company Ltd

Peterson Company Ltd
Waconia, Minnesota

October 13, 2023

DRAFT

**DAKOTA COUNTY SOIL AND WATER CONSERVATION DISTRICT
FARMINGTON, MINNESOTA
GENERAL FUND BALANCE SHEET AND GOVERNMENTAL ACTIVITIES -
STATEMENT OF NET POSITION
DECEMBER 31, 2022**

	General Fund	Adjustments	Governmental Activities
ASSETS			
Cash and Cash Equivalents	\$ 1,098,171	\$ -	\$ 1,098,171
Accounts Receivables	169,725	-	169,725
Due from Other Governments	181,210	-	181,210
Prepaid Expenses	350	-	350
Capital Assets:			
Property and Equipment, net	-	2,986	2,986
Total Assets	<u>1,449,456</u>	<u>2,986</u>	<u>1,452,442</u>
DEFERRED OUTFLOWS OF RESOURCES			
Defined Benefit Pension Plan	-	314,972	314,972
COMBINED ASSETS AND DEFERRED OUTFLOWS OF RESOURCES			
	<u>\$ 1,449,456</u>	<u>\$ 317,958</u>	<u>\$ 1,767,414</u>
LIABILITIES			
Current Liabilities:			
Due to Other Governments	\$ 16,454	\$ -	\$ 16,454
Accrued Wages	65,348	-	65,348
Deposits on Sales	10,334	-	10,334
Unearned Revenue	644,744	-	644,744
Total Current Liabilities	<u>736,880</u>	<u>-</u>	<u>736,880</u>
Long-term Liabilities:			
Net Pension Liability	-	966,244	966,244
Compensated Absences	-	91,453	91,453
Total Long-Term Liabilities	<u>-</u>	<u>1,057,697</u>	<u>1,057,697</u>
DEFERRED INFLOWS OF RESOURCES			
Defined Benefit Pension Plan	-	75,780	75,780
COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES			
	<u>\$ 736,880</u>	<u>\$ 1,133,477</u>	<u>\$ 1,870,357</u>
FUND BALANCE/NET POSITION			
Fund Balance:			
Non-spendable - Prepaid Expenses	\$ 350	\$ (350)	\$ -
Assigned - Compensated Absences	91,453	(91,453)	-
Unassigned	620,773	(620,773)	-
Total Fund Balance	<u>\$ 712,576</u>	<u>\$ (712,576)</u>	<u>\$ -</u>
Net Position:			
Investments in Capital Assets		\$ 2,986	\$ 2,986
Unrestricted		(105,929)	(105,929)
Total Net Position		<u>\$ (102,943)</u>	<u>\$ (102,943)</u>

See accompanying Notes to the Financial Statements.

**DAKOTA COUNTY SOIL AND WATER CONSERVATION DISTRICT
FARMINGTON, MINNESOTA
GENERAL FUND STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE AND GOVERNMENTAL ACTIVITIES - STATEMENT OF ACTIVITIES
YEAR ENDED DECEMBER 31, 2022**

	General Fund	Adjustments	Governmental Activities
REVENUES			
Intergovernmental	\$ 1,743,024	\$ -	\$ 1,743,024
Charges for Services	44,863	-	44,863
Interest Earnings	5,378	-	5,378
Total Revenues	<u>1,793,265</u>	<u>-</u>	<u>1,793,265</u>
EXPENDITURES/EXPENSES			
Conservation:			
Current	1,766,657	64,985	1,831,642
Capital Outlay	3,320	(3,320)	-
Total Expenditures/Expenses	<u>1,769,977</u>	<u>61,665</u>	<u>1,831,642</u>
EXCESS OF REVENUES OVER/UNDER EXPENDITURES	23,288	(61,665)	(38,377)
Fund Balance/Net Position - Beginning of Year	<u>689,288</u>	<u>(753,854)</u>	<u>(64,566)</u>
FUND BALANCE/NET POSITION - END OF YEAR	<u>\$ 712,576</u>	<u>\$ (815,519)</u>	<u>\$ (102,943)</u>

See accompanying Notes to the Financial Statements.

DAKOTA COUNTY SOIL AND WATER CONSERVATION DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2022

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of Dakota County Soil and Water Conservation District (the District) have been prepared in accordance with generally accepted accounting principles (GAAP) for the year ended December 31, 2022. The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements (statements and interpretations). The significant accounting policies used by the District are discussed below.

Financial Reporting Entity

The Dakota County Soil and Water Conservation District is organized under the provisions of Minnesota Statutes Chapter 103C. The District is governed by a Board of Supervisors, nominated by, and elected to four-year terms by the voters of Dakota County.

The purpose of the District is to assist land occupiers in applying practices for the conservation of soil and water resources. These practices are intended to control wind and water erosion, pollution of lakes and streams, and damage to wetlands and wildlife habitats.

As required by generally accepted accounting principles, consideration has been given to other organizations that should be included in the District's financial statements for which the nature and significance of their relationship with the District are such that exclusion would cause the District's financial statements to be misleading or incomplete. There are no organizations that should be presented with the District.

Basic Financial Statements

Basic financial statements include information on the District's activities as a whole and information on the individual fund of the District. These separate presentations are reported in different columns. Each of the statements starts with a column of information based on activities of the General Fund and reconciles it to a column that reports the "governmental activities" of the District as a whole.

Measurement Focus and Basis of Accounting

The governmental activities are reported using the economic resources measurement focus and the accrual basis of accounting, which recognizes all long-term assets and receivables as well as long-term debt and obligations. Revenues are recorded when earned, and expenses are recorded when a liability is incurred, regardless of the timing of the related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met. The District's net position is reported as restricted and unrestricted. The statement of activities demonstrates the degree to which the expenses of the District are offset by revenues.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized when they become both measurable and available. The District considers all revenues to be available if they are collected within 60 days after the end of the current period. Charges for services and interest are considered to be susceptible to accrual. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, compensated absences, and claims and judgments, which are recognized as expenditures to the extent that they have matured. Proceeds of long-term debt and acquisitions under capital leases are reported as other financing sources, when applicable.

When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first, then unrestricted resources as they are needed.

**DAKOTA COUNTY SOIL AND WATER CONSERVATION DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2022**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position or Fund Balance

Cash and Cash Equivalents

Cash is stated at fair value, except for non-negotiable Certificates of Deposit, which are on a cost basis, and short-term money market investments, which are stated at amortized cost.

Accounts Receivables and Due from Other Governments

Receivables are collectible within one year. The financial statements contain no allowance for uncollectible accounts. Uncollectible accounts due for receivables are recognized as bad debts at the time information becomes available that indicates the particular receivable is uncollectible. These amounts are not considered to be material in relation to the financial position or operations of the fund.

Due from other governments are recorded for state, county, and local grant amounts that were received after year-end and all eligibility requirements were met.

Prepaid Expenses

Prepaid expenses are for items that will provide future benefit over the next twelve months.

Capital Assets

The cost of property and equipment is depreciated over the estimated useful life of the related assets. Leasehold improvements are depreciated over the lesser of the term of the related lease or the estimated useful lives of the assets. Depreciation is computed on the straight-line method. For the purpose of computing depreciation, the useful life for Machinery and Equipment is 5 to 10 years and Office Equipment and Furniture is 5 to 10 years. The District uses the threshold of \$2,500 for capitalizing assets purchased.

Unearned Revenue

Unearned revenue is recorded for amounts of state, county, and local grants received prior to satisfying all eligibility requirements imposed by the providers.

Compensated Absences

Under the District's personnel policies, employees are granted flex leave in varying amounts based on their length of service. Only benefits considered to be vested are disclosed in these statements.

All vested flex leave pay is accrued when incurred in the government-wide financial statements. A liability for the amount is reported in governmental funds only if they have matured, for example, as a result of employee resignations or retirements, and are payable with expendable available resources.

Payments for flex leave pay will be made at rates in effect when the benefits are used. Accumulated flex leave liabilities at December 31, 2022 are determined on the basis of current salary rates and include salary related payments.

DAKOTA COUNTY SOIL AND WATER CONSERVATION DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2022

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position or Fund Balance (Continued)

Pensions

For purposes of measuring the net pension liability, deferred outflows/inflows of resources, and pension expense, information about the fiduciary net position of the Public Employees Retirement Association (PERA) and additions to/deductions from PERA's fiduciary net position have been determined on the same basis as they are reported by PERA. For this purpose, plan contributions are recognized as of employer payroll paid dates and benefit payments, and refunds are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Deferred Outflows of Resources

The financial statements for the District contain deferred outflows of resources. A deferred outflow of resources represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense) until that time. The District has one type of deferred outflow which is pension related.

Deferred Inflows of Resources

The financial statements for the District contain deferred inflows of resources. A deferred inflow of resources represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The District has one type of deferred inflow which is pension related.

Fund Balance

In the fund financial statements, governmental funds report components of fund balance to provide information about fund balance availability for appropriation. Non-spendable fund balance represents amounts that are inherently non-spendable or assets that are legally or contractually required to be maintained intact. Restricted fund balance represents amounts available for appropriation but intended for a specific use and is legally restricted by outside parties (statute, grantors, bond agreements, etc.). Committed fund balance represents constraints on spending that the government imposes upon itself by a high-level formal action prior to the close of the fiscal period. Assigned fund balance represents resources intended for spending for a purpose set by the government body itself or by some person or government body delegated to exercise such authority in accordance with the policy established by the Board. Unassigned fund balance is the residual classification for the District's General Fund and includes all spendable amounts not contained in the other classifications.

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, it is the District's policy to use restricted first, then the unrestricted fund balance. When an expenditure is incurred for purposes for which committed, assigned, and unassigned fund balance amounts are available, it is the District's policy to use committed first, then assigned, and finally unassigned fund balance amounts.

DAKOTA COUNTY SOIL AND WATER CONSERVATION DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2022

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position or Fund Balance (Continued)

Net Position

Net position represents the difference between assets, deferred outflows, liabilities, and deferred inflows in the government-wide statement of net position. Net investments in capital assets, consists of capital assets, net of accumulated depreciation, reduced by the outstanding balance of any long-term debt used to build or acquire the capital assets. Net position is reported as restricted in the government-wide financial statements when there are limitations imposed on its use through external restrictions imposed by creditors, grantors, laws, or regulations of other governments. Unrestricted net position is the residual classification for the Governmental Activities Fund and includes all spendable amounts not contained in the other classifications.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Explanation of Adjustments Column in Statements

Capital Assets: In the Statement of Net Position and Governmental Fund Balance Sheet, an adjustment is made if the District has capital assets. This adjustment equals the net book balance of capitalized assets as of the report date and reconciles to the amount reported in Note 3 on Capital Assets.

Long-Term Liabilities: In the Statement of Net Position and Governmental Fund Balance Sheet, an adjustment is made to reflect the total Compensated Absences and Net Pension Liability the District has as of the report date. See Note 5 on Long-Term Liabilities.

Depreciation, Net Pension Expense and Change in Compensated Absences for the year: In the Statement of Activities and Governmental Fund Revenues, Expenditures and Changes in Fund Balance, the adjustment equals the total depreciation for the year reported, plus or minus the net pension expense and the change in compensated absences between the reporting year and the previous year.

Change in Accounting Principle

Effective January 1, 2022, the District adopted GASB 87, *Leases*. The new standard establishes a right of use (ROU) model that requires a lessee to record an ROU asset and a lease liability on the balance sheet for all leases with terms longer than 12 months. The District has no leases that would need to be reported under this new accounting standard.

**DAKOTA COUNTY SOIL AND WATER CONSERVATION DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2022**

NOTE 2 – DEPOSITS

Minnesota Statutes §§118A.02 and 118A.04 authorize the District to designate a depository for public funds and to invest in Certificates of Deposit.

Custodial Credit Risk - Deposits

In the case of deposits, custodial credit risk is the risk that in the event of a financial institution failure, the District's deposits may not be returned to it. The District does not have a deposit policy for custodial credit risk and follows Minnesota Statutes for deposits.

Minnesota Statute §118A.03 requires that all District deposits be protected by insurance, surety bond, or collateral. The market value of collateral pledge must equal 110% of the deposits not covered by insurance or corporate surety bonds. Authorized collateral includes: U.S. government treasury bills, notes, or bonds; issues of U.S. government agency; general obligations of a state or local government rated "AA" or better; irrevocable standby letters of credit issued by the Federal Home Loan Bank; and time deposits insured by a federal agency. Minnesota Statutes require securities pledged as collateral be held in safekeeping in a restricted account at the Federal Reserve Bank or in an account at a trust department of a commercial bank or other financial institution that is not owned or controlled by the financial institution furnishing the collateral.

As of December 31, 2022, the District's deposits were not exposed to custodial credit risk.

NOTE 3 – CAPITAL ASSETS

Capital assets activity for the year ended December 31, 2022, was as follows:

	Beginning	Addition	Deletion	Ending
Equipment	\$ 396,677	\$ 3,320	\$ -	\$ 399,997
Less: Accumulated Depreciation	396,240	771	-	397,011
Net Capital Assets	<u>\$ 437</u>			<u>\$ 2,986</u>

Current year depreciation is \$771.

NOTE 4 – UNEARNED REVENUE

Unearned revenue represents unearned advances from the Minnesota Board of Water and Soil Resources (BWSR) and from the County for administrative service grants and for the cost-share program. Revenues will be recognized when the related program expenditures are recorded. Unearned revenue for the year ended December 31, 2022, consisted of the following: BWSR Cost Share Program \$32,252; Conservation Delivery \$28,148; Buffer Law \$28,341; County Wetland Conservation Act \$52,804; Local Capacity \$167,572; Watershed Based Funding Grants \$277,441;; DC Drinking Water \$58,186; Total \$644,744.

**DAKOTA COUNTY SOIL AND WATER CONSERVATION DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2022**

NOTE 5 – LONG-TERM LIABILITIES

The following is a summary of changes in the District's long-term liabilities for the year ended December 31, 2022:

	January 1, 2022	Increases	Decreases	December 31, 2022
Net Pension Liability	\$ 550,888	\$ 415,356	\$ -	\$ 966,244
Compensated Absences	118,827	-	27,374	91,453
Total	<u>\$ 669,715</u>	<u>\$ 415,356</u>	<u>\$ 27,374</u>	<u>\$ 1,057,697</u>

Flex Leave

Flex leave accrual varies from 160 to 304 hours per year. The limit on the accumulation of flex leave is 480 hours. Upon termination of employment from the District, employees are paid accrued flex leave hours.

Compensated Absences Payable

The amount of the estimated obligation at December 31, 2022 was \$91,453. The District's General Fund finances compensated absences when employees terminate their employment from the District.

NOTE 6 – RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors or omissions; injuries to employees; workers' compensation claims; or natural disasters. Property and casualty liabilities are insured through Dakota County. Workers' compensation is insured through State Farm Mutual (SFM) Insurance Company.

The District retains risk for the deductible portion of the insurance. The amounts of these deductions are considered immaterial to the financial statements. There were no significant reductions of insurance coverage from the previous year. There have been no settlements in excess of the District's insurance coverage for any of the past three years.

NOTE 7 – DEFINED BENEFIT PENSION PLAN

Plan Description

The District participates in the following cost-sharing multiple-employer defined benefit pension plan administered by the Public Employees Retirement Association of Minnesota (PERA). PERA's defined benefit pension plans are established and administered in accordance with *Minnesota Statutes*, Chapters 353 and 356. PERA's defined benefit pension plans are tax qualified plans under Section 401(a) of the Internal Revenue Code.

All full-time and certain part-time employees of the District are covered by the General Employees Plan. General Employees Plan members belong to the Coordinated Plan. Coordinated Plan members are covered by Social Security.

**DAKOTA COUNTY SOIL AND WATER CONSERVATION DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2022**

NOTE 7 – DEFINED BENEFIT PENSION PLAN (CONTINUED)

Benefits Provided

PERA provides retirement, disability, and death benefits. Benefit provisions are established by state statute and can only be modified by the State Legislature. Vested, terminated employees who are entitled to benefits, but are not receiving them yet, are bound by the provisions in effect at the time they last terminated their public service.

General Employees Plan benefits are based on a member's highest average salary for any five successive years of allowable service, age, and years of credit at termination of service. Two methods are used to compute benefits for PERA's Coordinated Plan members. Members hired prior to July 1, 1989, receive the higher of Method 1 or Method 2 formulas. Only Method 2 is used for members hired after June 30, 1989. Under Method 1, the accrual rate for Coordinated members is 1.2 percent for each of the first 10 years of service and 1.7 percent for each additional year. Under Method 2, the accrual rate for Coordinated members is 1.7 percent for all years of service. For members hired prior to July 1, 1989, a full annuity is available when age plus years of service equal 90 and normal retirement age is 65. For members hired on or after July 1, 1989, normal retirement age is the age for unreduced Social Security benefits capped at 66.

Benefit increases are provided to benefit recipients each January. The postretirement increase is equal to 50 percent of the cost-of-living adjustment (COLA) announced by the SSA, with a minimum increase of at least 1 percent and a maximum of 1.5 percent. Recipients that have been receiving the annuity or benefit for at least a full year as of the June 30 before the effective date of the increase will receive the full increase. Recipients receiving the annuity or benefit for at least one month but less than a full year as of the June 30 before the effective date of the increase will receive a reduced prorated increase. For members retiring on January 1, 2024, or later, the increase will be delayed until normal retirement age (age 65 if hired prior to July 1, 1989, or age 66 for individuals hired on or after July 1, 1989). Members retiring under Rule of 90 are exempt from the delay to normal retirement.

Contributions

Minnesota Statutes Chapter 353 sets the rates for employer and employee contributions. Contribution rates can only be modified by the State Legislature.

Coordinated Plan members were required to contribute 6.50 percent of their annual covered salary in fiscal year 2022 and the District was required to contribute 7.50 percent for Coordinated Plan members. The District's contributions to the General Employees Fund for the year ended December 31, 2022, were \$66,676. The District's contributions were equal to the required contributions as set by state statute.

Pension Costs

At December 31, 2022, the District reported a liability of \$966,244 for its proportionate share of the General Employees Fund's net pension liability. The District's net pension liability reflected a reduction due to the State of Minnesota's contribution of \$16 million. The State of Minnesota is considered a non-employer contributing entity and the state's contribution meets the definition of a special funding situation. The State of Minnesota's proportionate share of the net pension liability associated with the District totaled \$28,197.

**DAKOTA COUNTY SOIL AND WATER CONSERVATION DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2022**

NOTE 7 – DEFINED BENEFIT PENSION PLAN (CONTINUED)

Pension Costs (Continued)

The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The District's proportionate share of the net pension liability was based on the District's contributions received by PERA during the measurement period for employer payroll paid dates from July 1, 2021 through June 30, 2022, relative to the total employer contributions received from all of PERA's participating employers. The District's proportionate share was .0122 percent at the end of the measurement period and .0129 percent for the beginning of the period.

District's proportionate share of the net pension liability	\$	966,244
State of Minnesota's proportionate share of the net pension liability associated with the District		28,197
Total	\$	994,441

For the year ended December 31, 2022, the District recognized pension expense of \$91,588 for its proportionate share of the General Employees Plan's pension expense. In addition, the District recognized an additional \$4,213 as pension expense (and grant revenue) for its proportionate share of the State of Minnesota's contribution of \$16 million to the General Employees Fund.

At December 31, 2022, the District reported its proportionate share of the General Employees Plan's deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual economic experience	\$ 8,071	\$ 10,808
Changes in actuarial assumptions	230,847	17,183
Net collective difference between projected and actual investment earnings	-	19,359
Changes in proportion	40,695	28,430
Contributions paid to PERA subsequent to the measurement date	35,359	-
Total	\$ 314,972	\$ 75,780

**DAKOTA COUNTY SOIL AND WATER CONSERVATION DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2022**

NOTE 7 – DEFINED BENEFIT PENSION PLAN (CONTINUED)

Pension Costs (Continued)

The \$35,359 reported as deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended December 31, 2023. Other amounts reported as deferred outflows and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended December 31:	Pension Expense Amount	
2023	\$	84,319
2024		88,101
2025		(56,056)
2026		87,469

Long-Term Expected Return on Investment

The State Board of Investment, which manages the investments of PERA, prepares an analysis of the reasonableness on a regular basis of the long-term expected rate of return using a building-block method in which best-estimate ranges of expected future rates of return are developed for each major asset class. These ranges are combined to produce an expected long-term rate of return by weighting the expected future rates of return by the target asset allocation percentages. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocation (%)	Long-Term Expected Real Rate of Return (%)
Domestic Equity	33.5	5.10
International Equity	16.5	5.30
Fixed Income	25.0	0.75
Private Markets	25.0	5.90
Total	100.00	

Actuarial Methods and Assumptions

The total pension liability in the June 30, 2022, actuarial valuation was determined using an individual entry-age normal actuarial cost method. The long-term rate of return on pension plan investments used in the determination of the total liability is 6.50 percent. This assumption is based on a review of inflation and investments return assumptions from a number of national investment consulting firms. The review provided a range of return investment return rates deemed to be reasonable by the actuary. An investment return of 6.50 percent was deemed to be within that range of reasonableness for financial reporting purposes.

Inflation is assumed to be 2.25 percent for the General Employees Plan. Benefit increases after retirement are assumed to be 1.25 percent for the General Employees Plan.

Salary growth assumptions in the General Employees Plan range in annual increments from 10.25 percent after one year of service to 3.0 percent after 27 years of service.

**DAKOTA COUNTY SOIL AND WATER CONSERVATION DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2022**

NOTE 7 – DEFINED BENEFIT PENSION PLAN (CONTINUED)

Actuarial Methods and Assumptions (Continued)

Mortality rates for the General Employees Plan are based on the Pub-2010 General Employee Mortality Table. The tables are adjusted slightly to fit PERA's experience.

Actuarial assumptions for the General Employees Plan are reviewed every four years. The most recent four-year experience study for the General Employees Plan was completed in 2019. The assumption changes were adopted by the Board and became effective with the July 1, 2020, actuarial valuation.

The following changes in actuarial assumptions and plan provisions occurred in 2022:

Changes in Actuarial Assumptions:

- The mortality improvement scale was changed from Scale MP-2020 to Scale MP-2021.

Changes in Plan Provisions:

- There were no changes in plan provisions since the previous valuation.

Discount Rate

The discount rate for the General Employees Plan used to measure the total pension liability in 2022 was 6.50 percent. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and employers will be made at rates set in Minnesota Statutes. Based on these assumptions, the fiduciary net position of the General Employees Fund was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Pension Liability Sensitivity

The following presents the District's proportionate share of the net pension liability for all plans it participates in, calculated using the discount rate disclosed in the preceding paragraph, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate one percentage point lower or one percentage point higher than the current discount rate:

	1% Decrease in Discount Rate (5.50%)		Current Discount Rate (6.50%)		1% Increase in Discount Rate (7.50%)
District's proportionate share of the GERP net pension liability:	\$ 1,526,233	\$	966,244	\$	506,967

Pension Plan Fiduciary Net Position

Detailed information about each pension plan's fiduciary net position is available in a separately issued PERA financial report that includes financial statements and required supplementary information. That report may be obtained on the Internet at www.mnpera.org.

**DAKOTA COUNTY SOIL AND WATER CONSERVATION DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2022**

NOTE 8 – OPERATING LEASES

The District leases office space on a yearly basis. Dakota County Facilities Management stated that for 2022, the cost of space provided was valued at \$48,718.

NOTE 9 – COMMITMENTS AND CONTINGENT LIABILITIES

The District is not aware of any existing or pending lawsuits, claims or other actions in which the District is a defendant.

NOTE 10 – RECONCILIATION OF FUND BALANCE TO NET POSITION

Governmental Fund Balance, January 1	\$	689,288
Plus: Excess of Revenues Over Expenditures		23,288
Governmental Fund Balance, December 31	\$	<u>712,576</u>
Adjustments from Fund Balance to Net Position:		
Plus: Capital Assets	\$	2,986
Plus: Deferred Outflows of Resources		314,972
Less: Long-Term Liabilities		(1,057,697)
Less: Deferred Inflows of Resources		(75,780)
Net Position	\$	<u>(102,943)</u>

NOTE 11 – RECONCILIATION OF CHANGE IN FUND BALANCE TO CHANGE IN NET POSITION

Change in Fund Balance	\$	23,288
Capital Outlay		3,320
Pension Expense, net		(91,588)
The cost of capital assets are allocated over the capital assets' useful life at the government-wide level.		(771)
In the statement of activities certain operating expenses including compensated absences are measured by the amounts earned.		<u>27,374</u>
Change in Net Position	\$	<u>(38,377)</u>

NOTE 12 – SUBSEQUENT EVENTS

The District has evaluated events and transactions for potential recognition or disclosure through October 13, 2023, the date the financial statements were available to be issued.

**DAKOTA COUNTY SOIL AND WATER CONSERVATION DISTRICT
FARMINGTON, MINNESOTA
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
YEAR ENDED DECEMBER 31, 2022**

	Original/ Final Budget	Actual	Variance With Final Budget
REVENUES			
Intergovernmental:			
County	\$ 814,106	\$ 768,736	\$ (45,370)
Local	437,000	454,096	17,096
State Grants	460,321	520,192	59,871
Total Intergovernmental	<u>1,711,427</u>	<u>1,743,024</u>	<u>31,597</u>
Charges for Services	43,000	44,863	1,863
Interest Earnings	4,000	5,378	1,378
Total Revenues	<u>1,758,427</u>	<u>1,793,265</u>	<u>34,838</u>
EXPENDITURES			
District Operations:			
Personnel Services	1,330,726	1,294,189	36,537
Other Services and Charges	33,100	31,302	1,798
Supplies	8,500	13,381	(4,881)
Capital Outlay	10,000	3,320	6,680
Total District Operations	<u>1,382,326</u>	<u>1,342,192</u>	<u>40,134</u>
Project Expenditures:			
District	22,200	21,856	344
County	-	131,987	(131,987)
Local	240,000	114,673	125,327
State	113,901	159,269	(45,368)
Total Project Expenditures	<u>376,101</u>	<u>427,785</u>	<u>(51,684)</u>
Total Expenditures	<u>1,758,427</u>	<u>1,769,977</u>	<u>(11,550)</u>
EXCESS OF REVENUES OVER/UNDER EXPENDITURES	-	23,288	23,288
Fund Balance - Beginning of Year	<u>689,288</u>	<u>689,288</u>	-
FUND BALANCE - END OF YEAR	<u>\$ 689,288</u>	<u>\$ 712,576</u>	<u>\$ 23,288</u>

See accompanying Notes to the Required Supplementary Information.

**DAKOTA COUNTY SOIL AND WATER CONSERVATION DISTRICT
FARMINGTON, MINNESOTA**

**SCHEDULE OF CONTRIBUTIONS
GENERAL EMPLOYEES RETIREMENT FUND
DECEMBER 31, 2022**

Fiscal Year Ending	Statutorily Required Contributions (a)	Contributions in Relation to the Statutorily Required Contributions (b)	Contribution Deficiency (Excess) (a-b)	Covered Payroll (c)	Contributions as a Percentage of Covered Payroll (b/c)
2015	\$ 45,893	\$ 45,893	\$ -	\$ 611,907	7.50%
2016	\$ 49,325	\$ 49,325	\$ -	\$ 657,669	7.50%
2017	\$ 53,419	\$ 53,419	\$ -	\$ 712,251	7.50%
2018	\$ 58,241	\$ 58,241	\$ -	\$ 776,549	7.50%
2019	\$ 62,347	\$ 62,347	\$ -	\$ 831,299	7.50%
2020	\$ 69,025	\$ 69,025	\$ -	\$ 920,338	7.50%
2021	\$ 70,158	\$ 70,158	\$ -	\$ 935,445	7.50%
2022	\$ 66,676	\$ 66,676	\$ -	\$ 889,011	7.50%

* This schedule is intended to show information for ten years. Additional years will be displayed as they become available. The amounts presented for each year-end were determined December 31.

**SCHEDULE OF PROPORTIONATE SHARE OF NET PENSION LIABILITY
GENERAL EMPLOYEES RETIREMENT FUND
DECEMBER 31, 2022**

Fiscal Year Ending	Employer's Proportion of Net Pension Liability (Asset)	Employer's Proportionate Share of the Net Pension Liability (Asset) (a)	State's Proportionate Share of the Net Pension Liability Associated with the District (b)	Total (a+b)	Covered Payroll (c)	Employer's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of Covered Payroll ((a+b)/c)	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
2015	0.0103%	\$ 553,799	\$ -	\$ 553,799	\$ 618,937	89.48%	78.19%
2016	0.0105%	\$ 852,548	\$ 11,096	\$ 863,644	\$ 651,843	132.49%	68.90%
2017	0.0105%	\$ 670,313	\$ 8,437	\$ 678,750	\$ 677,073	100.25%	75.90%
2018	0.0109%	\$ 604,687	\$ 19,910	\$ 624,597	\$ 735,404	84.93%	79.50%
2019	0.0115%	\$ 635,809	\$ 19,666	\$ 655,475	\$ 810,405	80.88%	80.20%
2020	0.0115%	\$ 689,478	\$ 21,163	\$ 710,641	\$ 819,588	86.71%	79.10%
2021	0.0129%	\$ 550,888	\$ 16,831	\$ 567,719	\$ 927,410	61.22%	87.00%
2022	0.0122%	\$ 966,244	\$ 28,197	\$ 994,441	\$ 910,278	109.25%	76.70%

* This schedule is intended to show information for ten years. Additional years will be displayed as they become available. The amounts presented for each fiscal year were determined June 30.

**DAKOTA COUNTY SOIL AND WATER CONSERVATION DISTRICT
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION
DECEMBER 31, 2022**

NOTE 1 – DEFINED BENEFIT PENSION PLAN – CHANGES IN ACTUARIAL METHODS AND ACTUARIAL ASSUMPTIONS

The following changes were reflected in the valuation of the General Employees Retirement Plan performed on behalf of the Public Employees Retirement Association for the fiscal year June 30:

2022 -

- The mortality improvement scale was changed from Scale MP-2020 to Scale MP-2021.

2021 -

- The investment return and single discount rates were changed from 7.50 percent to 6.50 percent, for financial reporting purposes.
- The mortality improvement scale was changed from Scale MP-2019 to Scale MP-2020.

2020 -

- The price inflation assumption was decreased from 2.50 percent to 2.25 percent.
- The payroll growth assumption was decreased from 3.25 percent to 3.00 percent.
- Assumed salary increase rates were changed as recommended in the June 30, 2019 experience study. The net effect is assumed rates that average 0.25 percent less than previous rates.
- Assumed rates of retirement were changed as recommended in the June 30, 2019 experience study. The changes result in more unreduced (normal) retirements and slightly fewer Rule of 90 and early retirements.
- Assumed rates of termination were changed as recommended in the June 30, 2019 experience study. The new rates are based on service and are generally lower than the previous rates for year 2-5 and slightly higher thereafter.
- Assumed rates of disability were changed as recommended in the June 30, 2019 experience study. The change results in fewer predicted disability retirements for males and females.
- The base mortality table for healthy annuitants and employees was changed from the RP-2014 table to the Pub-2010 General Mortality table, with adjustments. The base mortality table for disabled annuitants was changed from the RP-2014 disabled annuitant mortality table to the PUB-2010 General/Teacher disabled annuitant mortality table, with adjustments.
- The mortality improvement scale was changed from Scale MP-2018 to Scale MP-2019.
- The assumed spouse age difference was changed from two years older for females to one year older.
- The assumed number of married male new retirees electing the 100.00 percent Joint & Survivor option changed from 35.00 percent to 45.00 percent. The assumed number of married female new retirees electing the 100.00 percent Joint & Survivor option changed from 15.00 percent to 30.00 percent. The corresponding number of married new retirees electing the Life annuity option was adjusted accordingly.

2019 - The mortality projection scale was changed from MP-2017 to MP-2018.

2018 - The mortality projection scale was changed from MP-2015 to MP-2017. The assumed benefit increase was changed from 1.00 percent per year through 2044 and 2.50 percent per year thereafter to 1.25 percent per year.

**DAKOTA COUNTY SOIL AND WATER CONSERVATION DISTRICT
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION (CONTINUED)
DECEMBER 31, 2022**

NOTE 1 – DEFINED BENEFIT PENSION PLAN – CHANGES IN ACTUARIAL METHODS AND ACTUARIAL ASSUMPTIONS (CONTINUED)

2017 - The Combined Service Annuity (CSA) loads were changed from 0.80 percent for active members and 60.00 percent for vested and non-vested deferred members. The revised CSA loads are now 0.00 percent for active member liability, 15.00 percent for vested deferred member liability and 3.00 percent for non-vested deferred member liability. The assumed post-retirement benefit increase rate was changed from 1.00 percent per year for all years to 1.00 percent per year through 2044 and 2.50 percent per year thereafter.

2016 - The assumed post-retirement benefit increase rate was changed from 1.00 percent per year through 2035 and 2.50 percent per year thereafter to 1.00 percent per year for all future years. The assumed investment return was changed from 7.90 percent to 7.50 percent. The single discount rate was changed from 7.90 percent to 7.50 percent. Other assumptions were changed pursuant to the experience study dated June 30, 2015. The assumed future salary increases, payroll growth and inflation were decreased by 0.25 percent to 3.25 percent for payroll growth and 2.50 percent for inflation.

2015 - The assumed post-retirement benefit increase rate was changed from 1.00 percent per year through 2030 and 2.50 percent per year thereafter to 1.00 percent per year through 2035 and 2.50 percent per year thereafter.

NOTE 2 – DEFINED BENEFIT PENSION PLAN – CHANGES IN SIGNIFICANT PLAN PROVISIONS

The following changes were reflected in the valuation of the General Employees Retirement Plan performed on behalf of the Public Employees Retirement Association for the fiscal year June 30:

2022 - There were no changes in plan provisions since the previous valuation.

2021 - There were no changes in plan provisions since the previous valuation.

2020 - Augmentation for current privatized members was reduced to 2.00 percent for the period July 1, 2020 through December 31, 2023 and 0.00 percent after. Augmentation was eliminated for privatizations occurring after June 30, 2020.

2019 - The employer supplemental contribution was changed prospectively, decreasing from \$31.0 million to \$21.0 million per year. The State's special funding contribution was changed prospectively, requiring \$16.0 million due per year through 2031.

2018 - The augmentation adjustment in early retirement factors is eliminated over a five-year period starting July 1, 2019, resulting in actuarial equivalence after June 30, 2024. Interest credited on member contributions decreased from 4.00 to 3.00 percent, beginning July 1, 2018. Deferred augmentation was changed to 0.00 percent, effective January 1, 2019. Augmentation that has already accrued for deferred members will still apply. Contribution stabilizer provisions were repealed. Postretirement benefit increases were changed from 1.00 percent per year with a provision to increase to 2.50 percent upon attainment of 90.00 percent funding ratio to 50.00 percent of the Social Security Cost of Living Adjustment, not less than 1.00 percent and not more than 1.50 percent, beginning January 1, 2019. For retirements on or after January 1, 2024, the first benefit increase is delayed until the retiree reaches normal retirement age; does not apply to Rule of 90, disability benefit recipients, or survivors. Actuarial equivalent factors were updated to reflect revised mortality and interest assumptions.

**DAKOTA COUNTY SOIL AND WATER CONSERVATION DISTRICT
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION (CONTINUED)
DECEMBER 31, 2022**

NOTE 2 – DEFINED BENEFIT PENSION PLAN – CHANGES IN SIGNIFICANT PLAN PROVISIONS (CONTINUED)

2017 - The State's contribution for the Minneapolis Employees Retirement Fund equals \$16.0 million in 2017 and 2018, and \$6.0 million thereafter. The Employer Supplemental Contribution for the Minneapolis Employees Retirement Fund changed from \$21.0 million to \$31.0 million in calendar years 2019 to 2031. The state's contribution changed from \$16.0 million to \$6.0 million in calendar years 2019 to 2031.

2015 - On January 1, 2015, the Minneapolis Employees Retirement Fund was merged into the General Employees Fund, which increased the total pension liability by \$1.1 billion and increased the fiduciary plan net position by \$892 million. Upon consolidation, state and employer contributions were revised.

NOTE 3 – STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

Annual budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America. Each fall, the Board of Supervisors adopts an annual budget for the following year for the General Fund. Any modifications in the adopted budget can be made upon request of and approval by the Board of Supervisors. All annual appropriations lapse at fiscal year-end. Legal budgetary control is at the fund level.

Excess of expenditures over budget – The General Fund had expenditures in excess of budget for the year as follows: Expenditures \$1,769,977; Budget \$1,758,427; Excess \$11,550.

DRAFT

**INDEPENDENT AUDITOR'S REPORT ON
MINNESOTA LEGAL COMPLIANCE**

To the Board of Supervisors
Dakota County Soil and Water Conservation District
Farmington, Minnesota

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities and the General Fund of Dakota County Soil and Water Conservation District as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the Dakota County Soil and Water Conservation District's basic financial statements, and have issued our report thereon dated October 13, 2023.

In connection with our audit, nothing came to our attention that caused us to believe that the Dakota County Soil and Water Conservation District failed to comply with the provisions of the contracting – bid laws, depositories of public funds and public investments, conflicts of interest, claims and disbursements, and miscellaneous provisions sections of the *Minnesota Legal Compliance Audit Guide for Other Political Subdivisions*, promulgated by the State Auditor pursuant to Minnesota Statutes §6.65, insofar as they relate to accounting matters. However, our audit was not directed primarily toward obtaining knowledge of such noncompliance. Accordingly, had we performed additional procedures; other matters may have come to our attention regarding the Dakota County Soil and Water Conservation District's noncompliance with the above referenced provisions, insofar as they relate to accounting matters.

The purpose of this report is solely to describe the scope of our testing of compliance and the results of that testing, and not to provide an opinion on compliance. Accordingly, this communication is not suitable for any other purpose.

Peterson Company Ltd

Peterson Company Ltd
Waconia, Minnesota

October 13, 2023

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

To the Board of Supervisors
Dakota County Soil and Water Conservation District
Farmington, Minnesota

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities and the General Fund of Dakota County Soil and Water Conservation District as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the Dakota County Soil and Water Conservation District's basic financial statements, and have issued our report thereon dated October 13, 2023.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Dakota County Soil and Water Conservation District's internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Dakota County Soil and Water Conservation District's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Dakota County Soil and Water Conservation District's internal control over financial reporting.

A deficiency in internal control over financial reporting exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control over financial reporting such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A significant deficiency is a deficiency, or combination of deficiencies, in internal control over financial reporting that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit, we did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses. We identified certain deficiencies in internal control, described in the accompanying Schedule of Findings and Recommendations as items 2022-001 and 2022-002, that we consider to be material weaknesses.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Dakota County Soil and Water Conservation District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Dakota County Soil and Water Conservation District's Responses to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the District's responses to the internal control findings identified in our audit and described in the accompanying Schedule of Findings and Responses. The Dakota County Soil and Water Conservation District's responses were not subjected to the other auditing procedures applied in the audit of the financial statements, and, accordingly, we express no opinion on the responses.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control over financial reporting or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Peterson Company Ltd

Peterson Company Ltd
Waconia, Minnesota

October 13, 2023

**DAKOTA COUNTY SOIL AND WATER CONSERVATION DISTRICT
SCHEDULE OF FINDINGS AND RECOMMENDATIONS
DECEMBER 31, 2022**

2022-001: Segregation of Duties

Criteria: Generally, a system of internal control contemplates separation of duties such that no individual has responsibility to execute a transaction, has physical access to the related assets, and has responsibility or authority to record the transaction.

Condition and Context: Substantially all accounting procedures are performed by one person.

Prior Year Finding: Yes, 2021-001.

Cause: This condition is common to organizations of this size due to the limited number of staff.

Effect: The lack of an ideal segregation of duties subjects the District to a higher risk that errors or fraud could occur and not be detected in a timely manner.

Recommendation: Any modification of internal controls in this area must be viewed from a cost/benefit perspective.

Management Response: The District has adequate policies and procedures in place to compensate for the lack of segregation of duties, including having all disbursements approved by the Board of Supervisors.

DRAFT

**DAKOTA COUNTY SOIL AND WATER CONSERVATION DISTRICT
SCHEDULE OF FINDINGS AND RECOMMENDATIONS (CONTINUED)
DECEMBER 31, 2022**

2022-002: Financial Statement Presentation

Criteria: The District's management is responsible for establishing and maintaining internal controls, including monitoring, and for the fair presentation of the financial statements in accordance with generally accepted accounting principles.

Condition and Context: As part of the audit, management requested us to prepare a draft of the financial statements, including the related notes to the financial statements. Management has accepted responsibility for the financial statements and reviewed them.

Prior Year Finding: Yes, 2021-002.

Cause: The District has a limited number of personnel with financial reporting experience.

Effect: The design of the controls over the financial reporting process would affect the ability of the District to report its financial data consistently with the assertions of the management in the financial statements.

Recommendation: We recommend that the District be aware of the requirements for fair presentation of the financial statements in accordance with the generally accepted accounting principles. Should the District elect, based upon an analysis of costs and benefits, to establish the full oversight of the financial statement preparation of an appropriate level, we suggest management establish effective review policies and procedures including but not limited to the following: reconciling general ledger amounts to the draft financial statements; review of all supporting documentation and explanations for journal entries proposed by us; complete the disclosure checklist; review and approval of schedules and calculations supporting the amounts included in the notes to the financial statements; apply analytic procedures to the draft financial statements; and perform other procedures considered necessary by management.

Management Response: The District understands that this is required communications for the preparation of the financial statements.

DAKOTA COUNTY SOIL AND WATER CONSERVATION DISTRICT

Consent Agenda

Request for Board Action

Roll Call Vote

Meeting Date: 11/16/2023

Prepared by: Curt Coudron

PURPOSE/ACTION REQUESTED:

Cancel Contract with Andy Winter for establishing a cover crop (1-year).

SUMMARY:

Andy Winter had a one-year contract (23-IPP-20) for 40 acres not to exceed \$1,400. The project was located in the Cannon River Watershed. Cover crops were not seeded due to harvest timing and crops coming off after the October 15th seeding deadline. Staff is recommending cancelling the contract.

EXPLANATION OF FISCAL/FTE IMPACT:

Project funds will be available to reallocate.

Supporting Documents:

None

Previous Board Action:

Motion 23.055 on 7/13/2023
Authorization to Execute Contract

DAKOTA COUNTY SOIL AND WATER CONSERVATION DISTRICT

Consent Agenda

Request for Board Action

Roll Call Vote

Meeting Date: 11/16/2023

Prepared by: Curt Coudron

PURPOSE/ACTION REQUESTED:

Cancel two contracts with Wayne Peterson for establishing cover crops (1-year).

SUMMARY:

Wayne Peterson had two contracts for seeding cover crops in 2023. One contract (23-IPP-21) was for 23 acres not to exceed \$805 and the second contract (23-IPP-22) was for 20 acres not to exceed \$700. Both projects were located in the Cannon River Watershed. Cover crops were not seeded due to harvest timing and crops coming off after the October 15th seeding deadline. Staff is recommending cancelling the two contracts.

EXPLANATION OF FISCAL/FTE IMPACT:

Project funds will be available to reallocate.

Supporting Documents:

None

Previous Board Action:

Motion 23.045 on 6/8/2023

Authorization to Execute Contract

DAKOTA COUNTY SOIL AND WATER CONSERVATION DISTRICT**Regular Agenda**

Request for Board Action

Roll Call Vote

Meeting Date: 11/16/2023

Prepared by: Curt Coudron

PURPOSE/ACTION REQUESTED:

Authorize partial payments of \$2,970 and \$2,475 to Ken Betzold under two separate contracts for establishing cover crops (3-year).

SUMMARY:

Ken Betzold has completed the first year of his three-year contracts to establish cover crops on 121 acres. One field is located in Castle Rock Township in the Cannon River Watershed and the second field is located in Castle Rock Township in the Vermillion River Watershed.

The projects were approved for funding at the May 11, 2023 Board meeting with incentive payments not to exceed \$45 per acre per year.

Approved Funding Amount:

- 66 acres not to exceed \$8,910
- 55 acres not to exceed \$7,425

Payments each year for up to 3 years

\$2,970
\$2,475

A cover crop of winter cereal rye was seeded on each field to provide temporary cover, reduce erosion, retain nutrients, and protect soil health.

Project seeding has been certified by staff. Under adopted policy, payment for the first year will be made upon certification of the installation and District Board approval. Payments for additional years will be approved by the District Manager after cover crop seeding has been completed for that year and certified by District staff provided there are no changes to the contract or practice installed.

EXPLANATION OF FISCAL/FTE IMPACT:

Project funds are available through our FY21 Vermillion WBIF grant, our FY21 Cannon WBIF grant, and our agreement with Dakota County.

Supporting Documents:

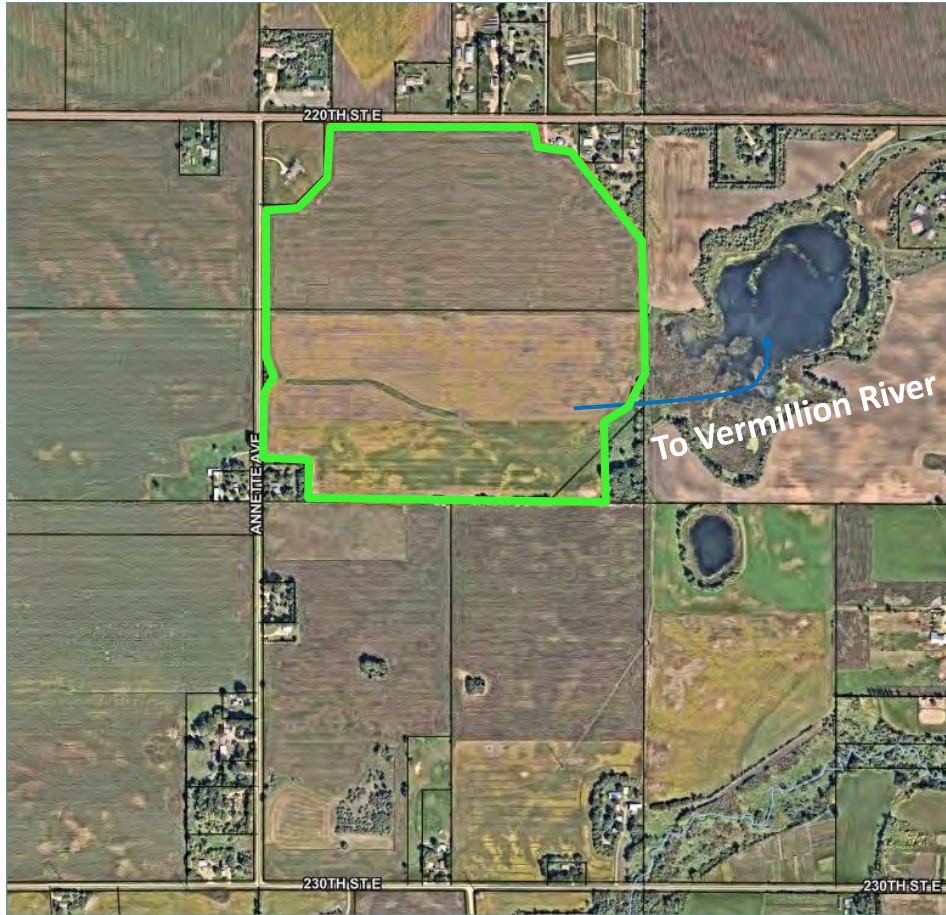
23-IPP-16 Betzold, Ken Cover Crop Factsheet
23-IPP-17 Betzold, Ken Cover Crop Factsheet

Previous Board Action:

Motion 23.039 on 5/11/23
Authorization to Execute
Contracts



KEN BETZOLD COVER CROPS



PRACTICE:

- Cover Crops

BENEFITS:

- 20 tons of sediment per year prevented from traveling downstream
- 24 lbs. of phosphorous per year prevented from traveling downstream
- Reduced leaching of nitrate into groundwater on highly vulnerable and sensitive soils
- Retained nutrients and improved soil health.

PARTNERS:

- Dakota County
- Minnesota Board of Water and Soil Resources

WATERSHED:

- Vermillion River

RECEIVING WATERS:

- South Branch Vermillion River

INSTALLATION:

- Fall 2023

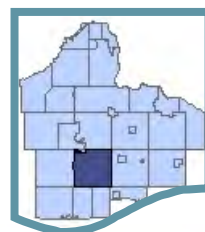
PROJECT: A winter cereal rye cover crop was planted on 66 acres following soybean harvest and will be planted for two additional years. The cover crop will provide erosion control, reduce weed pressure, and prevent nutrient leaching.

FUNDING: Incentive Amount: **\$8,910**
(66 acres x \$45 per acre x 3 year)



*Clean Water Fund:
Protecting and restoring
Minnesota's waters for
generations to come.*

LOCATION:
Castle Rock
Township



KEN BETZOLD

COVER CROP



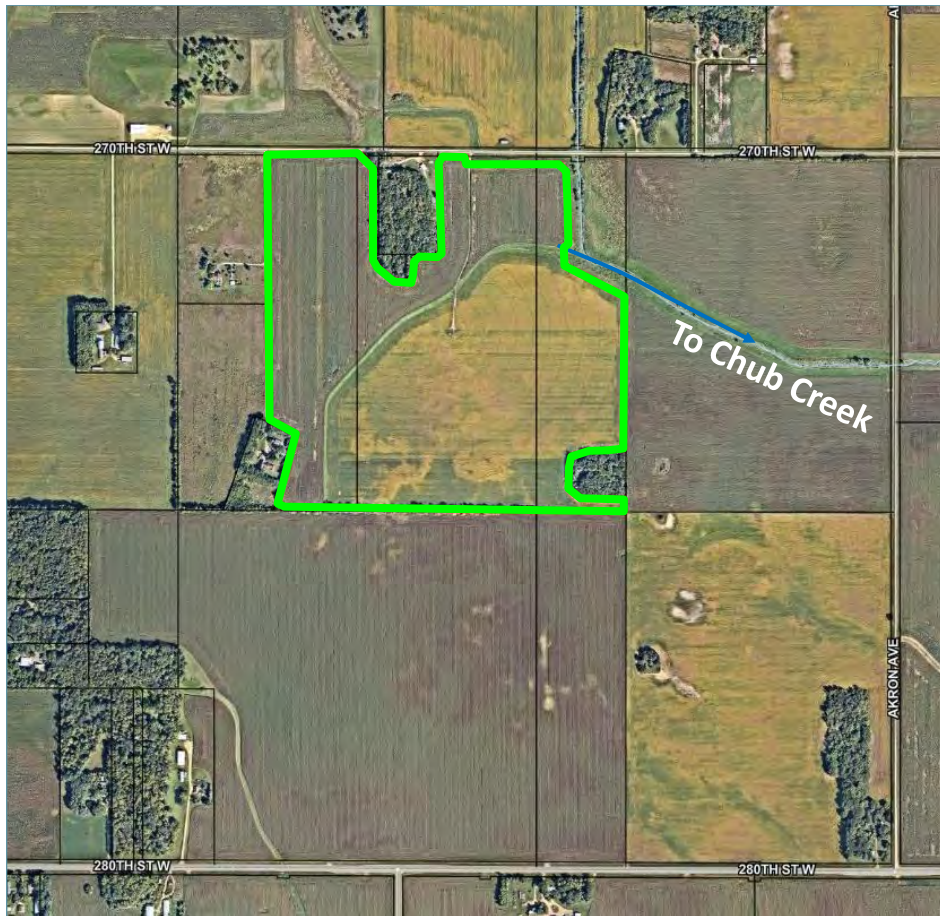
Winter cereal rye growth was visible 2 weeks after planting



Cover crop was drilled into soybean residue.

KEN BETZOLD

COVER CROPS



PRACTICE:

- Cover Crops

BENEFITS:

- 30 tons of sediment per year prevented from traveling downstream
- 32 lbs. of phosphorous per year prevented from traveling downstream
- Reduced leaching of nitrate into groundwater on highly vulnerable and sensitive soils
- Retained nutrients and improved soil health.

PARTNERS:

- Dakota County
- Minnesota Board of Water and Soil Resources

WATERSHED:

- Cannon River

RECEIVING WATERS:

- Chub Creek

INSTALLATION:

- Fall 2023

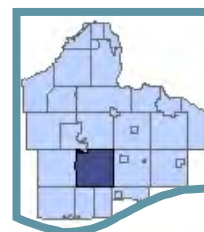
PROJECT: A winter cereal rye cover crop was planted on 55 acres following soybean harvest and will be planted for two additional years. The cover crop will provide erosion control, reduce weed pressure, and prevent nutrient leaching.

FUNDING: Incentive Amount: **\$7,425**
(55 acres x \$45 per acre x 3 year)



Clean Water Fund:
Protecting and restoring
Minnesota's waters for
generations to come.

LOCATION:
Castle Rock
Township





Winter cereal rye growth was visible 2 weeks after planting.



Cover crop was drilled into soybean residue.

DAKOTA COUNTY SOIL AND WATER CONSERVATION DISTRICT**Regular Agenda**

Request for Board Action

Roll Call Vote

Meeting Date: 11/16/2023

Prepared by: Curt Coudron

PURPOSE/ACTION REQUESTED:

Authorize partial payments of \$3,960, \$855, and \$2,295 to Nick Becker under three separate contracts for establishing cover crops (3-year).

SUMMARY:

Nick Becker (LLB Farms, LLC) has completed the first year of his three-year contracts to establish cover crops on 158 acres. One field is located in Ravenna Township and two fields are located in Marshan Township, all in the Vermillion River Watershed.

The projects were approved for funding at the August 10, 2023 Board meeting with incentive payments not to exceed \$45 per acre per year.

Approved Funding Amount:

- 88 acres not to exceed \$11,880
- 19 acres not to exceed \$2,565
- 51 acres not to exceed \$6,885

Payments each year for up to 3 years

\$3,960
\$855
\$2,295

A cover crop of winter cereal rye was seeded on each field to provide temporary cover, reduce erosion, retain nutrients, and protect soil health.

Project seeding has been certified by staff. Under adopted policy, payment for the first year will be made upon certification of the installation and District Board approval. Payments for additional years will be approved by the District Manager after cover crop seeding has been completed for that year and certified by District staff provided there are no changes to the contract or practice installed.

EXPLANATION OF FISCAL/FTE IMPACT:

Project funds are available through our FY22 CWF Drinking Water Protection Phase 2 grant and our agreement with Dakota County.

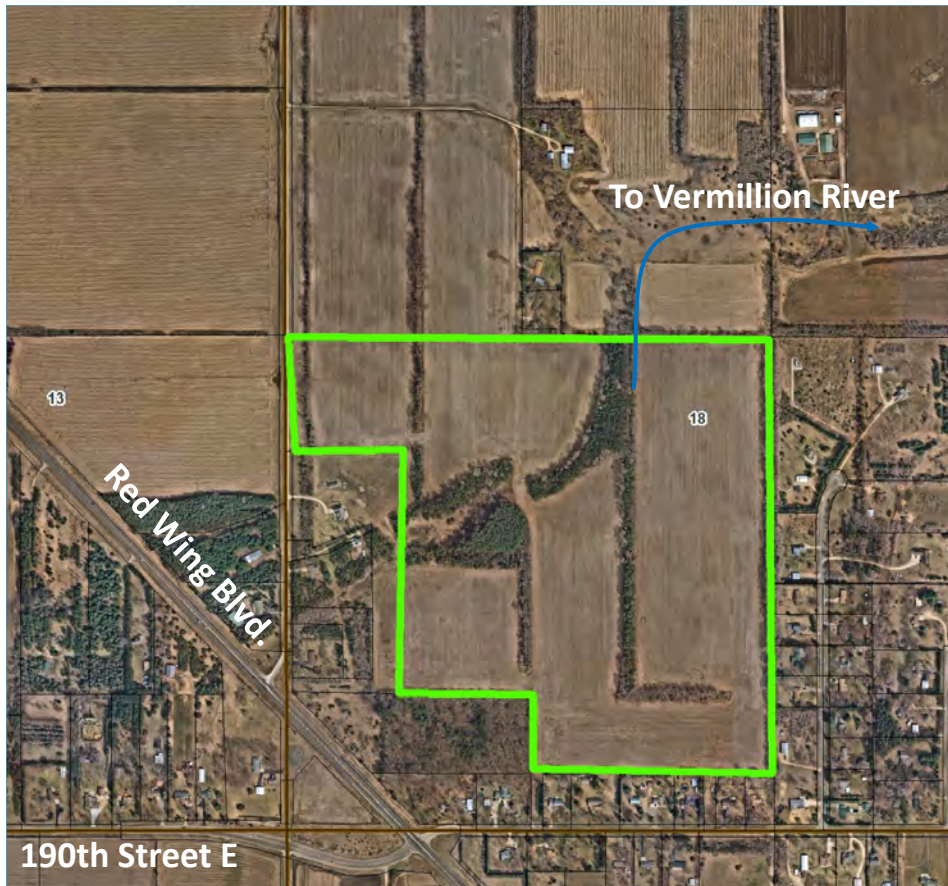
Supporting Documents:

23-IPP-25 Becker, Nick Cover Crop Factsheet
23-IPP-28 Becker, Nick Cover Crop Factsheet
23-IPP-29 Becker, Nick Cover Crop Factsheet

Previous Board Action:

Motion 23.064 on 8/10/23
Authorization to Execute
Contracts

NICK BECKER COVER CROPS



PRACTICE:

- Cover Crops

BENEFITS:

- 2.2 tons of sediment per year prevented from traveling downstream
- 4 lbs. of phosphorous per year prevented from traveling downstream
- Reduced leaching of nitrate into groundwater on highly vulnerable and sensitive soils
- Retained nutrients and improved soil health.

PARTNERS:

- Dakota County
- Minnesota Board of Water and Soil Resources

WATERSHED:

- Vermillion River

RECEIVING WATERS:

- Vermillion River

INSTALLATION:

- Fall 2023, 2024 and 2025

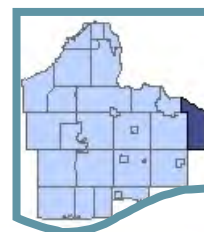
PROJECT: A winter cereal rye cover crop was planted on 88 acres following soybean harvest and will be planted for two additional years. The cover crop will provide erosion control, reduce weed pressure, and prevent nutrient leaching.

FUNDING: Incentive Amount: **\$11,880**
(88 acres x \$45 per acre x 3years)



Clean Water Fund:
Protecting and restoring
Minnesota's waters for
generations to come.

LOCATION:
Ravenna Township





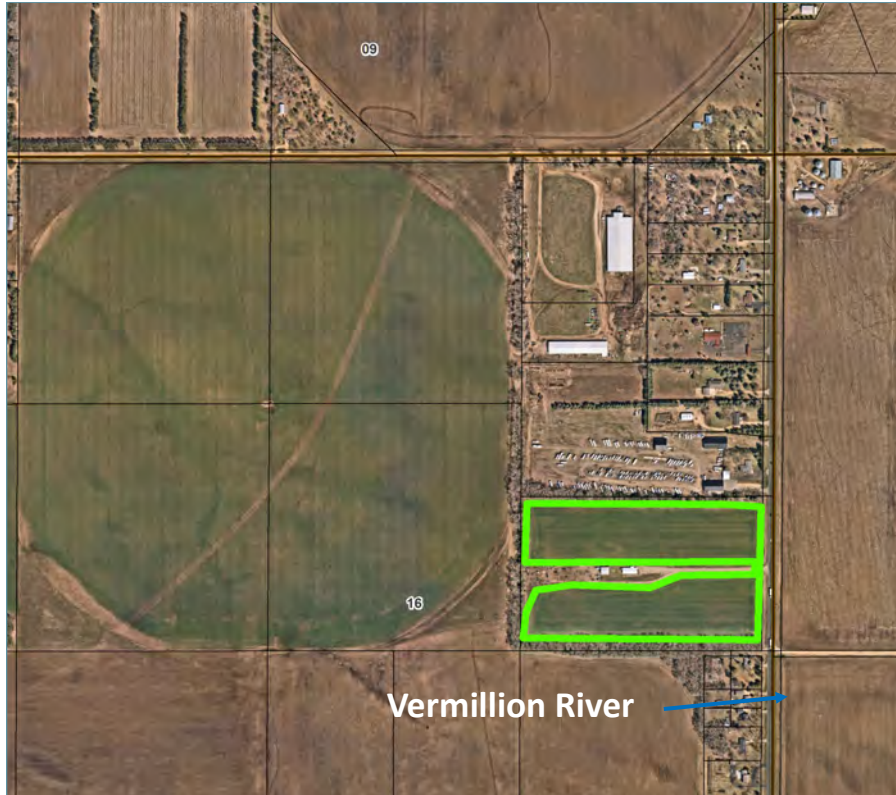
Winter cereal rye cover crop was planted after soybean harvest in early October.



The cover crop had approximately 4 inches of growth 3 weeks after planting.

NICK BECKER

COVER CROPS



PRACTICE:

- Cover Crops

BENEFITS:

- 1 ton of sediment per year prevented from traveling downstream
- 1 lb. of phosphorous per year prevented from traveling downstream
- Reduced leaching of nitrate into groundwater on highly vulnerable and sensitive soils
- Retained nutrients and improved soil health.

PARTNERS:

- Dakota County
- Minnesota Board of Water and Soil Resources

WATERSHED:

- Vermillion River

RECEIVING WATERS:

- Vermillion River

INSTALLATION:

- Fall 2023, 2024, 2025

PROJECT: A winter cereal rye cover crop was planted on 19 acres following soybean harvest and will be planted for two additional years. The cover crop will provide erosion control, reduce weed pressure, and prevent nutrient leaching.

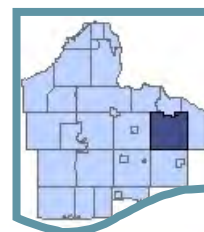
FUNDING: **Incentive Amount:** **\$2,565**
(19 acres x \$45 per acre x 3 years)



Clean Water Fund:
Protecting and restoring
Minnesota's waters for
generations to come.

LOCATION:

Marshan
Township





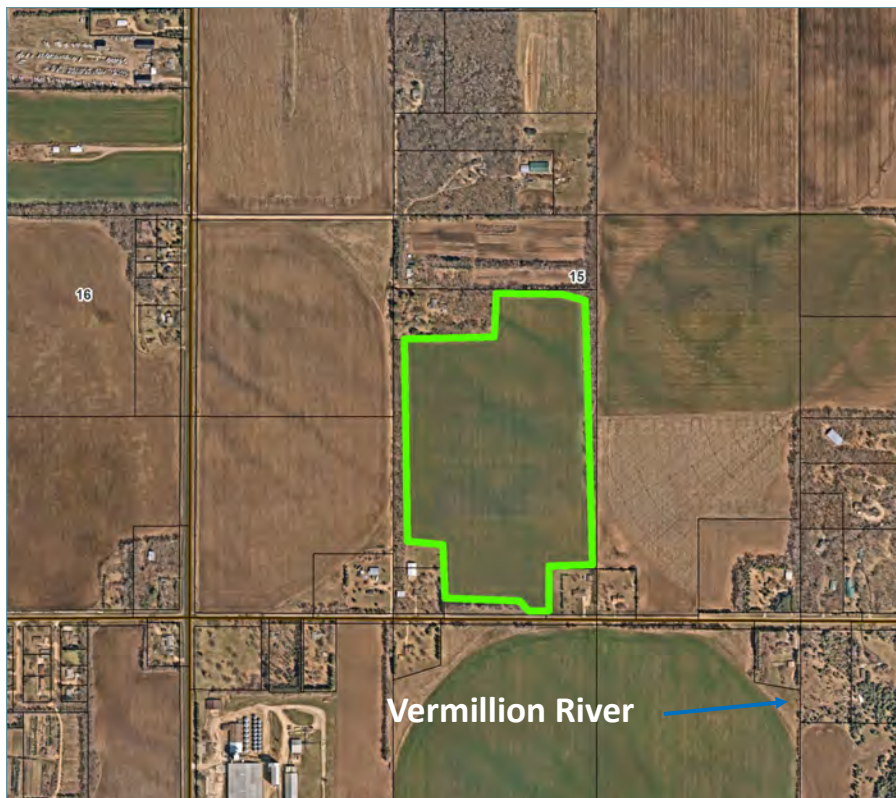
Winter cereal rye was planted after soybean harvest at the end of September.



The cover crop had approximately 6 inches of growth 5 weeks after planting.



NICK BECKER COVER CROPS



PRACTICE:

- Cover Crops

BENEFITS:

- 2 tons of sediment per year prevented from traveling downstream
- 3 lbs. of phosphorous per year prevented from traveling downstream
- Reduced leaching of nitrate into groundwater on highly vulnerable and sensitive soils
- Retained nutrients and improved soil health.

PARTNERS:

- Dakota County
- Minnesota Board of Water and Soil Resources

WATERSHED:

- Vermillion River

RECEIVING WATERS:

- Vermillion River

INSTALLATION:

- Fall 2023, 2024, 2025

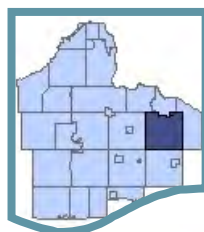
PROJECT: A winter cereal rye cover crop was planted on 51 acres following soybean harvest and will be planted for two additional years. The cover crop will provide erosion control, reduce weed pressure, and prevent nutrient leaching.

FUNDING: Incentive Amount: \$6,885
(51 acres x \$45 per acre x 3 years)



Clean Water Fund:
Protecting and restoring
Minnesota's waters for
generations to come.

LOCATION:
Marshan
Township





Winter cereal rye was planted after soybean harvest near the end of September.



The cover crop had approximately 6 inches of growth 5 weeks after planting.

DAKOTA COUNTY SOIL AND WATER CONSERVATION DISTRICT

Regular Agenda

Request for Board Action

Roll Call Vote

Meeting Date: 11/16/2023

Prepared by: Curt Coudron

PURPOSE/ACTION REQUESTED:

Authorize partial payment of \$4,500 to William Callister for establishing cover crops (3-year).

SUMMARY:

William (Chip) Callister has completed the first year of his three-year contract to establish cover crops on 100 acres in Hampton Township located in the Cannon River Watershed.

The project was approved for funding at the September 14, 2023 Board meeting with an incentive payment not to exceed \$13,500. The payment is equal to \$45 per acre for 100 acres over a period of three years or \$4,500 each year the cover crop is certified. A cover crop of winter cereal rye was seeded to provide temporary cover, reduce erosion, retain nutrients, and protect soil health.

Project seeding has been certified by staff. Under adopted policy, payment for the first year will be made upon certification of the installation and District Board approval. Payments for additional years will be approved by the District Manager after cover crop seeding has been completed for that year and certified by District staff provided there are no changes to the contract or practice installed.

EXPLANATION OF FISCAL/FTE IMPACT:

Project funds are available through the FY21 Cannon WBIF Grant and through our agreement with Dakota County.

Supporting Documents:

23-IPP-43 Callister, Chip Cover Crop Factsheet

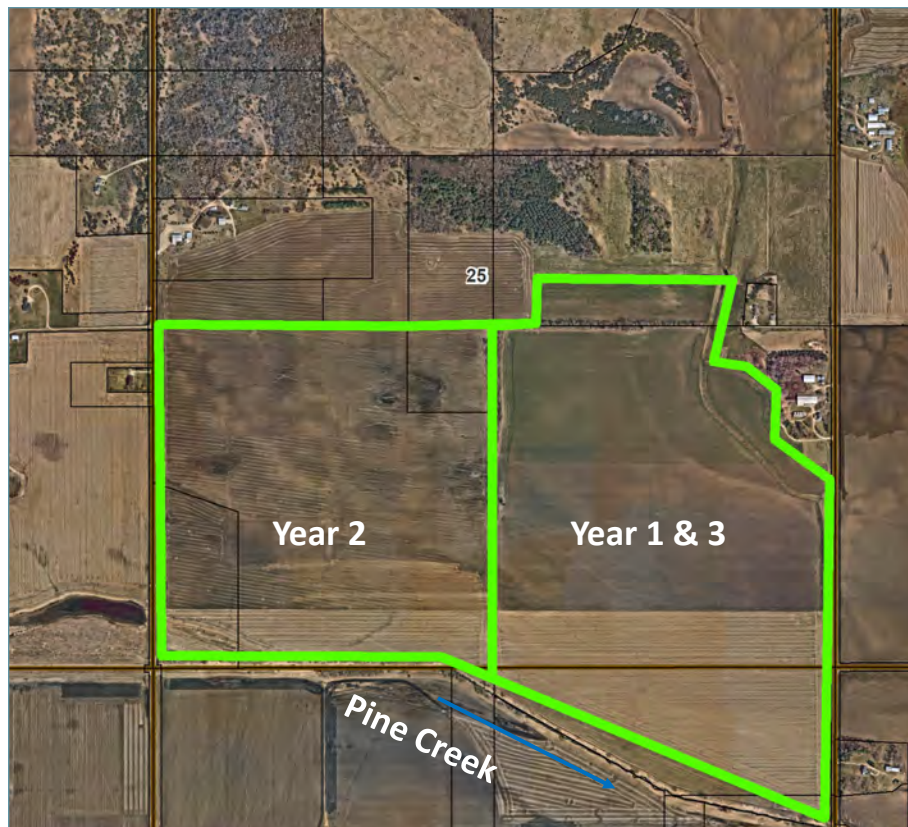
Previous Board Action:

Motion 23.076 on 9/14/22

Authorization to Execute Contract



WILLIAM (CHIP) CALLISTER COVER CROPS



PRACTICE:

- Cover Crops

BENEFITS:

- 8 tons of sediment per year prevented from traveling downstream
- 14 lbs. of phosphorous per year prevented from traveling downstream
- Reduced leaching of nitrate into groundwater on highly vulnerable and sensitive soils
- Retained nutrients and improved soil health.

PARTNERS:

- Dakota County
- Minnesota Board of Water and Soil Resources

WATERSHED:

- Cannon River

RECEIVING WATERS:

- Pine Creek

INSTALLATION:

- Fall 2023, 2024, 2025

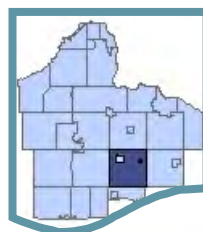
PROJECT: A winter cereal rye cover crop was planted on 100 acres following seed corn and will be planted for two additional years. The cover crop will provide erosion control, reduce weed pressure, and prevent nutrient leaching.

FUNDING: Incentive Amount: \$13,500
(100 acres x \$45 per acre x 3 years)



Clean Water Fund:
*Protecting and restoring
Minnesota's waters for
generations to come.*

LOCATION:
Hampton Township





Winter cereal rye cover crop was planted after seed corn in late September.



The cover crop had approximately 4 inches of growth 3 weeks after planting.

DAKOTA COUNTY SOIL AND WATER CONSERVATION DISTRICT

Regular Agenda

Request for Board Action

Roll Call Vote

Meeting Date: 11/16/2023

Prepared by: Curt Coudron

PURPOSE/ACTION REQUESTED:

Authorize final payments of \$1,225 and \$1,295 to Nick Becker under two separate contracts for establishment of cover crop (1-year).

SUMMARY:

Nick Becker has completed the establishment of a cover crop totaling 72 acres on two separate fields. One field is located in Vermillion Township and one field is located in Marshan Township, both in the Vermillion River Watershed.

The projects were approved for funding at the August 10, 2023 Board meeting with an incentive payment not to exceed \$35 per acre. Contract 23-IPP-27 was amended at the September 14, 2023 Board meeting to change the location of the practice. Under each contract, incentives for establishing the cover crop include:

- 35 acres at \$1,225
- 37 acres at \$1,295

A cover crop of winter cereal rye was seeded to provide temporary cover, reduce erosion, retain nutrients, and protect soil health. Project seeding has been certified by staff.

EXPLANATION OF FISCAL/FTE IMPACT:

Project funds are available through our agreement with Dakota County.

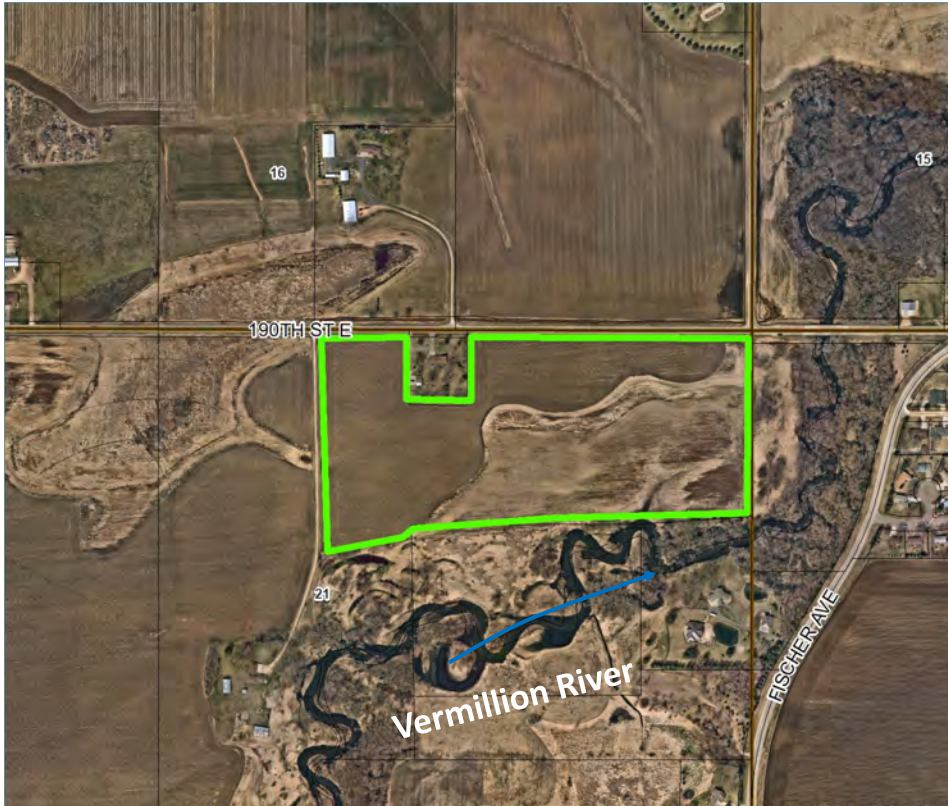
Supporting Documents:

23-IPP-26 Becker, Nick Cover Crop Factsheet
23-IPP-27 Becker, Nick Cover Crop Factsheet

Previous Board Action:

Motion 23.065 on 8/10/23
Authorization to Execute
Contracts
Motion 23.071 on 9/14/23
Authorization to Amend Location
on Contract 23-IPP-27

NICK BECKER COVER CROP



PRACTICE:

- Cover Crop

BENEFITS:

- 2.5 tons of sediment per year prevented from traveling downstream
- 3.7 lbs. of phosphorous per year prevented from traveling downstream
- Reduced leaching of nitrate into groundwater on highly vulnerable and sensitive soils
- Retained nutrients and improved soil health.

PARTNERS:

- Dakota County

WATERSHED:

- Vermillion River

RECEIVING WATERS:

- Vermillion River

INSTALLATION:

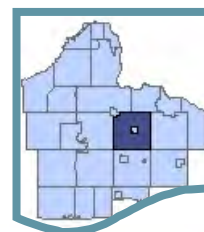
- Fall 2023

PROJECT: A winter cereal rye cover crop was planted on 35 acres following soybean harvest. The cover crop will provide erosion control, reduce weed pressure, and prevent nutrient leaching.

FUNDING: Incentive Amount: \$1,225
(35 acres x \$35 per acre x 1 year)



LOCATION:
Vermillion
Township





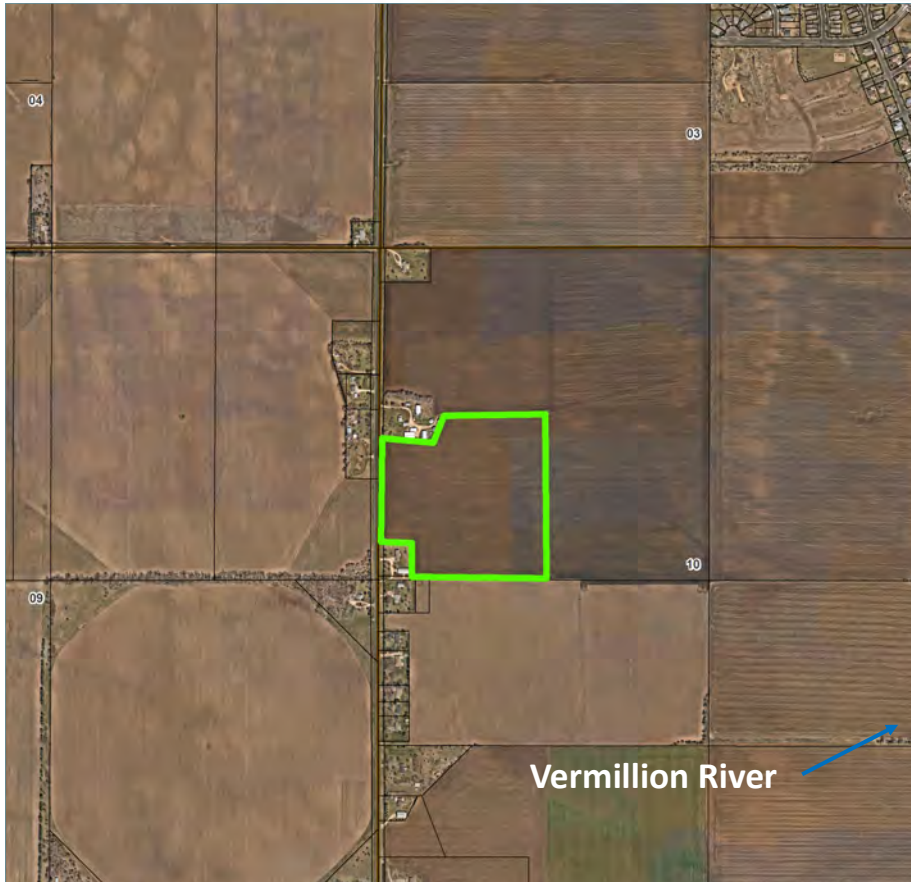
Winter cereal rye cover crop was planted after soybean harvest in early October.



The cover crop had approximately 3 inches of growth 3 weeks after planting.



NICK BECKER COVER CROP



PRACTICE:

- Cover Crop

BENEFITS:

- 1 ton of sediment per year prevented from traveling downstream
- 1.8 lbs. of phosphorous per year prevented from traveling downstream
- Reduced leaching of nitrate into groundwater on highly vulnerable and sensitive soils
- Retained nutrients and improved soil health.

PARTNERS:

- Dakota County

WATERSHED:

- Vermillion River

RECEIVING WATERS:

- Vermillion River

INSTALLATION:

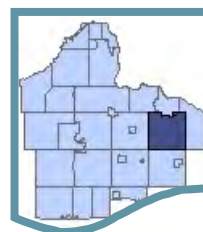
- Fall 2023

PROJECT: A winter cereal rye cover crop was planted on 37 acres following soybean harvest. The cover crop will provide erosion control, reduce weed pressure, and prevent nutrient leaching.

FUNDING: Incentive Amount: \$1,295
(37 acres x \$35 per acre x 1year)

LOCATION:

Marshan
Township



NICK BECKER

COVER CROP

DAKOTA COUNTY



— SOIL & WATER —
CONSERVATION DISTRICT



Winter cereal rye was planted after soybean harvest at the end of September.



The cover crop had approximately 6 inches of growth in 5 weeks.

DAKOTA COUNTY SOIL AND WATER CONSERVATION DISTRICT

Regular Agenda

Request for Board Action

Roll Call Vote

Meeting Date: 11/16/2023

Prepared by: Curt Coudron

PURPOSE/ACTION REQUESTED:

Authorize final payments of \$1,540 and \$4,025 to Tom Leifeld under two separate contracts for establishment of cover crops (1-year).

SUMMARY:

Tom Leifeld has completed the establishment of a cover crop on 159 acres in Douglas Township, Cannon River Watershed.

The projects were approved for funding at the August 10, 2023 Board meeting with an incentive payment not to exceed \$35 per acre. Under each contract, incentives for establishing the cover crop include:

- 44 acres at \$1,540
- 115 acres at \$4,025

A cover crop of winter rye was seeded to provide temporary cover, reduce erosion, retain nutrients, and protect soil health. Project seeding has been certified by staff.

EXPLANATION OF FISCAL/FTE IMPACT:

Project funds are available through our agreement with Dakota County.

Supporting Documents:

23-IPP-38 Leifeld, Tom Cover Crop Factsheet
23-IPP-39 Leifeld, Tom Cover Crop Factsheet

Previous Board Action:

Motion 23.066 on 8/10/23
Authorization to Execute
Contracts

TOM LEIFELD COVER CROP



PRACTICE:

- Cover Crop

BENEFITS:

- 3.6 tons of sediment per year prevented from traveling downstream
- 5.4 lbs. of phosphorous per year prevented from traveling downstream
- Reduced leaching of nitrate into groundwater on highly vulnerable and sensitive soils
- Retained nutrients and improved soil health.

PARTNERS:

- Dakota County

WATERSHED:

- Cannon River

RECEIVING WATERS:

- Trout Brook

INSTALLATION:

- Fall 2023

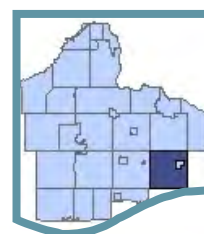
PROJECT: A winter cereal rye cover crop was planted on 44 acres following soybean harvest. The cover crop will provide erosion control, reduce weed pressure, and prevent nutrient leaching.

FUNDING: Incentive Amount: **\$1,540**
(44 acres x \$35 per acre)



LOCATION:

Douglas
Township



TOM LEIFELD

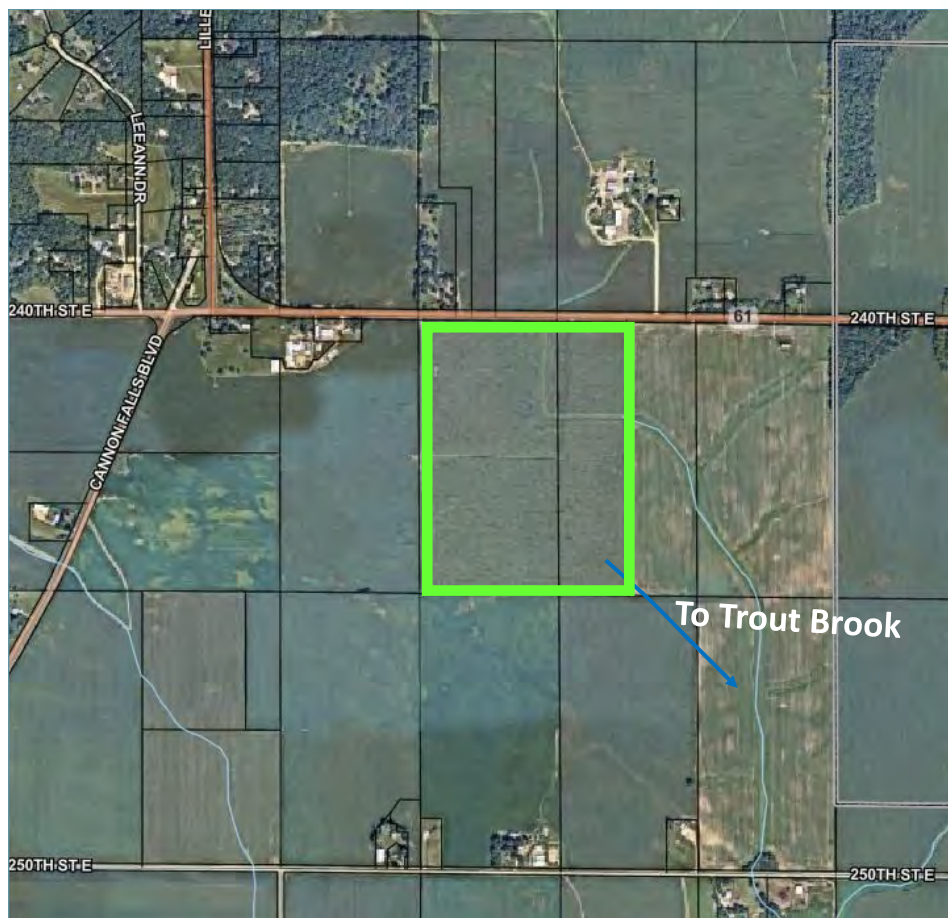
COVER CROP



Winter cereal rye growth approximately 3 weeks after planting



TOM LEIFELD COVER CROP



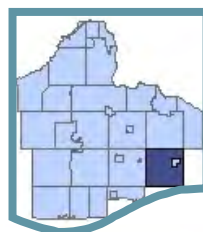
PROJECT: A winter cereal rye cover crop was planted on 115 acres following soybean harvest. The cover crop will provide erosion control, reduce weed pressure, and prevent nutrient leaching.

FUNDING: Incentive Amount: \$4,025
(115 acres x \$35 per acre)



LOCATION:

Douglas
Township



PRACTICE:

- Cover Crop

BENEFITS:

- 13 tons of sediment per year prevented from traveling downstream
- 18 lbs. of phosphorous per year prevented from traveling downstream
- Reduced leaching of nitrate into groundwater on highly vulnerable and sensitive soils
- Retained nutrients and improved soil health.

PARTNERS:

- Dakota County

WATERSHED:

- Cannon River

RECEIVING WATERS:

- Trout Brook

INSTALLATION:

- Fall 2023

TOM LEIFELD

COVER CROP



Winter cereal rye growth approximately 3 weeks after planting

DAKOTA COUNTY SOIL AND WATER CONSERVATION DISTRICT

Regular Agenda

Request for Board Action

Roll Call Vote

Meeting Date: 11/16/2023

Prepared by: Curt Coudron

PURPOSE/ACTION REQUESTED:

Authorize final payment of \$2,205 to DST LLP for establishing a cover crop (1-year)a.

SUMMARY:

DST LLP (Scott Weber) has established a cover crop on 63 acres in Douglas Township, Cannon River Watershed.

The project was approved for funding at the September 14, 2023 Board meeting with an incentive payment not to exceed \$2,205. The payment is equal to \$35 per acre for 63 acres.

A cover crop of winter cereal rye was seeded to provide temporary cover, reduce erosion, retain nutrients, and protect soil health. Project seeding has been certified by staff.

EXPLANATION OF FISCAL/FTE IMPACT:

Project funds are available through our annual agreement with the Dakota County.

Supporting Documents:

23-IPP-41 DST LLP Cover Crop Factsheet

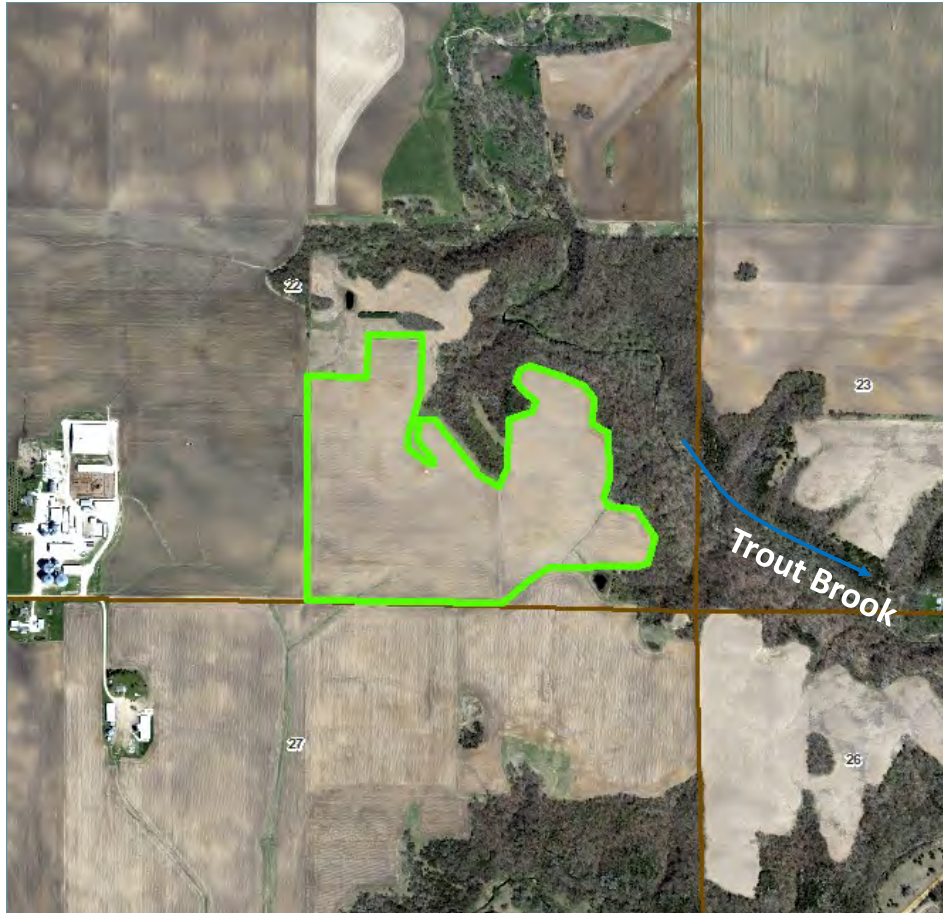
Previous Board Action:

Motion 23.075 on 9/14/23

Authorization to Execute Contract



DST LLP COVER CROP



PRACTICE:

- Cover Crop

BENEFITS:

- 3 tons of sediment per year prevented from traveling downstream
- 6 lbs. of phosphorous per year prevented from traveling downstream
- Reduced leaching of nitrate into groundwater on highly vulnerable and sensitive soils
- Retained nutrients and improved soil health.

PARTNERS:

- Dakota County

WATERSHED:

- Cannon River

RECEIVING WATERS:

- Trout Brook

INSTALLATION:

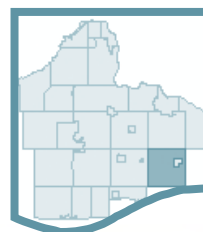
- Fall 2023

PROJECT: A winter cereal rye cover crop was planted on 63 acres following soybean harvest. The cover crop will provide erosion control, reduce weed pressure, and prevent nutrient leaching.

FUNDING: Incentive Amount: **\$2,205**
(63 acres x \$35 per acre x 1 year)



LOCATION:
Douglas Township



DST LLP

COVER CROP

DAKOTA COUNTY



— **SOIL & WATER** —
CONSERVATION DISTRICT



Winter cereal rye was growing (field in background of photo) approximately 3 weeks after planting

DAKOTA COUNTY SOIL AND WATER CONSERVATION DISTRICT**Regular Agenda**

Request for Board Action

Roll Call Vote

Meeting Date: 11/16/2023

Prepared by: Brian Watson

PURPOSE/ACTION REQUESTED:

Authorization to execute joint powers agreement with Dakota County.

SUMMARY:

Staff has developed a revised and updated 5-year joint powers agreement (JPA) through the Physical Development Division of Dakota County (County). The current JPA expires at the end of calendar year 2023. The JPA outlines services the County provides to SWCD and services the SWCD provides to the County. This is the 5th generation five-year agreement with Dakota County which was first established in 2004.

Highlights of the more substantial changes within the JPA include:

- General reference to a specific source of County funds such as “Levy” was removed since the origin of County revenues vary.
- Appendices A thru D were modified. The Appendix that referenced Conservation Fee Collection and distribution of these funds to the SWCD was removed since this revenue source is no longer provided.
- A new Appendix (Appendix A) was added to recognize services to County land occupiers for the delivery of soil and water conservation policy under Minnesota Statute and that those obligations under Minnesota Statute are a shared County and State of Minnesota responsibility. This will include County coordination with the SWCD to determine if conservation program activities and natural resource management tasks on private lands can be accomplished more effectively through the SWCD than the County utilizing private contractors, other organizations or entities.
- The provision of the SWCD proctoring pesticide applicator testing under the Minnesota Department of Agriculture’s County Agricultural Inspector program was removed as those services were recently discontinued due to the cost to providing the services on behalf of the State without funding (Appendix B).
- The provision for the SWCD to provide services to the County was modified (Appendix D). A new “Base Fee” amount will be provided annually to the SWCD over the term of the JPA to better allow the SWCD to manage staff commitments and establish annual budgets. The Base Fee amounts were developed and agreed upon through coordination with various Physical Development Division departments and based off the average cost to those departments over the past 5 years. SWCD staff time requests above the Base Fee amount will still be invoiced at the SWCD Board approved hourly rate.

The Dakota County Board of Commissioners is scheduled to have this JPA on their November 28, 2023 General Government and Policy Committee of the Whole meeting agenda.

EXPLANATION OF FISCAL/FTE IMPACT:

The JPA establish in-kind services the County provides the SWCD (Appendix 1–5) and services the SWCD provides to the County (Appendix A-D). Funding and tasks will be added to annual budgets and staff plans over the 5-year life of the agreement.

Supporting Documents:

Revised JPA between Dakota County and the SWCD

Previous Board Action:

None

**JOINT POWERS AGREEMENT
BETWEEN THE COUNTY OF DAKOTA
AND
THE DAKOTA COUNTY SOIL AND WATER CONSERVATION DISTRICT**

This agreement (Agreement) is made and entered into between the County of Dakota, by and through the Dakota County Board of Commissioners, and the Dakota County Soil and Water Conservation District, by and through the Dakota County Soil and Water Conservation District Board of Supervisors.

WHEREAS, the County of Dakota (COUNTY) is a political subdivision of the State of Minnesota, with authority to carry out erosion control and other soil and water conservation programs in Dakota County, pursuant to Minnesota Statutes Chapter 375 and as otherwise provided by law; and

WHEREAS, the Dakota County Soil and Water Conservation District (SWCD) is a political subdivision of the State of Minnesota, located wholly within the boundaries of Dakota County, with statutory authority to carry out erosion control and other soil and water conservation programs within Dakota County, pursuant to Minnesota Statutes Chapter 103C and as otherwise provided by law; and

WHEREAS, both the COUNTY and the SWCD have a common interest and statutory authority to encourage land occupiers in Dakota County to conserve soil and water resources through the implementation of practices that effectively control or prevent erosion, sedimentation, siltation and related pollution in order to preserve natural resources, ensure continued soil productivity, protect water quality, reduce damages caused by floods, prevent impairment of dams and reservoirs, preserve wildlife, protect the tax base, and protect public lands and waters in Dakota County; and

WHEREAS, soil and water conservation assistance to Dakota County land occupiers is the core mission of the SWCD, which is also a mission of the COUNTY; and

WHEREAS, the SWCD, with the COUNTY's in-kind and financial support, provides technical assistance to land occupiers in Dakota County and provides administrative services that leverage significant amounts of funding for water quality protection within the boundaries of Dakota County; and

WHEREAS, the SWCD also supplements COUNTY funding with grants and charges for services outside this Agreement with non-county entities to fund its activities; and

WHEREAS, effective January 1, 2004 the COUNTY and SWCD entered into a joint powers agreement to mutually assist each other related to soil and water conservation programming within Dakota County and for the purpose of performing on behalf of each other services or functions that the other is authorized to perform for itself; and

WHEREAS, the joint powers agreement terminates on December 31, 2023 and the COUNTY and the SWCD desire to enter into a new joint powers agreement as authorized by Minn. Stat. § 471.59, that addresses the services and functions that the parties intend to provide to one another over a five year period.

NOW, THEREFORE, in consideration of the mutual promises and benefits that the COUNTY and SWCD shall derive from this Agreement, the COUNTY and the SWCD hereby enter into this joint powers agreement for the purposes stated herein.

**ARTICLE 1
PURPOSE**

The purpose of this Agreement is to provide a method by which the COUNTY and the SWCD cooperate and coordinate activities related to soil and water conservation in Dakota County in a way that best utilizes the public funds, resources and the technical expertise of each party, as approved by the Dakota County Board of Commissioners through its annual budget process. It also provides a mechanism for the SWCD to generate more reliable and stable funding at the local level. A secondary purpose of this Agreement is to authorize County departments to utilize the SWCD for fee-for-service technical assistance on additional COUNTY programs without obtaining separate County Board approval if funds for the additional services have been allocated through the annual County budget process. Another secondary purpose of this Agreement is to authorize SWCD staff to utilize County Physical Development Division staff for fee-for-service technical assistance on SWCD projects without obtaining separate SWCD Board approval if funds for the additional services have been allocated through the annual SWCD budget process

**ARTICLE 2
TERM**

Notwithstanding the dates of the signatures of the parties, the term of this Agreement shall be from January 1, 2024, through December 31, 2028, unless earlier terminated by law or according to the provisions of this Agreement.

**ARTICLE 3
COOPERATION**

The COUNTY and the SWCD agree to cooperate and use their reasonable efforts to ensure prompt implementation of the various provisions of this Agreement and to, in good faith, undertake resolution of any dispute in an equitable and timely manner.

**ARTICLE 4
GENERAL PROVISIONS**

- 4.1 COMPLIANCE WITH LAWS/STANDARDS.** The COUNTY and SWCD agree to abide by all Federal, State or local laws; statutes, ordinances, rules and regulations now in effect or hereafter adopted pertaining to this Agreement or to the facilities, programs and staff for which Agreement is responsible.
- 4.2 EMPLOYEE STATUS.** The SWCD, its officers, employees or agents, in implementing the terms of this Agreement, are not employees of the COUNTY. The COUNTY, its officers, employees or agents, in implementing the terms of this Agreement, are not employees of the SWCD.
- 4.3 INDEMNIFICATION.** Each party to this Agreement shall be liable for the acts of its officers, employees or agents and the results thereof to the extent authorized or limited by law and shall not be responsible for the acts of the other party, its officers, employees or agents. The provisions of the Municipal Tort Claims Act, Minnesota Statute Chapter 466 and other applicable laws govern liability of the COUNTY and the SWCD. To the full extent permitted by law, actions by the parties, their respective officers, employees and agents, pursuant to this Agreement are intended to be and shall be construed as a “cooperative activity” and it is the intent of the parties that they shall be deemed a “single governmental unit” for the purpose of liability, as set forth in Minnesota Statutes Section 471.59, Subd. 1a(b), provided further that for purposes of that statute it is the intent of each party that this Agreement does not create any liability or exposure of one party for the acts or omissions of the other party.
- 4.4 COUNTY INSURANCE COVERAGE TO THE SWCD.** The SWCD has requested and the COUNTY agrees to provide insurance coverage to the SWCD, in accordance with Minn. Stat. § 103C.331, Subd. 18 and the terms in Appendix 1, which is attached and incorporated herein.
- 4.5 RECORDS RETENTION.** The parties agree that records created pursuant to the terms of this Agreement will be retained in a manner that meets their respective records retention schedules that have been reviewed and approved by the State in accordance with Minn. Stat. §138.17.
- 4.6 SUBCONTRACTING.** The COUNTY and the SWCD understand and agree that one or more of the scope of services set forth in the Appendixes to this Agreement may be performed through a subcontractor and that the subcontracting party is responsible for the performance of its subcontractors, unless otherwise agreed. The COUNTY and SWCD agree that neither will enter into any subcontract for the performance of the services contemplated under this Agreement without prior written consent of the other party and subject to such conditions and provisions as are deemed necessary. It is the responsibility of each party to ensure its subcontractor has adequate and appropriate insurance coverage meeting the COUNTY’S standard insurance requirements or receive a waiver of coverage from the COUNTY Risk Manager.
- 4.7 TIMELINESS.** The COUNTY and the SWCD agree to perform their respective obligations under this Agreement in a timely manner and keep each other informed about any delays that may occur.
- 4.8 DEFAULT: FORCE MAJEURE.** A party shall not be liable to the other party for any loss or damage resulting from a delay or failure to perform due to unforeseeable acts or events outside the defaulting party's reasonable control, providing the defaulting party gives notice to the other party as soon as possible. Acts and events may include acts of God, acts of terrorism, war, fire, flood, epidemic, acts of civil or military authority, and natural disasters.
- 4.9 TERMINATION.** The parties anticipate that this Agreement will remain in full force and effect through December 31, 2028, unless otherwise terminated in accordance with law or other provisions of this Agreement. This

Agreement will automatically terminate prior to December 31, 2028, if all Appendixes attached to this Agreement are terminated in accordance with the notice provision contained in each Appendix and in accordance with the procedures set out in this Section.

- A. Notice of Termination of an Appendix.** A party must give written notice to terminate an Appendix without cause to the other party in accordance with the notice provision set out in the applicable Appendix and in accordance with the procedures set out in this Section. Termination of one Appendix does not terminate this Agreement or any other Appendixes.
- B. Termination of Entire Agreement Without Cause.** If a situation arises when either party desires to terminate this entire Agreement without cause, a party will give the other party twelve (12) months' notice of the termination, in accordance with the procedures set out in this Section.
- C. Termination for Cause.** In addition to other specifically stated terms of this Agreement or as otherwise provided by law, the following conditions, unless excused or corrected in a timely manner, shall warrant termination of this Agreement, or any Appendix to this Agreement:

 - 1. Making material misrepresentations, either in the Appendixes and documents or in any other material provision or condition relied upon in the making of this Agreement.
 - 2. As to each Appendix, failure to provide services or payment called for by this Agreement within the time specified herein or any extension thereof.
 - 3. Failure to perform any other material provision of this Agreement.
 - 4. Failure to diligently administer the work so as to endanger performance of the terms of this Agreement.
- D. Notice of Default.** Either party may terminate this Agreement or any Appendix for cause by giving 30 days written notice of its intent to the party in default unless a different procedure or effective date is provided within the specific article, paragraph or Appendix of this Agreement under which the default, failure or termination occurs. Said notice shall specify the circumstances warranting termination of this Agreement or specified Appendix.
- E. Failure to Cure.** If a party fails to cure the specified conditions of default as described by the notice given under the above paragraph within the 30 days, or such additional time to cure as may be authorized by the party giving notice, then this Agreement, or a specific Appendix may be terminated by written notice.
- F. Service of Notice of Termination.** Notice of Termination of this Agreement or an Appendix shall be made by certified mail or personal delivery to the authorized representative of the other party. Notice of Termination is deemed effective upon mailing or delivery to the address of the other party as stated in Section 8.1.
- G. Duties of Party Receiving Notice upon Termination.** Upon delivery of the Notice of Termination, and except as otherwise provided, the party receiving the Notice of Termination shall:

 - 1. Discontinue providing services under this Agreement or, if applicable, the specified Appendix, on the date and to the extent specified in the Notice of Termination.
 - 2. Cancel all orders and subcontracts to the extent that they relate to the performance of services canceled by the Notice of Termination.
 - 3. Complete performance of such services that were not canceled by the Notice of Termination.
 - 4. Return all property of the non-defaulting party within seven days to the extent that such property relates to the performance of services canceled by the Notice of Termination.
 - 5. Submit an invoice for the performance of services completed prior to the Notice of Termination, if applicable, within 30 days of the date of the Notice of Termination.

6. Maintain all records relating to the performance of this Agreement or applicable Appendix as may be required by the Agreement or State law.

H. Duties of Party Sending Notice upon Termination. Upon delivery of the Notice of Termination, and except as otherwise provided, the party sending the Notice of Termination:

1. Shall, within 30 days of the receipt of invoice, make final payment for any services satisfactorily provided up through the date of termination in accordance with the terms of this Agreement or applicable Appendix.
2. Shall not be liable for any services provided after Notice of Termination, except as stated above or as authorized in writing.

ARTICLE 5 SCOPE OF SERVICES

To better clarify if the COUNTY or SWCD is the provider or recipient of services from the other as authorized by this Agreement, services to be provided by the COUNTY to the SWCD are designated as Appendix 1, 2, 3, and so on and are attached to and incorporated into this Agreement; and services to be provided by the SWCD to the COUNTY are designated as Appendix A, B, C, and so on and are attached to and incorporated into this Agreement, with the exception of Appendix D which pertains to the flow of fee-for-services agreements in both directions. If there is a conflict in the terms of this Agreement and any of the Appendixes attached to this Agreement, the terms of this Agreement shall govern. In addition to the services identified in the Appendixes, annual workplans and budgets may be considered annually by agreement of the parties. The parties agree to mutually provide the services outlined in the Appendixes. In the event a program or service set forth in an Appendix to this Agreement is not funded during a given annual budget process, it is the intent of the parties that lack of funding in a given calendar year will not prevent recommencement of services upon the availability of funding in subsequent calendar years during the term of this Agreement.

In addition to the authorization to provide and receive services pursuant to the Appendixes referenced above, the COUNTY and SWCD may enter into one or more separate agreements to provide services for a specific project on a Fee-for-Service basis when funds for additional services are allocated through the annual budget process. Through this Agreement, the County Board authorizes the County Manager, Deputy County Manager, Physical Development Division Director or a COUNTY department director with delegated contract signature authority from the County Manager to execute such agreements, which shall be effective and bind the COUNTY without additional County Board review or approval. Likewise, through this Agreement, the SWCD Board authorizes the District Manager to execute such agreements, which shall be effective and bind the SWCD without additional SWCD Board review and approval.

When the COUNTY provides funds to the SWCD to financially support a project, but is not participating by providing direction or services required to complete project, the County Board authorizes the, County Manager, Deputy County Manager, Physical Development Division Director or a COUNTY department director with delegated contract signature authority from the County Manager to execute such agreements, which shall be effective and bind the COUNTY without additional County Board review or approval.

5.1 COUNTY SERVICES TO THE SWCD. In accordance with Minn. Stat. § 471.59, other applicable law, and the terms of this Agreement the COUNTY will provide the SWCD with the services described in Appendixes 1 through 6, which are attached hereto and incorporated herein:

- Appendix 1 COUNTY Provision of Insurance Coverage to the SWCD
- Appendix 2 COUNTY Provision of Facility Use, Maintenance, and Utilities to the SWCD
- Appendix 3 COUNTY Provision of Information Technology Services to the SWCD
- Appendix 4 COUNTY Provision of Human Resource Services to the SWCD
- Appendix 5 COUNTY Provision of Procurement Services to the SWCD
- Appendix 6 COUNTY Provision of Fleet Management Services to the SWCD

In General. The COUNTY and the SWCD have a common interest in reducing overhead costs of the SWCD for the implementation of soil and water conservation programs in Dakota County and at this time there are certain services

that are available to county departments that can be offered to the SWCD. The parties agree and understand that the availability of such services is subject to county department needs and resources in the future. Services provided will be in accordance with the terms set out in Appendixes 1 through 6.

5.2 SWCD SERVICES TO THE COUNTY. In accordance with Minn. Stat. § 471.59, other applicable law, the terms of this Agreement and, if applicable, grant requirements, the SWCD will provide to the COUNTY services described in Appendix A through D, which are attached hereto and incorporated herein:

- Appendix A SWCD Provision of Services to the COUNTY for the Delivery of Soil and Water Conservation Policy under Minnesota Statute 103C
- Appendix B SWCD Provision of Agricultural Inspection Services to the COUNTY
- Appendix C SWCD Provision of Wetland Conservation Act (WCA) Services to the COUNTY
- Appendix D SWCD Provision of Services to the COUNTY on a Fee-for-Service Basis and COUNTY Provision of Services to the SWCD on a Fee-for-Services Basis

In General. The COUNTY and the SWCD have a common interest in the implementation of the above-referenced programs, which are anticipated to be ongoing programs where the SWCD will be providing services to the COUNTY. Services provided shall be in accordance with the scope of services set out in Appendixes A through D. Services provided under this Agreement will be conducted in a manner consistent with that level of care and skill ordinarily exercised by members of the SWCD'S profession currently practicing under similar conditions.

ARTICLE 6 PAYMENT FOR SERVICES

Funding for services described in Appendixes A through D are covered by the SWCD's revenues from the COUNTY, applicable grant funds or other State appropriations when available. The services and payment for services provided by the parties to each other are set forth in the Appendixes and Workplan attached and incorporated into this Agreement.

ARTICLE 7 REPRESENTATION BY THE DAKOTA COUNTY ATTORNEY'S OFFICE

The County Attorney has statutory obligations to represent the COUNTY and the COUNTY Board, pursuant to Minnesota Statutes Chapter 388, as well as, legal obligations imposed by various provisions of state statute. One such state statute provides the SWCD Board may call upon the County Attorney for necessary legal counsel, advice and services (Minn. Stat. § 103C.321, Subd. 4). In the event the County Attorney determines that a conflict of interest would exist if the County Attorney represents both the COUNTY and the SWCD on a specific matter, the County Attorney will so inform the Authorized Representative of the parties. In the event the County Attorney determines a conflict exists, the conflict of interest procedures of the Dakota County Attorney will be followed and the SWCD will obtain independent legal counsel to represent the SWCD in the matter where the conflict of interest exists. The parties agree that there is no conflict of interest for the County Attorney's Office to represent both the COUNTY and the SWCD in preparation and execution of this Agreement. Requests for legal services made by the SWCD Board will be handled on the same priority basis as that of the COUNTY.

ARTICLE 8 AUTHORIZED REPRESENTATIVES AND LIAISONS

8.1 Authorized Representatives. The persons occupying the positions stated below are designated the Authorized Representatives of the parties for purposes of this Agreement. These persons have authority to bind the party they represent and to consent to modifications and subcontracts, except that the authorized representative shall have only the authority specifically or generally granted by their respective governing board. Notice required to be provided pursuant to this Agreement shall be provided to the following named persons and addresses unless otherwise stated in this Agreement, or in an amendment of this Agreement:

TO THE COUNTY: Georg Fischer or successor, Director
Dakota County Physical Development Division
14955 Galaxie Avenue
Apple Valley, MN 55124
Telephone: 952-891-7007

TO THE SWCD: Brian Watson or successor, District Manager
Dakota County Soil and Water Conservation District
4100 220th St W STE 102
Farmington MN 55024
651-480-7778

In addition, notification to the COUNTY and SWCD regarding termination of this Agreement by the other party shall be provided to the office of the Dakota County Attorney, 1560 Highway 55, Hastings, Minnesota 55033.

8.2 LIAISONS. To assist the parties in the day-to-day performance of this Agreement and to implement services, ensure compliance and provide ongoing consultation, a liaison for each party is designated in the respective Appendixes to this Agreement.

ARTICLE 9 AMENDMENTS

9.1 AMENDMENT REQUIRED. Any alterations, variations, modifications, or waivers of the provisions of this Agreement shall only be valid when they have been reduced to writing as an amendment to this Agreement, approved by the parties respective Boards by resolution and signed by the individual authorized to bind each party.

9.2 AMENDMENT NOT REQUIRED. An amount of funds available for a given scope of services under this Agreement or any Appendix to this Agreement shall be modified without any formal action by the parties to be consistent with the amount approved by the County Board for the applicable calendar year through either the annual budget process or other resolution, the amount of grant funds available under applicable grant agreements, and the fee-for-service rates approved by the SWCD Board of Supervisors.

ARTICLE 10 SEVERABILITY

The provisions of this Agreement shall be deemed severable. If any part of this Agreement is rendered void, invalid, or unenforceable, such rendering shall not affect the validity and enforceability of the remainder of this Agreement unless the part or parts that are void, invalid or otherwise unenforceable shall substantially impair the value of the entire Agreement with respect to either party.

ARTICLE 11 REPLACES PRIOR AGREEMENT

This Agreement replaces the Joint Powers Agreement executed by the COUNTY and SWCD for the calendar years 2019 through 2023, including the Appendixes attached to the 2019 joint powers agreement.

IN WITNESS WHEREOF, the parties hereto have executed this Agreement on the dates indicated below.

**DDAKOTA COUNTY SOIL AND WATER
CONSERVATION DISTRICT**

By _____
Laura Zanmiller, Chair
Dakota County Soil and Water Conservation
District Board of Supervisors
Date of Signature: _____

Attest _____
Brian Watson
SWCD Manager
Date of Signature _____

Approved by SWCD
Board of Supervisors Resolution No.

APPROVAL AS TO FORM

Assistant County Attorney Date

COUNTY OF DAKOTA

By _____
Liz Workman, Chair
Dakota County Board of Commissioners
Date of Signature: _____

Attest _____
Clerk to the Board
Date of Signature _____

Approved by Dakota County Board
Resolution No.

APPROVAL AS TO FORM

Assistant County Attorney Date

KS18-73 County SWCD Services JPA 11-15-18 (Final)

APPENDIX 1
SCOPE OF SERVICES
COUNTY PROVISION OF INSURANCE COVERAGE TO THE SWCD

TERM. Notwithstanding the signatures of the parties to the Agreement to which this Appendix is attached and incorporated, services provided to the SWCD by the COUNTY as of January 1, 2024, are subject to the terms provided herein.

PURPOSE OF SERVICES: The SWCD has made a request to the COUNTY to provide certain insurance coverage to the SWCD and the COUNTY agrees to include the SWCD under the COUNTY'S insurance coverage as set forth below and as required by Minn. Stat. § 103C.331, Subd. 18. Such insurance coverage by the COUNTY enables the SWCD to use financial resources, which it would otherwise pay to purchase insurance coverage, directly for soil and water conservation programming within Dakota County.

SCOPE OF SERVICES AND PAYMENT TERMS.

A. COUNTY AND SWCD OBLIGATIONS. The COUNTY agrees to provide the following insurance coverage to the SWCD:

1. General Liability Insurance. The COUNTY is self-insured for purposes of tort liability and the COUNTY agrees to include SWCD employees, officers of the SWCD Board of Supervisors, SWCD agents, and SWCD volunteers among those covered by the Dakota County Tort and Professional Liability ~~Employee~~ Indemnification Plan (Policy 3440), and the SWCD agrees to the following:
 - a. *Notification of Claims.* The SWCD agrees to comply with the requirements of the COUNTY Tort and Professional Liability Indemnification Plan, including but not limited to, informing the Dakota County Attorney's Office and the Dakota County Manager of all claims and lawsuits brought against the SWCD Board of Supervisors or SWCD employees and immediately tendering the defense of such actions to the COUNTY.
 - b. *Physical Development Division's Safety Committee.* The SWCD agrees to participate in the Dakota County Physical Development Division's Safety Committee consistent with COUNTY policy and procedures for participation by COUNTY departments.
 - c. *Worker Safety Training and Educational Programs.* The SWCD agrees its employees will participate in worker safety training and educational programs offered by the COUNTY consistent with COUNTY policies for attendance by COUNTY employees.
 - d. *Safety Equipment and Safety Gear.* The SWCD agrees to provide its employees with appropriate safety equipment and safety gear and the training, if any, to use such equipment and gear. When permitted by law and the terms of COUNTY contracts and programs, the COUNTY will inform the SWCD of the availability of safety equipment and safety gear at prices available to the COUNTY, in which case the SWCD may purchase the same following COUNTY procurement policy.
 - e. *Notice.* The SWCD at any time may give the COUNTY written notice that it no longer requests inclusion in the County Tort and Professional Liability Indemnification Plan. The COUNTY will give the SWCD reasonable notice of any changes in insurance coverage as it relates to the SWCD.
2. Motor Vehicles, Equipment and Building Contents Insurance Policies. The COUNTY agrees to include the SWCD as an additional insured under the COUNTY'S insurance coverage for motor vehicles, equipment and building contents so long as the COUNTY purchases insurance for COUNTY motor vehicles, equipment and building contents, and based upon the following conditions:
 - a. *SWCD Identification of Motor Vehicles, Equipment and Building Contents.* The SWCD shall cooperate with the COUNTY to identify the motor vehicles, equipment and building contents that are to be covered under insurance policies purchased by the COUNTY. Upon reasonable notice, the SWCD shall allow the Dakota County Risk Manager or his/her agent to inspect the SWCD'S motor vehicles and business premises.

- b. *COUNTY Notice to SWCD of Changes to Policies.* The COUNTY agrees to give the SWCD reasonable notice prior to the effective date of policy cancellation, non-renewal, or material adverse change in coverage terms.
- c. *SWCD Withdrawal of Request.* The SWCD at any time may give the COUNTY written notice of a specific date by which the SWCD no longer requests to be included as an additional insured under the COUNTY'S insurance coverage for motor vehicles, equipment and building contents. The SWCD understands upon receipt of such written request the COUNTY will notify the insurance company of the same.

B. LIMITATIONS ON INSURANCE AND INDEMNIFICATION COVERAGE. The SWCD agrees that the COUNTY is not responsible for any losses, claims or liabilities incurred by the SWCD that are outside the coverage of the Dakota County Tort and Professional Liability Indemnification Plan, or the coverage provided by insurance policies under which the SWCD is named as an additional insured, or when COUNTY indemnifications of SWCD losses and liabilities is inconsistent with law. It is the responsibility of the SWCD to review the insurance policies purchased by the COUNTY and the scope of the Dakota County Tort and Professional Liability Indemnification Plan to determine whether the SWCD should purchase additional insurance for its potential losses and liabilities that are not covered by the COUNTY'S insurance or the Dakota County Tort and Professional Liability Indemnification Plan.

C. NOTICE. Notice of Termination of this Appendix must be given in accordance with Section 4.9 of the Agreement.

D. PAYMENT TERMS. The parties agree that the COUNTY will provide the insurance coverage provided herein at no charge to the SWCD.

E. LIAISONS. To assist the parties in the day-to-day performance of this Appendix and to develop service, ensure compliance and provide ongoing consultation, the individuals listed below, or their designee, are the liaisons for their respective party. The parties shall keep each other continually informed, in writing, of any change in the designated liaison.

LIAISON FOR COUNTY: Jenny Groskopf, Risk Manager
 Dakota County Office of Risk Management
 1590 Highway 55
 Hastings, MN 55033
 Phone: 651-438-4532
 Fax: 651-438-8455
 Jenny.groskopf@co.dakota.mn.us.

LIAISON FOR SWCD: Brian Watson or successor, District Manager
 Dakota County Soil and Water Conservation District
 Dakota County Extension and Conservation Center
 4100 220th Street West, Suite 102
 Farmington, MN 55024
 Phone: (651) 480-7778
 Fax: (651) 480-7775
brian.watson@co.dakota.mn.us; www.dakotacountyswcd.org

**APPENDIX 2
SCOPE OF SERVICES
COUNTY PROVISION OF COUNTY FACILITY USE, MAINTENANCE AND UTILITIES TO THE SWCD**

TERM. Notwithstanding the signatures of the parties to the Agreement to which this Appendix is attached and incorporated, services provided to the SWCD by the COUNTY as of January 1, 2024, are subject to the terms provided herein.

PURPOSE OF SERVICES. The COUNTY has office space currently available for use by the SWCD that enables the SWCD to use financial resources, which would otherwise pay for the SWCD'S office space, directly for soil and water conservation programming within Dakota County.

SCOPE OF SERVICES AND PAYMENT TERMS.

- A. COUNTY OBLIGATIONS.** The COUNTY agrees to provide the SWCD with COUNTY facility office space, maintenance services and utilities at the Dakota County Extension and Conservation Center located at 4100 220th Street West, Suite 102, Farmington, Minnesota. Such COUNTY facility use includes office space, storage space, and equipment storage space. The COUNTY agrees to maintain the County facility space used by the SWCD consistent with the standards of maintenance for other COUNTY buildings.
- B. SWCD OBLIGATIONS.** The SWCD agrees to follow all Dakota County procedures and policies that must be followed by COUNTY departments with regard to use of COUNTY facility space, including but not limited to, abiding by the County's established security rules, procedures and practices. The SWCD is responsible for purchase of office furniture, storage files and computer equipment to maintain standards equal to other COUNTY building facilities. The parties agree that all building contents purchased by the SWCD that are stored or placed on COUNTY property remain the sole property of the SWCD.
- C. NOTICE.** Notice of Termination will be given in accordance with Section 4.9 of the Agreement. The COUNTY agrees to give the SWCD 12-months written notice of the date on which the COUNTY can no longer provide the SWCD use of COUNTY facility space and upon such date the SWCD agrees to vacate such COUNTY facility space. In turn, the SWCD agrees to give the COUNTY 12-months written notice of its intent to vacate such COUNTY facility office space. The parties will give each other 6 months written notice of any substantial changes to the provision of facility space, maintenance and utilities.
- D. PAYMENT TERMS.** The parties agree that the COUNTY will provide facility use, maintenance services, and utilities to the SWCD at no charge to the SWCD until such time written notice is provided by either party in accordance with this Agreement. In the event the COUNTY, at its sole discretion, decides to charge the SWCD rent for continued COUNTY facility use, the COUNTY will give the SWCD reasonable notice and, if appropriate negotiate rental terms for continued occupancy. In such case the scope of services provided herein shall automatically terminate upon execution of a lease agreement between the parties.
- E. LIAISONS.** To assist the parties in the day-to-day performance of this Appendix and to develop service, ensure compliance and provide ongoing consultation, the individuals listed below, or their designee, are the liaisons for their respective party. The parties shall keep each other continually informed, in writing, of any change in the designated liaison.

LIAISON FOR COUNTY: Taud Hoopingarner or successor, Director
Parks, Facilities, and Fleet Management Department
14955 Galaxie Avenue
Apple Valley, Minnesota 55124
Phone: (952) 891-7004
Fax: (952) 891-7031
taud.hoopingarner@co.dakota.mn.us; www.co.dakota.mn.us

LIAISON FOR SWCD:

Brian Watson or successor, District Manager
Dakota County Soil and Water Conservation District
Dakota County Extension and Conservation Center
4100 220th Street West, Suite 102
Farmington, MN 55024
Phone: (651) 480-7778
Fax: (651) 480-7775
brian.watson@co.dakota.mn.us; www.dakotacountyswcd.org

**APPENDIX 3
SCOPE OF SERVICES
COUNTY PROVISION OF INFORMATION TECHNOLOGY SERVICES TO THE SWCD**

TERM. Notwithstanding the signatures of the parties to the Agreement to which this Appendix is attached and incorporated, services provided to the SWCD by the COUNTY as of January 1, 2024, are subject to the terms provided herein.

PURPOSE OF SERVICES. The COUNTY currently provides the SWCD with a variety of information technology (IT) services at the Dakota County Extension and Conservation Center, including telecommunications and network connectivity, which enables more efficient cooperation between staff and allows the SWCD to use its current funding directly for soil and water conservation programing within Dakota County and reduce its administrative costs.

SCOPE OF SERVICES AND PAYMENT TERMS.

A. COUNTY OBLIGATIONS.

1. Standard IT Services. The COUNTY agrees to provide the SWCD with the same IT services offered to the COUNTY's internal customers as defined in the COUNTY's Countywide IT Service Level Agreement (as it may be amended from time-to-time), which is incorporated by reference, following the specifications, and with the exception noted herein. The COUNTY has sole discretion in determining the level of COUNTY data services to the SWCD. Providing COUNTY IT services to SWCD through SWCD employees, when appropriate, will be considered by the COUNTY based on the SWCD employees' skills and whether the goal of reducing travel to the SWCD office by COUNTY staff located elsewhere is being accomplished. The COUNTY reserves the right to increase or decrease IT service levels provided by the COUNTY based on the economies of serving this remote site and the total number of COUNTY staff supported.
2. Network Connectivity. The COUNTY agrees to provide the SWCD with connectivity to the COUNTY'S data network from within the Dakota County Extension and Conservation Center, 4100 220th Street West, Suite 102, Farmington, MN 55024
3. Help and Customer Support. The COUNTY agrees to provide the SWCD with IT Help Desk services and service levels offered within the COUNTY's Countywide IT Service Level Agreement.
4. Desktop Support. The COUNTY agrees to provide the SWCD with desktop support services on the COUNTY-owned and managed computer hardware and software, as defined in the COUNTY's Countywide IT Service Level Agreement.
5. Electronic Communications. The COUNTY agrees to provide the SWCD with electronic communications services, including telephones, unified communications, email and so forth, as defined in the COUNTY's Countywide IT Service Level Agreement, with the Dakota County Extension and Conservation Center, 4100 20th Street West, Suite 102, Farmington, MN 55024.
6. Computer Security. The COUNTY agrees to provide the SWCD with computer security services, including staff training on cyber security best practices; computer system antimalware protection; and intrusion prevention, detection and response on core networks and computing systems hosted by the COUNTY that serve the SWCD, as defined in the COUNTY's Countywide IT Service Level Agreement.

B. SWCD OBLIGATIONS.

1. Follow County Procedures and Policies. The SWCD agrees to follow all Dakota County procedures and policies as those followed by COUNTY departments with regard to its use of the IT services provided by the COUNTY, including but not limited to abiding by the COUNTY'S established security rules, procedures and practices and requiring that its employees complete all security trainings required by the COUNTY.
2. Technology Costs. The SWCD agrees it is solely responsible for the costs associated with the purchase and maintenance of all end-user computing equipment, including computers, printers and other supplies.

- C. NOTICE.** Notice of Termination will be given in accordance with Section 4.9 of the Agreement. The COUNTY agrees to give the SWCD 90 days written notice of the date on which the COUNTY can no longer provide the SWCD with IT services to allow the SWCD sufficient time to arrange for its own telephone, network, technology and data services. In turn, the SWCD agrees to give the COUNTY 90 days written notice of its intent to no longer use the IT services provided by the COUNTY. The parties will give each other 90 days written notice of any substantial changes to the provision of IT services under this Appendix.
- D. PAYMENT TERMS.** The SWCD agrees to reimburse the COUNTY for the costs of any IT services defined in the COUNTY's Countywide IT Service Level Agreement which typically incur a customer charge-back (e.g., new network cabling connections within an office area, software licensing, advanced telephone features).
- E. LIAISONS.** To assist the parties in the day-to-day performance of this Appendix and to develop service, ensure compliance and provide ongoing consultation, the individuals listed below, or their designee, are the liaisons for their respective party. The parties shall keep each other continually informed, in writing, of any change in the designated liaison.

LIAISON FOR COUNTY:

Dave Miland or successor, IT Infrastructure Manager:
(651) 438-4394
david.miland@co.dakota.mn.us

Notice as required under this Appendix shall be directed to:

Dan Cater, or successor, Chief Information Officer
Dakota County Information Technology
1590 Hwy 55
Hastings MN 55033
Telephone: (651) 438-4368
Fax: 652-438-8332
dan.cater@co.dakota.mn.us; www.co.dakota.mn.us

LIAISON FOR SWCD:

Brian Watson or successor, District Manager
Dakota County Soil and Water Conservation District
Dakota County Extension and Conservation Center
4100 220th Street West, Suite 102
Farmington, MN 55024
Phone: (651) 480-7778
Fax: (651) 480-7775
brian.watson@co.dakota.mn.us; www.dakotacountyswcd.org

**APPENDIX 4
SCOPE OF SERVICES
COUNTY PROVISION OF HUMAN RESOURCE SERVICES TO THE SWCD**

TERM. Notwithstanding the signatures of the parties to the Agreement to which this Appendix is attached and incorporated, services provided to the SWCD by the COUNTY as of January 1, 2024, are subject to the terms provided herein.

PURPOSE OF SERVICES. The COUNTY has technical expertise in providing human resource services through its Employee Relations Department and agrees to provide technical assistance and services to the SWCD as set forth below.

SCOPE OF SERVICES AND PAYMENT TERMS.

A. STATUS OF SWCD EMPLOYEES. Any and all persons who are hired by the SWCD, including those hired by using the assistance of the COUNTY Employee Relations Department are and shall remain employees of the SWCD. Nothing contained in this Agreement shall be construed to create the relationship of employer and employee between the COUNTY and SWCD employees.

B. COUNTY OBLIGATIONS. The COUNTY agrees to provide human resources services to the SWCD as follows:

1. Employee Recruitment and Selection Assistance. The COUNTY Employee Relations Department will assist in the employee recruitment and selection process of SWCD job vacancies for permanent employees and, when requested by the SWCD, will also assist in the employee recruitment and selection process of SWCD job vacancies for limited term and temporary employees. Upon request, the COUNTY will give the SWCD an estimated date within which such services can be provided. If the timeline is too long for SWCD purposes, the SWCD will inform the COUNTY that it is withdrawing its request for such assistance. The COUNTY Employee Relations Department will provide background investigation and drug testing services in accordance with County policies.
2. COUNTY Professional Development and Employee Training Programs. SWCD employees may participate in COUNTY professional development and employee training programs that are offered or provided to COUNTY employees and it is the intent of the parties that SWCD employees shall attend employee training programs that have the purpose of reducing potential liability of the COUNTY.
3. Management Consultation. The COUNTY Employee Relations Department agrees to provide assistance and advise SWCD supervisors in addressing discipline issues and to develop discipline materials. The COUNTY agrees to provide assistance to the SWCD in reviewing grievances filed by SWCD employees and to provide the SWCD dispute resolution mechanisms, as time permits, upon the request of the SWCD and approval of the Employee Relations Director.
4. Employee and Payroll Benefits Plan. The SWCD does not participate in the COUNTY'S employee payroll and benefits plan. In the event the SWCD requests to participate in the COUNTY'S payroll and employee benefits plan in the future, the SWCD understands that such participation may be conditioned on the following factors: the extent participation is permitted by law; participation by all SWCD staff, and, in the event participation in the benefits plan only is requested, COUNTY provision of employee payroll services to the SWCD.
5. Employee Performance Evaluation System Design, Training and Software. Upon request by the SWCD, the COUNTY agrees to provide SWCD employees and managers with assistance in developing performance objectives for all applicable positions and enabling SWCD employee use of all COUNTY customized and licensed performance management software.
6. Compensation Management. When requested by the SWCD, the COUNTY agrees to assist in the administration of SWCD total compensation management when the Employee Relations Director approves such assistance. In such case, the COUNTY will make available compensation structure, policy, job evaluation, merit matrixes and indirect compensation plans and consult with the SWCD regarding applicability to SWCD compensation resources and strategic compensation goals.

- C. SWCD OBLIGATIONS.** The SWCD will work with the COUNTY'S Employee Relations Department, County Risk Manager, and County Attorney's Office to make sure the SWCD'S employee policy and procedure handbook is consistent with applicable provisions of the COUNTY'S employee policy and procedure handbook to the extent the services provided by the COUNTY are used by the SWCD under the terms of this Appendix. Any changes in personnel policy, procedures, work rights and obligations shall be communicated in writing to the Dakota County Employee Relations Department for their review at least 30 days prior to giving notice of such changes to SWCD employees.
- D. NOTICE.** Notice of Termination will be given in accordance with Section 4.9 of the Agreement. The COUNTY agrees to give the SWCD 90 days written notice of the date on which the COUNTY can no longer provide the SWCD human resources services to allow the SWCD sufficient time to arrange for its own human resources services. In turn, the SWCD agrees to give the COUNTY 90 days written notice of its intent to no longer use COUNTY human resources services. The parties will give each other 90 days written notice of any substantial changes to the provision of human resources services under this Appendix.
- E. PAYMENT TERMS.** The parties agree that the COUNTY will provide human resource services through its Employee Relations Department as provided above to the SWCD at no charge to the SWCD except the SWCD agrees: (1) to reimburse the COUNTY for any direct costs incurred for services provided by the Dakota County Employee Relations Department of the type that are typically billed back to COUNTY departments; and (2) agrees to reimburse the COUNTY for the publication costs for employee recruitment when the publication is solely for the purpose of hiring SWCD employees.
- F. LIAISONS.** To assist the parties in the day-to-day performance of this Appendix and to develop service, ensure compliance and provide ongoing consultation, the individuals listed below, or their designee, are the liaisons for their respective party. The parties shall keep each other continually informed, in writing, of any change in the designated liaison.

LIAISON FOR COUNTY: Andrew Benish or successor, Director of Employee Relations
 Dakota County Employee Relations Department
 1590 Highway 55
 Hastings, MN 55033
 Phone: ((651) 438-4382
 Fax: (651)-438-8178
andy.benish@co.dakota.mn.us; www.co.dakota.mn.us

LIAISON FOR SWCD: Brian Watson or successor, District Manager
 Dakota County Soil and Water Conservation District
 Dakota County Extension and Conservation Center
 4100 220th Street West, Suite 102
 Farmington, MN 55024
 Phone: (651) 480-7778
 Fax: (651) 480-7775
brian.watson@co.dakota.mn.us; www.dakotacountyswcd.org

**APPENDIX 5
SCOPE OF SERVICES
COUNTY PROVISION OF PROCUREMENT SERVICES TO THE SWCD**

TERM. Notwithstanding the signatures of the parties to the Agreement to which this Appendix is attached and incorporated, services provided to the SWCD by the COUNTY as of January 1, 2024, are subject to the terms provided herein.

PURPOSE OF SERVICES: For the COUNTY to assist the SWCD in procuring certain items at the cost available to the COUNTY when permitted by COUNTY contracts or programs.

SCOPE OF SERVICES AND PAYMENT TERMS:

- A. COUNTY AND SWCD OBLIGATIONS.** When permitted by law and the terms of existence of COUNTY contracts or programs, the COUNTY Procurement Department will inform the SWCD of the existence of COUNTY contracts or programs under which the SWCD can purchase field gear, computers, computer software and motor vehicles at prices available to the COUNTY.
- B. LIMITATIONS ON SWCD ACCESS TO COUNTY PROCUREMENT SERVICES.** Notwithstanding Section A. above, the SWCD agrees and understands that the provision of procurement services to the SWCD is at the sole discretion of the COUNTY, and may not be provided if, in the COUNTY'S sole discretion, it is not able to do so.
- C. NOTICE.** Notice of Termination will be given in accordance with Section 4.9 of the Agreement. The COUNTY agrees to give the SWCD 14 days written notice of the date on which the COUNTY can no longer provide procurement services or assistance to the SWCD.
- D. PAYMENT TERMS.** The COUNTY agrees to provide the SWCD the services provided in this Appendix at no charge to the SWCD.
- E. LIAISONS.** To assist the parties in the day-to-day performance of this Appendix and to develop service, ensure compliance and provide ongoing consultation, the individuals listed below, or their designee, are the liaisons for their respective party. The parties shall keep each other continually informed, in writing, of any change in the designated liaison.

LIAISON FOR COUNTY: Peter Skwira or successor, Director
Finance Department
1590 Highway 55
Hastings, MN 55033
Phone: (651) 438-8318
Fax: (651)-438-4405
Peter.Skwira@co.dakota.mn.us; www.co.dakota.mn.us

LIAISON FOR SWCD: Brian Watson or successor, District Manager
Dakota County Soil and Water Conservation District
Dakota County Extension and Conservation Center
4100 220th Street West, Suite 102
Farmington, MN 55024
Phone: (651) 480-7778
Fax: (651) 480-7775
brian.watson@co.dakota.mn.us; www.dakotacountyswcd.org

**APPENDIX 6
SCOPE OF SERVICES
COUNTY PROVISION OF FLEET MANAGEMENT SERVICES TO THE SWCD**

TERM. Notwithstanding the signatures of the parties to the Agreement to which this Appendix is attached and incorporated, services provided to the SWCD by the COUNTY as of January 1, 2024, are subject to the terms provided herein.

PURPOSE OF SERVICES. The purpose of this Appendix is to set out the terms and conditions for the SWCD's access to COUNTY Fleet Management Services to help reduce the SWCD's costs without increasing costs to the COUNTY.

SCOPE OF SERVICES AND PAYMENT TERMS.

A. SCOPE OF SERVICES AND PAYMENT TERMS.

1. In General. The COUNTY will allow the SWCD to participate in components of the COUNTY'S Fleet Management Program, including:

- Purchase of vehicles
- Maintenance of vehicles
- Tracking of SWCD vehicles and equipment on Fleet Management Software
- Emergency roadside assistance
- Access to "general pool vehicles and equipment"
- Fueling of vehicles
- Installation of vehicle safety and emblem features on vehicles
- Storage of SWCD equipment, subject to availability of space.
- Participation in Fleet Telematics (Automatic Vehicle Location) Program

2. COUNTY EQUIPMENT, VEHICLES, SERVICES AND PAYMENTS.

If requested by the SWCD, COUNTY Fleet Management will provide the following services to the SWCD:

- a. Vehicle Repair and Maintenance. Both scheduled preventative and emergency repairs will be charged out at the COUNTY's annual hourly rates established by the Dakota County Board of Commissioners, parts, lubricants, and shop supplies will be billed at cost plus 7% administrative overhead.
- b. Fuel Stations. Fuel cards and keys will be provided for SWCD to access county fueling stations and take advantage of any fuel discounts that the COUNTY negotiates with retail vendors. Fuel costs will be charged back to the SWCD at cost plus 7% administrative overhead.
- c. Vehicle & Equipment Pool. COUNTY pooled vehicles and equipment will be made available to SWCD staff properly licensed and trained on the vehicle's and equipment's operation. SWCD staff will track odometer or hour meter and Fleet will charge the SWCD for fuel cost plus 7% administrative overhead for use of COUNTY vehicles and equipment.
- d. Loaner Vehicles. Loaner vehicles will be made available to SWCD staff, at no cost to the SWCD except for fuel costs, when one of their vehicles is being repaired.
- e. Fleet Telematics Program: SWCD may participate in the County's fleet telematics program including installation of tracking devices, reporting functions and staff training. Tracking device costs, installation costs, and monthly costs will be subject to the current agreement the County has with the telematics vendor. The monthly service fee at cost plus a \$4 per unit, per month administrative overhead. All other parts and labor costs will follow the schedule under Vehicle Repair and Maintenance.
- f. Management Reports. Management reports regarding the SWCD's vehicle repair, maintenance, condition, and performance will be provided to the SWCD on a schedule agreed to by both parties.
- g. Billing. Fleet Management will bill the SWCD for services on a monthly or quarterly basis.
- h. Policies and Procedures. SWCD staff will follow all COUNTY policies and procedures for use of Fleet vehicles, equipment, and fueling stations.
- i. Report Damage. SWCD staff will immediately report any damage or mechanical problems with SWCD and Fleet vehicles or equipment to Fleet Management and complete any accident reports required for COUNTY Risk Management.

j. Accidents. SWCD staff accidents will be reviewed by the Physical Development Safety Committee for determination of preventability and follow up actions.

3. SWCD EQUIPMENT. The SWCD's equipment will be included in COUNTY "pooled" equipment for use by other COUNTY departments when not being used by SWCD at no cost to the COUNTY, except fuel costs. COUNTY staff must be properly licensed and trained on the SWCD equipment's operation. COUNTY staff will immediately report any damage or mechanical problems with SWCD equipment to Fleet Management and complete any accident reports required for COUNTY Risk Management, with a copy to SWCD's District Manager. COUNTY staff accidents with SWCD equipment will be reviewed by the Physical Development Safety Committee for determination of preventability and follow up actions.

B. NOTICE. Notice of Termination will be given in accordance with Section 4.9 of the Agreement. Either party of this agreement may terminate the Fleet Management Services part of this agreement without cause upon 18 months written notice.

C. LIAISONS. To assist the parties in the day-to-day performance of this Appendix and to develop service, ensure compliance and provide ongoing consultation, the individuals listed below, or their designee, are the liaisons for their respective party. The parties shall keep each other continually informed, in writing, of any change in the designated liaison.

LIAISON FOR COUNTY: Taud Hoopingarner or successor, Director
Parks, Facilities, and Fleet Management Department
14955 Galaxie Avenue
Apple Valley, MN 55124
Phone: (952) 891-7004
Fax: (952)-891-7031
taud.hoopingarner@co.dakota.mn.us; www.co.dakota.mn.us

LIAISON FOR SWCD: Brian Watson or successor, SWCD Manager
Dakota County Soil and Water Conservation SWCD
Dakota County Extension and Conservation Center
4100 220th Street West, Suite 102
Farmington, MN 55024
Phone: (651) 480-7778
Fax: (651) 480-7775
brian.watson@co.dakota.mn.us; www.dakotacountyswcd.org

**APPENDIX A
SCOPE OF SERVICES
SWCD PROVISION OF SERVICES TO THE COUNTY FOR THE DELIVERY OF SOIL AND WATER
CONSERVATION POLICY UNDER MINNESOTA STATUTE 103C**

TERM. Notwithstanding the signatures of the parties to the joint powers agreement to which this Appendix is attached and incorporated, services provided to the COUNTY by the SWCD as of January 1, 2024, are subject to the terms provided herein.

SOIL AND WATER CONSERVATION DISTRICT POLICY. Maintaining and enhancing the quality of soil and water for the environmental and economic benefits they produce, preventing degradation, and restoring degraded soil and water resources contribute greatly to the health, safety, economic well-being, and general welfare of the citizens of Dakota County. Land occupiers have the responsibility to implement practices that conserve soil and water resources. Soil and water conservation measures implemented on private lands in Dakota County provides benefits to the general public by reducing erosion, sedimentation, siltation, water pollution, and damages caused by floods. The soil and water conservation policy is to encourage land occupiers to conserve soil, water and the natural resources they support through the implementation of practices that:

- (1) control or prevent erosion, sedimentation, siltation and related pollution in order to preserve natural resources;
- (2) ensure continued soil productivity;
- (3) protect water quality;
- (4) prevent impairment of dams and reservoirs;
- (5) reduce damages caused by floods;
- (6) preserve wildlife;
- (7) protect the tax base; and
- (8) protect public lands and waters

PURPOSE OF SERVICES. The SWCD has statutory responsibilities to provide technical and financial assistance to landowners to maintain and improve the quality, quantity, distribution, and sustainability of natural resources, including surface water, groundwater, soil and ecological resources. SWCD services provided to the COUNTY under this Appendix are services contemplated within the scope of the COUNTY'S budget process with funds transferred from the COUNTY to the SWCD for the purpose of implementing general provisions under Minnesota Statute 103C.

SCOPE OF SERVICES AND PAYMENT TERMS.

A. COUNTY OBLIGATIONS.

1. The COUNTY agrees to fund the SWCD through the annual budget process which may include revenues from the general levy or special environmental funds such as the Environmental Legacy Fund. Nothing in this Agreement commits the COUNTY to a specific funding level for SWCD activities through the use of the COUNTY'S levy funds or special environmental funds.
2. The COUNTY may levy an annual tax as authorized by Minn. Stat. § 103C.331, Subd. 16, in which case the procedures provided in Minn. Stat. § 103C.331, Subd. 16 will govern the annual budget process for the SWCD.
3. The COUNTY agrees to coordinate conservation programs and natural resource management activities on private land with the SWCD. This shall include COUNTY coordination with the SWCD to determine if conservation program activities and natural resource management tasks included in Appendix D can be accomplished more effectively through the SWCD than by utilizing private contractors, other organizations or entities.

B. SWCD OBLIGATIONS.

1. The SWCD agrees to participate in the COUNTY'S annual budget process similar to COUNTY departments and will report in a manner determined by the parties at least annually to the County Board to summarize the prior year's activities and the SWCD'S proposed activities for the upcoming year.
2. The SWCD agrees to actively pursue federal and state grants and legislative opportunities to offset County costs.

3. The SWCD will participate in COUNTY trainings, staff meetings, workgroup meetings, plan development meetings or other process improvement and employee development meetings under this Appendix.

C. NOTICE. Notice of Termination of this Appendix will be given in accordance with Section 4.9 of the Agreement. The SWCD agrees to give the COUNTY 90 day written notice of the date on which the SWCD can no longer provide the COUNTY with services under this Appendix to allow the COUNTY sufficient time to arrange for such services. In turn, the COUNTY agrees to give the SWCD 90 day written notice of its intent to no longer use SWCD services under this Appendix. The parties will give each other 90 day written notice of any substantial changes to the provision services under this Appendix.

D. PAYMENT TERMS. During the term of this Agreement, COUNTY funds for the delivery of soil and water conservation policy to land occupiers of Dakota County will be provided in a lump sum to the SWCD by February 15 of each calendar year.

E. LIAISONS. To assist the parties in the day-to-day performance of this Appendix and to develop service, ensure compliance and provide ongoing consultation, the individuals listed below, or their designee, are the liaisons for their respective party. The parties shall keep each other continually informed, in writing, of any change in the designated liaison.

LIAISON FOR COUNTY: Georg Fischer or successor, Director
Physical Development Division
14955 Galaxie Avenue
Apple Valley MN 55124
Phone: 952-891-7554
Fax: 952-891-7588
georg.fischer@co.dakota.mn.us; www.co.dakota.mn.us

LIAISON FOR SWCD: Brian Watson or successor, District Manager
Dakota County Soil and Water Conservation District
Dakota County Extension and Conservation Center
4100 220th Street West, Suite 102
Farmington, MN 55024
Phone: (651) 480-7778
Fax: (651) 480-7775
brian.watson@co.dakota.mn.us; www.dakotacountyswcd.org

**APPENDIX B
SCOPE OF SERVICES
SWCD PROVISION OF COUNTY AGRICULTURAL INSPECTOR SERVICES TO THE COUNTY**

TERM. Notwithstanding the terms of the joint powers agreement to which this Appendix is attached and incorporated, services provided to the COUNTY by the SWCD as of January 1, 2024, are subject to the terms provided herein.

PURPOSE OF SERVICES. By resolution of the Dakota County Board of Commissioners, employees of the SWCD are appointed county agricultural inspectors. Designated SWCD employees meet the qualifications for county agricultural inspectors required by the State of Minnesota Commissioner of Agriculture. The purpose of this Appendix is to establish the priorities of the county agricultural inspectors when performing the functions and duties assigned by the County Board on behalf of the COUNTY, in accordance with Minn. Stat. §§ 18.75 to 18.91 (Minnesota Noxious Weed Law) and administrative rules governing agricultural inspectors, Minn. Rules 1505.0751 through 1505.0758.

DESCRIPTION OF SERVICES AND PAYMENT TERMS:

A. COUNTY OBLIGATIONS.

1. The County Board has appointed one or more SWCD employees that meet the qualifications prescribed by Minnesota laws as county agricultural inspectors.
2. The COUNTY Director of the Physical Development Division will give notice of the appointment to the commissioner of agriculture within ten days of the appointment.
3. The County Board has established a committee to hear appeals by an individual appealing an order for control or eradication of noxious weeds as provided under Minn. Stat. § 18.83 (Resolution No. 96-488).
4. The County Board will hear appeals by an individual appealing the cost of noxious weed control as provided under Minn. Stat. § 18.84.
5. The COUNTY will notify the SWCD in writing of inquiries the COUNTY receives related to the duties of the county agricultural inspector.
6. The COUNTY will provide all relevant data, forms, and information currently available in COUNTY datasets, including GIS parcel data, which would aid the SWCD in the performing county agricultural inspector duties.

B. COUNTY AGRICULTURAL INSPECTOR OBLIGATIONS.

1. The SWCD will inform the COUNTY as soon as possible in the event a SWCD employee appointed as county agricultural inspector is not available to perform the duties of that position.
2. SWCD understands that employees appointed to serve as a county agricultural inspector remain employees of the SWCD.
3. The county agricultural inspectors will:
 - a. Publish on or before May 15 of each year, a general notice for noxious weed control or eradication.
 - b. If local weed inspectors fail to properly or timely perform their duties, the county agricultural inspector shall issue a notice to the local weed inspector providing instructions on how and when those duties shall be performed.
 - c. Provide technical assistance to local weed inspectors as needed.
 - d. Provide educational training for local weed inspectors as needed.
 - e. Other statutory duties as needed.

4. Materials, information, or data developed or collected by the SWCD while providing services under this Appendix are the property of the COUNTY. In the event services under this Appendix are terminated, the SWCD will provide all relevant materials, information, and data to the COUNTY.

C. NOTICE. Notice of Termination of this Appendix will be given in accordance with Section 4.9 of the joint powers agreement. The SWCD shall provide the COUNTY 90 day written notice of the date on which the SWCD can no longer provide the COUNTY with services under this Appendix to allow the COUNTY sufficient time to arrange for such services through alternative resources. The COUNTY shall provide the SWCD 90 day written notice of its intent to no longer use SWCD services under this Appendix. The parties will give each other 90 days written notice of any substantial changes to the provision services under this Appendix.

D. PAYMENT TERMS. Services related to the County Ag. Inspector Program will be provided by the SWCD to the COUNTY under Appendix D on a fee-for-service basis.

E. LIAISONS. To assist the parties in the day-to-day performance of this Appendix and to develop service, ensure compliance and provide ongoing consultation, the individuals listed below, or their designee, are the liaisons for their respective party. The parties shall keep each other continually informed, in writing, of any change in the designated liaison.

LIAISON FOR COUNTY: Erin Laberee, or successor, Director
Transportation or Environmental Resources ?
14955 Galaxie Avenue
Apple Valley MN 55124
Phone: 952-891-7554
Fax: 952-891- 7588
georg.fischer@co.dakota.mn.us; www.co.dakota.mn.us

LIAISON FOR SWCD: Brian Watson or successor, SWCD Manager
Dakota County Soil and Water Conservation District
Dakota County Extension and Conservation Center
4100 220th Street West, Suite 102
Farmington, MN 55024
Phone: (651) 480-7778
Fax: (651) 480-7775
brian.watson@co.dakota.mn.us; www.dakotacountyswcd.org

**APPENDIX C
SCOPE OF SERVICES
SWCD PROVISION OF WETLAND CONSERVATION ACT (WCA) SERVICES TO THE COUNTY**

TERM. Notwithstanding the signatures of the parties to the joint powers agreement to which this Appendix is attached and incorporated, services provided to the COUNTY by the SWCD as of January 1, 20204 are subject to the terms provided herein.

WETLAND CONSERVATION ACT. Wetland protection and replacement is required under the Wetland Conservation Act (WCA) at Minn. Stat. §§ 103G.222 through 103G.2375. Minnesota law requires cities, townships, and soil and water conservation districts as local government units (LGUs) to implement WCA locally. Cities and townships also have certain requirements under WCA to permit projects within their jurisdiction. Under a 2007 joint powers agreement with the City of Eagan, the COUNTY has agreed to accept Eagan's delegated WCA responsibilities within that portion of Lebanon Hills Regional Park (LHRP) located within the boundaries of Eagan.

PURPOSE OF SERVICES. The SWCD has statutory responsibilities under WCA and an interest in assisting the LGUs within Dakota County to comply with WCA. SWCD services provided to the COUNTY under this Appendix are services contemplated within the scope of the COUNTY'S grant requirements for the Minnesota Board of Water and Soil Resources Natural Resources Block Grant (BWSR Block Grant) grant funds and are covered by the grant funds transferred from the COUNTY to the SWCD for those purposes.

SWCD provision of services to the COUNTY on specific COUNTY projects to meet WCA requirements is not covered by this Appendix. The COUNTY, like other property owners, may request services from the SWCD under Appendix D of this Agreement to meet the COUNTY'S WCA obligations for specific COUNTY projects.

SCOPE OF SERVICES AND PAYMENT TERMS.

F. COUNTY OBLIGATIONS. The COUNTY agrees to:

1. Continue to apply for funding for WCA activities through the BWSR Natural Resources Block Grant (NRBG) process, which includes submitting grant applications, including contribution of matching funds or in-kind match required for any grant, to the state and accepting grant funding from the state for WCA purposes. The COUNTY will review and approve the State required NRBG annual reports and annual work plans prepared by the SWCD.
2. If available and time permits, seek additional grant funding for WCA activities through other state, federal or other sources.
3. Provide BWSR NRBG funds related to WCA to SWCD to perform the services described in this Appendix.

G. SWCD OBLIGATIONS. The SWCD agrees to provide the following services to the COUNTY with regard to administration of wetland management and conservation in Dakota County using NRBG funds.

1. The SWCD will prepare the State required annual reports and annual work plans. The SWCD will also enter the grant report and other required information into the State's electronic reporting system.
2. The SWCD will serve as primary liaison between Dakota County citizens, LGUs, the COUNTY, and other officials related to the WCA and other Dakota County wetland protection programs.
3. The SWCD will inform COUNTY staff of activities of other agencies, new rules and procedures, and wetland activities within Dakota County.
4. The SWCD will provide services to the COUNTY to meet Eagan's delegated WCA responsibilities within that portion of LHRP located within the boundaries of Eagan, which have been delegated to the COUNTY under a 2007 joint powers agreement.
5. The SWCD will provide and maintain a database of approved Dakota County Wetland Bank accounts that can be used to offset unavoidable wetland impacts for specific projects and provide oversight and recommendations as to the use of wetland bank credits for Dakota County purposes.

6. The SWCD will coordinate federal and state applications to generate new wetland bank accounts for Dakota County. Services outside of the scope of the NRBG funds may be requested from the SWCD under Appendix D.

H. NOTICE. Notice of Termination of this Appendix will be given in accordance with Section 4.9 of the Agreement. The SWCD agrees to give the COUNTY 90 day written notice of the date on which the SWCD can no longer provide the COUNTY with services under this Appendix to allow the COUNTY sufficient time to arrange for such services. In turn, the COUNTY agrees to give the SWCD 90 day written notice of its intent to no longer use SWCD services under this Appendix. The parties will give each other 90 day written notice of any substantial changes to the provision services under this Appendix.

I. PAYMENT TERMS. During the term of this Agreement, NRBG funds related to the WCA distributed to the COUNTY will be provided to the SWCD in accordance with the terms of the grant application. Services related to WCA not specifically covered by this Appendix may be provided by the SWCD to the COUNTY under Appendix D on a fee-for-service basis.

If insufficient or reduced grant funding is provided by the State in a given year or the SWCD informs the COUNTY that the amount allocated for the services is inadequate to cover the costs to provide such services and the COUNTY requests continued services from the SWCD under this Appendix, the parties agree to bring this matter back to their respective Boards for consideration.

J. LIAISONS. To assist the parties in the day-to-day performance of this Appendix and to develop service, ensure compliance and provide ongoing consultation, the individuals listed below, or their designee, are the liaisons for their respective party. The parties shall keep each other continually informed, in writing, of any change in the designated liaison.

LIAISON FOR COUNTY: Nikki Stewart or successor, Director
Environmental Resources
14955 Galaxie Avenue
Apple Valley MN 55124
Phone: 952-891-7554
Fax: 952-891-7588
georg.fischer@co.dakota.mn.us; www.co.dakota.mn.us

LIAISON FOR SWCD: Brian Watson or successor, District Manager
Dakota County Soil and Water Conservation District
Dakota County Extension and Conservation Center
4100 220th Street West, Suite 102
Farmington, MN 55024
Phone: (651) 480-7778
Fax: (651) 480-7775
brian.watson@co.dakota.mn.us; www.dakotacountywcd.org

**APPENDIX D
SCOPE OF SERVICES
SWCD PROVISION OF SERVICES TO THE COUNTY ON A FEE-FOR-SERVICE BASIS
AND
COUNTY PROVISION OF SERVICES TO SWCD ON A FEE-FOR-SERVICE BASIS**

TERM. Notwithstanding the signatures of the parties to the Agreement to which this Appendix is attached and incorporated, services provided to the COUNTY by the SWCD as of January 1, 2024, and services provided to the SWCD by the COUNTY as of January 1, 2024, are subject to the terms provided herein.

PART A. SERVICES PROVIDED TO THE COUNTY BY THE SWCD

PURPOSE OF SERVICES. There are occasions when COUNTY departments have a need for services and the SWCD is the most qualified cost-effective provider of needed services. Through this joint powers agreement, including this Appendix D, the County Board authorizes County departments to purchase COUNTY specific services from the SWCD on a fee-for-service basis without entering into a separate and additional joint powers agreement, so long as the cost of the overall services is less than \$300,000 and funds for the services are in the approved COUNTY budget, CIP or CEP. The authority delegated through this Appendix does not prevent the SWCD from providing services to the COUNTY where cost of services exceeds \$300,000, but in such case additional County Board and SWCD Board approval is required.

For each specific COUNTY program requiring services on a fee-for-service basis, the COUNTY and the SWCD agree to identify a "Base Fee" amount that will be provided to the SWCD. SWCD staff time needed to implement County programs above the Base Fee amount will be charged at the SWCD Board's approved hourly rate. Annual Base Fee amounts will be provided to the SWCD during the term of this joint powers agreement for the following Physical Development Division programs:

1. Environmental Resources – Annual Base Fee amount shall be \$52,000 to include:
 - a. Groundwater Monitoring and Plan Implementation Support = \$18,000
 - b. Water Resources Aquatic Invasive Species = \$5,000
 - c. Wetland Banking and additional WCA Services = \$30,000
2. Transportation – Annual Base Fee amount shall be \$10,000 to include:
 - a. County Ag. Inspector Program - \$10,000
3. Parks, Facility and Fleet – Annual Base fee amount shall be \$90,000 to include:
 - a. Land Conservation and Natural Resources Management System Plan Implementation - \$80,000
 - b. Water Monitoring - \$10,000
4. Physical Development Administration – Annual Base Fee amount shall be \$30,000 to include:
 - a. Conservation Easement Monitoring - \$30,000

PART B. SERVICES PROVIDED TO THE SWCD BY THE COUNTY

PURPOSE OF SERVICES. There are occasions when SWCD has a need for services on a SWCD project and the COUNTY is the most qualified cost-effective provider of needed services. Through this joint powers agreement, including this Appendix D, the SWCD Board authorizes SWCD staff to purchase project specific services from the COUNTY on a fee-for-service basis without entering into a separate and additional joint powers agreement, so long as the cost of the project services is less than \$50,000 and funds for the project services are in the approved SWCD budget. The authority delegated through this Appendix does not prevent the COUNTY from providing services to the SWCD for a project where cost of services exceeds \$50,000 but in such case additional SWCD Board approval is required. For each specific SWCD project requiring services on a fee-for-service basis, the COUNTY and the SWCD shall execute a project specific services agreement for services detailing the scope of services, hourly rates, and total anticipated costs for the services. Additional SWCD Board approval is not required for the SWCD District Manager to execute a project specific services agreement. Such agreement may be executed by the County Manager, Deputy County Manager, Physical Development Division Director, or a COUNTY department director with delegated contract signature authority from the County Manager.

PART C. SCOPE OF SERVICES AND PAYMENT

A. TYPES OF SERVICES. For the mutual benefit of both the parties, the COUNTY and the SWCD can utilize the expertise of the other party to provide services in a way that best utilizes public funds and resources. Any COUNTY department may request services from the SWCD above the Base Fee amount provided annually, to be paid by COUNTY at the annually established hourly rate for the SWCD. The SWCD may request services of the COUNTY to be paid at the annually established hourly rate for the COUNTY.

B. CONTRACT FOR SERVICES AND PAYMENT. COUNTY annual Base Fee amounts identified under this Appendix will be provided by lump sum to the SWCD by February 15 of each calendar year. The SWCD will submit quarterly invoices to each department identifying work tasks completed and the amount due. The COUNTY will submit invoices, not more frequent than monthly, to the SWCD for services provided to the SWCD.

C. In addition to the authorization to provide and receive services pursuant to the Appendices attached to this Agreement, the COUNTY and SWCD may enter into one or more separate agreements that exceed the designated amounts in PART A and PART B with additional County Board and SWCD Board approval.

D. NOTICE. Notice of Termination of the Appendix will be given in accordance with Section 4.9 of this Agreement.

E. LIAISONS. To assist the parties in the day-to-day performance of this Appendix and to develop coordinated services, ensure compliance and provide ongoing consultation, the individuals listed below, or their designee, are the liaisons for their respective party. The parties shall keep each other continually informed, in writing, of any change in the designated liaison.

LIAISON FOR COUNTY: Georg Fischer or successor, Director
Physical Development Director
Physical Development Division
14955 Galaxie Avenue
Apple Valley MN 55124
Phone: 952-891-7000
Fax: 952-891-7031
www.co.dakota.mn.us

LIAISON FOR SWCD: Brian Watson or successor, SWCD Manager
Dakota County Soil and Water Conservation SWCD
Dakota County Extension and Conservation Center
4100 220th Street West, Suite 102
Farmington, MN 55024
Phone: (651) 480-7778
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brian.watson@co.dakota.mn.us; www.dakotacountyswcd.org

DAKOTA COUNTY SOIL AND WATER CONSERVATION DISTRICT

Regular Agenda

Request for Board Action

Roll Call Vote

Meeting Date: 11/16/2023

Prepared by: Ashley Gallagher

PURPOSE/ACTION REQUESTED:

Authorize execution of a Joint Powers Agreement with the Eagan-Inver Grove Heights Watershed Management Organization for 2024 services.

SUMMARY:

Staff has drafted and presented a 2024 work plan and budget to the Eagan-Inver Grove Heights Watershed Management Organization (E-IGHWMO). The work plan and budget include administration tasks, education and outreach, and support for the installation of projects under the Landscaping for Clean Water Program.

The 2024 workplan and budget includes a total amount not to exceed \$47,775 which is a \$10,225 increase from current year. The increase is primarily due to the addition of \$7,500 for matching requirements under a Minnesota Board of Water and Soil Resources Watershed Based Implementation grant. The work plan also reflects the SWCD Boards adopted hourly fee increase for 2024 and an increase in SWCD fees for implementing the Landscaping for Clean Water program.

The E-IGHWMO Board approved the draft 2024 work plan and budget at their October 17, 2023 meeting.

EXPLANATION OF FISCAL/FTE IMPACT:

Services to the E-IGHWMO will be added to the budget and staff work plan for 2024.

Supporting Documents:

2024 SWCD Work Plan and Budget with E-IGHWMO

Previous Board Action:

None

2024 Work Plan and Budget
Eagan-Inver Grove Heights Watershed Management Organization

Task	Calculation			Sub-total
	Hours	Rate	Fees	
Administration				
Financial Reports and Budget Performance	15	\$95.00	\$0.00	\$1,425.00
Calculate and report for each meeting fund balances on CDs, savings, and checking accounts and update budget performance report, assist Auditor with audit as needed.				
Board Meeting Preparation - Based on 6 Meetings	100	\$95.00	\$100.00	\$9,600.00
1) Assemble Board packet 2) Meeting space coordination 3) Maintain Board Member list 4) Distribute packet, agenda, minutes		Fee is for paper and postage		
Annual Reports, Plans, Dues, and Budget	25	\$95.00	\$0.00	\$2,375.00
Meet BWSR requirements by developing and submitting reports. Prepare annual budget. Calculate dues based on tax capacity. Invoice members for payment.				
Records Management	10	\$95.00	\$0.00	\$950.00
Store records according to policy. Respond to data requests as needed.				
General Correspondence	30	\$95.00	\$0.00	\$2,850.00
Coordinate with local, regional and state entities.				
Administration Total				\$17,200.00

Task	Calculation			Sub-total
	Hours	Rate	Fees	
Education and Outreach				
Website Hosting and Maintenance	20	\$95.00	\$1,000.00	\$2,900.00
Host and maintain a website, as required by BWSR, with meeting information, plans, reports, grants and other information.		Fee is for web hosting		
Advocacy and Outreach	25	\$95.00	\$0.00	\$2,375.00
Implement the advocacy, education and outreach strategies within the Watershed Management Plan.				
Landscaping for Clean Water			\$7,600.00	\$7,600.00
Provide access to the Landscaping for Clean Water: Introduction Class Materials, Design Course Materials and Maintenance Workshop. <i>(Includes online registration, partner coordination, presentation creation and updates, creation of education and outreach materials, participant tracking, one-on-one design assistance. Some classes may be virtual in 2024)</i>		Introduction Class= \$1,900 Desing Course= \$3,800 Maintenance Workshop= \$1,900		
Education and Outreach Total				\$12,875.00

2024 Work Plan and Budget
Eagan-Inver Grove Heights Watershed Management Organization

Technical Assistance	Hours	Rate	Fees
Landscaping for Clean Water			\$7,200.00
Technical assistance to homeowners including layout, mid-point and final inspections for raingardens, native plantings and shoreline stabilizations.		\$600 times 12 projects	\$7,200.00
WBIF Match - Places of Worship - Stormwater Practices			\$7,500.00
Staff time for FY22-23 Watershed Based Implementation Funding (WBIF) Grant match. Technical staff will review properties for potential stormwater practices and meet with property owners/managers. Final report will include preliminary design, cost estimates, and pollutant reduction estimates. *To be billed at BWSR billable rate*		Approximately 80 hours	\$7,500.00
Technical Assistance Total			\$14,700.00

Cost Share	Fees		
Landscaping for Clean Water			\$3,000.00
Provide cost share to landowners for projects including raingardens, native plantings and shoreline stabilization projects consistent with SWCD cost share policies.		\$250 times 12 projects	\$3,000.00
Cost Share Total			\$3,000.00

Total Agreement Not-to Exceed			\$47,775.00
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Note: Additional items may be required of the SWCD during the workplan timeframe and individual budget amounts may change as work progresses. If proposed changes are to exceed the total agreed amount, this work plan will then be amended and re-executed by the E-IGHWMO and SWCD.

DAKOTA COUNTY SOIL AND WATER CONSERVATION DISTRICT**Regular Agenda**

Request for Board Action

Roll Call Vote

Meeting Date: 11/16/2023

Prepared by: Brian Watson

PURPOSE/ACTION REQUESTED:

Adopt 2024 medical and dental benefits.

SUMMARY:

Premiums for medical and dental insurance plans are shared by participating employees and the SWCD as the employer. HealthPartners is our current medical and dental provider.

The Finance Committee met on October 30 to review renewal information for medical and dental benefits. It was the Committee's recommendation to have HealthPartners provide medical coverage. Medical premiums in 2024 will increase approximately 10%. The Committee also recommended retaining Health Partners as our dental provider. Dental premiums in 2024 will remain the same.

The Finance Committee recommended increasing the employee monthly medical costs to offset the 2024 insurance increase. It was recommended that the current two medical plan options and one dental plan option be made available in 2024 to employees:

- HealthPartners 25-90 Platinum plan option (Medical)
- HealthPartners \$2,400-100% HSA plan option (Medical)
- HealthPartners (Dental)

It is further recommended that the following health and dental benefits be provided for 2024:

<u>Health Insurance</u>	<u>Monthly Employee Cost</u>	<u>HSA Plan Employee Credit</u>
Single	\$58	\$1,600
Single Plus One (spouse)	\$288	\$2,800
Family	\$541	\$2,800
<u>Dental Insurance</u>	<u>Monthly Employee Cost</u>	
Single	\$20	
Family	\$40	

EXPLANATION OF FISCAL/FTE IMPACT:

Open enrollment for 2024 Health and Dental Benefits will begin in November. The results of employee enrollment will be incorporated into the 2024 budget.