

GARRISON DIVERSION CONSERVANCY DISTRICT



2026 Preliminary Budget

GARRISON DIVERSION CONSERVANCY DISTRICT
2026 Budget of Revenues and Expenditures
Preliminary Budget

	General Fund	Operations & Maintenance Fund	Municipal, Rural, and Industrial Fund	Red River Valley Water Supply Project	Irrigation Fund	Total
REVENUES:						
Irrigation Admin	\$ 1,334					\$ 1,334
Project Income						\$ -
Lease Income						\$ -
Miscellaneous Income	\$ -					\$ -
Interest Income	\$ 535,000		\$ -			\$ 535,000
Tax Levy/State Aid	\$ 4,420,000					\$ 4,420,000
O&M Non-project Income		\$ 114,000				\$ 114,000
Contract Revenue	\$ 77,000	\$ 5,738,307	\$ 20,122,000	\$ 181,127,449	\$ 355,000	\$ 207,419,755
Total Revenues	\$ 5,033,334	\$ 5,852,307	\$ 20,122,000	\$ 181,127,449	\$ 355,000	\$ 212,490,089
EXPENDITURES:						
Directors Expense	\$316,320					\$ 316,320
Employee Expenses	1,877,522	\$ 2,524,439	\$ 95,000			\$ 4,496,961
Administrative Expenses	\$336,423	\$ 126,128	\$ -			\$ 462,551
Public Education	\$ 144,000					\$ 144,000
Professional Services	\$ 746,000	\$ 599,011		\$ 1,800,000		\$ 3,145,011
Irrigation Development	\$76,000					\$ 76,000
Recreation Matching	\$1,155,000					\$ 1,155,000
Water Assistance Grant	\$ 300,000					\$ 300,000
Irrigation Districts Expenses	\$ -					\$ -
Maintenance & Repairs	\$ 115,000	\$ 1,045,474			\$ 307,000	\$ 1,467,474
Capital Purchases	\$ 320,000	\$ 421,000		\$ 177,600,000	\$ -	\$ 178,341,000
MR&I Project Expenditures			\$ 20,000,000			\$ 20,000,000
Debt Service Payments				\$ 322,000	\$ 15,000	\$ 337,000
Interest on Debt Service				\$ 1,405,449	\$ 33,000	\$ 1,438,449
Total Expenditures	\$ 5,386,264	\$ 4,716,052	\$ 20,095,000	\$ 181,127,449	\$ 355,000	\$ 211,679,765
Revenues Over (Under) Expenditures*	\$ (352,930)	\$ 1,136,255	\$ 27,000	\$ -	\$ -	\$ 810,324
Transfers In (Out)	\$ 1,163,255	\$ (1,136,255)	\$ (27,000)	\$ -	\$ -	\$ -
Net Change in Fund Balance	\$ 810,324	\$ -	\$ -	\$ -	\$ -	\$ 810,324

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<u>Directors Expense</u>	
Directors Per Diem	\$ 166,320
Directors Exp	\$ 150,000
Total Directors Expense	\$ 316,320
<u>Employee Expense</u>	
Employee Salaries	\$ 1,200,000
General Managers Expense	\$ 21,000
Travel	\$ 76,000
Administrative Officer	\$ 10,000
District Engineer	\$ 10,000
Engineer	\$ 10,000
Communications Director	\$ 6,000
Emp Exp Other	\$ 40,000
Employee Training & Wellness	\$ 20,000
Benefits	\$ 560,521
GDCD FICA	\$ 91,000
Retirement	\$ 165,008
Hospital & Life Insurance	\$ 249,799
Unemployment Comp	\$ 4,692
Vision / Dental	\$ 19,190
Workforce Safety Insurance	\$ 1,200
Long Term Disability Ins	\$ 10,006
Vacation/Sick Leave Liability	\$ 19,625
Total Employee Expense	1,877,522
<u>Administration</u>	
Postage	\$ 6,500
Communications	\$ 18,260
Utilities	\$ 43,120
Meetings & Events	\$ 15,000
Subscriptions	\$ 12,000
Miscellaneous	\$ 3,700
Data Processing	\$ 92,453
Employee Recruiting	\$ 5,000
Supplies	\$ 13,225
Small Office Equipment	\$ 32,500
Dues	\$ 15,000
Insurance	\$ 30,000
Annual Independent Audit	\$ 49,665
Total Administration	\$ 336,423
<u>Public Education</u>	
GDCD Tours	\$ 10,000
ND Water Users	\$ 20,000
ND Water Coalition	\$ 14,000
ND Water Magazine	\$ 20,000
Missouri River Joint Board	\$ 50,000
Upper Sheyenne	\$ -
Conferences/Sponsorships	\$ 20,000
Miscellaneous	\$ 10,000
Total Public Education	\$ 144,000

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<u>Professional Services</u>	
Communications	\$ 140,000
Engineering	\$ 50,000
RRVWSP Development	\$ 291,000
Technical Support for LAWA	\$ 15,000
Engineering	\$ 50,000
Legal	\$ 150,000
Financial	\$ 10,000
Consultants	\$ 50,000
Meeting, Misc. Exp	\$ 16,000
Prof Services Other	\$ 45,000
Legal Services	\$ 220,000
Total Professional Services	\$ 746,000
<u>Irrigation Development</u>	
ND Irrigation Association	\$ 50,000
Irrigation Development	\$ 26,000
Total Irrigation Development	\$ 76,000
<u>Recreation</u>	
Recreation Matching	\$ 1,150,000
DWRA Recreation Program	\$ 5,000
Total Recreation	\$ 1,155,000
<u>Water Assistance</u>	
Water Assistance Grant	\$ 300,000
<u>Irrigation District Expense</u>	
Irrigation District Expenses	\$ -
<u>Maintenance & Repair</u>	
Equipment Maintenance	\$ 30,000
Small Yard Equipment Purchases	\$ 10,000
Land & Bldg Maintenance	\$ 50,000
Auto Expense	\$ 25,000
Total Maintenance & Repair	\$ 115,000
<u>Capital Purchases</u>	
Office Equip & Furniture	\$ 150,000
Yard Equipment	\$ 20,000
Vehicle	\$ 50,000
Land & Buildings	\$ 100,000
Total Capital Purchases	\$ 320,000
General Fund Subtotal	\$ 5,386,264

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<u>Irrigation Fund</u>	
McClusky Canal Irrigation	\$ 307,000
Construction	
Operations	\$ 307,000
Debt Payments	\$ 48,000
Principal	\$ 15,000
Interest	\$ 33,000
Total Irrigation Fund	\$ 355,000
<u>GDU O & M</u>	
Salaries & Benefits	\$ 2,468,278
Salaries	\$ 1,598,362
Benefits	\$ 869,916
Travel	\$ 12,006
Training	\$ 1,100
Utilities	\$ 76,300
Contracted Services (Eng / Survey)	\$ 599,011
Supplies	\$ 351,033
Equipment Purchases	\$ 421,000
Small Equipment Purchases	\$ -
Equipment Rental	\$ 4,000
Equipment Maintenance	\$ 453,441
Safety	\$ 43,055
Miscellaneous	\$ 49,828
Materials	\$ 237,000
Total GDU O & M	\$ 4,716,052
<u>MR&I Fund</u>	
Salaries & Benefits	\$ 95,000
State Administration	\$ -
MR&I Project Expenditures	\$ 20,000,000
Total MR&I Fund	\$ 20,095,000
<u>RRV Water Supply Project</u>	
Right of Way	\$ 1,600,000
Design/Construction in Progress	\$ 176,000,000
Professional Services	\$ 1,800,000
Financing/Legal/Administration	\$ 662,000
Other Engineering	\$ 1,138,000
Debt Payments	\$ 1,727,449
Principal	\$ 322,000
Interest	\$ 1,405,449
Total RRVWSP	\$ 181,127,449
TOTAL ALL FUNDS	\$ 211,679,765