

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

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

September 25, 2025
11:00 A.M.

A G E N D A

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| 11:00 a.m. | I. | Call to Order – Jay Anderson |
| 11:01 a.m. | II. | Roll Call – Lisa Schafer |
| 11:02 a.m. | IV. | >*2026 Final Garrison Diversion Budget |
| | A. | >*2026 Tax Levy Resolution |
| 11:10 a.m. | V. | Adjourn |

GARRISON DIVERSION CONSERVANCY DISTRICT



2026 Budget

GARRISON DIVERSION CONSERVANCY DISTRICT
2026 Budget of Revenues and Expenditures

	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

GARRISON DIVERSION CONSERVANCY DISTRICT
2026 Expense Budget

	Budget 2026
<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

GARRISON DIVERSION CONSERVANCY DISTRICT
2026 Expense Budget

	Budget 2026
<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

GARRISON DIVERSION CONSERVANCY DISTRICT
2026 Expense Budget

	Budget 2026
<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

RESOLUTION

**Adopted September 25, 2025, by Board of Directors of
the Garrison Diversion Conservancy District**

Approving its Budget for the Period January 1, 2026, through December 31, 2026

**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, 2026, and ending December 31, 2026; 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 fifth day of September 2025, that this Board approved a budget for the fiscal year January 1, 2026, through December 31, 2026, requiring an amount of \$5,386,264 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, 2026, 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 \$5,386,264 required to meet the necessary District expenditures for its operations, contractual obligations, and reserves for the period January 1, 2026, through December 31, 2026; 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, 2026, through December 31, 2026, and a copy of this resolution and budget to the North Dakota Tax Commissioner.

C E R T I F I C A T E

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, 2026, through December 31, 2026, 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 fifth day of September 2025.

Duane DeKrey, Secretary-Treasurer
Garrison Diversion Conservancy District

(SEAL)