



AUGUST						
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SEPTEMBER						
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RCWD BOARD OF MANAGERS WORKSHOP

Monday, August 4, 2025, 9:00 a.m.

Rice Creek Watershed District Conference Room
4325 Pheasant Ridge Drive NE, Suite 611, Blaine, Minnesota
Virtual Monitoring via Zoom Webinar

Join Zoom Webinar:
<https://us06web.zoom.us/j/89033547028?pwd=leMK9FfxvZmU2k41ahKOM5UZ5Y0tmN.1>
Passcode: 129740
+1 312 626 6799 US (Chicago)
Webinar ID: 890 3354 7028
Passcode: 129740

Agenda

ITEMS FOR DISCUSSION

- 2026 Draft Budget

Administrator Updates (If Any)

4325 Pheasant Ridge Drive NE #611 | Blaine, MN 55449 | T: 763-398-3070 | F: 763-398-3088 | www.ricecreek.org

BOARD OF
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2026 Draft Budget

MEMORANDUM

Rice Creek Watershed District



Date: July 22, 2025
To: RCWD Board of Managers
From: Nick Tomczik, Administrator
Subject: 2026 Draft Budget

Introduction

The RCWD Board each year considers a draft District budget for the coming calendar year. Managers considered an initial draft budget and provided feedback at the July 7 workshop. This memo and attached budget materials address the manager's initial feedback. The Board should consider the agenda item content and work towards Board consensus feedback for the draft 2026 budget.

Background

The District's projects and partners vary from year to year, along with the potential availability of grant funding. The Accounts with the 2026 Budget spreadsheet (first page of attachment) are updated based on workshop discussion, these are the projected expenditures, revenue is on subsequent pages. The projected expenditure is organized by District funds. Fund 10, General Administration, and each of the subsequent fund's master account "00" address the shared needs and efforts of District (Ex.: rent, vehicles, meeting video, per diems, dues, vehicles). The work of the District typically has some level of applicability in other funds; that is, a project or expenditure meets multiple District goals. The Restoration Projects fund is used for capital projects that provide flood control, drainage, and/or water quality benefit. This account excludes efforts that are solely for the purposes of maintaining MS103E systems (Fund 80) or existing RCWD facilities (Fund 95). An additional column is added in the first page to define the percent change of a line item from the 2025 to 2026 budget. The budget work detail has been moved from the staff memo to an added column in the first page spreadsheet. The language used in that section states the general issue addressed, current project, any approval step and/or commitment, and any grant funding information.

This year the District has seen and experienced greater volatility in grant funding. The District exercises, and has exercised, an adaptive management approach to budget implementation. When a project expense is levied does not materialize in a given budget year it may return in a subsequent year and when that occurs the funding potentially is partially or fully from a grant and/or project anticipation as the situation may dictate. In recent years cost changes have been highly variable, more so than in the past, when annual cost increases could be forecasted with greater consistency. This includes pending confirmation of county tax information, adjustment in the payout of District cost-share awards, and similar. The final fund transfer amounts to be completed under final draft for public hearing.

The current version of the Budget is *draft* for discussion. Staff will continue to apply for funding as options become available. The total draft Budget is currently \$11.2 million. Revenue is from Project Anticipation Fund (fund balance) \$2.9 million (\$2.6 million 2025), \$1 million in allocated grants, and the remainder from the levy. The draft budget's levy increases by 3.5% from 2025 (.72% increase 2024-25) and is anticipated to have a similar impact to landowner's as in previous years. On \$400,000 in property value: 2024 - \$63.15, 2025 - \$62.92, the average final tax rate falling across the four counties of RCWD's location.

MEMORANDUM

Rice Creek Watershed District



Budget's impact on property owners is challenging being allocated across four counties. There may be some minor increases or decreases in a property's estimated tax rate within certain counties or municipalities, or on specific parcels, as local market value adjustments can vary significantly from year to year. This is beyond the District's control. (Each individual properties' tax amount within the District is dependent on numerous factors (county, value change, other taxing authorities, etc.) and best assessed under broad conditions.)

Request for Board Discussion

Staff requests Board discussion on the Budget and its individual projects for consensus position on the Budget line items; use of fund balance, and a position on the general levy.

Attachments

- 2026 Draft Budget

Fund No. & Sub-Account	Name	Classification of District Funds	2025 Budget	Projected 2025 Expenditures	Proposed 2026 Budget	% Change	2026 Notes
10	General Administration	% Cash Flow Reserve	\$ 535,272	\$ 481,690	\$ 541,279	1.12%	Fund 10 In Total
	Salaries, Taxes, PERA, HSA, Benefits, Office Expenses (Watershed Districts, General Fund, Administrative)		\$ 535,272	\$ 481,690	\$ 541,279	1.12%	Expenses: office lease, manager per diems, vehicles, meeting video, LMC & MnWD dues
30	Communication & Outreach		\$ 305,389	\$ 286,175	\$ 314,720	3.06%	Fund 30 In Total
	Salaries, Taxes, PERA, Benefits, Office Expenses Etc. (Water Planning & Project Implementation, "509", Administrative)	40% Cash Flow Reserve	\$ 190,389	\$ 171,175	\$ 201,220	5.69%	
-02	Watershed Communication & Outreach		\$ 14,000	\$ 14,000	\$ 13,000	-7.14%	Expenses: various outreach efforts for district projects and programs (creating resources, printed materials), CAC Expenses , Adobe Creative & Canva software No grants at this time.
-03	Visual Media Program (Replacing Minnesota Water Steward Program)		\$ 30,000	\$ 30,000	\$ 17,000	-43.33%	Expenses are the design and purchase of educational materials, project support, interpretive signage. (Signs for any public WQG projects, SMG projects, and other District work) Support for interactive signs to public water projects throughout our cities/counties. Includes support for visual art/media programming and initiatives with communities, community centers, and art centers. There is an existing agreement at Hansen Park for signage/art which won't be installed until 2026. No grants at this time. (The previous year included a number of carryover Master Water Stewards projects. Those are now complete and so the reduction in budgeted amount.
-04	Outreach Partnerships		\$ 43,000	\$ 43,000	\$ 46,000	6.98%	Expenses include support for city/county programs and outreach initiatives, support for public workshops with cities/counties, support for outreach programs with organizations such as Growing Green Hearts, Freshwater, and suport for schools/community center programming and projects like Resilient Roseville, Friends of the Mississippi River also support for regular partner programs like EMWREP and Blue Thumb. Planning shoreline and aquatic native plants workshop series for 2026. No grants at this time.
-05	Mini-Grants Program		\$ 20,000	\$ 20,000	\$ 30,000	50.00%	The mini grant program continues with a CAC recommended \$10,000 increase to \$30,000 for the 2026 year due to the success of the program in its implementation for small scale water quality projects and outreach.
-06	Engineering & Technical Support		\$ 3,000	\$ 3,000	\$ 2,500	-16.67%	Expenses include GIS work, maps, and similar
-08	Watershed Plan Maintenance		\$ 5,000	\$ 5,000	\$ 5,000	0.00%	Expenses anticipated in the decommissioning of facilites, WMP updates.
35	Information Management		\$ 316,014	\$ 305,965	\$ 275,386	-12.86%	Fund 35 In Total
	Salaries, Taxes, PERA, Benefits, Office Expenses Etc. (Water Planning & Project Implementation, "509", Administrative)	40% Cash Flow Reserve	\$ 192,514	\$ 182,465	\$ 160,386	-16.69%	Expenses include IT security, maintenace and updates. (Previous year included some system updates that are now complete, so the reduction.) The District has an on-going agreement with Rymark for IT support services.
-03	Boundary Management Program		\$ 1,000	\$ 1,000	\$ -	-100.00%	Work adressed in 2025
-04	District Wide Model		\$ 60,000	\$ 60,000	\$ 60,000	0.00%	District Wide Model Program annual updates/maintenance and conversion of the model to current software. Floodplain assistance to municipalities, RCWD support with FEMA matters. No grants.
-05	Databases (MS4 Front, Drainage DB), GIS Viewer		\$ 60,000	\$ 60,000	\$ 40,000	-33.33%	GIS, Drainage DB, MS4 Front Subscription and Implimentation, maintenance. (Previous year included updates that are now complete.) No Grants
-15	District Website		\$ 2,500	\$ 2,500	\$ 15,000	500.00%	This fund host/support the District's Website. The website is required to be ADA compliant the District would hire consultant for one-time audit of compliance and support to bring the website into compliance. No grants.

Fund No. & Sub-Account	Name	Classification of District Funds	2025 Budget	Projected 2025 Expenditures	Proposed 2026 Budget	% Change	2026 Notes
60	Restoration Projects		\$ 2,922,551	\$ 1,360,705	\$ 4,159,896	42.34%	"Restoration Projects" fund is used for capital projects that provide flood control, drainage, and/or water quality benefit. This account excludes efforts that are <u>solely</u> for the purposes of maintaining MS103 systems (Fund 80) or existing RCWD facilities (Fund 95). Fund 60 in Total.
	Salaries, Taxes, PERA, Benefits, Office Expenses Etc. (Water Planning & Project Implementation, "509", Administrative)	40% Cash Flow Reserve	\$ 403,846	\$ 336,202	\$ 389,693	-3.50%	
-01	Anoka Chain of Lakes Water Management Project		\$ 160,000	\$ 126,000	\$ 1,114,241	596.40%	Creek and Ditch Bank stabilization, addressing internal loading in lakes; WQ BMPs. Clearwater Creek/JD 3 Stabilization and Stream Restoration, Final Design and start of construction, current HEI task order, BWSR WBIF CWF Grant = \$108,900 Centerville Lake Alum Project, Project underway grant accepted, BWSR P&P Grant = \$954,500 ACD 72 Outlet Water Quality, no grant at this time. Peltier Lake WQ issues. landowner engagement with board. no grant at this time.
-02	Lower Rice Creek WMD (IDLE)	Restricted	\$ -	\$ -	\$ -		
-03	Lower Rice Creek Water Management Project		\$ 185,000	\$ 140,000	\$ 288,500	55.95%	Stormwater management issues. Moore Lake SW Analysis, current HEI Task order, MPCA OSG Grant. Old Central Ave Streambank Stabilization and SW Treatment, current HEI task order. No grant at this time.
-04	Middle Rice Creek Water Management Project		\$ 100,000	\$ 10,000	\$ 175,000	75.00%	Channel stability issues water quality. Assessment of Middle Rice Creek at Irondale HS. No grant at this time.
-05	Bald Eagle Lake WMD	Restricted	\$ 28,272	\$ 2,302	\$ 28,486	0.76%	June 2025 Financial Report
-06	Bald Eagle Lake Water Management Project		\$ 100,000	\$ 54,586	\$ 150,000	50.00%	Channel stabilization and water quality issue. Hwy 61 Ponds Final Design and Construction current WBIF grant, no other grant at this time.
-07	RCD 2, 3 & 5 WMD (IDLE)	Restricted	\$ -	\$ -	\$ -		
-08	RCD 2, 3 & 5 Basic Water Management Project		\$ 500,000	\$ 149,095	\$ 555,903	11.18%	Addresses flood mitigation (primary), ditch stability, water quality, public outreach. Jones Lake Phase 1: MPCA Resilancy Grant = \$1.17M; \$135,000 (10%) match required, underway in 2025. New Brighton Public Works Floodplain Mitigation Project awarded \$100K (60-15)
-09	Silver Lake Water Management Project		\$ -	\$ -	\$ -		
-10	Golden Lake Water Management Project		\$ -	\$ -	\$ -		
-11	Regional Water Management Partnership Projects		\$ 54,000	\$ 10,000	\$ 48,332	-10.50%	Addresses multi-jurisdictional stormwater issues. Hardwood Creek/JD2 watershed storage feasibility study. BWSR WQ&S \$50K Grant, \$5K match required.
-15	Stormwater Management Cost Share	Committed	\$ 1,106,433	\$ 433,871	\$ 1,119,741	1.20%	RCWD costshare program. \$719K in committed/awarded funds. This is fund balance. Program in past \$300K, propose increase of \$100K to \$400K address Board's guidance on program uses.
-24	Southwest Urban Lakes Implementation		\$ 100,000	\$ 15,410	\$ 100,000	0.00%	Shoreline stability and flooding at Karth Lake; lake has no functional outlet. City engagment on pumping options, patnership. No grant at this time.
-29	Clear Lake Water Management Project		\$ 85,000	\$ 43,007	\$ 85,000	0.00%	Shoreline stability issue. Clear Lake Shoreline Stabilization/Eureka Ave. RCWD funds developed concepts, potential repairs. RCWD heavy engagement with Forest Lake. No grant at this time.
-33	Forest Lake Planning WMD (IDLE)	Restricted	\$ -	\$ -	\$ -		
-34	Columbus Planning WMD (IDLE)	Restricted	\$ -	\$ -	\$ -		
-35	Stormwater Master Planning		\$ 35,000	\$ 17,941	\$ 40,000	14.29%	Funds support sub watershed study and Stormwater Research Council study. Potential partner Arden Hills for Arden Manor Regional SW
-36	Municipal CIP Early Coordination Program		\$ 10,000	\$ 5,420	\$ 10,000	0.00%	Funds to support potential Local Water Plan implimentation.
-37	Groundwater Management & Stormwater Reuse Assessment Program		\$ 55,000	\$ 16,871	\$ 55,000	0.00%	Funds to support/partner on groundwater efforts under various entities. Current potential studies/projects: TCAPP, White Bear Lake, Columbus/ACD 10-22-32
70	Regulatory		\$ 1,565,687	\$ 1,437,698	\$ 1,476,440	-5.70%	Fund 70 in Total
	Salaries, Taxes, PERA, Benefits, Office Expenses Etc. (Water Planning & Project Implementation, "509", Administrative)	40% Cash Flow Reserve	\$ 590,687	\$ 547,456	\$ 636,440	7.75%	
-01	Rule Revision / Permit Guidance		\$ 50,000	\$ 5,431	\$ 15,000	-70.00%	Rule revision completed in 2024. No rule revision initiated presumption until 2027. So reduction, in budgeted amount. Funds for updating permit guidance documents, permit cost evaluation, updating surety schedule and use. No grants.
-03	Permit Review, Inspection and Coordination Program		\$ 925,000	\$ 884,811	\$ 825,000	-10.81%	Includes CWPMP reports, PDS Petition review, Level 2 cities audit, permit application review

Fund No. & Sub-Account	Name	Classification of District Funds	2025 Budget	Projected 2025 Expenditures	Proposed 2026 Budget	% Change	2026 Notes
80	Ditch & Creek Maintenance		\$ 1,955,483	\$ 1,337,707	\$ 1,914,514	-2.10%	Fund 80 In Total
	Salaries, Taxes, PERA, Benefits, Office Expenses Etc. (Water Planning & Project Implementation, "509", Administrative)	40% Cash Flow Reserve	\$ 344,198	\$ 298,373	\$ 332,304	-3.46%	
-01	Natural Waterway Management		\$ 10,000	\$ 2,500	\$ 10,000	0.00%	
-02	Ditch Maintenance		\$ 345,000	\$ 404,784	\$ 450,000	30.43%	Increased to reflect increasing maintenance pressure on the systems and increasing costs. Intended 2026 work, subject to revision, includes: ACD 53-62 Branch 1, ARJD 1 Branch 2, WJD 7 Main Trunk, JD2 work.
-03	Repair Reports & Studies		\$ 160,000	\$ 160,000	\$ 209,000	30.63%	Expenses include annual drone inspection, potential survey, legal support, legal noticing, general engineering support. Under the RCWD's PDS prioritization plan the final systems in que for required repair reports: ARJD1 Repair Report (begin in 2025) RWJD 1 Repair Report
-04	ACD 10-22-32 WMD	Restricted	\$ 14,361	\$ 13,193	\$ -	-100.00%	No funds budgeted at this time. If board proceeds with ACD102232 Alt 4 then budget/funding necessary. \$1.64M estimated project cost. Using traditional WMD 40%/Ad valorem 60%) WMD total of \$656,000.
-05	ACD 31 WMD	Restricted	\$ -	\$ -	\$ -		
-06	ACD 46 WMD	Restricted	\$ 41,016	\$ 41,016	\$ 37,451	-8.69%	Residual repair funds
-07	RCD 4 WMD	Restricted	\$ 94,538	\$ 84,144	\$ 82,389	-12.85%	Residual repair funds
-08	RCD 4 Repair		\$ 48,000	\$ 33,133	\$ -	-100.00%	Project complete
-09	ARJD 1 WMD (IDLE)	Restricted	\$ -	\$ -	\$ -		This fund will need to be listed in 2026 as Board will likely establish WMD under repair effort.
-10	ARJD 1 Repair		\$ -	\$ -	\$ 70,000		Repair Main Trunk Branch 123 and 5, Repair Report.
-15	Municipal PDS Maintenance	Committed	\$ 50,000	\$ 5,000	\$ 35,000	-30.00%	Potential colaborative work with partners.
-20	WJD 2 Branch 1/2 Repair		\$ -	\$ -	\$ -		Increases in system flow being addressed under Fund 60-11
-21	AWJD 3 Repair		\$ -	\$ 55,546	\$ -		Stablization of system is outcome of project occuring under fund 60-01.
-22	ACD 15 / AWJD 4 WMD	Restricted	\$ 18,370	\$ 18,370	\$ 18,370	0.00%	Residual repair funds
-23	ACD 15 & AWJD 4		\$ 230,000	\$ 10,000	\$ 50,000	-78.26%	Peak flood control in JD4 watershed. FL previously looking to impliment, seeking colaboration. (HEI est \$230K plans and construction.)
-24	ACD 53-62 WMD	Restricted	\$ 354,000	\$ 130,000	\$ 372,000	5.08%	ACD 53-62 Br 5&6 repair. Board has not yet ordered project or WMD/Levy, potential 1st yr WMD revenue is \$222,242.
-25	ACD 53-62 Repair		\$ 246,000	\$ 81,648	\$ 248,000	0.81%	ACD 53-62 Br 5&6 repair. Board has not yet ordered project or WMD/Levy.
-26	NEW - ACD 10-22-32 Repair				\$ -		No funds budgeted at this time. If board proceeds with ACD102232 Alt 4 then budget/funding necessary. \$1.64M estimated project cost. Using traditional WMD 40%/Ad valorem 60%, Ad Valorem \$984,000.
90	Lake & Stream Management		\$ 1,155,911	\$ 811,396	\$ 1,149,963	-0.51%	Fund 90 In Total
	Salaries, Taxes, PERA, Benefits, Office Expenses Etc. (Water Planning & Project Implementation, "509", Administrative)	40% Cash Flow Reserve	\$ 384,265	\$ 333,401	\$ 396,725	3.24%	
-01	Water Quality Grant Program	Committed	\$ 281,646	\$ 131,577	\$ 273,238	-2.99%	No change for the overall WQ Grant budget, steady at \$250K annual. Fund Balance spend is committed carryover of \$23,238.
-04	Surface Water Monitoring & Management Program		\$ 240,000	\$ 240,000	\$ 240,000	0.00%	On-going monitoring program.
-26	Common Carp Management		\$ 200,000	\$ 94,417	\$ 200,000	0.00%	Common Carp management program.
-27	Curly Leaf Pondweed Management		\$ 50,000	\$ 12,000	\$ 40,000	-20.00%	DNR grant program varying amounts from year-to-year, lake association partner match, no further grant.
95	District Facilities		\$ 654,307	\$ 529,962	\$ 1,360,895	107.99%	Fund 95 In Total
	Salaries, Taxes, PERA, Benefits, Office Expenses Etc. (Water Planning & Project Implementation, "509", Administrative)	40% Cash Flow Reserve	\$ 232,307	\$ 192,261	\$ 234,935	1.13%	
-03	District Facilities Repair		\$ 310,000	\$ 310,000	\$ 933,210	201.04%	RCWD facilities work preserving the public investment. Lake Johanna Outlet Structure replacement. HEI feasibility task order. No grant. Estimate \$300K. PLOP Sediment testing/removal. Partnership committment. No grant. Estimate \$100K. Middle Rice Creek 2006 RE-meander Repair. Obligation of previous grant. No further grant at this time. Estimate \$125K.
-04	Inspection, Operation & Maintenance		\$ 112,000	\$ 27,701	\$ 192,750	72.10%	Facility maintenance, minor repair, facility start up, maintaining public investment, no grant at this time.
	TOTAL		\$ 9,410,614	\$ 6,551,297	\$ 11,193,092	18.94%	

2026 FUND BALANCE ESTIMATION

FUND BALANCE CASH FLOW OPERATING RESERVE					
REQUIRED 40% GENERAL FUND	REQUIRED 40% IMPLEMENTATION ADMINISTRATIVE BUDGET	RESTRICTED FUND BALANCE 12/31/2026	COMMITTED FUND BALANCE 12/31/2026	PROGRAM/PROJECT ANTICIPATION FUND 12/31/2026	ASSIGNED FUND BALANCE 12/31/2026
\$ 216,511	\$ 940,681	\$ 81,301	\$ 15,750	\$ 12,795,705	\$ 3,009,696

PROPOSED FUND TRANSFERS WITH 2026 BUDGET

The final fund transfer amounts to be completed under final draft for public hearing.

FUND	PROPOSED TRANSFER	1/1/2026 FUND BALANCE
10 General Administration	\$ (486,880)	\$ 243,575
30 Communication & Outreach	\$ (105,836)	\$ 145,624
35 Information Management	\$ (236,224)	\$ 156,423
60 Restoration Projects	\$ 608,853	\$ 3,717,327
70 Regulatory	\$ (72,277)	\$ 919,398
80 Ditch & Creek Maintenance	\$ (1,149,115)	\$ 960,246
90 Lake & Stream Management	\$ (967,478)	\$ 432,763
95 District Facilities	\$ (622,798)	\$ 612,403
99 Project Anticipation		\$ 12,795,705
TOTAL	\$ (3,031,755)	\$ 19,983,465

99 PROJECT ANTICIPATION SUBFUND ALLOCATION		
99-60 Restoration	\$ 8,000,000	\$ 10,700,000
99-80 Ditch & Creek	\$ 195,705	\$ 1,595,705
99-90 Lake & Stream	\$ -	\$ 200,000
99-95 District Facility	\$ 100,000	\$ 300,000
TOTAL	\$ 8,295,705	\$ 12,795,705

General Fund – covers the general administrative expenses of the District, including salaries, benefits, and office expenses.

Implementation Administrative Budget – covers the administrative costs of preparing or amending the District's plan and the administrative costs of implementation of the plan through projects and programs, pursuant to Minnesota Statutes Section 103B.241.

Restricted Fund – amounts are subject to externally enforceable legal restrictions, such as funds levied in a Water Management District (WMD) which are restricted to the defined purpose.

Committed Fund - amounts that can be used only for the specific purposes determined by a formal action of the government's highest level of decision-making authority, such as grant program awards. The commitments may be changed or lifted only by the government taking the same formal action that imposed the constraint originally.

Program/Project Anticipation Fund – funds accumulated and committed as an alternative to issuing bonds to finance improvements based on findings as to the potential future need of funds for a particular purpose.

Assigned Fund - amounts a government intends to use for a specific purpose.

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Rice Creek Watershed District
Total Revenue and Expenditures

Account	2025 Annual Budget	YTD Thru 05/31/25	Projected 6/1-12/31/25	Projected 2025 Total	Proposed 2026 Budget	% Change
Revenues:						
General Property Tax	\$ 6,143,783	\$ -	\$ 5,923,382	\$ 5,923,382	\$ 6,362,719	3.6%
Permit Fees 70-03	\$ 61,200	\$ 37,500	\$ 37,500	\$ 75,000	\$ 61,200	0.0%
WMD Charges Lower Rice Creek 60-02	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
WMD Charges Bald Eagle Lake 60-05	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
WMD Charges RCD 2, 3 & 5 60-07	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
WMD Charges Forest Lake Planning 60-33	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
WMD Charges Columbus Planning 60-34	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
WMD Charges ACD 10-22-32 80-04	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
WMD Charges ACD 31 80-05	\$ -	\$ -	\$ 120	\$ 120	\$ -	0.0%
WMD Charges ACD 46 80-06	\$ -	\$ -	\$ 88	\$ 88	\$ -	0.0%
WMD Charges RCD 4 80-07	\$ 85,038	\$ -	\$ 81,636	\$ 81,636	\$ -	0.0%
WMD Charges ARJD1 80-09	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
WMD Charges ACD 15 & AWJD 4 80-22	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
WMD Charges ACD 53-62 80-24	\$ -	\$ -	\$ 166,364	\$ 166,364	\$ 219,397	0.0%
ROW Charges (All 80)	\$ 9,500	\$ 1,927	\$ 11,972	\$ 13,899	\$ 12,345	29.9%
BWSR Grant - WBFIP East Miss. 60-01	\$ 30,000	\$ -	\$ -	\$ -	\$ -	100.0%
BWSR Grant - FY25 WBIF: Clearwater Creek	\$ -	\$ -	\$ -	\$ -	\$ 36,296	100.0%
BWSR Grant - FY26 WQ and Storage: hardwood Creek	\$ -	\$ -	\$ -	\$ -	\$ 16,665	100.0%
BWSR Grant - WBFIP Rice Creek 80-03	\$ 30,000	\$ 39,590	\$ 30,000	\$ 69,590	\$ -	-100.0%
BWSR Grant - WBFIP Rice Creek 90-26	\$ -	\$ 20,410	\$ 25,000	\$ 45,410	\$ -	0.0%
Clean Water Fund competitive Grant - Centerville Alum	\$ -	\$ -	\$ -	\$ -	\$ 513,638	100.0%
MPCA Grant - OSG: Moore Lake Stormwater Relience	\$ -	\$ -	\$ -	\$ -	\$ 35,500	100.0%
MPCA Grant - OSG & SW 60	\$ -	\$ -	\$ -	\$ -	\$ 391,030	100.0%
WBIF Award - Clearwater Creek 60-01	\$ -	\$ -	\$ 20,000	\$ 20,000	\$ -	100.0%
Interest Income	\$ 441,366	\$ 171,461	\$ 29,132	\$ 200,593	\$ 270,000	-38.8%
Investment Income	\$ -	\$ 27,919	\$ 15,318	\$ 43,237	\$ 350,481	0.0%
Miscellaneous Revenue	\$ -	\$ 10,345	\$ 12,080	\$ 22,424	\$ -	0.0%
Total Revenues	\$ 6,800,887	\$ 309,152	\$ 6,352,592	\$ 6,661,744	\$ 8,269,272	21.6%
Expenses:						
General Administration - 10	\$ 535,272	\$ 179,506	\$ 302,184	\$ 481,690	\$ 541,279	1.1%
Communication & Outreach - 30	\$ 305,389	\$ 94,105	\$ 192,606	\$ 286,711	\$ 314,720	3.1%
Information Management - 35	\$ 316,014	\$ 102,829	\$ 203,136	\$ 305,965	\$ 275,386	-12.9%
Restoration Projects - 60	\$ 2,922,551	\$ 347,609	\$ 1,013,096	\$ 1,360,705	\$ 4,159,896	42.3%
Regulatory - 70	\$ 1,565,687	\$ 454,881	\$ 982,817	\$ 1,437,698	\$ 1,476,440	-5.7%
Ditch & Creek Maintenance - 80	\$ 1,955,483	\$ 268,434	\$ 1,069,273	\$ 1,337,707	\$ 1,914,514	-2.1%
Lake & Stream Management - 90	\$ 1,155,911	\$ 194,646	\$ 617,286	\$ 811,932	\$ 1,149,963	-0.5%
District Facilities - 95	\$ 654,307	\$ 72,476	\$ 457,486	\$ 529,962	\$ 1,360,895	108.0%
Project Anticipation - 99	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Total Program Expense	\$ 9,410,614	\$ 1,714,486	\$ 4,837,884	\$ 6,552,370	\$ 11,193,092	18.9%

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Rice Creek Watershed District Administrative Costs Breakdown - All Funds

Acct #	Account	2025 Annual Budget	YTD Thru 05/31/25	Projected 6/1- 12/31/25	Projected 2025 Total	2026 Proposed Budget	% Difference between 2025 & 2026 Budgets
	Expenses						
4000	Manager Per Diem	33,000	6,375	25,000	31,375	33,000	0.0%
4010	Manager Expense	4,000	236	1,439	1,675	6,000	50.0%
4011	Manager Travel	5,000	633	2,600	3,233	5,000	0.0%
4100	Wages	1,464,496	519,263	726,969	1,246,232	1,497,023	2.2%
4102	Interns	22,170	0	17,742	17,742	27,020	21.9%
4110	Benefits	229,063	88,434	123,808	212,241	227,912	-0.5%
4120	PERA Expense	109,837	39,030	54,641	93,671	112,277	2.2%
4125	H.S.A. Contribution	16,275	5,330	7,462	12,792	17,273	6.1%
4130	Payroll Taxes	113,730	38,967	54,554	93,521	131,220	15.4%
4140	Payroll Taxes-Unemployment	5,000	2,398	3,358	5,756	4,000	-20.0%
4200	Office Supplies	12,128	1,811	9,740	11,551	12,128	0.0%
4201	Supplies-Field	2,000	484	1,785	2,269	2,500	25.0%
4203	Computer Software	16,354	819	15,350	16,169	17,210	5.2%
4205	Meeting Supplies/Expense	3,375	567	2,775	3,342	4,450	31.9%
4208	Printing	2,500	0	2,500	2,500	2,000	-20.0%
4210	Rent	125,000	44,189	63,678	107,867	113,000	-9.6%
4240	Telecommunications	24,520	7,722	11,254	18,975	23,500	-4.2%
4245	Dues	15,899	15,158	0	15,158	16,368	2.9%
4250	Publications	1,000	0	1,000	1,000	1,000	0.0%
4265	Training & Education	45,000	2,947	37,130	40,077	40,000	-11.1%
4270	Insurance & Bonds	40,000	35,515	0	35,515	38,000	-5.0%
4280	Postage	5,500	0	5,500	5,500	1,000	-81.8%
4290	Legal Notices-General	4,800	0	4,800	4,800	5,050	5.2%
4320	Staff Travel	5,500	472	4,844	5,316	6,000	9.1%
4322	Vehicle Expense	60,000	1,689	58,032	59,721	72,000	20.0%
4330	Audit & Accounting	110,000	59,126	41,840	100,966	125,000	13.6%
4335	Professional Services	110,410	30,042	78,069	108,112	100,900	-8.6%
4337	Contracted Services	68,000	3,200	64,620	67,820	66,000	-2.9%
4340	Recruitment	7,500	415	6,080	6,495	400	0.0%
4410	Legal Fees-General	64,750	11,636	51,280	62,916	64,750	0.0%
4500	Engineering	71,500	14,575	56,694	71,268	69,000	-3.5%
4634	Equipment-Computer	57,820	17,240	40,580	57,820	23,250	-59.8%
4635	Equipment-General	13,500	0	13,000	13,000	14,750	9.3%
4636	Equipment Lease	11,000	4,996	6,845	11,840	11,000	0.0%
4910	Bank Charges	350	730	1,625	2,355	3,000	757.1%
	Total Administrative Expenses	\$ 2,880,977	\$ 953,999	\$ 1,596,592	\$ 2,550,591	\$ 2,892,982	0.4%

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Rice Creek Watershed District
Statement of Revenue and Expenditures - General Fund - 10

Acct #	Account	2025 Annual Budget	YTD Thru 5/31/25	Projected 06/1-12/31/25	Projected 2025 Total	2026 Proposed Budget	% Difference between 2025 & 2026 Budgets
Revenues							
3100	General Property Tax	510,167	0	504,664	504,664	513,026	0.6%
3704	Interest Income	25,105	34,395	17,600	51,995	13,057	0.0%
3705	Investment Income	0	1,716	0	1,716	15,196	0.0%
3800	Miscellaneous Revenue	0	0	0	0	0	0.0%
Total Revenues		535,272	36,111	522,264	558,375	541,279	1.1%
Expenses							
4000	Manager Per Diem	33,000	6,375	25,000	31,375	33,000	0.0%
4010	Manager Expense	4,000	236	1,439	1,675	6,000	50.0%
4011	Manager Travel	5,000	633	2,600	3,233	5,000	0.0%
4100	Wages	178,469	64,063	89,688	153,751	184,410	3.3%
4102	Interns	0	0	0	0	0	0.0%
4110	Benefits	35,086	13,164	18,429	31,593	31,393	-10.5%
4120	PERA Expense	13,385	4,807	6,730	11,537	13,831	3.3%
4125	H.S.A. Contribution	16,275	5,330	7,462	12,792	17,273	6.1%
4130	Payroll Taxes	13,653	5,279	7,390	12,669	15,878	16.3%
4140	Payroll Taxes-Unemployment	5,000	2,398	3,358	5,756	4,000	-20.0%
4200	Office Supplies	2,426	1,110	1,100	2,210	2,426	0.0%
4201	Supplies-Field	250	0	250	250	250	0.0%
4203	Computer Software	250	0	250	250	250	0.0%
4205	Meeting Supplies/Expense	2,500	567	1,900	2,467	3,700	48.0%
4208	Printing	500	0	500	500	400	-20.0%
4210	Rent	25,000	8,841	12,377	21,218	22,600	-9.6%
4240	Telecommunications	4,904	1,509	2,113	3,622	4,700	-4.2%
4245	Dues	15,899	15,158	0	15,158	16,368	2.9%
4250	Publications	200	0	200	200	200	0.0%
4265	Training & Education	9,000	227	5,000	5,227	8,000	-11.1%
4270	Insurance & Bonds	8,000	7,103	0	7,103	7,600	-5.0%
4280	Postage	1,100	0	1,100	1,100	200	-81.8%
4290	Legal Notices-General	1,500	0	1,500	1,500	1,500	0.0%
4320	Staff Travel	1,100	334	700	1,034	1,200	9.1%
4322	Vehicle Expense	0	0	0	0	0	0.0%
4330	Audit & Accounting	22,000	11,679	8,000	19,679	25,000	13.6%
4335	Professional Services	19,000	4,892	11,849	16,741	18,000	-5.3%
4337	Contracted Services	7,000	320	6,500	6,820	6,000	-14.3%
4340	Recruitment	0	0	0	0	50	0.0%
4410	Legal Fees-General	50,000	9,984	40,000	49,984	50,000	0.0%
4500	Engineering	56,000	13,768	42,000	55,768	57,000	1.8%
4634	Equipment-Computer	250	0	250	250	250	0.0%
4635	Equipment-General	2,000	0	1,500	1,500	2,000	0.0%
4636	Equipment Lease	2,200	999	1,399	2,398	2,200	0.0%
4910	Bank Charges	325	730	1,600	2,330	600	84.6%
Total Expenses - General Admin		\$ 535,272	\$ 179,506	\$ 302,184	\$ 481,690	\$ 541,279	1.1%

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Rice Creek Watershed District
Statement of Revenue and Expenditures - Communications Outreach - 30

Acct #	Account	2025 Annual Budget	YTD Thru 5/31/25	Projected 6/1-12/31/25	Projected 2025 Total	2026 Proposed Budget	% Difference between 2025 & 2026 Budgets
Revenues							
3100	General Property Tax	251,566	0	241,503	241,503	294,322	17.0%
3700	Interest Income	14,323	4,716	200	4,916	7,592	-47.0%
3705	Investment Income	0	902	0	902	8,806	0.0%
3800	Miscellaneous Income	0	0	0	0	0	0.0%
Total Revenues		265,889	5,618	241,703	247,321	310,720	16.9%
Expenses							
4000	Manager Per Diem	0	0	0	0	0	0.0%
4010	Manager Expense	0	0	0	0	0	0.0%
4011	Manager Travel	0	0	0	0	0	0.0%
4100	Wages	103,919	37,682	52,755	90,438	108,525	4.4%
4102	Interns	4,434	0	4,434	4,434	5,404	21.9%
4110	Benefits	10,988	5,224	7,313	12,536	12,730	15.9%
4120	PERA Expense	7,794	2,826	3,957	6,783	8,139	4.4%
4125	H.S.A. Contribution	0	0	0	0	0	0.0%
4130	Payroll Taxes	8,289	2,808	3,931	6,740	9,809	18.3%
4140	Payroll Taxes-Unemployment	0	0	0	0	0	0.0%
4200	Office Supplies	1,213	29	1,100	1,129	1,213	0.0%
4201	Supplies-Field	250	112	138	250	250	0.0%
4203	Computer Software	500	0	500	500	500	0.0%
4205	Meeting Supplies/Expense	500	0	500	500	500	0.0%
4208	Printing	250	0	250	250	200	-20.0%
4210	Rent	12,500	4,419	6,186	10,604	11,300	-9.6%
4240	Telecommunications	2,452	755	1,057	1,811	2,350	-4.2%
4245	Dues	0	0	0	0	0	0.0%
4250	Publications	100	0	100	100	100	0.0%
4265	Training & Education	4,500	366	4,000	4,366	4,000	-11.1%
4270	Insurance & Bonds	4,000	3,552	0	3,015	3,800	-5.0%
4280	Postage	550	0	550	550	100	-81.8%
4290	Legal Notices-General	250	0	250	250	250	0.0%
4320	Staff Travel	550	33	500	533	600	9.1%
4322	Vehicle Expense	0	0	0	0	0	0.0%
4330	Audit & Accounting	11,000	5,931	4,240	10,171	12,500	13.6%
4335	Professional Services	3,000	61	2,900	2,961	3,000	0.0%
4337	Contracted Services	7,000	320	6,680	7,000	6,000	-14.3%
4340	Recruitment	0	0	0	0	50	0.0%
4410	Legal Fees-General	3,000	805	2,000	2,805	6,000	100.0%
4500	Engineering	1,000	0	1,000	1,000	1,000	0.0%
4634	Equipment-Computer	250	0	250	250	500	100.0%
4635	Equipment-General	1,000	0	1,000	1,000	1,000	0.0%
4636	Equipment Lease	1,100	500	699	1,199	1,100	0.0%
4910	Bank Charges	0	0	0	0	300	0.0%
Total Admin Expenses		\$ 190,389	\$ 65,421	\$ 106,290	\$ 171,175	\$ 201,220	5.7%
Projects							
	Watershed Comm's & Outreach 30-02	14,000	2,707	11,293	14,000	13,000	-7.1%
	Master Water Steward Program 30-03	30,000	8,100	21,900	30,000	17,000	-43.3%
	Outreach Partnerships - 30-04	43,000	17,425	25,575	43,000	46,000	7.0%
	Mini-Grants Program 30-05	20,000	451	19,549	20,000	30,000	50.0%
	Engineering & Technical Support 30-06	3,000	0	3,000	3,000	2,500	-16.7%
	Watershed Plan Maintenance 30-08	5,000	0	5,000	5,000	5,000	0.0%
Total Project Expenses		115,000	28,684	86,316	115,000	113,500	-1.3%
Total Expenses - Comm's & Outreach		\$ 305,389	\$ 94,105	\$ 192,606	\$ 286,175	\$ 314,720	3.1%

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Rice Creek Watershed District
Statement of Revenue and Expenditures - Information Management - 35

Acct #	Account	2025 Annual Budget	YTD Thru 5/31/2025	Projected 6/1-12/31/25	Projected 2025 Total	2026 Proposed Budget	% Difference between 2025 & 2026 Budgets
Revenues							
3100	General Property Tax	261,193	0	261,193	261,193	228,368	-12.6%
3700	Interest Income	14,821	4,880	6,832	11,713	6,643	-55.2%
3705	Investment Income	0	933	1,306	2,239	7,876	0.0%
3800	Miscellaneous Income	0	0	0	0	0	0.0%
Total Revenues		276,014	5,813	269,331	275,145	242,886	-12.0%
Expenses							
4000	Manager Per Diem	0	0	0	0	0	0.0%
4010	Manager Expense	0	0	0	0	0	0.0%
4011	Manager Travel	0	0	0	0	0	0.0%
4100	Wages	31,856	11,139	15,594	26,732	31,997	0.4%
4102	Interns	0	0	0	0	0	0.0%
4110	Benefits	5,030	1,263	1,768	3,032	4,443	-11.7%
4120	PERA Expense	2,389	835	1,170	2,005	2,400	0.4%
4125	H.S.A. Contribution	0	0	0	0	0	0.0%
4130	Payroll Taxes	2,437	833	1,166	1,999	2,755	13.0%
4140	Payroll Taxes-Unemployment	0	0	0	0	0	0.0%
4200	Office Supplies	606	15	590	605	606	0.0%
4201	Supplies-Field	0	0	0	0	0	0.0%
4203	Computer Software	15,204	819	14,200	15,019	15,560	2.3%
4205	Meeting Supplies/Expense	0	0	0	0	0	0.0%
4208	Printing	125	0	125	125	100	-20.0%
4210	Rent	6,250	2,209	3,093	5,302	5,650	-9.6%
4240	Telecommunications	1,226	377	528	906	1,175	-4.2%
4245	Dues	0	0	0	0	0	0.0%
4250	Publications	50	0	50	50	50	0.0%
4265	Training & Education	2,250	150	2,000	2,150	2,000	-11.1%
4270	Insurance & Bonds	2,000	1,776	0	1,776	1,900	-5.0%
4280	Postage	275	0	275	275	50	-81.8%
4290	Legal Notices-General	0	0	0	0	0	0.0%
4320	Staff Travel	275	0	275	275	300	9.1%
4322	Vehicle Expense	0	0	0	0	0	0.0%
4330	Audit & Accounting	5,500	2,965	2,160	5,125	6,250	13.6%
4335	Professional Services	55,670	24,855	30,815	55,670	58,900	5.8%
4337	Contracted Services	1,000	0	1,000	1,000	1,000	0.0%
4340	Recruitment	0	0	0	0	50	0.0%
4410	Legal Fees-General	500	0	500	500	500	0.0%
4500	Engineering	500	0	500	500	500	0.0%
4634	Equipment-Computer	57,320	17,240	40,080	57,320	22,000	-61.6%
4635	Equipment-General	1,500	0	1,500	1,500	1,500	0.0%
4636	Equipment Lease	550	250	350	600	550	0.0%
4910	Bank Charges	0	0	0	0	150	0.0%
Total Admin Expenses		\$ 192,514	\$ 64,726	\$ 117,739	\$ 182,465	\$ 160,386	-16.7%
Projects							
	Boundary Management Program 35-03	1,000	0	1,000	1,000	0	-100.0%
	District-Wide Model 35-04	60,000	18,832	41,169	60,000	60,000	0.0%
	Database & Viewer Maintenance 35-05	60,000	17,595	42,405	60,000	40,000	-33.3%
	District Website 35-15	2,500	1,677	824	2,500	15,000	500.0%
Total Project Expenses		\$ 123,500	\$ 38,103	\$ 85,397	\$ 123,500	\$ 115,000	-6.9%
Total Expenses - Info Management		\$ 316,014	\$ 102,829	\$ 203,136	\$ 305,965	\$ 275,386	-12.9%

Acct #	Account	2025 Annual Budget	YTD Thru 5/31/25	Projected 6/1-12/31/25	Projected 2025 Total	2026 Proposed Budget	% Difference between 2025 & 2026 Budgets
Revenues							
3100	General Property Tax	885,775	0	850,344	850,344	555,056	-37.3%
3101	WMD - Lower Rice Creek 60-02	0	0	0	0	0	0.0%
3101	WMD - Bald Eagle Lake 60-05	0	0	0	0	0	0.0%
3101	WMD - RCD 2, 3 & 5 60-07	0	0	0	0	0	0.0%
3101	WMD - Forest Lake Planning 60-33	0	0	0	0	0	0.0%
3101	WMD - Columbus Planning 60-34	0	0	0	0	0	0.0%
3300	BWSR Grant - WBFIP East Miss. 60-01	30,000	0	0	0	0	-100.0%
3300	BWSR Grant - FY25 WBFIP: Clearwater Creek	0	0	0	0	36,296	0.0%
3300	BWSR Grant - FY26 WQ and Storage: Hardwood Creek/JD2 Storage	0	0	0	0	16,665	0.0%
3300	MPCA Grant - OSG: Moore Lake Stormwater Reliance Analysis	0	0	0	0	35,500	0.0%
3300	MPCA Grant - Implementation of SW: Jones Lake Outlet Mod. & Dredging	0	0	0	0	391,030	0.0%
3300	Clean Water Fund Competitive Grant - Centerville Alum - next revenue 2025	0	0	0	0	513,638	0.0%
3302	WBFIP 2025 Award - Clearwater Creek 60-01	0	0	20,000	20,000	0	0.0%
3700	Interest Income	137,070	45,134	1,500	46,634	100,345	-26.8%
3705	Investment Income	0	8,628	12,080	20,708	149,291	0.0%
3800	Miscellaneous Income	0	8,628	12,080	20,708	0	0.0%
Total Revenues		\$ 1,052,846	\$ 62,391	\$ 896,004	\$ 958,395	\$ 1,797,822	70.8%
Expenses							
4000	Manager Per Diem	0	0	0	0	0	0.0%
4010	Manager Expense	0	0	0	0	0	0.0%
4011	Manager Travel	0	0	0	0	0	0.0%
4100	Wages	238,530	81,344	113,881	195,225	234,959	-1.5%
4102	Interns	4,434	0	4,434	4,434	5,404	21.9%
4110	Benefits	43,415	12,752	17,853	30,605	31,151	-28.2%
4120	PERA Expense	17,890	6,120	8,567	14,687	17,622	-1.5%
4125	H.S.A. Contribution	0	0	0	0	0	0.0%
4130	Payroll Taxes	18,587	5,914	8,279	14,193	20,695	11.3%
4140	Payroll Taxes-Unemployment	0	0	0	0	0	0.0%
4200	Office Supplies	1,213	29	1,184	1,213	1,213	0.0%
4201	Supplies-Field	250	0	250	250	250	0.0%
4203	Computer Software	0	0	0	0	0	0.0%
4205	Meeting Supplies/Expense	0	0	0	0	0	0.0%
4208	Printing	250	0	250	250	200	-20.0%
4210	Rent	12,500	4,419	6,186	10,604	11,300	-9.6%
4240	Telecommunications	2,452	755	1,057	1,811	2,350	-4.2%
4245	Dues	0	0	0	0	0	0.0%
4250	Publications	100	0	100	100	100	0.0%
4265	Training & Education	4,500	532	3,968	4,500	4,000	-11.1%
4270	Insurance & Bonds	4,000	3,552	0	3,552	3,800	-5.0%
4280	Postage	550	0	550	550	100	-81.8%
4290	Legal Notices-General	1,000	0	1,000	1,000	1,000	0.0%
4320	Staff Travel	550	0	550	550	600	9.1%
4322	Vehicle Expense	12,000	0	12,000	12,000	12,000	0.0%
4330	Audit & Accounting	11,000	5,931	4,240	10,171	12,500	13.6%
4335	Professional Services	12,000	0	12,000	12,000	12,000	0.0%
4337	Contracted Services	10,500	480	10,020	10,500	10,000	-4.8%
4340	Recruitment	0	0	0	0	50	0.0%
4410	Legal Fees-General	1,750	433	1,200	1,633	1,750	0.0%
4500	Engineering	4,000	639	3,362	4,000	4,000	0.0%
4634	Equipment-Computer	0	0	0	0	0	0.0%
4635	Equipment-General	1,250	0	1,250	1,250	1,250	0.0%
4636	Equipment Lease	1,100	500	600	1,100	1,100	0.0%
4910	Bank Charges	25	0	25	25	300	0.0%
Total Admin Expenses		\$ 403,846	\$ 123,396	\$ 212,806	\$ 336,202	\$ 389,693	-3.5%
Projects							
	Anoka Chain of Lakes Water Management Project 60-01	160,000	0	126,000	126,000	1,114,241	596.4%
	Lower Rice Creek WMD 60-02	0	0	0	0	0	0.0%
	Lower Rice Creek Water Management Project 60-03	185,000	0	140,000	140,000	288,500	55.9%
	Middle Rice Creek Water Management Project 60-04	100,000	0	10,000	10,000	175,000	75.0%
	Bald Eagle Lake WMD 60-05	28,272	12	2,290	2,302	28,486	0.8%
	Bald Eagle Lake Water Management Project 60-06	100,000	49,586	5,000	54,586	150,000	50.0%
	RCD 2, 3 & 5 WMD 60-07	0	0	0	0	0	0.0%
	RCD 2, 3 & 5 Basic Water Management Project 60-08	500,000	2,095	147,000	149,095	555,903	11.2%
	Silver Lake Water Management Project 60-09	0	0	0	0	0	0.0%
	Golden Lake Water Management Project 60-10	0	0	0	0	0	0.0%
	Regional Water Management Partnership Projects 60-11	54,000	0	10,000	10,000	48,332	-10.5%
	Stormwater Management Cost Share 60-15	1,106,433	143,871	290,000	433,871	1,119,741	1.2%
	Southwest Urban Lakes Implementation 60-24	100,000	410	15,000	15,410	100,000	0.0%
	Clear Lake Water Management Project 60-29	85,000	18,007	25,000	43,007	85,000	0.0%
	Forest Lake Planning WMD 60-33	0	0	0	0	0	0.0%
	Columbus Planning WMD 60-34	0	0	0	0	0	0.0%
	Stormwater Master Planning 60-35	35,000	7,941	10,000	17,941	40,000	14.3%
	Municipal CIP Early Coordination 60-36	10,000	420	5,000	5,420	10,000	0.0%
	Groundwater Management & Stormwater Reuse 60-37	55,000	1,871	15,000	16,871	55,000	0.0%
Total Project Expenses		\$ 2,518,705	\$ 224,212	\$ 800,290	\$ 1,024,502	\$ 3,770,203	49.7%
Total Expenses - Restoration Projects		\$ 2,922,551	\$ 347,609	\$ 1,013,096	\$ 1,360,705	\$ 4,159,896	42.3%

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Rice Creek Watershed District
Statement of Revenue and Expenditures - Regulatory - 70

Acct. #	Account	2025 Annual Budget	YTD Thru 5/31/25	Projected 6/1 - 12/31/25	Projected 2025 Total	2026 Proposed Budget	% Difference between 2025 & 2026 Budgets
Revenues							
3100	General Property Tax	1,181,055	0	1,133,813	1,133,813	1,097,314	-7.1%
3400	Permit Fees 70-03	61,200	37,500	37,500	75,000	61,200	0.0%
3700	Interest Income	73,432	24,180	1,200	25,380	35,615	-51.5%
3705	Investment Income	0	4,622	0	4,622	42,311	0.0%
3800	Miscellaneous Income	0	0	0	0	0	0.0%
Total Revenues		\$ 1,315,687	\$ 66,302	\$ 1,172,513	\$ 1,238,815	\$ 1,236,440	-6.0%
Expenses							
4000	Manager Per Diem	0	0	0	0	0	0.0%
4010	Manager Expense	0	0	0	0	0	0.0%
4011	Manager Travel	0	0	0	0	0	0.0%
4100	Wages	348,652	129,796	181,715	311,511	374,474	7.4%
4102	Interns	4,434	0	4,440	4,440	5,404	21.9%
4110	Benefits	49,729	25,615	35,861	61,476	61,137	22.9%
4120	PERA Expense	26,149	9,777	13,687	23,464	28,086	7.4%
4125	H.S.A. Contribution	0	0	0	0	0	0.0%
4130	Payroll Taxes	27,011	9,636	13,490	23,126	32,707	21.1%
4140	Payroll Taxes-Unemployment	0	0	0	0	0	0.0%
4200	Office Supplies	3,032	73	2,700	2,773	3,032	0.0%
4201	Supplies-Field	500	156	344	500	1,000	100.0%
4203	Computer Software	0	0	0	0	0	0.0%
4205	Meeting Supplies/Expense	125	0	125	125	125	0.0%
4208	Printing	625	0	625	625	500	-20.0%
4210	Rent	31,250	11,046	15,465	26,511	28,250	-9.6%
4240	Telecommunications	6,130	1,887	2,641	4,528	5,875	-4.2%
4245	Dues	0	0	0	0	0	0.0%
4250	Publications	250	0	250	250	250	0.0%
4265	Training & Education	11,250	496	10,000	10,496	10,000	-11.1%
4270	Insurance & Bonds	10,000	8,879	0	8,879	9,500	-5.0%
4280	Postage	1,375	0	1,375	1,375	250	-81.8%
4290	Legal Notices-General	300	0	300	300	300	0.0%
4320	Staff Travel	1,375	74	1,200	1,274	1,500	9.1%
4322	Vehicle Expense	12,000	328	11,500	11,828	15,000	25.0%
4330	Audit & Accounting	27,500	14,827	10,400	25,227	31,250	13.6%
4335	Professional Services	3,000	0	3,000	3,000	3,000	0.0%
4337	Contracted Services	17,500	800	16,700	17,500	16,000	-8.6%
4340	Recruitment	0	0	0	0	50	0.0%
4410	Legal Fees-General	2,500	0	2,000	2,000	2,000	-20.0%
4500	Engineering	1,250	0	1,250	1,250	1,250	0.0%
4634	Equipment-Computer	0	0	0	0	0	0.0%
4635	Equipment-General	2,000	0	2,000	2,000	2,000	0.0%
4636	Equipment Lease	2,750	1,249	1,748	2,997	2,750	0.0%
4910	Bank Charges	0	0	0	0	750	0.0%
Total Admin Expenses		\$ 590,687	\$ 214,639	\$ 332,817	\$ 547,456	\$ 636,440	7.7%
Projects							
	Rule Revision & Permit Guidance 70-01	50,000	431	5,000	5,431	15,000	-70.0%
	Permit Review, Inspect & Coord 70-03	925,000	239,811	645,000	884,811	825,000	-10.8%
Total Project Expenses		\$ 975,000	\$ 240,242	\$ 650,000	\$ 890,242	\$ 840,000	-13.8%
Total Expenses - Regulatory		\$ 1,565,687	\$ 454,881	\$ 982,817	\$ 1,437,698	\$ 1,476,440	-5.7%

Acct #	Account	2025 Annual Budget	YTD Thru 5/31/25	Projected 6/01-12/31/25	Projected 2025 Total	2026 Proposed Budget	% Difference between 2025 & 2026 Budgets
Revenues							
3100	General Property Tax	1,403,854	0	1,347,700	1,347,700	1,312,734	-6.5%
3101	WMD - ACD 10-22-32 80-04	0	0	0	0	0	0.0%
3101	WMD - ACD 31 80-05	0	0	120	120	0	0.0%
3101	WMD - ACD 46 80-06	0	0	88	88	0	0.0%
3101	WMD - RCD 4 80-07	85,038	0	81,636	81,636	0	-100.0%
3101	WMD - ARJD 1 80-09	0	0	0	0	0	0.0%
3101	WMD - ACD 15 & AWJD 4 80-22	0	0	0	0	0	0.0%
3101	WMD - ACD 53-62 80-24	0	0	166,364	166,364	219,397	0.0%
3207	ROW - ACD 10-22-32 80-04	0	0	0	0	0	0.0%
3207	ROW - ACD 31 80-05	0	0	0	0	0	0.0%
3207	ROW - ACD 46 80-06	0	0	0	0	0	0.0%
3207	ROW - RCD 4 80-07	9,500	0	11,972	11,972	9,500	0.0%
3207	ROW - ARJD 1 80-09	0	0	0	0	0	0.0%
3207	ROW - ACD 15 & AWJD 4 80-22	0	0	0	0	0	0.0%
3207	ROW - ACD 53-62 80-24	0	1,927	0	1,927	2,845	0.0%
3302	BWSR Grant - WBFIP Rice Creek 80-03	30,000	39,590	30,000	69,590	0	-100.0%
3700	Interest Income	91,714	30,199	1,200	31,399	46,182	-49.6%
3705	Investment Income	0	5,773	0	5,773	76,847	0.0%
3800	Miscellaneous Income	0	0	0	0	0	0.0%
Total Revenues		\$ 1,620,106	\$ 77,490	\$ 1,639,080	\$ 1,716,570	\$ 1,667,505	2.9%
Expenses							
4000	Manager Per Diem	0	0	0	0	0	0.0%
4010	Manager Expense	0	0	0	0	0	0.0%
4011	Manager Travel	0	0	0	0	0	0.0%
4100	Wages	182,803	62,515	87,521	150,036	181,058	-1.0%
4102	Interns	0	0	0	0	0	0.0%
4110	Benefits	27,363	10,297	14,415	24,712	29,658	8.4%
4120	PERA Expense	13,710	4,713	6,598	11,311	13,579	-1.0%
4125	H.S.A. Contribution	0	0	0	0	0	0.0%
4130	Payroll Taxes	13,984	4,693	6,570	11,263	15,589	11.5%
4140	Payroll Taxes-Unemployment	0	0	0	0	0	0.0%
4200	Office Supplies	1,819	208	1,600	1,808	1,819	0.0%
4201	Supplies-Field	250	0	250	250	250	0.0%
4203	Computer Software	400	0	400	400	400	0.0%
4205	Meeting Supplies/Expense	125	0	125	125	125	0.0%
4208	Printing	375	0	375	375	300	-20.0%
4210	Rent	18,750	6,628	9,279	15,907	16,950	-9.6%
4240	Telecommunications	3,678	1,307	1,830	3,137	3,525	-4.2%
4245	Dues	0	0	0	0	0	0.0%
4250	Publications	150	0	150	150	150	0.0%
4265	Training & Education	6,750	588	6,000	6,588	6,000	-11.1%
4270	Insurance & Bonds	6,000	5,327	0	5,327	5,700	-5.0%
4280	Postage	825	0	825	825	150	-81.8%
4290	Legal Notices-General	1,500	0	1,500	1,500	750	-50.0%
4320	Staff Travel	825	9	816	825	900	9.1%
4322	Vehicle Expense	12,000	597	11,403	12,000	15,000	25.0%
4330	Audit & Accounting	16,500	8,896	6,400	15,296	18,750	13.6%
4335	Professional Services	13,740	235	13,505	13,740	2,000	-85.4%
4337	Contracted Services	7,500	480	7,020	7,500	10,000	33.3%
4340	Recruitment	0	0	0	0	50	0.0%
4410	Legal Fees-General	5,000	0	5,000	5,000	2,500	-50.0%
4500	Engineering	6,500	168	6,332	6,500	3,000	-53.8%
4634	Equipment-Computer	0	0	0	0	0	0.0%
4635	Equipment-General	2,000	0	2,000	2,000	2,000	0.0%
4636	Equipment Lease	1,650	749	1,049	1,798	1,650	0.0%
4910	Bank Charges	0	0	0	0	450	0.0%
Total Admin Expenses		\$ 344,198	\$ 107,411	\$ 190,963	\$ 298,373	\$ 332,304	-3.5%
Projects							
	Natural Waterway Management 80-01	10,000	0	2,500	2,500	10,000	0.0%
	Ditch Maintenance 80-02	345,000	87,784	317,000	404,784	450,000	30.4%
	Repair Reports & Studies 80-03	160,000	56,023	103,977	160,000	209,000	30.6%
	ACD 10-22-32 WMD 80-04	14,361	7,500	5,693	13,193	0	-100.0%
	ACD 31 WMD 80-05	0	0	0	0	0	0.0%
	ACD 46 WMD 80-06	41,016	2,190	38,826	41,016	37,451	-8.7%
	RCD 4 WMD 80-07	94,538	(2,800)	86,944	84,144	82,389	-12.9%
	RCD 4 Repair 80-08	48,000	(1,867)	35,000	33,133	0	-100.0%
	ARJD 1 WMD 80-09	0	0	0	0	0	0.0%
	ARJD 1 Repair 80-10	0	0	0	0	70,000	0.0%
	Municipal PDS Maintenance 80-15	50,000	0	5,000	5,000	35,000	-30.0%
	WJD 2 Branch 1/2 Repair 80-20	0	0	0	0	0	0.0%
	AWJD 3 Repair 80-21	0	546	55,000	55,546	0	0.0%
	ACD 15 & AWJD 4 WMD 80-22	18,370	0	18,370	18,370	18,370	0.0%
	ACD 15 & AWJD 4 80-23	230,000	0	10,000	10,000	50,000	-78.3%
	ACD 53-62 WMD 80-24	354,000	0	130,000	130,000	372,000	5.1%
	ACD 53-62 Repair 80-25	246,000	11,648	70,000	81,648	248,000	0.8%
Total Project Expenses		\$ 1,611,285	\$ 161,024	\$ 878,310	\$ 1,039,334	\$ 1,582,210	-1.8%
Total Expenses - Ditch & Creek		\$ 1,955,483	\$ 268,434	\$ 1,069,273	\$ 1,337,707	\$ 1,914,514	-2.1%

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Rice Creek Watershed District
Statement of Revenue and Expenditures - Lake Stream Management - 90

Acct #	Account	2025 Annual Budget	YTD Thru 5/31/25	Projected 6/01-12/31/25	Projected 2025 Total	2026 Proposed Budget	% Difference between 2025 & 2026 Budgets
Revenues							
3100	General Property Tax	1,026,552	0	985,490	985,490	1,052,095	2.5%
3302	BWSR Grant - WBFIP Rice Creek 90-26	0	20,410	25,000	45,410	0	0.0%
3700	Interest Income	54,213	17,851	0	17,851	27,739	-48.8%
3705	Investment Income	0	3,413	0	3,413	31,891	0.0%
3800	Miscellaneous Income	0	0	0	0	0	0.0%
Total Revenues		\$ 1,080,765	\$ 41,674	\$ 1,010,490	\$ 1,052,164	\$ 1,111,725	2.9%
Expenses							
4000	Manager Per Diem	0	0	0	0	0	0.0%
4010	Manager Expense	0	0	0	0	0	0.0%
4011	Manager Travel	0	0	0	0	0	0.0%
4100	Wages	240,435	85,841	120,178	206,019	246,585	2.6%
4102	Interns	4,434	0	0	0	5,404	21.9%
4110	Benefits	35,916	13,900	19,460	33,359	34,932	-2.7%
4120	PERA Expense	18,033	6,436	9,010	15,446	18,494	2.6%
4125	H.S.A. Contribution	0	0	0	0	0	0.0%
4130	Payroll Taxes	18,733	6,234	8,728	14,962	21,696	15.8%
4140	Payroll Taxes-Unemployment	0	0	0	0	0	0.0%
4200	Office Supplies	1,213	222	991	1,213	1,213	0.0%
4201	Supplies-Field	250	0	250	250	250	0.0%
4203	Computer Software	0	0	0	0	250	0.0%
4205	Meeting Supplies/Expense	0	0	0	0	0	0.0%
4208	Printing	250	0	250	250	200	-20.0%
4210	Rent	12,500	4,419	8,000	12,419	11,300	-9.6%
4240	Telecommunications	2,452	755	1,500	2,255	2,350	-4.2%
4245	Dues	0	0	0	0	0	0.0%
4250	Publications	100	0	100	100	100	0.0%
4265	Training & Education	4,500	27	4,473	4,500	4,000	-11.1%
4270	Insurance & Bonds	4,000	3,552	0	3,015	3,800	-5.0%
4280	Postage	550	0	550	550	100	-81.8%
4290	Legal Notices-General	250	0	250	250	250	0.0%
4320	Staff Travel	550	22	528	550	600	9.1%
4322	Vehicle Expense	12,000	394	11,500	11,894	15,000	25.0%
4330	Audit & Accounting	11,000	5,931	4,240	10,171	12,500	13.6%
4335	Professional Services	2,000	0	2,000	2,000	2,500	25.0%
4337	Contracted Services	10,500	480	10,020	10,500	10,000	-4.8%
4340	Recruitment					50	
4410	Legal Fees-General	1,000	0	0	0	1,000	0.0%
4500	Engineering	1,250	0	1,250	1,250	1,250	0.0%
4634	Equipment-Computer	0	0	0	0	0	0.0%
4635	Equipment-General	1,250	0	1,250	1,250	1,500	20.0%
4636	Equipment Lease	1,100	500	699	1,199	1,100	0.0%
4910	Bank Charges	0	0	0	0	300	0.0%
Total Admin Expenses		\$ 384,265	\$ 128,710	\$ 205,228	\$ 333,401	\$ 396,725	3.2%
Projects							
	Water Quality Grant Program 90-01	281,646	10,016	121,561	131,577	273,238	-3.0%
	Surface Water Monitoring Program 90-04	240,000	22,107	217,893	240,000	240,000	0.0%
	Common Carp Management 90-26	200,000	33,813	60,604	94,417	200,000	0.0%
	Curly Leaf Pondweed Management 90-27	50,000	0	12,000	12,000	40,000	-20.0%
Total Project Expenses		\$ 771,646	\$ 65,937	\$ 412,058	\$ 477,995	\$ 753,238	-2.4%
Total Expenses - Lake & Stream		\$ 1,155,911	\$ 194,646	\$ 617,286	\$ 811,396	\$ 1,149,963	-0.5%

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Rice Creek Watershed District
Statement of Revenue and Expenditures - District Facilities - 95

Acct #	Account	2025 Annual Budget	YTD Thru 5/31/25	Projected 6/01-12/31/25	Projected 2025 Total	2026 Proposed Budget	% Difference between 2025 & 2026 Budgets
	Revenues						
3100	General Property Tax	623,620	0	598,675	598,675	1,309,805	110.0%
3700	Interest Income	30,688	10,105	600	10,705	32,828	7.0%
3705	Investment Income	0	1,932	1,932	3,864	18,263	0.0%
3800	Miscellaneous	0	0	0	0	0	0.0%
	Total Revenues	\$ 654,307	\$ 12,037	\$ 601,207	\$ 613,244	\$ 1,360,895	108.0%
	Expenses						
4000	Manager Per Diem	0	0	0	0	0	0.0%
4010	Manager Expense	0	0	0	0	0	0.0%
4011	Manager Travel	0	0	0	0	0	0.0%
4100	Wages	139,831	46,883	65,637	112,520	135,015	-3.4%
4102	Interns	4,434	0	4,434	4,434	5,404	21.9%
4110	Benefits	21,536	6,220	8,708	14,927	22,469	4.3%
4120	PERA Expense	10,487	3,516	4,923	8,439	10,126	-3.4%
4125	H.S.A. Contribution	0	0	0	0	0	0.0%
4130	Payroll Taxes	11,036	3,570	4,998	8,569	12,090	9.5%
4140	Payroll Taxes-Unemployment	0	0	0	0	0	0.0%
4200	Office Supplies	606	125	475	600	606	0.0%
4201	Supplies-Field	250	216	303	519	250	0.0%
4203	Computer Software	0	0	0	0	250	0.0%
4205	Meeting Supplies/Expense	125	0	125	125	0	-100.0%
4208	Printing	125	0	125	125	100	-20.0%
4210	Rent	6,250	2,209	3,093	5,302	5,650	-9.6%
4240	Telecommunications	1,226	377	528	905	1,175	-4.2%
4245	Dues	0	0	0	0	0	0.0%
4250	Publications	50	0	50	50	50	0.0%
4265	Training & Education	2,250	562	1,688	2,250	2,000	-11.1%
4270	Insurance & Bonds	2,000	1,776	0	1,776	1,900	-5.0%
4280	Postage	275	0	275	275	50	-81.8%
4290	Legal Notices-General	0	0	0	0	1,000	0.0%
4320	Staff Travel	275	0	275	275	300	9.1%
4322	Vehicle Expense	12,000	371	11,629	12,000	15,000	25.0%
4330	Audit & Accounting	5,500	2,965	2,160	5,125	6,250	13.6%
4335	Professional Services	2,000	0	2,000	2,000	1,500	-25.0%
4337	Contracted Services	7,000	320	6,680	7,000	7,000	0.0%
4340	Recruitment					50	0.0%
4410	Legal Fees-General	1,000	415	580	995	1,000	0.0%
4500	Engineering	1,000	0	1,000	1,000	1,000	0.0%
4634	Equipment-Computer	0	0	0	0	500	0.0%
4635	Equipment-General	2,500	0	2,500	2,500	3,500	40.0%
4636	Equipment Lease	550	250	300	550	550	0.0%
4910	Bank Charges	0	0	0	0	150	0.0%
	Total Admin Expenses	\$ 232,307	\$ 69,775	\$ 122,486	\$ 192,261	\$ 234,935	1.1%
	Projects						
	District Facilities Repair 95-03	310,000	0	310,000	310,000	933,210	201.0%
	Inspection, Operation & Maint 95-04	112,000	2,701	25,000	27,701	192,750	72.1%
	Total Project Expenses	\$ 422,000	\$ 2,701	\$ 335,000	\$ 337,701	\$ 1,125,960	166.8%
	Total Expenses - District Facilities	\$ 654,307	\$ 72,476	\$ 457,486	\$ 529,962	\$ 1,360,895	108.0%