

**GARRISON DIVERSION CONSERVANCY DISTRICT  
SPECIAL BOARD OF DIRECTORS MEETING/BUDGET HEARING**

**Garrison Diversion Conservancy District  
401 Highway 281 NE  
Carrington, North Dakota**

**September 26, 2024  
10:45 A.M.**

**AGENDA**

- 10:45 a.m. I. Call to Order – Jay Anderson
- 10:46 a.m. II. Pledge of Allegiance
- 10:47 a.m. III. Roll Call – Lisa Schafer
- 10:48 a.m. IV. **>\*2025 Final Garrison Diversion Budget**
  - A. **>\*2025 Tax Levy Resolution**
- 11:05 a.m. V. Adjourn

# GARRISON DIVERSION CONSERVANCY DISTRICT



## 2025 Preliminary Budget

**GARRISON DIVERSION CONSERVANCY DISTRICT**  
**PRELIMINARY BUDGET OF REVENUES AND EXPENDITURES**  
**January 1, 2025 to December 31, 2025**

	General Fund	Operations & Maintenance Fund	Municipal, Rural, and Industrial Fund	Red River Valley Water Supply Project	Irrigation Fund	Total
<b>REVENUES:</b>						
Irrigation Admin	\$ 975					\$ 975
Project Income						\$ -
Lease Income						\$ -
Miscellaneous Income	\$ -					\$ -
Interest Income	\$ 462,000		\$ 60		\$ 2,700	\$ 464,760
Tax Levy/State Aid	\$ 4,420,000					\$ 4,420,000
O&M Non-project Income		\$ 216,000				\$ 216,000
Contract Revenue	\$ 73,500	\$ 3,860,086	\$ 30,111,940	\$ 120,662,983	\$ 483,300	\$ 155,191,809
<b>Total Revenues</b>	<b>\$ 4,956,475</b>	<b>\$ 4,076,086</b>	<b>\$ 30,112,000</b>	<b>\$ 120,662,983</b>	<b>\$ 486,000</b>	<b>\$ 160,293,544</b>
<b>EXPENDITURES:</b>						
Directors Expense	\$ 295,730					\$ 295,730
Employee Expenses	\$ 1,607,000	\$ 1,872,108	\$ 90,000			\$ 3,569,108
Administrative Expenses	\$ 278,600	\$ 92,616	\$ -			\$ 371,216
Public Education	\$ 165,000					\$ 165,000
Professional Services	\$ 783,000	\$ 285,090		\$ 1,250,000		\$ 2,318,090
Irrigation Development	\$ 76,000					\$ 76,000
Recreation Matching	\$ 1,260,000					\$ 1,260,000
Water Assistance Grant	\$ 300,000					\$ 300,000
Irrigation Districts Expenses	\$ 2,000					\$ 2,000
Maintenance & Repairs	\$ 87,000	\$ 788,460			\$ 271,000	\$ 1,146,460
Capital Purchases	\$ 430,000	\$ 370,000		\$ 118,750,000	\$ -	\$ 119,550,000
MR&I Project Expenditures			\$ 30,000,000			\$ 30,000,000
Debt Service Payments				\$ 315,911	\$ 192,000	\$ 507,911
Interest on Debt Service				\$ 347,071	\$ 23,000	\$ 370,071
<b>Total Expenditures</b>	<b>\$ 5,284,330</b>	<b>\$ 3,408,274</b>	<b>\$ 30,090,000</b>	<b>\$ 120,662,983</b>	<b>\$ 486,000</b>	<b>\$ 159,931,586</b>
Revenues Over (Under) Expenditures*	\$ (327,855)	\$ 667,812	\$ 22,000	\$ -	\$ -	\$ 361,957
Transfers In (Out)	\$ 689,812	(\$667,812)	\$ (22,000)	\$ -	\$ -	\$ -
<b>Net Change in Fund Balance</b>	<b>\$ 361,957</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 361,957</b>

**GARRISON DIVERSION CONSERVANCY DISTRICT  
PRELIMINARY BUDGET EXPENDITURES  
January 1, 2025 to December 31, 2025**

	<b>Budget 2025</b>
<b><u>Directors Expense</u></b>	
Directors Per Diem	151,200
Directors Exp	144,530
<b>Total Directors Expense</b>	<b>295,730</b>
<b><u>Employee Expense</u></b>	
Employee Salaries	1,000,000
General Managers Expense	21,000
Travel	62,000
Administrative Officer	25,000
District Engineer	10,000
Engineer	6,000
Communications Director	6,000
Emp Exp Other	15,000
Professional Development	17,000
Employee Training	15,000
Wellness Program	2,000
Benefits	507,000
GDCD FICA	82,000
Retirement	147,000
Hospital & Life Insurance	227,000
Unemployment Comp	5,000
Vision / Dental	17,000
Workforce Safety Insurance	1,000
Long Term Disability Ins	10,000
Vacation/Sick Leave Liability	18,000
<b>Total Employee Expense</b>	<b>1,607,000</b>
<b><u>Administration</u></b>	
Postage	4,400
Communications	16,000
Utilities	39,200
Meetings & Events	29,400
Subscriptions	6,500
Miscellaneous	3,500
Data Processing	60,300
Employee Recruiting	5,000
Supplies	12,300
Small Office Equipment	30,000
Dues	14,000
Insurance	18,000
Annual Independent Audit	40,000
<b>Total Administration</b>	<b>278,600</b>
<b><u>Public Education</u></b>	
GDCD Tours	10,000
ND Water Users	20,000
ND Water Coalition	14,000
ND Water Magazine	20,000
Missouri River Joint Board	21,000
Upper Sheyenne	50,000
Conferences/Sponsorships	20,000
Miscellaneous	10,000
<b>Total Public Education</b>	<b>165,000</b>

**GARRISON DIVERSION CONSERVANCY DISTRICT  
PRELIMINARY BUDGET EXPENDITURES  
January 1, 2025 to December 31, 2025**

	<b>Budget 2025</b>
<b>Professional Services</b>	
Communications	140,000
Engineering	125,000
RRVWSP Development	273,000
Technical Support for LAWA	15,000
Engineering	50,000
Legal	132,000
Financial	10,000
Consultants	50,000
Meeting, Misc. Exp	16,000
Prof Services Other	45,000
Legal Services	200,000
<b>Total Professional Services</b>	<b>783,000</b>
<b>Irrigation Development</b>	
ND Irrigation Association	50,000
NDSU Oakes Irrigation Site	
Bob Titus Lease	-
Irrigation Development	26,000
<b>Total Irrigation Development</b>	<b>76,000</b>
<b>Recreation</b>	
Recreation Matching	1,250,000
DWRA Recreation Program	10,000
<b>Total Recreation</b>	<b>1,260,000</b>
<b>Water Assistance</b>	
Water Assistance Grant	300,000
<b>Irrigation District Expense</b>	
Irrigation District Expenses	2,000
<b>Maintenance &amp; Repair</b>	
Equipment Maintenance	27,000
Small Yard Equipment Purchases	10,000
Land & Bldg Maintenance	35,000
Auto Expense	15,000
<b>Total Maintenance &amp; Repair</b>	<b>87,000</b>
<b>Capital Purchases</b>	
Office Equip & Furniture	100,000
Yard Equipment	20,000
Vehicle	40,000
Land & Buildings	270,000
<b>Total Capital Purchases</b>	<b>430,000</b>
<b>General Fund Subtotal</b>	<b>5,284,330</b>

**GARRISON DIVERSION CONSERVANCY DISTRICT  
PRELIMINARY BUDGET EXPENDITURES  
January 1, 2025 to December 31, 2025**

	<b>Budget 2025</b>
<b>Irrigation Fund</b>	
McClusky Canal Irrigation	271,000
Construction	-
Operations	271,000
Debt Payments	215,000
Principal	192,000
Interest	23,000
<b>Total Irrigation Fund</b>	<b>486,000</b>
<b>GDU O &amp; M</b>	
Salaries & Benefits	1,803,972
Salaries	1,211,964
Benefits	592,008
Travel	11,322
Training	2,754
Utilities	75,378
Contracted Services (Eng / Survey)	285,090
Supplies	218,280
Equipment Purchases	370,000
Small Equipment Purchases	15,300
Equipment Rental	7,140
Equipment Maintenance	306,000
Safety	54,060
Miscellaneous	17,238
Materials	241,740
<b>Total GDU O &amp; M</b>	<b>3,408,274</b>
<b>MR&amp;I Fund</b>	
Salaries & Benefits	90,000
State Administration	-
MR&I Project Expenditures	30,000,000
<b>Total MR&amp;I Fund</b>	<b>30,090,000</b>
<b>RRV Water Supply Project</b>	
Right of Way	1,250,000
Design/Construction in Progress	117,500,000
Professional Services	1,250,000
Financing/Legal/Administration	1,250,000
Other Engineering	
Debt Payments	662,983
Principal	315,911
Interest	347,071
<b>Total RRVWSP</b>	<b>120,662,983</b>
<b>TOTAL ALL FUNDS</b>	<b>159,931,586</b>

**RESOLUTION**

**Adopted September 26, 2024, by Board of Directors of  
the Garrison Diversion Conservancy District**

**Approving its Budget for the Period January 1, 2025, through December 31, 2025**

**Making a Levy on all Property**

**in the Garrison Diversion Conservancy District**

**WHEREAS**, the Garrison Diversion Conservancy District, a governmental agency established by the North Dakota Legislature by virtue of Chapter 61-24 of the North Dakota Century Code, as amended, is authorized to make a tax levy to finance its operations in accordance with said Chapter 61-24 of the North Dakota Century Code, as amended, did, on January 26, 1966, make a one-mill on all taxable property located within the Garrison Diversion Conservancy District to pay its administrative expenses and the obligations it has assumed under contracts negotiated with the United States and irrigation districts in the Garrison Diversion Conservancy District area and establish such reserves necessary to meet its contractual obligations and to carry out its purposes as provided by law--said tax levy to be continued each year until modified or reduced by appropriate action of the Board of Directors of the Garrison Diversion Conservancy District; and

**WHEREAS**, the Board of Directors of the Garrison Diversion Conservancy District, as required by Section 61-24-09 of the North Dakota Century Code, has duly considered a budget for the period beginning January 1, 2025, and ending December 31, 2025; and

**WHEREAS**, the Board of Directors of the Garrison Diversion Conservancy District did on July 11, 1973, by resolution duly adopted, modify its action of January 26, 1966, making a continuing one-mill levy on all taxable property in the Garrison Diversion Conservancy District so as to provide that said Board will make a levy each year in an amount sufficient to provide funds for its annual budget as authorized by law.

**NOW, THEREFORE, BE IT RESOLVED** by the Board of Directors of the Garrison Diversion Conservancy District, at a meeting assembled this twenty sixth day of September 2024, that this Board approved a budget for the fiscal year January 1, 2025, through December 31, 2025, requiring an amount of \$5,284,330 for its operations; and

**BE IT FURTHER RESOLVED** the Board of Directors hereby makes a one-mill levy on each dollar of taxable valuation on all taxable property located in each of the counties in the Garrison Diversion Conservancy District, to-wit:

- |           |             |          |          |          |
|-----------|-------------|----------|----------|----------|
| Barnes    | Eddy        | McHenry  | Ransom   | Steele   |
| Benson    | Foster      | McKenzie | Renville | Stutsman |
| Bottineau | Grand Forks | McLean   | Richland | Traill   |
| Burleigh  | Griggs      | Nelson   | Sargent  | Ward     |
| Cass      | LaMoure     | Pierce   | Sheridan | Wells    |
| Dickey    |             | Ramsey   |          | Williams |

Such levy, together with the estimated balance on hand January 1, 2025, and interest from investments in reserves and other income, has been found necessary by the Board of Directors of the Garrison Diversion Conservancy District to provide the sum of \$5,284,330 required to meet the necessary District expenditures for its operations, contractual obligations, and reserves for the period January 1, 2025, through December 31, 2025; and

**BE IT FURTHER RESOLVED** that the county auditor of each county in the Garrison Diversion Conservancy District, as set forth above be, and is hereby, notified to take appropriate action in accordance with Section 61-24-11 of the North Dakota Century Code and spread on the records for tax levy a levy upon the taxable property in the county of one mill as is authorized under the provisions of Chapter 61-24 of the North Dakota Century Code; and

**BE IT FURTHER RESOLVED** that the secretary-treasurer of the Garrison Diversion Conservancy District be, and is hereby, directed to mail to the county auditor of each county in the Garrison Diversion Conservancy District, as set forth above, a copy of this resolution, duly certified by him and bearing the seal of the Garrison Diversion Conservancy District, and a copy of the budget covering the expenses estimated by the Board of Directors of the Garrison Diversion Conservancy District as necessary for the period of January 1, 2025, through December 31, 2025, and a copy of this resolution and budget to the North Dakota Tax Commissioner.

**CERTIFICATE**

I, Duane DeKrey, the secretary-treasurer of the Garrison Diversion Conservancy District, do hereby certify and return the within and foregoing instrument is a true and correct copy of a resolution approving the budget for the Garrison Diversion Conservancy District for the period January 1, 2025, through December 31, 2025, and making a one-mill levy on all property within the Garrison Diversion Conservancy District, duly approved and adopted by the Board of Directors of the Garrison Diversion Conservancy District at a meeting on the twenty sixth day of September 2024.

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Duane DeKrey, Secretary-Treasurer  
Garrison Diversion Conservancy District

(SEAL)