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RCWD BOARD OF MANAGERS REGULAR MEETING AGENDA

Wednesday, March 26, 2025, 9:00 a.m.

**Mounds View City Hall Council Chambers
2401 County Road 10, Mounds View, Minnesota**

Join Zoom Meeting
<https://us06web.zoom.us/j/82916398438?pwd=ZWMxIrgB1iyyRTU6pKqk6kyvKaAKwG.1>
Meeting ID: 829 1639 8438
Passcode: 826191
+1 312 626 6799 US (Chicago)
Meeting ID: 829 1639 8438
Passcode: 826191

Agenda

CALL TO ORDER

ROLL CALL

SETTING OF THE AGENDA

**APPROVAL OF MINUTES: MARCH 10, 2025, WORKSHOP; MARCH 12, 2025,
REGULAR MEETING**

CONSENT AGENDA

The following items will be acted upon without discussion in accordance with the staff recommendation and associated documentation unless a Manager or another interested person requests opportunity for discussion:

Table of Contents-Permit Applications Requiring Board Action

No.	Applicant	Location	Plan Type	Recommendation
25-020	Lexington Meadows LLC	Blaine	Final Site Drainage Plan	CAPROC 6 items
25-023	Anoka County Highway Department	Fridley	Final Site Drainage Plan Street & Utility Plan	CAPROC 4 items

It was moved by Manager _____ and seconded by Manager _____, to approve the consent agenda as outlined in the above Table of Contents in accordance with RCWD District Engineer’s Findings and Recommendations, dated March 18, 2025.

WCA APPLICATION REQUIRING BOARD ACTION

No.	Applicant	Location	Plan Type	Recommendation
24-076	KCR Investments, LLC City of Lino Lakes	Lino Lakes	Wetland Alteration	Approve with Conditions

It was moved by Manager _____ and seconded by Manager _____, to conditionally approve WCA sequencing application 24-076 as outlined in the above Table of Contents in accordance with RCWD Regulatory Manager’s Findings and Recommendations, dated March 26, 2024.

PUBLIC HEARING CONTINUATION: RAMSEY COUNTY DITCH #1 DRAINAGE SYSTEM RECORD CORRECTION

OPEN MIC/PUBLIC COMMENT

Any RCWD resident may address the Board in his or her individual capacity, for up to three minutes, on any matter not on the agenda. Speakers are requested to come to the podium, state their name and address for the record. Additional comments may be solicited and accepted in writing. Generally, the Board of Managers will not take official action on items discussed at this time, but may refer the matter to staff for a future report or direct that the matter be scheduled on an upcoming agenda.

ITEMS REQUIRING BOARD ACTION

1. 2024 District Financial Reports and Audit – (Nick Tomczik)
2. MS4 Permit – Petition for Reevaluation Form (David Petry)
3. Check Register Dated March 26, 2025, in the Amount of \$88,298.63 and March Interim Financial Statements Prepared by Redpath and Company

ITEMS FOR DISCUSSION AND INFORMATION

1. City of Columbus Wetland Credit Inquiry (Nick Tomczik)
2. Stantec Iron Enhanced Sand Filter Agreements (Tom Schmidt)
3. Staff Reports
4. April Calendar
5. Administrator Updates
6. Manager Updates

**APPROVAL OF MINUTES: MARCH 10, 2025, WORKSHOP; MARCH
12, 2025, REGULAR MEETING**

Draft

RCWD BOARD OF MANAGERS WORKSHOP

Monday, March 10, 2025

Rice Creek Watershed District Conference Room
4325 Pheasant Ridge Drive NE, Suite 611, Blaine, Minnesota
and

Meeting also conducted by alternative means
(teleconference or video-teleconference) from remote locations

1 The Board convened the workshop at 9:00 a.m.

2 Attendance: Board members Mike Bradley, John Waller, Steve Wagamon, Jess Robertson, Marcie
3 Weinandt

4 Absent:

5 Staff: Administrator Nick Tomczik, Drainage & Facilities Manager Tom Schmidt, Operations &
6 Maintenance Inspector Abel Green, Regulatory Manager Patrick Hughes, Project Manager David Petry,
7 Communications & Outreach Manager Kendra Sommerfeld (video-conference), Program Support
8 Technician Emmet Hurley (video-conference), Office Manager Theresa Stasica

9 Consultants: District Engineers Chris Otterness and Adam Nies -Houston Engineering, Inc. (HEI), District
10 Attorney John Kolb-Rinke Noonan

11 Visitors:

12

13 President Bradley stated Manager Wagamon contacted him stating he would like to possible reconsider
14 the Board action taken under Board resolution 2024-08. A majority of the Board failed to approve this
15 resolution. The resolution was for approval of Replacement Plan Application for wetland impacts
16 resulting from a proposed lowering of the Pine Street culvert on Anoka County Ditch 10-22-32.

17

18 District Attorney Kolb stated he would outline parliamentary procedure for reconsidering the failed
19 motion. Staff will review Wetland Conservation Act noticing obligations for Pine Street culvert project and
20 determine if a new application is needed. This information will be brought back to the Board.

21

22 **2024 Public Drainage System and Facilities: Inspection, Maintenance Report, & Recommendations**

23 Staff and District Engineers gave a presentation to the Board on the 2024 public drainage system and
24 facilities maintenance, Capital Improvement Projects (CIP), and the prioritization of the CIP ditch repair
25 projects. The Board agreed to move forward with the current prioritized ditch repair project CIP list. This
26 prioritization is subject to potential adjustments based on stakeholder input.

27 The Board and staff reviewed challenges in balancing drainage obligations with environmental policies,
28 discussed changes to the Wetland Conservation Act, and addressed the need for continued communication
29 with stakeholders.

30 Manager Robertson informed the Board she needed to leave at 11 a.m. due to previously scheduled city
31 commitment.

32 The Board discussed the importance of all members being present for the Administrator Review Process
33 item. The item will move to their next workshop as the first item on the agenda.

34 5-minute break

35 **Regulatory Program Presentation**

36 Regulatory Manager Hughes gave a presentation to the Board on the regulatory program. The presentation
37 highlighted the purpose of the regulatory program, the district's rules, a comparison of the rules with state
38 standards, a comparison of rule triggers with other local agencies, and the importance of early coordination
39 between the district and cities on development projects. The regulatory program team will continue
40 coordination on inspection reports with cities in the district, follow up on compliance procedures, including
41 incentivizing quicker compliance. Staff and consultants will be reviewing the district's surety schedules and
42 work on closing out open permits.

43

44 **Administrator Updates**

- 45 • Office lease expires end October 2024; program managers find the current facilities good, renewal
46 discussion with property owner includes opportunity for additional pod storage space and clarity on
47 vehicle parking.
- 48 • Peter Larson, Washington County Citizen Advisory Committee member, has resigned. Staff will begin
49 to look for candidates to fill the vacancy.
- 50 • Continue to work with President Bradley on administrator review process materials for Board
51 discussion.
- 52 • Past board members updates and recognition.

53

54 The workshop was adjourned at 12:12 p.m.

55

DRAFT

1
2 For Consideration of Approval at the March 26, 2025 Board Meeting.
3 Use these minutes only for reference until that time.
4

REGULAR MEETING OF THE RCWD BOARD OF MANAGERS

Wednesday, March 12, 2025

Mounds View City Hall Council Chambers
2401 County Road 10, Mounds View, Minnesota
and

Meeting also conducted by alternative means
(teleconference or video-teleconference) from remote locations

Minutes

CALL TO ORDER

President Michael Bradley called the meeting to order, a quorum being present, at 9:00 a.m.

ROLL CALL

Present: President Michael Bradley, 1st Vice-Pres. John Waller, 2nd Vice-Pres. Steve Wagamon,
Secretary Jess Robertson, and Treasurer Marcie Weinandt

Absent: None

Staff Present: District Administrator Nick Tomczik, Regulatory Manager Patrick Hughes, Outreach & Grant
Technician Molly Nelson, Public Drainage and Facilities Program Manager Tom Schmidt,
Program Technician Emmet Hurley (video-conference), Office Manager Theresa Stasica

Consultants: District Engineer Chris Otterness from Houston Engineering, Inc. (HEI); District Attorney
John Kolb from Rinke Noonan (video-conference)

Visitors: Scott Robinson

SETTING OF THE AGENDA

District Administrator Tomczik requested that a new #2 under Information and Discussion Items be added
related to ACD 10-22-32 in the Pine Street Area. He stated that the internet provider was having internet
issues, which meant that, at the moment, there is no virtual participation option. He stated that District
Attorney Kolb was intending to participate virtually, yet because of the internet issues, he was on standby,
via phone.

Motion by Manager Waller, seconded by Manager Robertson, to approve the agenda, as amended.

Motion carried 5-0.

33

34 **READING OF THE MINUTES AND THEIR APPROVAL**

35 **Minutes of the February 26, 2025, Board of Managers Regular Meeting. Motion by *Manager Robertson,***
36 ***seconded by Manager Weinandt, to approve the minutes as presented.***

37

38 Manager Waller explained that he would abstain from the vote because he was not present at the meeting.

39

40 Manager Wagamon explained that he intended to vote on this item as he had participated in the meeting
41 from home under health protocols.

42

43 ***Motion carried 4-0-1 (Waller abstained).***

44

45 **CONSENT AGENDA**

46 The following items will be acted upon without discussion in accordance with the staff recommendation and
47 associated documentation unless a Manager or another interested person requests an opportunity for discussion:

48

49 **Table of Contents-Permit Applications Requiring Board Action**

No.	Applicant	Location	Plan Type	Recommendation
50 51 52	25-006 C Lino LLC	Lino Lakes	Final Site Drainage Plan Land Development	CAPROC 7 items
53 54	25-010 Ramsey County	Arden Hills	Final Site Drainage Plan Land Development	CAPROC 7 items
55 56	25-013 Protofab Holdings, LLC	Blaine	Final Site Drainage Plan	CAPROC 4 items

57 Manager Weinandt pointed out that Permit No. 25-010 was in the Rice Creek commons area and this may
58 be the first of many that the District would be seeing.

59

60 ***It was moved by Manager Waller and seconded by Manager Weinandt, to approve the consent agenda***
61 ***as outlined in the above Table of Contents in accordance with RCWD District Engineer’s Findings and***
62 ***Recommendations, dated March 4, 2025. Motion carried 5-0.***

63 **Water Quality Grant Program Cost Share Application**

No.	Applicant	Location	Project Type	Eligible Cost	Pollutant Reduction	Funding Recommendation
R25-01	Christ the King Church	New Brighton	Raingarden (2)	\$19,002.50	Volume: 20,298 cu-ft/yr TSS: 69 lbs/yr	75% cost share of \$10,000 not to exceed 75%; or \$10,000 whichever cost is lower

					TP: 0.38 lbs/yr	
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64

65 Outreach & Grant Technician Nelson gave a brief overview of the proposed project and noted that the
66 District was also working with the Growing Green Hearts, LLC on plans to work with Highview Middle School
67 and Bellaire Elementary School on some education and outreach related to the rain gardens.

68

69 Manager Weinandt asked if this money would be coming from the District and asked how it aligned with
70 their Water Management Plan.

71

72 Outreach & Grant Technician Nelson confirmed that it was the District’s money and explained that this had
73 been identified in the Water Management Plan.

74

75 Manager Robertson stated that this was thoroughly discussed at the recent CAC meeting and noted that
76 the main takeaway was that the church community was really excited about this project and had volunteers
77 already lined up who were ready to help maintain them.

78

79 ***It was moved by Manager Robertson and seconded by Manager Weinandt, to approve the consent***
80 ***agenda as outlined in the above Table of Contents in accordance with RCWD Outreach and Grants***
81 ***Technician’s Recommendations dated February 26, 2025.***

82

83 District Administrator Tomczik noted that the water quality and volume control may, as in this project, go
84 hand in hand and here is a pretty significant reduction in volume. He stated that this was located in New
85 Brighton in an area where there are concerns related to flooding and RCD 2, 3, and 5 and these kinds of
86 projects do help address those matters.

87

88 ***Motion carried 5-0.***

89 **PERMIT APPLICATIONS REQUIRING BOARD ACTION**

No.	Applicant	Location	Plan Type	Recommendation
90 25-061	City of Columbus	Columbus	Street & Utility Plan	VARIANCE REQUEST
91	City of Forest Lake	Forest Lake	Wetland Alteration	CAPROC 9 items
92			Floodplain Alteration	

93
94 Regulatory Manager Hughes explained that the applicants were requesting a variance from the District's
95 Rule E.3(e) which required compensatory floodplain storage volume for over 100 cubic yards of floodplain
96 fill. He noted that they are proposing 319 cubic yards of fill without any compensatory floodplain storage.

97

98 **Variance Request**

99 ***It was moved by Manager Bradley and seconded by Manager Waller, to Approve the Variance request***

100 *for variance application 25-061 as outlined in accordance with RCWD District Engineer's Variance*
101 *Technical memorandum, dated December 4, 2024. Motion carried 5-0.*

102 **Permit Application**

103 *It was moved by Manager Waller and seconded by Manager Wagamon, to Approve permit 25-061 as*
104 *outlined in the RCWD District Engineer's Findings and Recommendations, dated March 4, 2024. Motion*
105 *carried 5-0.*

106 **OPEN MIC/PUBLIC COMMENT**

107 Scott Robinson, 8179 4th Avenue, Lino Lakes, explained that he had a number of issues and concerns that
108 he wanted to share with the Board and shared information about 3 culverts in his area that were in disrepair
109 in his opinion. He explained that he had also brought this to the attention of District staff and the Board in
110 2024 but was concerned about potential water issues for the area during the spring. He referenced the
111 lowering of the culvert on Pine Street and shared concerns that this would put more water on him. He
112 explained that he understood it was supposed to be ACSIC, but he would argue that the rest of the ditch
113 has not been repaired to the ACSIC condition and noted that there was still a section of the ditch that hadn't
114 yet been repaired even though it had been ordered around 2008. He stated that he did not believe the ditch
115 had been cleaned out in his lifetime and asked what needed to be done in order for a landowner to get
116 action on these types of things and expressed frustration that the Board did not seem to be doing what
117 they were supposed to be doing.

118 President Bradley explained that the Board had discussed this topic at the Workshop meeting on March 11,
119 2025, and asked Public Drainage and Facilities Manager Schmidt to explain what the District was planning
120 related to maintenance on ACD 10-22-32 in 2025.

121 Public Drainage and Facilities Manager Schmidt explained that the District had included stretches of the
122 main trunk and noted that the portion that Mr. Robinson was referring to was not planned for the entire
123 stretch, but noted that portion that is immediately downstream of Main Street that has emergent
124 vegetation which they planned to remove, as soon as the conditions will allow and they can gain access. He
125 reviewed some possible options of gaining access to this area and stated that he believed the survey was
126 done by the District Engineer about 2 or 3 years ago which said that there was not a significant impediment.

127 District Engineer Otterness corroborated the approximate date of the survey.

128 Public Drainage and Facilities Manager Schmidt stated that he agreed with Mr. Robinson that it was likely
129 that there was organic material in the bottom that could and should be removed.

130 President Bradley asked about the prison.

131

132 Public Drainage and Facilities Manager Schmidt noted that the prison area was already planning to be done
133 as soon as it was dry enough.

134 District Administrator Tomczik noted that Public Drainage and Facilities Manager Schmidt was talking about
135 cleaning out the ditch, but explained that the culvert at the prison was the responsibility of the landowner,
136 which was the State of Minnesota. He asked if there was a scheduled time that the State will undertake the
137 work on the culvert.

138 Public Drainage and Facilities Manager Schmidt stated that the prison culvert was in the process of replacing
139 the culvert, and explained that they have submitted a permit application to the District. He noted that they
140 were planning to replace it as soon as possible, because it was endangering their driveway. He explained
141 that, in conjunction with that replacement, there were plans to get the ditch cleaned from the driveway up
142 to 4th Avenue with the long reach backhoe in order to remove any obstructions that may be there.

143 Mr. Robinson asked about what elevation the prison culvert would be put in.

144 District Engineer Otterness stated that they would put it in at the current elevation, which was equivalent
145 to the ACSIC.

146 Mr. Robinson asked why it would not be at the official profile which was set higher than the actual ACSIC.

147 District Engineer Otterness explained that those would be one in the same.

148 Mr. Robinson stated that they should be the same, but cautioned that the rest of the ditch was not. He
149 explained that there were soil borings done prior to the repair that showed that the ditch was dug between
150 18 and 22 inches deeper than the official profile. He explained that he would like the whole system to be
151 addressed and not just certain sections, so they end up having a situation like what has happened at Pine
152 Street.

153 District Administrator Tomczik stated that for ACD 10-22-32, the Board had adopted the ACSIC, which was
154 an assessment of all the best information available to the District as to what the profile was, as well as the
155 functionality of the system was historically.

156 President Bradley asked when that had been done.

157 District Engineer Otterness stated that the functional profile was developed in 2011, which occurred in
158 conjunction with the consolidation of ACD 10, ACD 22, and ACD 32. He noted that the District had done
159 additional investigation north of Pine Street about 2 years ago, when the Board had adopted the ACSIC for
160 the area.

161 President Bradley explained that the maintenance the District planned to do this year would take it down
162 to the ACSIC from 2011 that was just mentioned by District Engineer Otterness.

163 Manager Wagamon asked if District Engineer Otterness had said that the ACSIC was the same as the original
164 ACSIC on that culvert.

165 District Engineer Otterness stated that at the prison location, the functional profile was, as close as they
166 could understand, at the ACSIC at that elevation but explained that the problem is that the whole system
167 south of Pine Street has been so heavily modified from what was originally constructed 110 years ago, that
168 it was nearly impossible for anyone to say, definitively, that the elevation was exactly where it was dug out.
169 He noted that there were soil borings done on the system around 2006-2007, but there were only one or
170 two for the whole system and he did not believe any were completed near the prison culvert. He shared
171 that he felt the important thing was that the culvert, where it was proposed to be placed, provided positive
172 grade upstream and downstream at this location and lowering the culvert would not provide any added
173 benefit.

174 Office Manager Stasica noted that the internet issue had been resolved and Zoom was once again available
175 for meeting participation.

176 District Administrator Tomczik stated that he felt this was a good discussion about the ACSIC and explained
177 that the District could share this information with Mr. Robinson. He noted that Mr. Robinson had mentioned
178 3 culverts that had issues and they had already discussed the prison culvert. He suggested that they also
179 address for clarity the other 2 culverts mentioned by Mr. Robinson and believed the one that he had
180 mentioned had a previous obstruction, which he assumed was on the south side of Main Street.

181 Mr. Robinson described the location of the culvert he was referring to and gave examples of what happens
182 to the water in that area.

183 District Administrator Tomczik stated that related to the culvert south of Main Street, the landowner had
184 concerns about ownership of the culvert which he felt, presented a challenge to future work in the area,
185 but believed that Public Drainage and Facilities Manager Schmidt had been able to pump around the
186 culvert. He stated that his memory was that there was some sort of snag in the culvert, which caused water
187 to back up, when they took a look they found a board and were able to remove it. He noted that at this
188 point in time, it was functional, but asked if staff's feeling was that it was suspect and may cause a future
189 problem.

190 Public Drainage and Facilities Manager Schmidt stated that the investigation had revealed that there was
191 an old piece of plywood at the end that, historically, had been used upstream for retaining water for
192 irrigation. He clarified that staff were unable to pull it out and explained that he had concerns about the
193 integrity of the remaining pipe. He noted that he had been informed by Butch Robinson that his culvert did
194 not currently have an obstruction with blocked flow and explained that the Board would have to decide if
195 it was an obstruction or not and could choose to order that it be removed. He stated that he had offered to
196 replace it as part of the system for Butch Robinson and explained that his hope was to try to continue to
197 engage with Butch Robinson, Brad, and Brian, who are the other owners in order to get them to replace it,
198 even if it involved the District contributing to it, because he felt it would be a worthy expense in order to

199 provide certainty the system works correctly. He noted that he had spoken with District Attorney Kolb and
200 they felt that there was not an immediate trigger that the District could say, without a doubt, that this
201 culvert was an obstruction and had planned to continue to monitor it.

202 District Administrator Tomczik stated that he wanted to reinforce the distinction that the suspect culvert
203 they were referring to belonged to a landowner, which meant it was their responsibility. He stated that
204 Public Drainage and Facilities Manager Schmidt had extended the offer of funds in an attempt to help
205 address the issue, which meant it would then become the District's property. He suggested that they move
206 the discussion onto the 3rd culvert referenced by Mr. Robinson.

207 Public Drainage and Facilities Manager Schmidt noted that District staff had checked that culvert for actual
208 failure and they found that it did not seem to be failing. He stated that, structurally, there were some voids
209 in the driveway because the earth on top was going somewhere and stated that culvert was installed as
210 part of the system when the District did the repair in 2013. He noted that he had a discussion with Dan
211 Robinson, Scott's brother, yesterday and explained that the current feeling was that there was just residual
212 ice in the culvert and would keep an eye on it. He stated that if it was necessary, they could engage a
213 contractor to remove the ice or earth that may be obstructing it in order to keep it going.

214 President Bradley stated that he hoped that Mr. Robinson had heard, through today's discussion, that the
215 District was 'on it' regarding the concerns he had raised.

216 Mr. Robinson suggested that if the District chose to lower culverts to the original or improved levels that
217 the whole system should be at those same levels.

218 Manager Waller stated that over the winter, he and Manager Wagamon went out with Mr. Robinson to
219 tour the areas he brought up today and explained that he had noticed that the portion between the prison
220 and the south boundary of the Butch Robinson farm was that it was very deep and there were a lot of trees
221 in there. He stated that with spring rains and more water coming down, he felt that he needed to do the
222 downstream part first and he felt the minor maintenance program at the District needed to be stepped up.
223 He clarified that he felt this was a good example of why they should fix the downstream stuff and that it
224 should be done soon.

225 Manager Wagamon stated that he agreed with the statements that Manager Waller just made and also felt
226 that the District should be getting it done even if it involved using more than one contractor. He noted that
227 he had received a lot of phone calls about the culverts that the Board was considering moving and explained
228 that many of their concerns were if the District was going to get the southern end done which he felt the
229 District needed to do, because otherwise, he felt they would just be wasting time for an issue that effects
230 people.

231 District Administrator Tomczik stated that the landowners on the system have great expectations of the
232 system, but explained that the District was low and flat, which meant it was slow to drain. He noted that
233 these were built a long time ago and the need to manage expectations because this was not going to make
234 it dry land that would be useable for a different purpose.

235 Manager Wagamon stated that because the District was so flat, that was why he felt the District needed to
236 be on top of this and maintain them without having stuff lying in the ditches.

237 Manager Robertson suggested that the Board, at a future Workshop, define what an ‘Open Forum’ is
238 because this item had turned into a full-blown agenda item, which she did not feel was the intent of Open
239 Forum. She stated that she understood that she was the least experienced Manager on the Board but
240 expressed her frustration that they repeatedly got feedback from people about flooding issues along the
241 system, without having historical information. She noted that when they had a vote on doing repairs to Pine
242 Street, she did not vote in favor of it, because she felt it did not seem like it encapsulated the entire area.
243 She explained that there seemed to be a disconnect and was frustrated to hear Mr. Robinson stated that
244 there had not been any maintenance done the entire time he has been there. She stated that she was also
245 frustrated that terms like ‘benefited property owner’ were being used because she did not feel that it was
246 a benefit to have their property flooded. She stated that she felt the District was getting hung up by getting
247 lost in the technical information and may be forgetting that the objective was to maintain the ditches and
248 keep flooding off of people’s properties.

249 President Bradley suggested that the Board move on to the next agenda item.

250 **ITEMS REQUIRING BOARD ACTION**

- 251 **1. Check Register Dated March 12, 2025, in the Amount of \$151,280.22 Prepared by Redpath and**
252 **Company**

253
254 *Motion by Manager Weinandt, seconded by Manager Robertson, to approve check register dated*
255 *March 12, 2025, in the Amount of \$151,280.22 prepared by Redpath and Company. Motion carried*
256 *5-0.*

257
258 **ITEMS FOR DISCUSSION AND INFORMATION**

- 259 **1. Ramsey County Ditch (RCD) #1 Records Correction Public Hearing Update**

260 District Administrator Tomczik explained that this item was in response to the Public Hearing related
261 to RCD 1 and the questions the Board had posed to the District Engineer regarding maintenance on
262 the system and the adjacent benefited property owner, which was a statutory term.

263
264 District Engineer Otterness explained that the Board had asked staff to take a look at whether there
265 would be any value or impact, if they were to repair the ditch, specifically in the County Road
266 I/Hamline Avenue culvert, to the ACSIC elevation, or if there would be any floodplain impacts. He
267 stated that the Board had also asked staff to have a dialogue with the Ramsey County Public Works
268 Department to see if they had any records related to County Road I/Hamline Avenue and also
269 coordinate with the DNR. He explained that the District had made multiple records requests to the
270 Ramsey County over the last 15 years, but explained that they simply do not have a recent history
271 of managing their county ditches because they have been urbanized. He noted that Ramsey County
272 staff contact at that time were not familiar with public drainage systems. He stated that at the

273 District's request, Ramsey County public works recently dug through their records and found about
274 10 records that related to RCD 1 and explained that 5 of the records were not previously known by
275 the District. He noted that of the 5 received, 2 of them were related to the as-constructed condition,
276 one was an 'establishment document' from 1902 that indicated the cut depth and staff related it to
277 the ACSIC and found it followed almost exactly with the grade/slope of the ditch that had been
278 determined in their ACSIC report. He stated that the other record was a map developed by the
279 Ramsey County surveyor in 1980 where they hand sketched in an alignment that had an arrow
280 pointing to it that said 'County Ditch 1' and the sketch alignment went through Marsden Lake, but
281 explained that the District believed that was erroneous, because they had not found any other
282 documentation that would indicate that the ditched extended that far. He explained that based on
283 the information that was provided, it did not change any of their conclusions, nor did it provide any
284 more insight about the culvert at this location. He noted that they had a follow up discussion with
285 the DNR in order to get a bit more insight and learned that they had no disagreement with the
286 District's conclusions from the ACSIC report and were simply taking this opportunity to have
287 dialogue on the drainage system and take a position on the jurisdiction that the DNR had. He stated
288 that the jurisdiction would go beyond what was indicated on the public waters inventory maps. He
289 explained that the DNR also wanted to make sure that the District was aware of the potential for
290 consequences and intersection with DNR permitting requirements if work was done on the system
291 down to the ACSIC elevation. He stated that staff had gone back to the District-wide model to ensure
292 that they were accurately reflecting the influence of the inverted siphon pipe and also looked at a
293 few alternatives that would potentially be done to the Hamline Avenue culvert. He stated that
294 lowering this culvert would have very little hydrologic effect, other than day to day water elevations
295 just upstream of the culvert. He explained that they do not see a need for District engagement to
296 change the capacity of the culvert for the purposes of flood management or drainage, but there may
297 be some interested from Ramsey County in trying to decrease the frequency of flooding over
298 Hamline Avenue. He further noted that decreasing overtopping frequency of Hamline may require
299 both upsizing the culvert and raising the road. He clarified that Ramsey County was the road
300 authority and was responsible for the culvert and it would be up to them to find the appropriate
301 sizing and road elevation, but the District could assist them in those determinations. He reminded
302 the Board that they were planning to resume the Public Hearing at the March 26, 2025 Board
303 meeting.

304
305 District Administrator Tomczik noted that the responses to Board questions from Houston
306 Engineering at the initial Public Hearing had been presented as a draft document within the packet.
307 He stated that the process now would be for Houston Engineering to finalize the memo and present
308 the answers to the questions at the next meeting so it would be part of the record. He stated that
309 the final item was the interface of the records correction proceedings and the Board's questions
310 addressed in the Houston Engineering memo, which has historically been to adopt the records
311 correction materials and proceed with repairs, as needed.

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President Bradley stated that he believed the recommendation was that the District establish ACSIC, as suggested by the historical review that staff had conducted; engage Ramsey County about what they would like to do about their road with the use of the District information; and that the District would not do a repair that would effect that culvert without engagement of Ramsey County as the owner of the roadway.

District Administrator Tomczik stated that he felt that summary was pretty close and noted that, as always, the District would make their assessment of the drainage available and share how it may or may not impact their road system. He stated that if Ramsey County found their standards for maintaining the public driving surface for its ability to withstand any particular rain event, they may decide to put in a larger culvert, raise their roadway, or do nothing.

Manager Weinandt thanked District Engineer Otterness for his presentation and noted that she felt it was exactly what the Board had asked for at the initial Public Hearing. She noted that this area was under consideration for development and believed that the District had completed some 'pre-work' by identifying the ACSIC so when any development or road improvements occur, they would already have that information laid out and was ready for the Board to set the ACSIC at the March 26, 2025 Board meeting.

2. Effect of Resolution 2024-08 Related to the Replacement Plan Application for Wetland Impacts Resulting from the Lowering of the Pine Street Culvert on ACD 10-22-32

District Administrator Tomczik explained that Rinke Noonan had examined the last action of the Board and put together a memo which had been distributed to the Board. He stated that his understanding of the Rinke Noonan memo was that the past action concluded and any future consideration of action was subject to the Wetland Conservation Act and the District needed to resurrect the past application and send it through the process. He stated that within the memo from District Attorney Kolb, there was note made of the various rationales for the decision or 'failure to approve' and those would be best addressed within the future application.

President Bradley asked what the best way would be for action to be taken quickly.

Manager Weinandt clarified that they were talking about resubmitting an application because the original failed, which meant that they needed to start a zero again.

District Administrator Tomczik clarified that the past application could be utilized with some modifications, but it should substantiate the reasons the Board would consider for approval so they would not actually be starting from zero. He stated that for the question of how quickly they could do that would depend on a number of things but felt it was likely that the process would take about 20-25 days before it could be brought back to the Board for consideration.

353 President Bradley stated that it sounded like it may be able to come back to the first Board meeting
354 in April and asked if a motion was needed.

355
356 District Administrator Tomczik clarified that a motion was not needed and reiterated that the last
357 time this was brought before the Board it failed to be approved, so that issue was completed and
358 now they just needed consensus of the Board to proceed with the application.

359
360 Manager Wagamon stated that when this was voted down, he was concerned about the southern
361 end as well, but was also concerned about paying credits out on highly degraded wetlands, which
362 he felt was ridiculous. He stated that this was a big issue with landowners because they did not want
363 to pay for the credits because they want a culvert and explained that he had spoken with all of them
364 and they seem to think this is what the credits are for and should be used if they have exhausted all
365 the options. He clarified that his big concern was getting the Pine Street culvert done and noted that
366 there had been talk about lumping in the 137th with it, which he felt was critical because there were
367 farmland and septic systems that would be in play. He explained that he felt the District needed to
368 continue downstream because it should not take much time to go through and do a minor cleaning,
369 get rid of the obstacles, and get the system moving, so people down south would not take the brunt,
370 and then the District could take the time to look at it holistically.

371
372 President Bradley stated that he felt that there were at least 3 Board members in favor of moving
373 forward to see what can get done on Pine Street and possibly 137th.

374
375 Manager Wagamon asked District Administrator Tomczik to clarify his earlier comment regarding
376 137th.

377
378 District Administrator Tomczik stated that the contemplation of the culvert at 137th began with the
379 review of Alternative #4 components that could be done on ACD 10-22-32 in order to reduce water
380 elevations upstream. He stated that lowering the culvert at 137th to the elevation which was
381 reflected in the current DNR permit, would provide some drop in water elevation. He stated that
382 this could be considered and would potentially not substantially increase the project costs.

383
384 Manager Waller thanked District Attorney Kolb for the excellent memo that he wrote for the Board
385 about the process and procedure. He read aloud a portion of the memo which stated, 'once those
386 concerns were satisfied, the Board may consider a new replacement plan application'. He asked
387 what the concerns were that needed to be satisfied and noted that in the original record, it was a
388 concern with downstream conditions. He stated that before the Board does anything at their April
389 meeting, he felt that they needed to fix everything that was downstream, in order to remove that
390 concern, and then the Board 'may' consider further action.

391
392 Manager Wagamon asked if there was any issue with doing minor maintenance on any of this
393 system, for example, at least getting rid of the impediments to it will flow.

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Manager Weinandt asked if staff could display a map of the areas they are referring to, because when they talk about downstream, she would like to know how far downstream they are talking about.

Public Drainage and Facilities Manager Schmidt stated that in light of the concerns expressed today, he would recommend that even if the culvert application was approved, that the work would not begin on any lowering until the downstream suspect areas were addressed. He noted that the District was already working to engage contractors to do that work and also waiting for the area to be dry enough to do the work.

Manager Robertson felt what the Board was talking about today was whether they were going to restart this process. She noted that she felt the Board should dialogue things through that process and if staff was just looking for a consensus to move it forward, she did not think anyone on the Board would object to reviewing some sort of permanent improvement/maintenance/repair plan for this area.

President Bradley stated that he felt the staff had received direction from the Board.

3. District Engineer Updates and Timeline

President Bradley noted that he found District Engineer Otterness' charts helpful.

Manager Robertson stated that she loved them so much that she has told her city engineering department that she would like to see something like them included in their packets. She stated that she felt the charts were a homerun, because they included things like budget targets, the contacts for the project, and how far along the project was.

4. Administrator Updates

District Administrator Tomczik stated that staff had placed the 2026 budget planning schedule at the dais and reminded the Board that at the recent workshop, Public Drainage and Facilities Manager Schmidt had provided the public drainage and facilities program review with what is intended for 2026. He explained that Smith Partners was working on the trademark situation in trying to get the Blue Thumb trademark transferred over to Metro Bloom. He noted that Rinke Noonan was aware of Smith Partners' work and felt that they should finish that work. He stated that staff had sent out the Stormwater Management Grant Award letters. He noted that the District had not received a payment from Circle Pines on the outfall work previously discussed nor has he heard from them. He explained that a Washington County CAC member had stepped down and staff had begun searching for a replacement. He stated that BWSR had copied him on filing to the Secretary of State regarding the District's boundary adjustments.

5. Managers Update

435

436

Manager Waller expressed his appreciation to the Board, District staff, District consultants, and Advisory Committee members for their kindness in reaching out to him throughout the last 6 weeks when he was ill.

437

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440

Manager Weinandt stated that last week, the Mounds View community had a lawn and garden show and she and Outreach Coordinator Sommerfeld managed the District booth where they received a lot of interest related to rain gardens and other items. She noted that she had seen information that there was going to be a salt workshop in Shoreview hosted by the District, and encouraged the Board to attend these kinds of events, when possible. She stated that there would be an audit review on March 13, 2025 and noted that she also planned to attend the Ramsey County Local Units of Government meeting on the same day.

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President Bradley stated that, regarding the Circle Pines situation, the Board had heard a report at the last meeting from Manager Robertson that she had reached out and done everything she could to see if there could be some action. He stated that he planned to see if he could schedule a meeting with the mayor of Circle Pines, Mr. Anton, and District Administrator Tomczik in order to have a discussion about whether they intend to pay the District or not and if not, the Board would need to figure out how to move forward.

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Manager Robertson stated that she felt that may have been misinterpreted.

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President Bradley clarified that he felt it would be a chance to look at the contracts and explained that the Board had been waiting about 6 months for the report that Circle Pines had indicated was coming. He explained that he felt that this situation was not good for either side.

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Manager Waller stated that he did not object to President Bradley's plans, but suggested that Manager Robertson also attend the meeting.

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Manager Wagamon agreed because Manager Robertson has followed it the whole time.

465

466

President Bradley noted that Manager Robertson was welcome to come to the meeting.

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468

ADJOURNMENT

469

Motion by Manager Robertson, seconded by Manager Waller, to adjourn the meeting at 10:23 a.m.

470

Motion carried 5-0.

471

CONSENT AGENDA

The following items will be acted upon without discussion in accordance with the staff recommendation and associated documentation unless a Manager or another interested person requests opportunity for discussion:

Table of Contents-Permit Applications Requiring Board Action

No.	Applicant	Location	Plan Type	Recommendation
25-020	Lexington Meadows LLC	Blaine	Final Site Drainage Plan	CAPROC 6 items
25-023	Anoka County Highway Department	Fridley	Final Site Drainage Plan Street & Utility Plan	CAPROC 4 items

It was moved by Manager _____ and seconded by Manager _____, to approve the consent agenda as outlined in the above Table of Contents in accordance with RCWD District Engineer's Findings and Recommendations, dated March 18, 2025.

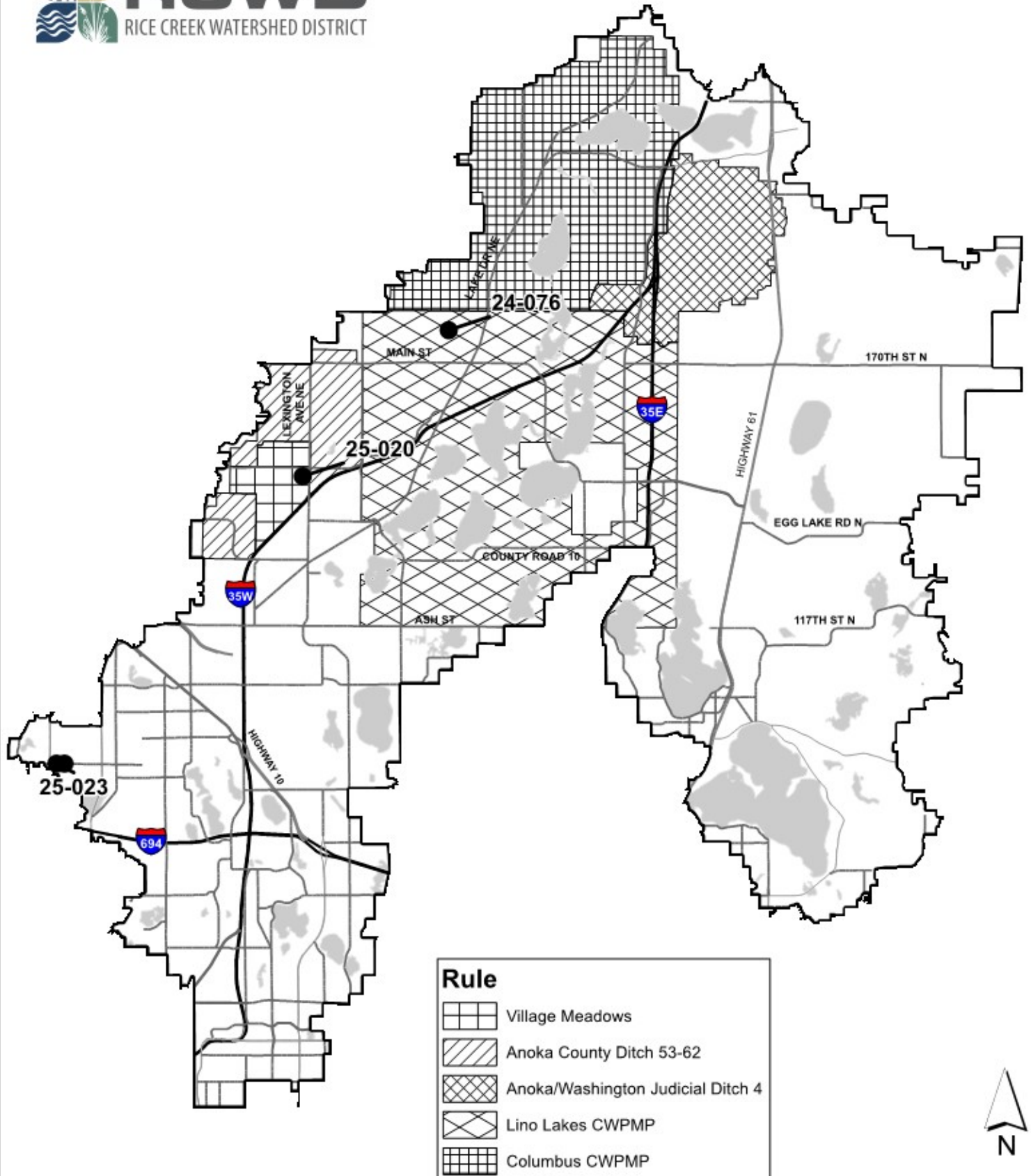
**RICE CREEK WATERSHED DISTRICT
CONSENT AGENDA**

March 26, 2025

It was moved by _____ and seconded by _____
_____ to Approve, Conditionally Approve Pending Receipt
Of Changes, or Deny, the Permit Application noted in the following Table of Contents, in
accordance with the District Engineer’s Findings and Recommendations, as contained in
the Engineer’s Findings and Recommendations, as contained in the Engineer’s Reports
dated March 18th, 2025.

TABLE OF CONTENTS

Permit Application Number	Applicant	Page	Recommendation
Permit Location Map		21	
25-020	Lexington Meadows LLC	22	CAPROC
25-023	Anoka County Highway Department	28	CAPROC



Permit Reviews
03/26/2025 Agenda



WORKING DOCUMENT: This Engineer's report is a draft or working document of RCWD staff and does not necessarily reflect action by the RCWD Board of Managers.

Permit Application Number:

25-020

Permit Application Name:

Ideal Credit Union

Applicant/Landowner:

Lexington Meadows LLC
Attn: Stephen Wellington
1625 Energy Park Drive Ste 100
St. Paul, MN 55108
Ph: 651-292-9844
Fx: 651-292-0072
swellington@wellingtonmgt.com

Permit Contact:

Ideal Credit Union
Attn: Emily Kelly
8499 Tamarack Road
Woodbury, MN 55125
Ph: 651-747-8916
ekelly@idealcu.com

Contour Civil Design, LLC
Attn: Joseph Radach
PO Box 89
Rockford, MN 55373
Ph: 612-730-2265
jradach@contourcd.com

HTG Architects
Attn: Josh Longo
1010 Main Street STE 100
Hopkins, MN 55343
Ph: 952-204-3249
jlongo@htg-architects.com

Project Name: Ideal Credit Union

Purpose: FSD – Final Site Drainage; New construction for credit union building and associated parking and drive areas

Site Size: 1.84± acre parcel / 1.55 ± acres of disturbed area; existing and proposed impervious areas are 0.16 ± acres and 0.84 ± acres, respectively

Location: Southwest corner of intersection of Austin Street and 108th Ave NE, Blaine

T-R-S: NE ¼, Section 23, T31N, R23W

District Rule: C, D

Recommendation: CAPROC

It is recommended that this Permit Application be given Conditional Approval Pending Receipt of Changes (CAPROC) and outstanding items related to the following items:

Conditions to be Met Before Permit Issuance:

Rule D – Erosion and Sediment Control

1. Submit the following information per Rule D.4:

- (c) Name, address and phone number of party responsible for maintenance of all erosion and sediment control measures.

- (h) Provide documentation that an NPDES Permit has been applied for and submitted to the Minnesota Pollution Control Agency (MPCA).

Administrative

2. Email one final, signed full-sized pdf of the construction plan set (or indicated if the 2-28-2025 set is final). Include a list of changes that have been made since approval by the RCWD Board.
3. Submit a copy of the recorded plat or easements establishing drainage or flowage over stormwater management facilities, stormwater conveyances, ponds, wetlands, on-site floodplain up to the 100-year flood elevation, or any other hydrologic feature (if easements are required by the City of Blaine).
4. The applicant must submit a Draft Declaration for Maintenance of Stormwater Management Facilities acceptable to the District for proposed onsite stormwater management and pretreatment features.
5. The applicant must provide an attested copy of any and all signed and notarized legal document(s) from the County Recorder. Applicant may wish to contact the County Recorder to determine recordation requirements prior to recordation.
6. The applicant must submit a cash surety of \$2,900 along with an original executed escrow agreement acceptable to the District. If the applicant desires an original copy for their records, then two original signed escrow agreements should be submitted. The surety is based on \$1,500 for 1.55 acres of disturbance, and \$1,400 for 2,711 CF of storm water treatment.

Stipulations: The permit will be issued with the following stipulations as conditions of the permit. By accepting the permit, applicant agrees to these stipulations:

1. Provide an as-built survey of all stormwater BMPs (ponds, rain gardens, trenches, swales, etc.) to the District for verification of compliance with the approved plans before return of the surety.

Exhibits:

1. Plan set containing 17 sheets dated and received 2-28-2025
2. Permit application, dated 2-25-2025 and received 2-26-2025
3. Stormwater Calculations, dated and received 2-28-2025, containing narrative, drainage maps, HydroCAD report for the 2-year, 10-year, and 100-year rainfall events for the infiltration basin and soils borings (dated 3-23-2017).
4. Permit file 18-015

Findings:

1. Description – The project proposes to construct a commercial building and associated parking and drives on a 1.84± acre parcel located in Blaine. The project will increase the impervious area from 0.16± acres to 0.84± acres and disturb 1.55± acres overall. All stormwater from the site will drain to the regional pond via storm sewer, then to ACD 53-62, before draining to Golden Lake, the Resource of Concern. The applicant has submitted a \$3,000 application fee for a Rule C permit creating less than 5 acres of new and/or reconstructed impervious surface.

2. Stormwater – The applicant is proposing the BMPs as described below for the project:

Proposed BMP Description	Location	Pretreatment	Volume provided	EOF
Surface infiltration basin	South property line	Sumps in CBMH 101 and 104	2,744± cubic feet	901.0

Proposed BMP Description	Location	Proposed Impervious Area Directed to Regional Pond	Impervious Area for NURP Pond Permitted to Date*	Design Impervious Area
Regional Pond	West of Site	0.68± acres	17.02± acres	27.27± acres

*Includes permits 18-015, 18-016, 20-022, 20-043, 21-035, 21-039 and 25-020

Soils on site are primarily sands and silty sands (HSG A). Thus, infiltration is considered feasible and used to meet the water quality requirement. Per Rule C.6(c)(1), the Water Quality requirement is 1.1-inches over the new/reconstructed area (0.68± acres) for a total requirement of 2,711± cubic feet. Adequate pre-treatment has been provided. Drawdown is expected within 48-hours using an appropriate rate of 0.8 inches per hour. The seasonal high-water table is estimated at elevation 893.5, and the bottom of the infiltration basin is at 896.5, which provides a minimum of 3 feet of separation. The project is not located within a DWSM area. The applicant has treated 95% (maximum amount feasible) of the project area via infiltration, with the remaining 5% being treated by the regional pond. Additional TSS removal is not required.

The regional NURP pond was designed and constructed under permit 18-016 to provide water quality and rate control for a total of 27.27± acres of new impervious surface in the Lexington Meadows development. Applicants for the individual lots were required to provide infiltration if feasible. The development is proposing an impervious percentage of 46%, which is less than the assumed design percentage of 70%. The regional pond has a recorded maintenance obligation under RCWD Permit 18-015. The applicant has met all the Water Quality requirements of Rule C.6 and the design criteria of Rule C.9(a).

Since the impervious surface permitted to date of 17.02± acres is less than the full build out and the entire site flows to the regional NURP pond, the project meets the rate control requirements of Rule C.7. The on-site infiltration basin meets the freeboard requirements of C.9(h).

3. Wetlands – There are no wetlands located within the project area.
4. Floodplain – The site is not in a regulatory floodplain.
5. Erosion Control – Proposed erosion control methods include silt fence, rock construction entrance, inlet protection, erosion control blanket and rip rap. The project will disturb more than 1 acre; an NPDES permit is required. The SWPPP is located on plan sheet C5.3. The information listed under the Rule D – Erosion and Sediment Control section above must be submitted. Otherwise, the project complies with RCWD Rule D requirements. The project is within 1 mile of ACD-53-62 which is impaired for nutrients.
6. Regional Conveyances – Rule G is not applicable.
7. Public Drainage Systems – Rule I is not applicable.
8. Documenting Easements and Maintenance Obligations – Applicant must provide a draft maintenance declaration for approval, and a receipt showing recordation of the approved maintenance declaration and the drainage and flowage easements (if required).

9. Previous Permit Information – Relevant previous permit information includes the Lexington Meadows development (RCWD Permit 18-015). The road access for this property was approved under permit 20-043.

I hereby certify that this plan, specification or report was prepared by me or under my direct supervision and that I am a duly Registered Professional Engineer under the laws of the state of Minnesota.



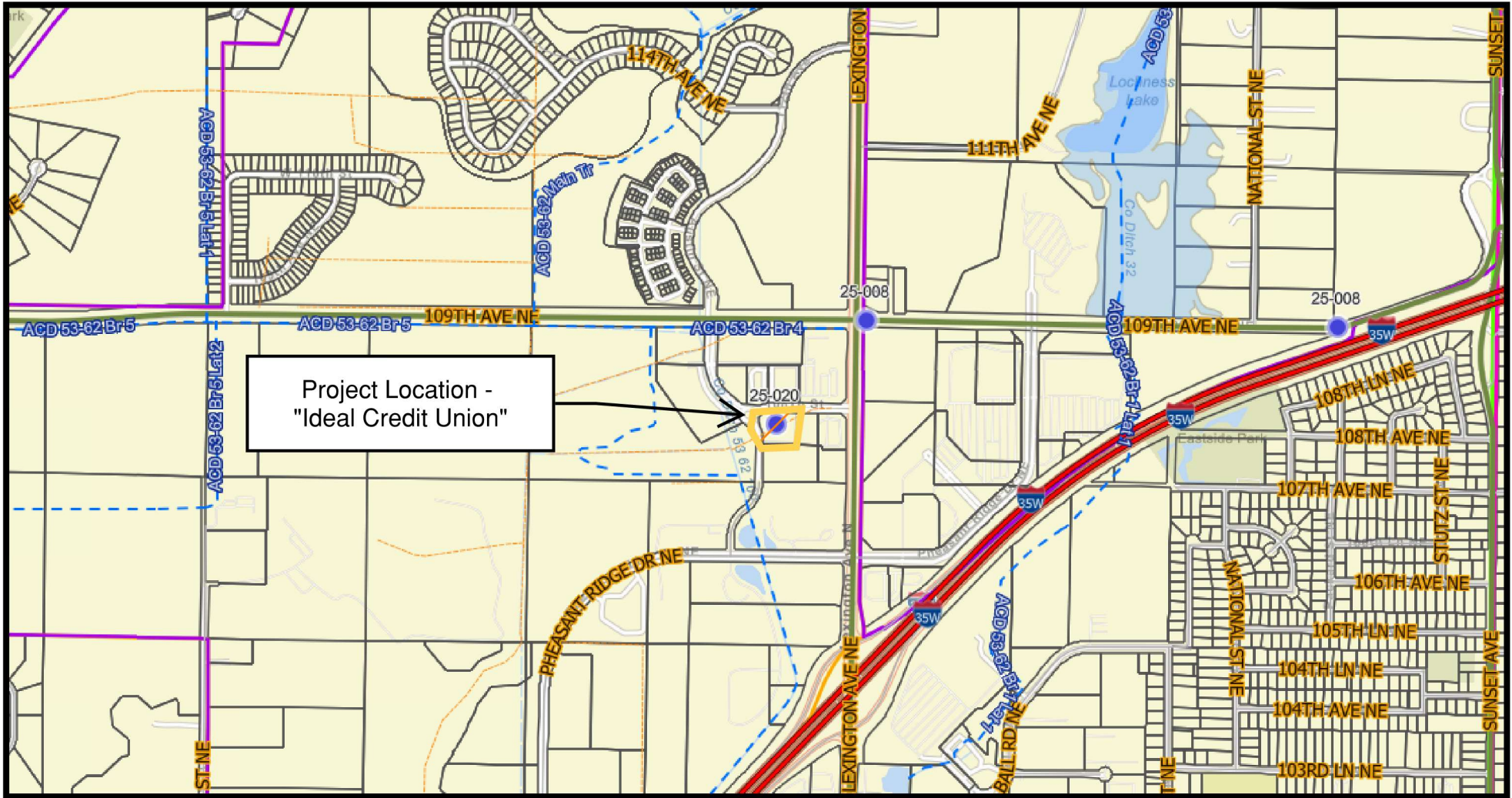
03/18/2025

Greg Bowles, MN Reg. No 41929




03/18/2025

Katherine MacDonald, MN Reg. No 44590



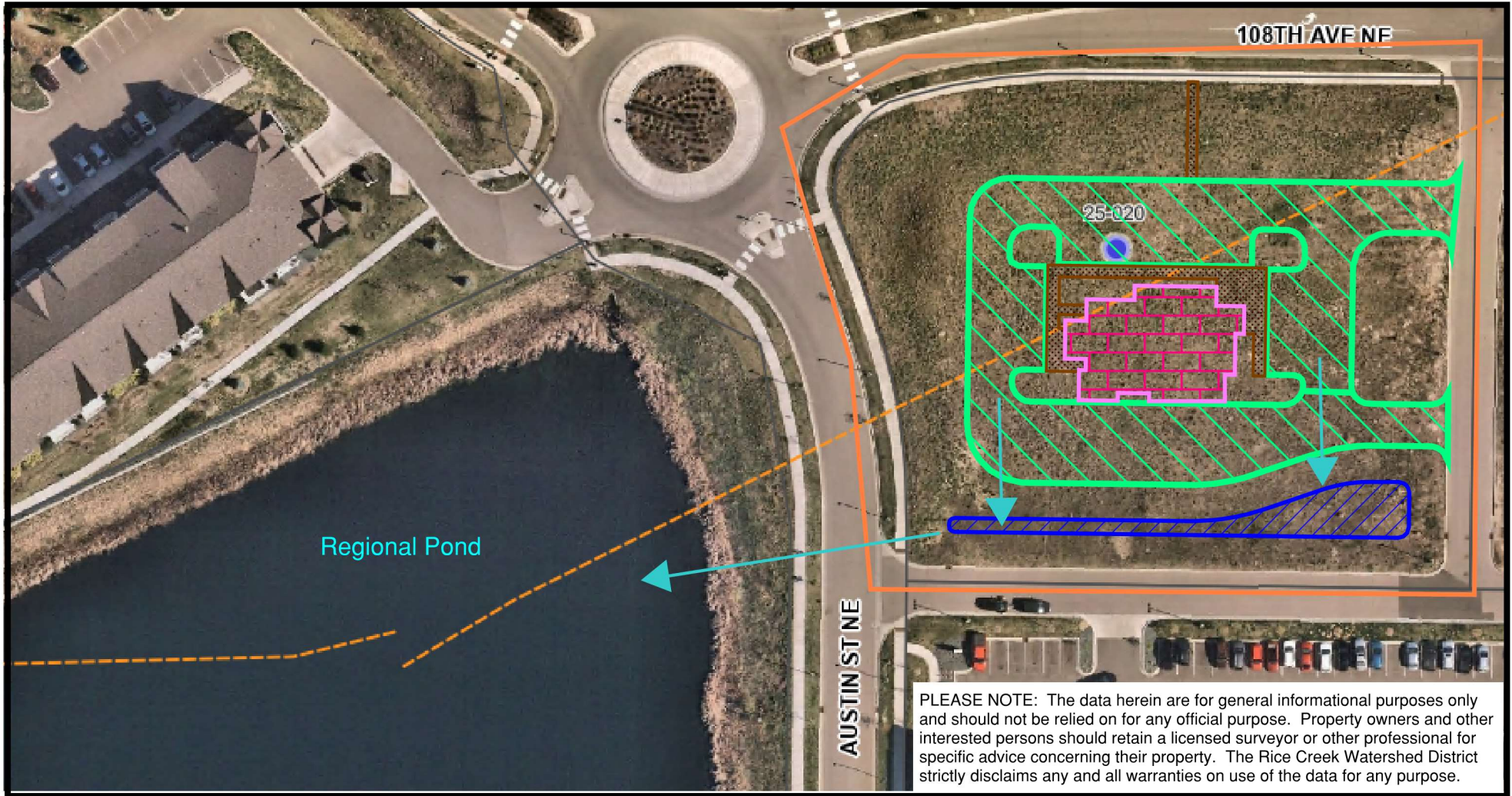
Legend

 Project Location

 Public Ditch - Open Channel

 Private Ditch





PLEASE NOTE: The data herein are for general informational purposes only and should not be relied on for any official purpose. Property owners and other interested persons should retain a licensed surveyor or other professional for specific advice concerning their property. The Rice Creek Watershed District strictly disclaims any and all warranties on use of the data for any purpose.

Legend

- Project Location
- Drive/Parking
- Building
- Sidewalk
- Infiltration Basin
- Drainage Arrow





WORKING DOCUMENT: This Engineer's report is a draft or working document of RCWD staff and does not necessarily reflect action by the RCWD Board of Managers.

Permit Application Number:

25-023

Permit Application Name:

CSAH 6 / 7th Street RAB

Applicant/Landowner:

Anoka County Highway Department
Attn: Dan Frey
1440 Bunker Lake Blvd NW
Andover, MN 55304
Ph: 763-324-3123
Fx: 763-862-4201
daniel.frey@anokacountymn.gov

Permit Contact:

SRF Consulting Group
Attn: Zach Heimer
3701 Wayzata Blvd STE 100
Minneapolis, MN 55416
Ph: 763-452-4801
zheimer@srfconsulting.com

SRF Consulting Group
Attn: Andrew Toay
3701 Wayzata Blvd STE 100
Minneapolis, MN 55416
Ph: 763-475-0010
atoay@srfconsulting.com

Project Name: CSAH 6 / 7th Street RAB

Purpose: FSD – Final Site Drainage, S&UC – Street & Utility Plan; Reconstruction of the intersection to build a roundabout.

Site Size: 1,600± lineal feet / 2.38 ± acres of disturbed area; existing and proposed impervious areas are 2.07 ± acres and 1.94± acres, respectively

Location: Mississippi Street (from 440 ft west of 5th Street to 510 feet east of 7th Street), Fridley

T-R-S: SW ¼, Section 14, T30N, R24W

District Rule: C, D

Recommendation: CAPROC

It is recommended that this Permit Application be given Conditional Approval Pending Receipt of Changes (CAPROC) and outstanding items related to the following items:

Conditions to be Met Before Permit Issuance:

Rule D – Erosion and Sediment Control

1. Submit the following information per Rule D.4:
 - (c) Name, address and phone number of party responsible for maintenance of all erosion and sediment control measures.
 - (h) Provide documentation that an NPDES Permit has been applied for and submitted to the Minnesota Pollution Control Agency (MPCA).

Administrative

2. Submit the permit application with the signature of the successful bidder to the District.
3. Email one final, signed full-sized pdf of the construction plan set. Include a list of changes that have been made since approval by the RCWD Board.
4. All stormwater management structures and facilities must be maintained in perpetuity. A public permittee may meet the perpetual stormwater maintenance obligation by executing a programmatic or project-specific maintenance agreement with the District. A draft document should be submitted to the District for consideration prior to execution. (The agreement process requires submittal of the final original signed agreement to the District. If the applicant needs an original of the signed agreement, then two endorsed final agreements should be submitted.)

Stipulations: The permit will be issued with the following stipulations as conditions of the permit. By accepting the permit, applicant agrees to these stipulations:

1. Provide verification of installation of Hydrodynamic Separator.

Exhibits:

1. Plan set containing 130 sheets dated 3-4-2025 and received 3-4-2025.
2. Permit application, dated 3-4-2025 and received 3-4-2025.
3. Stormwater Calculations, dated 2-17-2025 and received 3-4-2025, containing narrative, and drainage maps.

Findings:

1. Description – The project proposes to reconstruct the intersection of CSAH 6 and 7th Street to build a roundabout in Fridley, Minnesota. The project will decrease the impervious area from 2.07± acres to 1.94± acres and disturb 2.38± acres overall. Flow from the reconstructed impervious area drains to reconstructed storm sewer before connecting to an existing storm sewer, which ultimately discharges to Rice Creek, and then Locke Lake, the Resource of Concern. The applicant is a public entity and therefore is not charged an application fee.
2. Stormwater – The applicant is proposing the BMP as described below for the project:

Proposed BMP Description	Location	Pretreatment	Volume provided	EOF
Hydrodynamic separator	Northwest corner of intersection 7 th Street and CSAH 6	TSS removal only		

Per Rule C.6(c)(2), the Water Quality requirement is 0.5-inches over the new/reconstructed area (1.74± acres) for a total requirement of 3,160± cubic feet. It is not feasible to provide water quality treatment due to topography and limited pervious area within the existing right-of-way. It is not reasonable to acquire additional right-of-way since the corridor is fully developed. TSS removal is provided to the extent practicable by a Hydrodynamic Separator.

The project is located within the Flood Management Zone; however, is a public linear project and not subject to Rule C.7(c). The applicant has not submitted any hydrologic modeling. Since the project is decreasing the impervious area, and not changing drainage patterns, proposed rates will remain the same or less than the existing rates in compliance with Rule C.7.

3. Wetlands – There are no wetlands located within the project area.
4. Floodplain – The site is not in a regulatory floodplain.
5. Erosion Control – Proposed erosion control methods include sediment control log, rock construction entrances, and inlet protection. The project will disturb more than 1 acre; an NPDES permit is required. The SWPPP is located on plan sheets 94-97. The information listed under the Rule D – Erosion and Sediment Control section above must be submitted. Otherwise, the project complies with RCWD Rule D requirements. The project is within 1 mile of Rice Creek which is impaired for nutrients.
6. Regional Conveyances – Rule G is not applicable.
7. Public Drainage Systems – Rule I is not applicable.
8. Documenting Easements and Maintenance Obligations – Applicant must execute an agreement with the RCWD for the maintenance of the stormwater facilities.
9. Previous Permit Information – No previous permit information was found for this site.

I assisted in the preparation of this report under the supervision of the District Engineer.

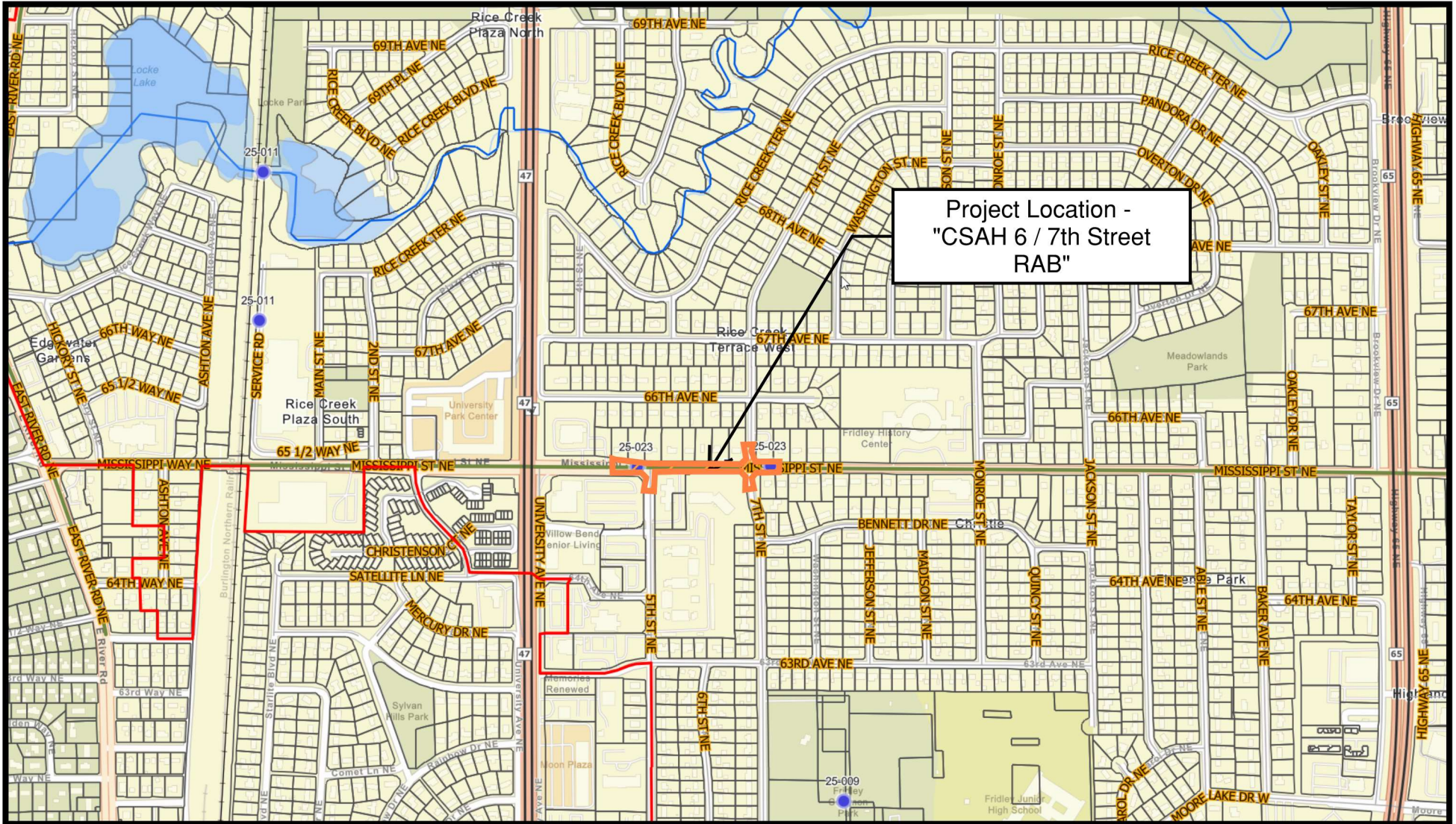
Belle Reeve 03/18/2025

Belle Reeve, EIT

I hereby certify that this plan, specification or report was prepared by me or under my direct supervision and that I am a duly Registered Professional Engineer under the laws of the state of Minnesota.

K. MacDonald 03/18/2025

Katherine MacDonald, MN Reg. No 44590

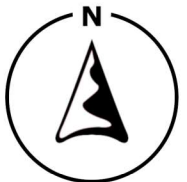


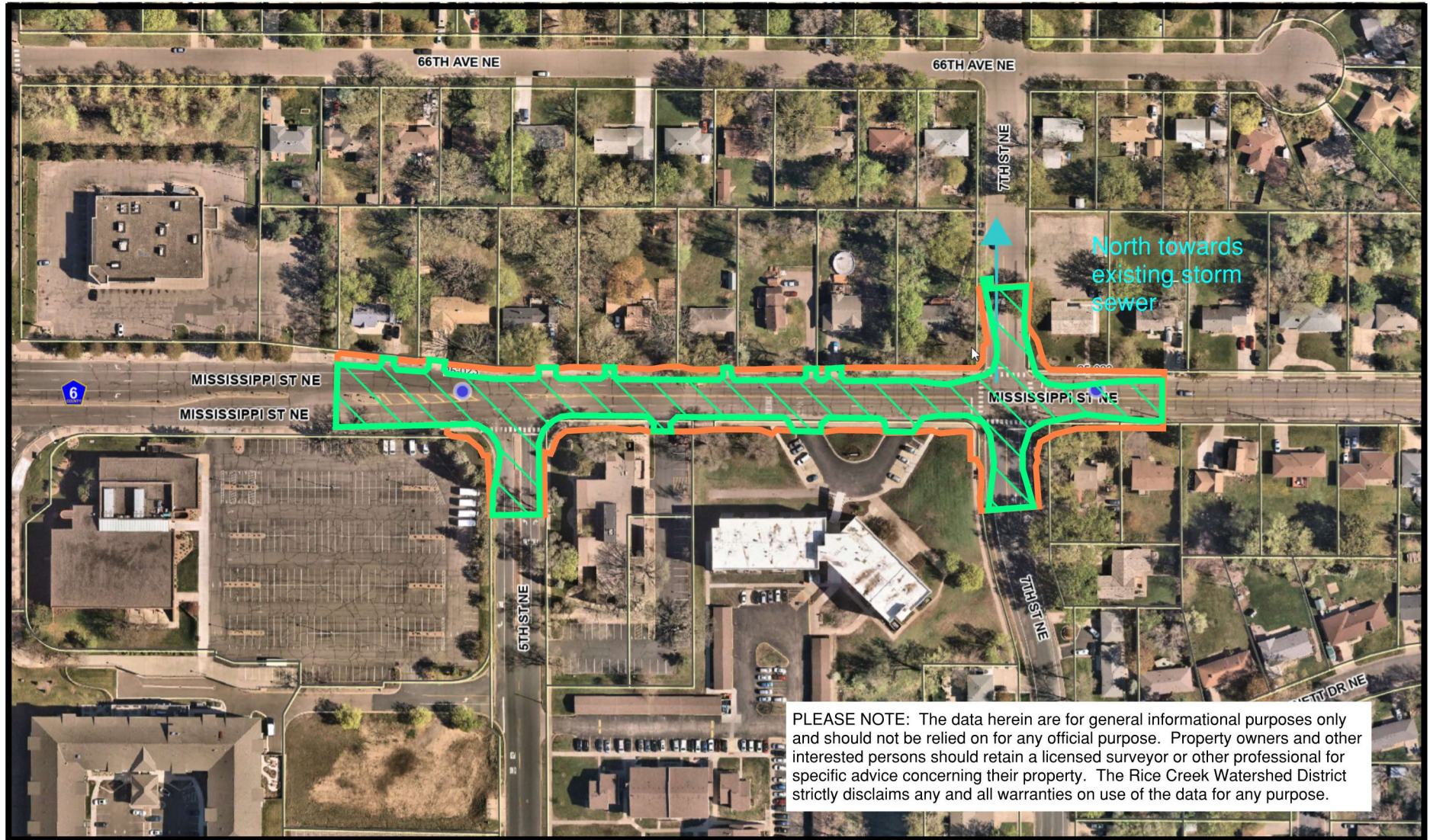
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 District Boundary

 Project Location

 Public Waterway

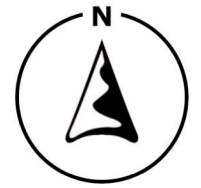




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Legend

-  New/Reconstructed Impervious Surface
-  Project Location
-  Drainage Arrow



WCA APPLICATION REQUIRING BOARD ACTION

No.	Applicant	Location	Plan Type	Recommendation
24-076	KCR Investments, LLC City of Lino Lakes	Lino Lakes	Wetland Alteration	Approve with Conditions

It was moved by Manager _____ and seconded by Manager _____, to conditionally approve WCA sequencing application 24-076 as outlined in the above Table of Contents in accordance with RCWD Regulatory Manager's Findings and Recommendations, dated March 26, 2024.

Attachment(s) (specify):

Summary:

The property was delineated for wetlands under review file 23-208R. A boundary decision was issued on 11-17-2023 and remains valid at the time of this application. The project may include a connection to the existing Arena Acres development to the west and the city's right-of-way was delineated under review file 24-171R. A boundary decision was issued on 10-16-2024 and also remains valid at the time of this application.

The project area is located within the Lino Lakes CWPMP boundary and is subject to Wetland Management Corridor (WMC) requirements per F.6(b)(2)(ii). Compliance with Rule F6 will need to be demonstrated as part of the RCWD permit application and replacement plan application.

RCWD received a WCA sequencing application on 10-28-2024 for the construction of a 92-lot single-family residential subdivision project in Lino Lakes. The application proposes 1.98 acres of permanent wetland impact associated with roadway construction, borrow and stormwater pond construction, and overall grading of the project area. The application included discussion of a no-build alternative and a complete avoidance alternative. A notice of application was sent on 10-31-2024 and the comment period closed on 11-25-2024. The DNR commented on 11-04-2024 that they had received an incomplete take permit application for impacts to threatened and endangered species and will require the applicant to evaluate alternative layouts and sites for the project. The DNR also identified that portions of the project area could be identified as a Rare Natural Community due to the extensive number of rare species identified. Conversations between the developer, their team, and the DNR continued until the DNR confirmed on 02-18-2025 that they were not designating a Rare Natural Community. The threatened & endangered take permit has not yet been granted and will be a stipulation of this approval. Separately, the TEP commented on 12-12-2024 regarding roadway connections from the project to other nearby developments, the net density calculation, and the potential for further wetland impact avoidance. The applicant provided a response to TEP comments on 12-18-2024, including an updated plan avoiding impacts to Wetland 8. The applicant and their team met with the TEP on 03-05-2025 to discuss the 12-18-2024 submittal and any remaining comments. The updated plan includes 1.57 acres of permanent impact if the city does not require a roadway connection to Arena Acres. The application is strictly for sequencing and does not include proposed replacement. However, the application still includes a MnRAM assessment for the wetland degradation status of the impacted wetlands. Wetlands 2A, 2B, and 13 are high quality and outside of the WMC and will require a 2:1 replacement ratio consistent with Table F1. Wetlands 6, 6A, 8, 9, and 12 are marginally degraded and outside of the WMC and will require a 1.5:1 replacement ratio consistent with Table F1.

The Minnesota Statute 15.99 decision deadline was extended an additional sixty days on 12-17-2024 and the applicant waived the decision deadline on 01-23-2025.

The LGU and the TEP find that the applicant has sufficiently avoided and minimized wetland impacts and has met the criteria of 8420.0520.

¹ Findings must consider any TEP recommendations.

Attached Project Documents

Site Location Map Project Plan(s)/Descriptions/Reports (specify):

Appeals of LGU Decisions

If you wish to appeal this decision, you must provide a written request within 30 calendar days of the date you received the notice. All appeals must be submitted to the Board of Water and Soil Resources Executive Director along with a check payable to BWSR for \$500 *unless* the LGU has adopted a local appeal process as identified below. The check must be sent by mail and the written request to appeal can be submitted by mail or e-mail. The appeal should include a copy of this notice, name and contact information of appellant(s) and their

representatives (if applicable), a statement clarifying the intent to appeal and supporting information as to why the decision is in error. Send to:

Appeals & Regulatory Compliance Coordinator
Minnesota Board of Water & Soils Resources
520 Lafayette Road North
St. Paul, MN 55155
travis.germundson@state.mn.us

Does the LGU have a local appeal process applicable to this decision?

- Yes¹ No

¹If yes, all appeals must first be considered via the local appeals process.

Local Appeals Submittal Requirements (LGU must describe how to appeal, submittal requirements, fees, etc. as applicable)

Notice Distribution (include name)

Required on all notices:

<input checked="" type="checkbox"/> SWCD TEP Member: Becky Wozney	<input checked="" type="checkbox"/> BWSR TEP Member: Ben Meyer
<input type="checkbox"/> LGU TEP Member (if different than LGU contact):	
<input checked="" type="checkbox"/> DNR Representative: Melissa Collins	
<input type="checkbox"/> Watershed District or Watershed Mgmt. Org.:	
<input checked="" type="checkbox"/> Applicant (notice only): Richard and Kathleen Carlson (KCR Investments LLC)	
<input checked="" type="checkbox"/> Applicant (notice only): Michael Grochala (City of Lino Lakes)	
<input checked="" type="checkbox"/> Agent/Consultant (notice only): Emily Becker (M/I Homes)	
<input checked="" type="checkbox"/> Agent/Consultant (notice only): Melissa Barrett (Kjolhaug Environmental)	

Optional or As Applicable:

<input checked="" type="checkbox"/> Corps of Engineers: Samantha Coungeris
<input type="checkbox"/> BWSR Wetland Mitigation Coordinator (required for bank plan applications only): Dennis Rodacker
<input checked="" type="checkbox"/> Members of the Public (notice only): Rebecca Haug (Anoka County)
<input type="checkbox"/> Other:

Signature:	Date:

This notice and accompanying application materials may be sent electronically or by mail. The LGU may opt to send a summary of the application to members of the public upon request per 8420.0255, Subp. 3.

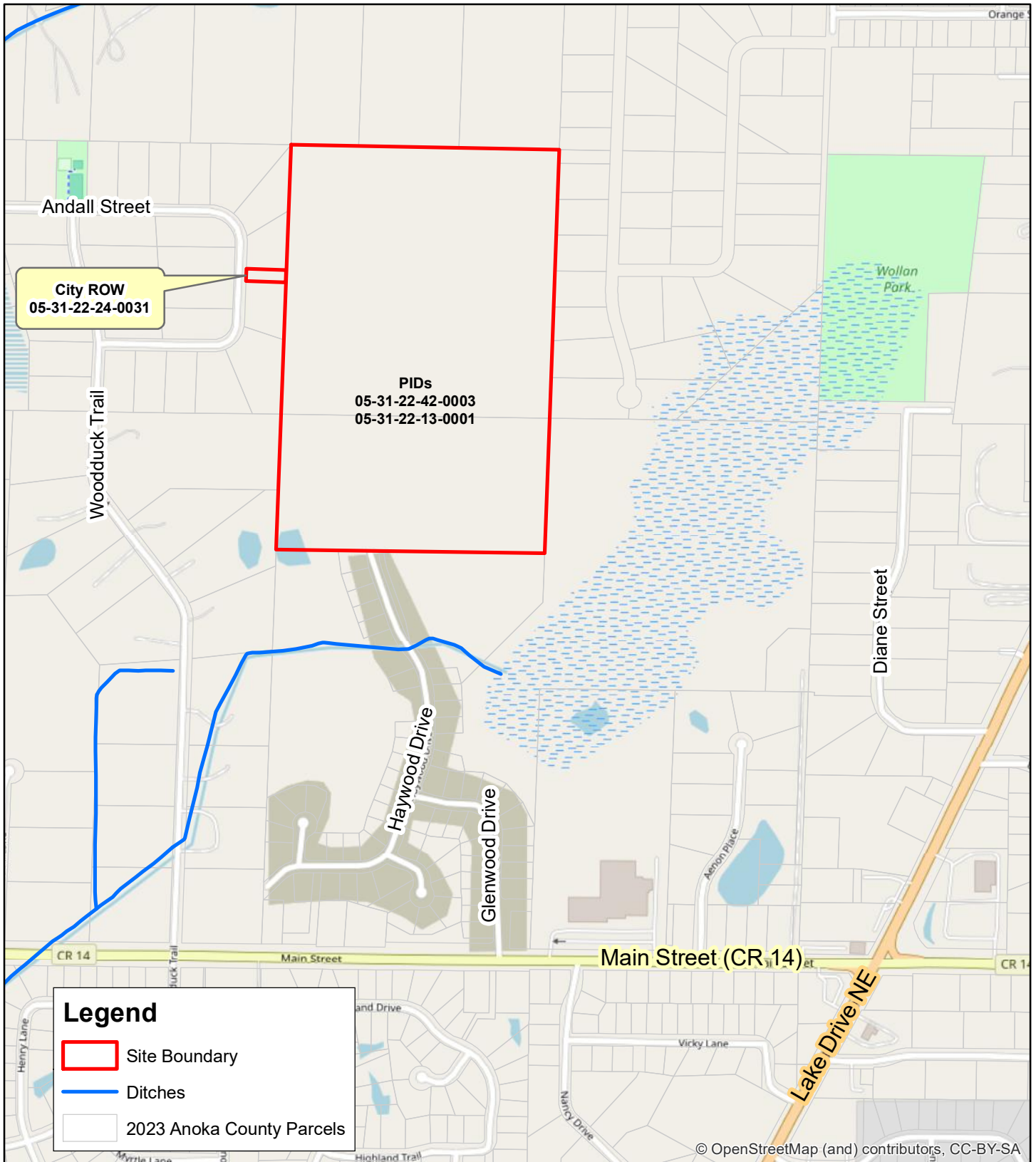




Figure 1 - Site Location




KJOLHAUG ENVIRONMENTAL SERVICES COMPANY

Source: ESRI Streets Basemap

N



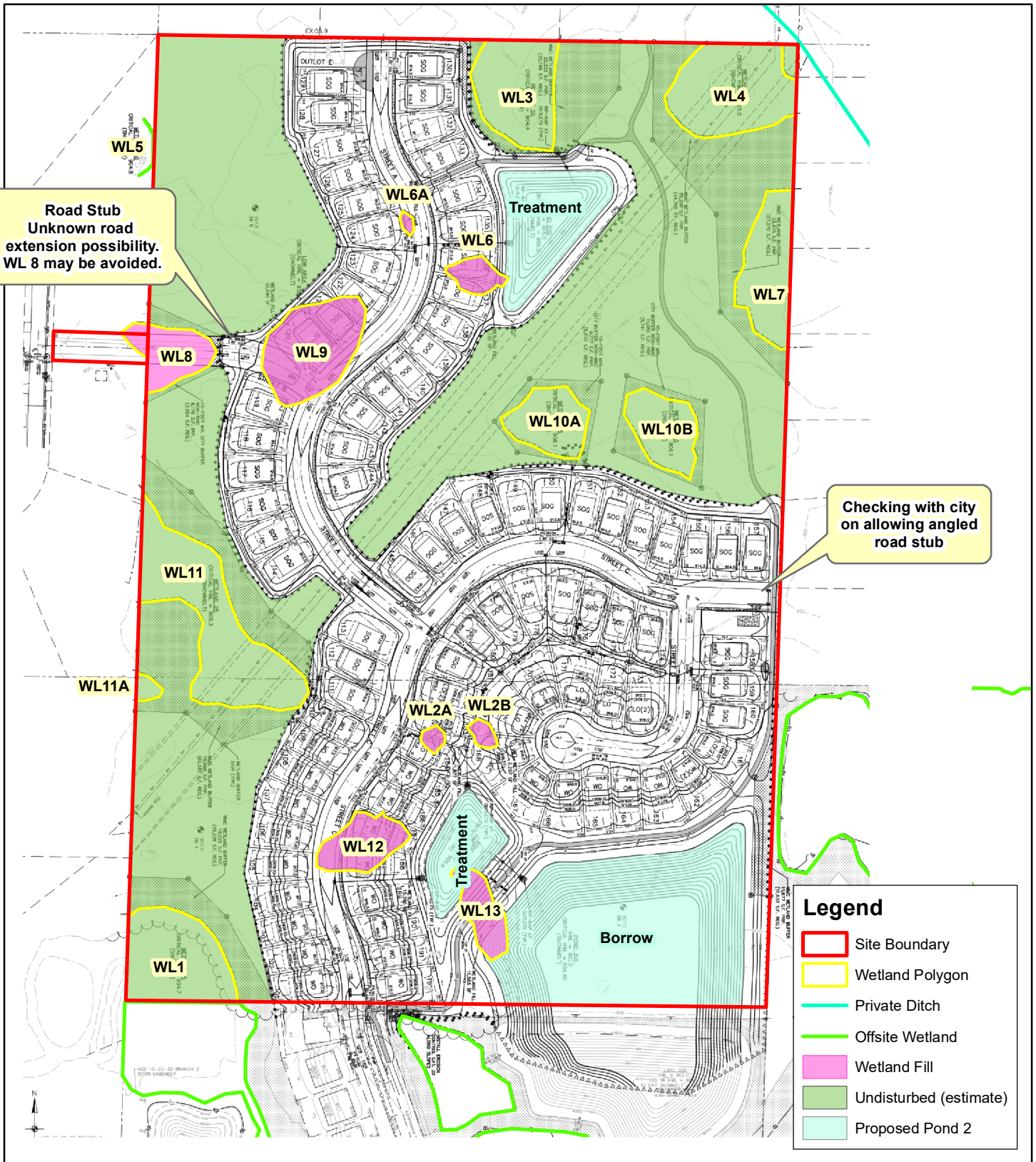
0 1,000



Feet

Nature's Refuge North (KES 2024-071)
Lino Lakes, Minnesota

Note: Boundaries indicated on this figure are approximate and do not constitute an official survey product.



Updated Figure 3 - Proposed Plan & Wetland Impacts



KJOLHAUG ENVIRONMENTAL SERVICES COMPANY
Source: MNGEO Spatial Commons

0 500
Feet

Nature's Refuge North (KES 2024-071)
Lino Lakes, MN



Note: Boundaries indicated on this figure are approximate and do not constitute an official survey product.

**PUBLIC HEARING CONTINUATION: RAMSEY COUNTY DITCH #1
DRAINAGE SYSTEM RECORD CORRECTION**

MEMORANDUM
Rice Creek Watershed District



Date: March 18, 2025
To: RCWD Board of Managers
From: Tom Schmidt, Public Drainage & Facilities Manager
Subject: Ramsey County Ditch #1 Records Correction Public Hearing - Continuation

Introduction

This agenda item is the continuation of the Ramsey County Ditch #1 (RCD #1) Records Correction, As Constructed and Subsequently Improved Condition (ACSIC) Public Hearing.

Background

On Wednesday, January 22, 2025, the Board held a public hearing on RCD#1; at the hearing, the Board took testimony from the public, and staff read into the record a letter from the DNR expressing concerns, not about the ACSIC determination, but rather about potential future public water impacts if the drainage system was ever repaired to the recommended ACSIC. Upon hearing testimony from the public and considering the letter from the DNR, the Board continued the public hearing to a future date, 03/26/2025

The Board directed the District Engineer to examine the hydrological effects of lowering the culvert on County Road I by 1.5 feet to the proposed ASCIC and to further engage with the DNR on their submitted letter.

The engineer has finalized the analysis, completed a further engagement with the DNR as directed, and will present the results.

Staff Recommendation

This Item is informational for the Board’s consideration and to inform its actions based on all the information from the public hearing. A draft resolution will be available for the Board.

Attachment

Final HEI Ramsey County Ditch 1 Documentation and Conditions Review Dated February 28, 2025.

Technical Memorandum

To: Nick Tomczik
Administrator, RCWD

Cc: Tom Schmidt, RCWD
John Kolb, Rinke-Noonan

From: Adam N. Nies, PE CFM

Through: Chris Otterness, PE

Subject: Ramsey County Ditch 1
Documentation and Conditions Review

Date: February 28, 2025

Project #: 5555-0345

I hereby certify that this plan, specification, or report was prepared by me or under my direct supervision and that I am duly Licensed Professional Engineer under the laws of the State of Minnesota.



Adam N. Nies
Reg. No. 53358

Date: 2/28/2025

INTRODUCTION

During the public hearing on January 22, 2025 regarding the reestablishment of the historical record of Ramsey County Ditch 1 (RCD 1), a comment letter from the MnDNR was read into the record and several comments were received from members of the public that expressed concern regarding the existing and As Constructed and Subsequently Improved Condition (ACSIC) elevations of the Hamline Ave. culvert crossing at the upstream portion of RCD 1 and the overtopping elevation of Hamline Ave. Based on the discussion at the hearing, the decision to adopt the historical record was postponed until further investigation of these elevations and their implications could be completed. The Rice Creek Board of Managers directed staff in coordination with the District Engineer (HEI), to further investigate the establishment of the Hamline Ave./ County Road I crossing and the potential effects of lowering/resizing the culvert. This investigation includes inquiries to the County regarding the potential of additional historical records of the establishment of Hamline Ave., along with modeling to determine the effects of potential modifications to the crossing, such as changes to invert, or culvert size. The purpose of this memorandum is to provide the Rice Creek Watershed District (RCWD) with additional context to future management decisions related to the ACSIC profile. The ACSIC is the basis for future maintenance and repair of the public drainage system. The Board may decide for a variety of reasons to repair the public drainage system to some condition less than the ACSIC depth.

Further details of the historic records review and ACSIC determination is contained within the RCD 1 Historical Review Memo dated 4/10/2024.

ADDITIONAL DOCUMENTATION INVESTIGATION

Ramsey County transferred several public drainage systems to the RCWD in 1973, including RCD 1. At that time, RCWD requested Ramsey County provide all records pertaining to the systems it was transferring. Documentation received at that time was limited, with few establishment records. Between 2008 and 2024, RCWD and HEI staff made multiple inquiries to Ramsey County to request all remaining records available regarding those public drainage systems, including RCD 1. HEI staff also researched archives at the Minnesota Historical Society to attempt to locate additional records. The records found in this research was added to RCWD's library of public drainage system documents.

In February of 2025, the Ramsey County Highway Department was again contacted to determine if there was the potential of any additional documentation known to exist regarding the establishment of the roadway crossings along RCD 1. The County reviewed their records and provided a copy of their documentation related to RCD 1, which included four documents not previously held by the RCWD and a more complete version of one previously held document. The following is a summary of these documents.

1902 – THE MARSDEN LAKE DITCH PROFILE CUT SHEETS includes two pages of stations and elevations and cut depths of the original ditch. The datum of the elevations is unknown; however, the proposed ditch grade is approximately 0.12%, which is consistent with other documentation and the previously determined ACSIC. This document corroborates that Hamline Ave. was not in place at the time of construction and shows the historic crossing of Kettle River and Moundsview Road which is now a bike path.

1940 – PROFILE AND ROADWAYS RAMSEY CO SURVEYOR is a more complete version of a document already considered including ditch profile and structures.

1980 – CO. DITCH #1 SURVEY MAP displays a sketched-in approximation of the RCD 1 alignment overlaid on a contour map. The map suggests an alignment of RCD 1 extending through Marsden Lake all of the way to Turtle Lake. However, no other documentation regarding RCD 1 indicates the ditch extending into the main body of Marsden Lake, let alone extending east into Turtle Lake. The sketched alignment of RCD 1 on this map therefore does not appear to be accurate.

STPAUL_ WATERUTILITY presents profiles of the water utility in the vicinity of Hamline Ave. and validates the inverted siphon configuration already known through other documentation and survey.

1999 – MARSDEN OUTLET MODIFICATION MEMO documents the consideration of modifications to the Marsden Lake outlet control structure, completed by Montgomery Watson. That memo noted that the Hamline Ave. culvert controls north Marsden Lake's water levels. The memo noted an interest at the time to potentially modify the Hamline Ave. culvert to increase water storage upstream. However, the memorandum made no specific recommendations and we are not aware of any modifications to the system that were initiated by the RCWD following this memo.

Of the documents provided by Ramsey County Highway Department staff, only the 1902 Cut Sheets are pertinent to the ACSIC grade. The information in that document does not refute, but rather reinforces prior conclusions regarding the ACSIC for RCD 1. **Therefore, the conclusions from the 4/10/2024 historical review memorandum are valid, and we continue to recommend that it be used as the basis for reestablishing the public drainage system record.**

MN DEPARTMENT OF NATURAL RESOURCES COORDINATION

The MnDNR provided a comment letter on January 21, 2025 regarding their review of the engineer's report for the records reestablishment. Their letter identifies the northern extent of Marsden Lake (Public Water #62-59P) as extending north of Patrol Road to County Road I. The letter goes on to acknowledge that although the culvert invert at the County Road I / Hamline Ave. crossing is approximately 1.5 feet above the Engineer's proposed ACSIC profile, the culvert invert (bottom elevation) appears to have been set at or near its current elevation for quite some time, possibly 80 years or more, and was in place at the time of the original Public Waters Inventory delineations. Their letter includes reference to several public waters work permits that were obtained for work that occurred between the Patrol Road and Hamline Ave. The MnDNR notes their concern that if in the future, the culvert at Hamline Ave. were to be lowered to the proposed ACSIC elevation, there is potential drainage impacts to Marsden Lake (#62-59P).

The District Engineer and District staff completed a conference call with the MnDNR on 1/28/2025 to discuss the content and intent of the comment letter. Through that conversation, it was confirmed that the MnDNR was not challenging the ACSIC profile elevation, but rather highlighting their position that any future work involving the Hamline Ave. crossing would require involvement from the MnDNR (likely via a public waters work permit) which would need to demonstrate the avoidance of undue impacts to public waters. They further recommended early coordination with the MnDNR on any related work in this area.

HYDRAULIC ANALYSIS OF HAMLINE AVE. CULVERT

Following the public hearing on January 22, 2025 the Board of Managers requested detailed information regarding the effect of potential changes to the Hamline Ave. crossing or RCD 1 on upstream flood levels. Landowners at the public hearing noted concerns regarding flooding in backyard areas and at Hamline Ave. Hamline Ave. currently overtops at an elevation of 887.1 approximately 275 feet south of the RCD 1 centerline, and corresponds to approximately the 2-year rainfall event). Two alternatives were analyzed within the District-wide model:

1. Lower the Hamline Ave. culvert invert elevation to the ACSIC; and
2. Increase the Hamline Ave. culvert capacity (size increase) while keeping the culvert at its current elevation, to decrease the potential for road overtopping.

ALTERNATIVE 1 - LOWERING THE HAMLINE AVENUE CULVERT creates minimal reduction in water surface elevation (<0.1 feet) in Marsden Lake, no perceptible flood risk reduction to residential areas, and no change to the Turtle Lake water surface elevation. Therefore, lowering the culvert is not a reasonable approach to addressing flooding concerns.

ALTERNATIVE 2 – INCREASING THE HAMLINE AVENUE CULVERT CAPACITY creates approximately 0.5 feet of reduction in peak flood levels at the north lobe of Marsden lake, less than 0.1 feet of flood risk reduction to residential areas, and no change to Turtle Lake water surface elevations. The size increase was targeted to prevent the road from overtopping during a 25-year event. To meet this criteria required three (3) 36-inch culverts. This reduces the overtopping frequency from approximately a 10-year rainfall event to a 25-year rainfall event. However, arterial roadways are often designed for overtopping at a frequency of a 50-year rainfall event. To further reduce the risk of roadway overtopping likely would require a raising of the roadway in this location, in conjunction with a capacity increase. Ultimately, it is the purview of Ramsey County to determine the appropriate culvert sizing and roadway overtopping elevation to meet their desired level of service and risk tolerance, and to implement actions to achieve these goals.

Table 1 displays the effect on flood elevations resulting from potential future changes to the culvert at Hamline Ave. The work conceptualized in both Alternatives would require regulatory coordination with the MnDNR.

RECOMMENDATIONS

We recommend that the Board of Managers adopt the ACSIC as proposed within the 4/10/2024 Historical Review Memorandum, noting that the adopted ACSIC does not obligate the District to modify any portion of the system for consistency with ACSIC grade. This means, for instance, that a culvert significantly higher than ACSIC grade may not need to be lowered if the benefits of performing that particular action do not outweigh the environmental impacts and associated costs. The Board of Managers has routinely encountered similar management considerations on other public drainage systems and has often decided upon management strategies that utilize repair depths less than the originally established condition.

At this time, there is no planned or contemplated work to be done on RCD 1 other than routine inspection and minor maintenance. We recommend that the analysis within this memorandum be shared with Ramsey County in their future evaluation of management decisions for County Road I.

Table 1 – Effects of Hamline Ave. Crossing Modifications on Flood Elevations (feet) **

Map Location*	2-year			10-year			25-year			50-year			100-year		
	Existing Conditions	Alt 1 - Lower Culvert to ACSIC	Alt 2 - Increase Capacity	Existing Conditions	Alt 1 - Lower Culvert to ACSIC	Alt 2 - Increase Capacity	Existing Conditions	Alt 1 - Lower Culvert to ACSIC	Alt 2 - Increase Capacity	Existing Conditions	Alt 1 - Lower Culvert to ACSIC	Alt 2 - Increase Capacity	Existing Conditions	Alt 1 - Lower Culvert to ACSIC	Alt 2 - Increase Capacity
Upstream of Hamline Ave (A)	887.37	887.31 (-0.06)	886.09 (-1.28)	887.94	887.88 (-0.05)	886.97 (-0.97)	888.25	888.2 (-0.05)	887.68 (-0.57)	888.56	888.49 (-0.07)	888.02 (-0.54)	888.9	888.85 (-0.05)	888.29 (-0.61)
Marsden Lake (North) (B)	887.72	887.69 (-0.03)	887.55 (-0.17)	888.23	888.19 (-0.05)	887.8 (-0.43)	888.58	888.54 (-0.04)	888.11 (-0.47)	888.85	888.81 (-0.04)	888.38 (-0.47)	889.19	889.17 (-0.03)	888.74 (-0.46)
Marsden Lake (South) (C)	889.1	889.1 (0)	889.1 (0)	889.77	889.77 (-0.01)	889.75 (-0.02)	890.26	890.26 (-0.01)	890.23 (-0.03)	890.67	890.67 (-0.01)	890.64 (-0.03)	891.03	891.03 (0)	891.02 (-0.02)
Wetland NW of Turtle Lake (D)	887.89	887.89 (0)	887.89 (0)	888.89	888.89 (0)	888.89 (0)	889.37	889.37 (-0.01)	889.37 (0)	889.75	889.74 (-0.01)	889.74 (-0.01)	890.12	890.11 (-0.01)	890.11 (-0.01)
Turtle Lake (E)	891.85	891.85 (0)	891.85 (0)	892.03	892.03 (0)	892.03 (0)	892.17	892.17 (0)	892.17 (0)	892.31	892.31 (0)	892.31 (0)	892.45	892.45 (0)	892.45 (0)
Silverthorn Development (South) (F)	887.89	887.9 (0.02)	887.91 (0.02)	888.57	888.52 (-0.05)	888.46 (-0.10)	889.81	889.73 (-0.08)	889.65 (-0.17)	890.55	890.53 (-0.02)	890.51 (-0.03)	890.92	890.89 (-0.03)	890.87 (-0.05)
Silverthorn Development (North) (G)	889.59	889.59 (0)	889.59 (0)	890.1	890.1 (0)	890.1 (0)	890.34	890.34 (-0.01)	890.34 (-0.01)	890.61	890.59 (-0.02)	890.58 (-0.03)	890.96	890.93 (-0.03)	890.91 (-0.05)
Downstream of Hamline (H)	885.83	885.81 (-0.02)	886.04 (0.21)	886.06	885.97 (-0.09)	886.88 (0.82)	886.29	886.2 (-0.09)	887.54 (1.25)	886.72	886.63 (-0.1)	887.88 (1.15)	887.12	887.12 (-0.12)	888.15 (1.03)

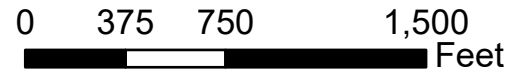
*See Figure 1 for modeled flood locations

** All elevations provided herein are based on North American Vertical Datum of 1988 (NAVD 88)



Rice Creek Watershed District Ramsey County Ditch 1

- Hydraulic Model Nodes
- RCD1 Current Alignment
- RCD1 Watershed
- RCWD Boundary
- County Boundary
- City Boundary
- FEMA Base Floodplain
- Public Water Basin



Hamline Ave. Culvert Considerations					
Scale: AS SHOWN	Drawn by: KRB	Checked by: ANN	Project No.: 5555-345	Date: 2/28/2025	Sheet:

RESOLUTON NO. 2025-02

**RICE CREEK WATERSHED DISTRICT
BOARD OF MANAGERS**

**FINDINGS AND ORDER REESTABLISHING AND CORRECTING DRAINAGE SYSTEM RECORD FOR
RAMSEY COUNTY DITCH 1 (Statutes §103E.101, subd. 4a)**

Manager _____ offered the following Resolution and moved its adoption, seconded by Manager _____:

FINDINGS

1. The Rice Creek Watershed District (RCWD) Board of Managers (Board) is the Drainage Authority for Ramsey County Ditch 1 (RCD 1).
2. The Board, in pursuit of its obligations as Drainage Authority, regularly inspects drainage systems under its authority to determine repair and other requirements related to the drainage systems.
3. The Board directed its engineer to review the condition of RCD 1, including records defining the alignment; cross-section; profile; hydraulic structure locations, materials, dimensions, and elevations; and right-of-way of the drainage system.
4. In response to the Board's request, the engineer conducted its review and produced a Technical Memorandum, dated April 10, 2024. In its Technical Memorandum, the engineer noted the absence of records clearly indicating the as constructed grade and alignment of the drainage system. Specifically, the engineer noted the absence of either design or as-built plans for the system.
5. The Technical Memorandum included the engineer's recommendation to define the alignment; cross-section; profile; hydraulic structure locations, materials, dimensions, and elevations; and right-of-way of the drainage system based on the engineer's physical investigation of the drainage system, soil borings, historic air photography and available documentation in the drainage system record.
6. As is common practice for the Board, it directed the engineer to provide a copy of the Technical Memorandum to the Minnesota Department of Natural Resources (DNR) and to

invite early coordination and review of the available data in order to better inform the evidence and resolve any concerns of the DNR related to the recommended, as-constructed condition and natural resources of the State.

7. The Board of Managers has reviewed the Technical Memoranda and adopts it as the official report and recommendation in these proceedings. Said amended Technical Memorandum is incorporated by reference into this Resolution.
8. Inspection of RCD 1 reveals several documented and undocumented modifications of the drainage system, lack of written documentation describing elevations and grades throughout the system, and several areas of disrepair.
9. As part of its analysis of the drainage system, the engineer has identified the existing functional alignment, dimension and grade of this system as it provides beneficial public drainage today. This functional alignment, dimension and grade match the basic functional efficiency of the system as designed, established and subsequently improved to provide beneficial public drainage.
10. Future work on the drainage system will utilize the As-Constructed and Subsequently Improved Condition, established in these proceedings, as a baseline for determining future repair or improvement of the system.
11. The Board noticed and held an informational meeting on the engineer's Technical Memorandum.
12. During the informational meeting, the Board's staff reviewed the information contained in the engineer's Technical Memorandum – describing the history of the system, its current condition, the evidence gathered by the engineer and the engineer's recommended reestablishment of records to define the alignment; cross-section; profile; hydraulic structure locations, materials, dimensions, and elevations; and right-of-way of the drainage system.
13. The Board noticed and held a public hearing on the reestablishment and correction of the drainage system record on Wednesday, January 22, 2025. Evidence of all notices is on file with the RCWD.
14. The Board opened the public comment portion of the hearing and received public comment on the proposed adoption of corrected records as outlined in the Technical Memorandum.

15. Comments were received as follows:

- a. DNR Comment Letter: A comment letter from the Department of Natural Resources, dated January 21, 2024 [sic], but received on January 21, 2025, was read into the record.
- b. Community members: Three community members residing in the vicinity of the drainage system attended the hearing, asked questions and shared general observations regarding localized flooding/water management issues in their neighborhoods.

16. After calling for additional public comment at the hearing and hearing none, the Board President closed the public comment portion of the hearing.

17. The DNR comments focused on the upstream public water (Marsden Lake, #62-59P), the elevation of which has, since at least 1944, been maintained by the culvert crossing at County Road I / Hamline Avenue (Station 49+18) between, approximately, elevations 883.5 and 883.83 (unknown vertical datum).

18. Based on the evidence, the engineer recommends an as-constructed elevation of the County Road I / Hamline Avenue crossing of approximately 882.0 ft (datum NGVD 1988).

19. The proposed ACSIC elevation is approximately 1.5 feet below the upstream invert of the existing culvert, which is 883.49 ft (datum NGVD 1988) and the DNR notes that modification of the current County Road I / Hamline Avenue crossing to a lower elevation will require analysis of public waters impacts and permitting requirement.

20. Following discussion, the Board directed its engineer to conduct further research and analysis of the impacts of the County Road I / Hamline Avenue crossing at its current elevation and at the proposed as-constructed elevation. The Board further directed the engineer to evaluate whether any of the community comments about localized flooding and water management issues can either be attributed to the function of RCD 1 in its current condition, including the current culvert elevation at the County Road I / Hamline Avenue crossing, or would be remedied by lowering the County Road I / Hamline Avenue crossing to the proposed, as-constructed elevation. Finally, the Board, on the record, continued the hearing to the Board's regular meeting on March 26, 2025, at 9:00 a.m., or by adjournment to an appropriate time on the Board's agenda, at which meeting the Board will consider findings and an order for the proposed reestablishment and correction of the public drainage system records.

21. The engineer filed a technical report, dated February 28, 2025, addressing the issues directed by the Board. The Board adopts this report as final and directs its filing in the drainage system record.
22. In its report, the engineer concludes, generally, that the current conditions on RCD 1 and the culvert elevation at the County Road I / Hamline Avenue crossing do not influence the local flooding and water management issues identified by the public commentors. Similarly, while lowering the culvert elevation at the County Road I / Hamline Avenue crossing will lower the elevation in Marsden Lake, such an action would not result in any measurable change in available land use in the vicinity of the drainage system.
23. The Board finds that current conditions in and adjacent to Marsden Lake, as influenced by the elevation of the County Road I / Hamline Avenue crossing, have existed since at least 1944 and various land uses, land use expectation and stormwater management practices have been established reliant upon the current condition of the drainage system. Additionally, the Board finds that inventory of Marsden Lake as a public water and the adoption of its ordinary high water level were based upon the current elevation of the County Road I / Hamline Avenue crossing.
24. Should the Board encounter a request or petition to repair RCD 1 by lowering the elevation of the County Road I / Hamline Avenue crossing to the proposed, as-constructed elevation, it shall comply with all regulatory requirements related to public waters and shall give proper consideration to the conservation of soil, water, wetlands, forests, wild animals, and related natural resources, and to other public interests affected, together with other material matters as provided by law in determining whether the project will be of public utility, benefit, or welfare.
25. The proposed alignment; cross-section; profile; hydraulic structure locations, materials, dimensions, and elevations; and right-of-way of RCD 1, as described in the engineer's amended Technical Memorandum and Final Addendum, is supported by the weight of evidence in these proceedings.
26. The DNR has asserted valid concerns regarding changes to the elevation of the County Road I / Hamline Avenue crossing.
27. RCD 1 was originally constructed and established in 1901, designated at that time as the "Marsden Lake Ditch". This indicates a public drainage system established to provide an improved outlet to Marsden Lake, among other purposes.

28. At the time of establishment, neither County Road I nor Hamline Avenue were constructed. Therefore, at the time of original construction, no culvert was present at the current crossing location. Rather, an open ditch traversed that reach of RCD 1.
29. Soil borings were made adjacent to and up- and down-stream of the County Road I / Hamline Avenue crossing. Additional borings were made along the entire length of RCD 1. The grade line created by the boring elevations is uniform and consistent with historic documents present in the drainage system record. Borings are consistent with a conclusion that the County Road I / Hamline Avenue crossing was installed above the as-constructed elevation and grade of the ditch.
30. Despite the Board's conclusion regarding the elevation of the County Road I / Hamline Avenue crossing, the crossing has existed in its current location and at its current elevation since at least 1944 and certain public and private expectations and interests have been established by the current elevation of the crossing.
31. Correction of the drainage system record to adopt the proposed alignment; cross-section; profile; hydraulic structure locations, materials, dimensions, and elevations; and right-of-way of RCD 1, as described in the engineer's amended Technical Memorandum, will provide for the efficient administration of the drainage system.
32. Adopting the proposed alignment; cross-section; profile; hydraulic structure locations, materials, dimensions, and elevations; and right-of-way of RCD 1, as described in the engineer's amended Technical Memorandum, will reconcile the historical record of the drainage system with the functional alignment, dimension and grade of the system as it has historically provided public benefit.

Therefore, the RCWD Board of Managers makes the following:

ORDER

The Board of Managers hereby reestablishes and corrects the drainage system record of RCD 1 to reflect the alignment; cross-section; profile; hydraulic structure locations, materials, dimensions, and elevations; and right-of-way of the drainage system as detailed in the engineer's Technical Memorandum dated April 10, 2024, attached as **Exhibit A** to this Order.

The question was on the adoption of Resolution 2025-02 and there were __ yeas and __ nays as follows:

	<u>Yea</u>	<u>Nay</u>	<u>Absent</u>	<u>Abstain</u>
BRADLEY	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
ROBERTSON	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
WAGAMOM	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
WALLER	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
WEINANDT	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Upon vote, the Chair declared the Findings and Order _____.

Dated March 26, 2025

Jessica Robertson, Secretary

* * * * *

I, Jessica Robertson, Secretary of the Rice Creek Watershed District, do hereby certify that I have compared the above resolution with the original thereof as the same appears of record and on file with the District and find the same to be a true and correct transcript thereof.

IN TESTIMONY WHEREOF, I hereunto set my hand this 26th day of March, 2025.

Jessica Robertson, Secretary

Technical Memorandum

To: Nick Tomczik
Administrator, RCWD

Cc: Tom Schmidt, RCWD
John Kolb, Rinke-Noonan

From: Adam N. Nies, PE CFM

Through: Chris Otterness, PE

Subject: Ramsey County Ditch 1 – Historical Review

Date: April 10, 2024

Project #: 5555-0345

I hereby certify that this plan, specification, or report was prepared by me or under my direct supervision and that I am duly Licensed Professional Engineer under the laws of the State of Minnesota.



Adam N. Nies
Reg. No. 53358

Date: 4/10/2024

INTRODUCTION

The purpose of this memorandum is to provide the Rice Creek Watershed District (RCWD) with a historical review of the Ramsey County Ditch 1 (RCD 1) system, to describe the components of the current system necessary to maintain the historic function, and to determine the “As Constructed and Subsequently Improved Condition” (ACSIC¹). Determination of the ACSIC is necessary for future repairs and/or maintenance of the RCD 1 system and for use in drainage proceedings to correct the public drainage system record. Documented and undocumented modifications to the RCD 1 system have affected the alignment and function of the public drainage system since its construction in 1901, resulting in the current public drainage system. No other historical reviews of the official profile of this system previously completed by the Rice Creek Watershed District (RCWD) are known to exist.

This memorandum is prepared pursuant to MS 103E.101, Subd. 4a which allows the Drainage Authority to initiate proceedings to reestablish records defining the alignment; cross-section; profile; hydraulic structure locations, materials, dimensions, and elevations; or right-of-way of a drainage system as originally constructed or subsequently improved.

¹ Note: The U.S. Army Corps of Engineers uses the term “as-built” to describe the originally constructed condition of the public drainage system. The terms as-built and ACSIC are synonymous (see definitions).

RELATIONSHIP TO DRAINAGE SYSTEM MAINTENANCE AND REPAIR

The ACSIC is the basis for future maintenance and repair of the public drainage system. A future repair report or similar document is expected to include the evaluation of alternatives relative to this system serving as an outlet for stormwater management needs, and address issues related to the volume of runoff, water quality, and flooding. Typically, the repair report may include alternatives that adjust the elevation of the open channel and culverts, realign or abandon portions of the public system, or evaluate similar modifications as authorized by MS 103E and consistent with the ACSIC. The range of alternatives evaluated within the repair report is based in part on discussions with landowners, the municipalities served by the public drainage system and other interested parties.

DEFINITIONS

This memorandum defines the condition² and therefore by inference the capacity (i.e. the existing flow rate in cubic feet per second) of the public drainage system using three definitions:

As-Designed / Established Condition: The geometry of the public drainage systems as designed in 1901 including all subsequent designs for legal³ repairs and alterations. A repair or alteration is considered legal if formally authorized in some legal proceedings. The details of the As-designed / Established condition are limited to historic documentation available, which are included within this study and may have limited information regarding original constructed ditch dimensions, lengths and grade elevations. The As-Designed / Established Condition may or may not reflect the As-Constructed and Subsequently Improved Condition and is generally shown on construction plans and engineering drawings.

As-Constructed and Subsequently Improved Condition (ACSIC): The geometry of the RCD¹ public drainage system as constructed in 1901 including all subsequent legal repairs and alterations as well as other actions which maintain and are consistent with the general character and efficiency of the drainage systems. Often, survey data (and only rarely as-built drawings) show that the alignment, profile and geometry (i.e., cross sectional area) of the existing public drainage system is altered from

² "Condition" includes the alignment; cross-section; profile; and hydraulic structure locations, materials, dimensions, and elevations.

³ Documentation may not always be available to determine whether a repair is legal. Circumstances may exist where natural events or unknown human activities, including undocumented drainage authority activities or activities verbally authorized by the drainage authority, have created changed conditions lasting a sufficient period of time such that people or entities have relied on them when making decisions about the public drainage system. Reasonable discretion on the part of the drainage authority, combined with engineering analysis, is then used to define the as-constructed and subsequently improved condition as well as the "repaired condition."

the As-Designed / Established Condition. The definition of ACSIC is intended to establish the condition to which the system can legally be repaired consistent with the definition in MS 103E.701, which states:

The term, "repair" means to restore all or a part of a drainage system, as nearly as practicable to the same condition as originally constructed, and subsequently improved, including re-sloping of ditches and leveling of waste banks if necessary to prevent further deterioration, realignment to original construction if necessary to restore the effectiveness of the drainage system, and routine operations that may be required to remove obstructions and maintain the efficiency of the drainage system. "Repair" also includes:

- (1) incidental straightening of a tile system resulting from the tile-laying technology used to replace tiles; and
- (2) replacement of tiles with the next larger size that is readily available, if the original size is not readily available.

Original establishment documents of RCD 1 are not known to currently exist. However, recent survey data in conjunction with historic aerial photos indicate that the alignment of the existing public drainage system generally follows the historic alignment as far back as 1938, accounting for the change in roadway alignment of Lexington Avenue, which resulted in minor changes to ditch alignment, and the culvert crossing shifted further west (downstream) along the ditch. As a standard of practice, any alterations to the public drainage system that were not performed per the requirements of MS 103E (i.e., ditch law) or its predecessors are typically not considered part of the ACSIC. However, non-procedure alterations necessary to the core function of the system, maintained by the public drainage authority and relied upon by benefitted landowners, may be considered part of the ACSIC, where that alteration has been maintained for a sufficient period of time (15 years) to create rights in the benefitted landowners.

Repaired Condition: The condition to which the RCWD Board of Managers repairs the public drainage system. If the capacity of the Repaired Condition exceeds the ACSIC, the work is considered an Improvement under MS 103E and its predecessors. The Board may decide for a variety of reasons to repair the public drainage system to some condition less than the ACSIC.

Maintenance: There is no statutory distinction between the terms maintenance and repair. However, historically, the RCWD Board of Managers has drawn a distinction between the two terms as a function of the scope of work performed for each. The primary difference between maintenance and repair is that maintenance activities are generally completed at a select or isolated location(s) along a portion(s) of the public drainage system, while a formal repair proceeding is considered for a drainage system-wide assessment, analysis, recommendation or alteration.

Maintenance generally includes activities such as vegetation management, the removal of open channel and tile blockages (e.g., beaver dams, sediment), the replacement of tile ruptures, the installation of tile inlets

and access manholes, the replacement of portions of a tile system, the stabilization and repair of slopes and spoil material, and the removal of sediment up to the repair condition. Maintenance activities are usually exempt from wetland permitting requirements under the Wetland Conservation Act and Section 404 of the Clean Water Act.

DESCRIPTION AND HISTORY OF THE PUBLIC DRAINAGE SYSTEM

LOCATION

The RCD 1 public drainage system consists solely of a Main Trunk open channel approximately 1.1 miles in length and is located within Section 3 T30N, R23W within the city of Shoreview, Ramsey County. RCD 1 generally flows north and west from the Patrol Road at the Twin City Army Ammunition Plant; and terminates at the confluence with Rice Creek east of Lexington Avenue as displayed in **Figure 1**. The land that contributes runoff (i.e. drainage area) to RCD 1 is approximately 3,000 acres (or 4.7 square miles) in Sections 1-4, 9-16, 22, and 23 of T30N, R23W and flows through Marsden Lake, Public Waters Inventory Number 62-59P as displayed on **Figure 2**. The drainage area is predominantly developed for residential, commercial, and military land uses with no agricultural lands served by this public drainage system. The surrounding area is fully urbanized with some low lying areas and several lakes, including Turtle Lake, which occasionally overflows into a private ditch, flows through Marsden Lake and then connects to RCD 1.

EXISTING / CURRENT ALIGNMENT

The stationing used to describe the alignment is derived from the existing alignment and proceeds from downstream to upstream. Neither construction records (as-builts) nor detailed design plans were found.

Beginning at its downstream end, the current RCD 1 system originates at its confluence with Rice Creek east of Lexington Ave at Sta 0+00. Continuing south (up-station), the ditch passes through Lexington Ave at Sta 4+00. After a brief southeasterly bend in the alignment, RCD 1 traverses south to approximate Sta 26+50 where a private lateral ditch connects, and the alignment turns in a southeasterly direction. At Sta 31+50, a pedestrian crossing now exists, connecting two residential housing developments across what used to be Kettle River and Moundsview Road. Continuing southeasterly, RCD 1 crosses Hamline Ave at Sta 49+00. Upstream of Hamline Ave, the ditch crosses two water supply pipelines owned by St. Paul Water Utility at approximate Stas 51+50 and 54+00, with the upstream terminus at the Patrol Road crossing at Sta 55+00 which is the outlet for Marsden Lake. The public drainage system is conveyed entirely through open channel ditch, and culverts under road or trail crossings.

AVAILABLE INFORMATION / HISTORICAL RECORDS

Historic records for the RCD 1 public drainage systems are available on the District website at the following location: <http://rcwd.houstoneng.net/ditchportal/drainagesystemportal.html>

The following documents have been specifically utilized and/or referenced for this report:

- Location Map (unknown date, assume 1900)
- 1914 Tabular Auditors Assessment for Repair
- 1938 Historic Aerial Imagery
- 1944 Inspection Profile
- 1953 Auditor's Record
- 1960 St. Paul Water Pipeline Profile As-built
- 1980's (unconfirmed date) plan and profile
- 1985 Inspection Report Notes
- 1993 MnDOT Bridge Summary Report at Lexington Ave and Rice Creek
- 1995 Inspection Report by Montgomery Watson

HISTORICAL REVIEW OF THE PUBLIC DRAINAGE SYSTEM

1901

The RCD 1 public drainage system was established in 1901, originally called the Marsden Lake Ditch, as the upstream terminus of RCD 1 is located at the Patrol Road at the northwesternmost corner of Marsden Lake, which is an approximately 286-acre wetland lake. The historical record investigation did not discover a petition for establishment of the public ditch; however, the auditor's assessment does include benefitted acres of the ditch, which is presumed to have been associated with a petition. The original plan view is undated but is presumed to have been drawn in 1900 with RCD 1 labeled "Line of Proposed Ditch". In that original plan view, the only road crossing the ditch was the Kettle River & Moundsview Road, which is now a pedestrian crossing connecting two housing developments. At the time, Lexington Ave, Hamline Ave, and County Road I did not cross the ditch.

1914

Repairs to the ditch in 1914 are documented through an auditor's tabular assessment statement, including costs that were assessed to benefitting acres presented visually in **Figure 3**. Charges were split up into equal installments for a 10-year pay back period.

1938

Historic aerial imagery is captured in 1938, 1940, 1953, 1957, 1960, and 1964 and is stored digitally at the University of Minnesota's web portal MHAPO <https://apps.lib.umn.edu/mhapo/>. These historic images help defined when and where the different roadways traversed adjacent to and across the ditch. They aid in the understanding of the landuse in the watershed, and the extents of development at different times in the history of RCD 1. **Figure 4** displays the landuse adjacent to the ditch in 1938.

1944

An alignment plan and profile of the public drainage system is documented in a 1944 inspection. Although there are no major alignment changes to the ditch, there do appear to be minor adjustments in the ditch alignment with the introduction of several road crossings, including Lexington Ave, Hamline Ave, and the first St. Paul water utility pipeline.

1960

The St. Paul water utility pipeline as-built documents assist in the understanding of the location and schematic of both water pipelines in relation to RCD 1. Pipeline #1 is upstream (south) of pipeline #2, both are situated upstream of Hamline Ave, and downstream of the Patrol Road. Pipeline #1 has a unique structure for the ditch crossing as the pipeline itself is approximately level with the ditch elevation. As displayed on the plans, and also on several of the historic documents, the culvert utilizes a “siphon” to convey ditch water underneath the water utility pipeline.

1985

A plan view from a 1985 inspection report show no major modifications to the ditch alignment as compared to the 1944 plan and profile. The inspection report includes valuable information regarding ditch typical section and capacity as well as confirming the structures crossing the ditch and their locations.

1995

An inspection report from 1995 by Montgomery Watson display a plan view with a significant change to the alignment of Lexington Avenue, although the RCD 1 alignment appears relatively unchanged. The location where the ditch crosses under Lexington Ave is shifted further west, resulting in the Lexington Ave culvert crossing located further downstream along the RCD 1 profile approximately 400 feet. Although records for a culvert analysis at Lexington Ave ditch crossing were not discover, MnDOT online data confirm a new bridge construction over Rice Creek was built in 1993, which is presumed to correspond to the timing of the alignment shift to Lexington Ave. This inspection report includes valuable information regarding the ditch profile and structures, as well as some ditch history.

ANALYSIS OF CURRENT FUNCTION WITHIN A HISTORICAL CONTEXT

SYSTEM MODIFICATIONS AFFECTING FUNCTION

In general, the RCD 1 public drainage system open channel alignment has remained largely unchanged as determined through review of available historic records, field survey, aerial imagery, city infrastructure databases, and other available evidence. The most significant changes to the system appear to have been locations of roadway alignments and associated crossings. Documentation for roadway alignment changes over the ditch were not found during this study. These roadway alignment changes are assumed to have maintained the function of the ditch, though it is unknown if hydraulic analyses were completed at the time of modification.

FIELD REVIEW AND SYSTEM DEFICIENCIES

Portions of the RCD 1 system experience recurring flooding. Although a detailed hydraulic analysis of the system is not within the scope of this memorandum, many locations along RCD 1 are at risk for frequent flooding based on RCWD's floodplain maps. However, a majority of parcels along this system remain outside of the FEMA defined floodplain.

In addition to flooding concerns, some areas of the public drainage system are subject to erosion and sedimentation. Deadfalls from trees growing near or on the slopes of the open channel have decreased the function of the public drainage system and require costly maintenance. Due to the urbanization within the contributing drainage area of RCD 1, debris and refuse collecting in the system have also led to reduced drainage function at times. Also, due to sedimentation in the ditch, culverts under roadway and private crossings have been placed above the ACSIC grade. The following is a summary of known problem areas within the drainage system from visual observations in the field, previous and current studies, or firsthand accounts from the RCWD Drainage Inspector:

- 1) Significant deadfall and brush within the channel have created restricted conveyance segments scattered along the length of the ditch.
- 2) Lexington Avenue culvert is approximately 2.5 feet above the ACSIC grade.
- 3) A culvert for a pedestrian trail crossing at STA 31+50 is approximately 3.75 feet above the ACSIC grade.
- 4) The culvert under Hamline Ave. is approximately 1.5 feet above the ACSIC grade.
- 5) The culvert under the Patrol Road is approximately 3 feet above the ACSIC grade.
- 6) There are two crossings of St. Paul Water Utility lines. The northernmost crossing goes under the RCD 1 open channel. The southernmost crossing, located under a trail, appears to vertically intersect the ACSIC grade. To enable RCD 1 water to cross the water utility pipeline, a 30" inverted siphon pipe was constructed under the pipeline. Although documentation of the construction of the inverted siphon was not discovered during this historical review, it likely occurred during or shortly after the construction of the St. Paul Water Utility Pipeline, as it is labeled (but not detailed) on the St. Paul Water Utility Plan and Profile. The inverted siphon appears to adequately convey flow from RCD 1, though regular inspection is required to ensure that debris is kept away from the intake to prevent clogging.

Although there is significant sediment accumulation along RCD 1, the scope of the conditions observed do not suggest a need for systematic reconstruction of the public drainage system. We recommend the District continue regular inspection and address maintenance issues when they are observed to cause drainage impacts to adjacent properties. We recommend RCWD staff coordinate with the road authorities (Shoreview and Ramsey County) to replace/lower culverts in conjunction with road rehabilitation projects.

SOURCE OF SURVEY DATA USED IN THIS ASSESSMENT

Survey data was collected to determine the existing condition of the public drainage systems in the spring and summer of 2023. All survey data collected utilizes the NAD 83 Minnesota State Plane Coordinate System, South Zone (U.S. feet) and North American Vertical Datum 1988. (Note: Unless otherwise noted, all elevations provided herein are based on NAVD 88 vertical datum). Survey data were placed in the RCWD survey geodatabase maintained by the District Engineer.

RIGHT-OF-WAY

Legal ditch proceedings for the original establishment or subsequent improvement of the drainage system awarded damages for the areas physically occupied by the drainage system along with an easement for the area required for construction, land clearing, and spoil disposal. This combination of areas constitutes the right-of-way for the drainage system and is often described as the area reasonably necessary for the drainage authority to perform its repair, maintenance, and inspection obligations, along with an area of reasonable set-back to protect the drainage system. Portions of the drainage system are located within municipal, county or state right-of-way for existing roads or highways. Where the drainage system is not located within existing right-of-way, a right-of-way is proposed along the alignment to allow for maintenance of the system. The right-of-way width for open channel segments of the public drainage system were calculated as the channel width at top of bank plus 50 feet (25 feet on either side of the channel). The width of the public drainage system right-of-way is shown in **Appendix A**.

Occasionally, easements with an interest over the drainage system alignment have been conveyed from landowners to municipalities, counties or watershed district as properties develop or redevelop. The easement usually allows for the access to utilities for inspection and maintenance purposes. No formal easement documents were discovered during this historical review, however it is likely that easements exist along RCD 1 but the RCWD is unaware of them or does not have documentation readily available. Regardless of the existence of those easements, the RCWD maintains the right to access the public drainage system in the locations shown in **Appendix A** for the purposes of inspection and maintenance of the drainage system.

USE OF THE PUBLIC DRAINAGE SYSTEM AS AN OUTLET BY A MUNICIPALITY

The As-Designed RCD 1 system served agricultural lands in 1901 that have since been converted to residential, commercial and industrial uses. Minnesota Statute 103E.411 identifies the procedure required for municipalities to obtain permission from the ditch authority to use a public drainage system as an outlet. The process involves a petition by the municipality and a requirement to show a public benefit, utility, and promote public health. In addition, the amount the municipality must pay for the privilege of using the drainage system as an outlet must be determined. No such record of permission being granted or payment was discovered.

AS CONSTRUCTED AND SUBSEQUENTLY IMPROVED GRADE AND CROSS-SECTION

Ideally, the grade (profile) of the ACSIC would be determined through the use of as-built drawings that identify the constructed alignment, profile, and cross sectional area. However, since as-built plans were rarely recorded for public drainage systems in the early 20th century, engineers have frequently utilized the profiles from the original designs along with test pits and borings to determine and corroborate the ACSIC.

The hierarchy of records in which the RCD 1 ACSIC is established from are:

- 1) Documented legal modifications to the public ditch system;
- 2) Original historic as-built or construction drawings;
- 3) Test pits or soil borings; and
- 4) Field survey data of existing conditions.

Pertinent documents for determining the as-constructed ditch grade and cross section include inspection reports and profiles previously referenced in this report, and briefly summarized here. A surveyed profile from 1944 displays an existing ditch grade of 0.1%. The St. Paul Water pipeline profiles from 1960 add some information regarding crossings on the upstream end of the ditch. An inspection report from 1985 claims the original design was completed in 1898 with a 2-foot ditch bottom width, 0.5:1 ditch side slopes, average depth of 2.5 feet, and an average design slope of 0.15%. This same report also documents the condition of the ditch at time of inspection having a bottom width of 4 feet, side slopes of 1.5:1, average depth of 3 feet, and an average slope of 0.1%. A historical plan and profile drawing of RCD 1 assumed to be from the mid-1980's shows the as-constructed ditch slope of 0.114%. An inspection report from 1995 shows an existing profile of 0.1%. All of this information is utilized to corroborate the ACSIC ditch grade and cross section of RCD 1.

Within this historic review, field survey of the ditch and drainage structures are utilized to assist in the establishment of the ACSIC grade and cross section. The survey confirms the current conditions of the ditch cross section and profile, and confirms the as-constructed profile through the use of soil borings, which determine the “hard” clay elevation of the true ditch bottom. In the absence of design profiles, it is assumed that the elevation of bottom of organic sediments indicates the historical channel bottom. A “best-fit” line through the soil boring data is utilized to determine the as-constructed profile and has a slope of 0.114% and is the ACSIC determination of ditch grade for RCD 1 as displayed in **Appendix B**. Surveyed cross sections along the ditch are utilized to establish the ACSIC ditch cross section for RCD 1 with a 5-foot average bottom width, and 1.5:1 average ditch side slopes. This compares well with the cross section geometry listed in the 1985 inspection report.

Drainage systems constructed during this time period typically were designed to carry runoff from the watershed resulting from roughly a 2-year to 5-year rainfall event. Note that the design event for the system was based on watershed conditions from the time of construction and not the current fully developed land

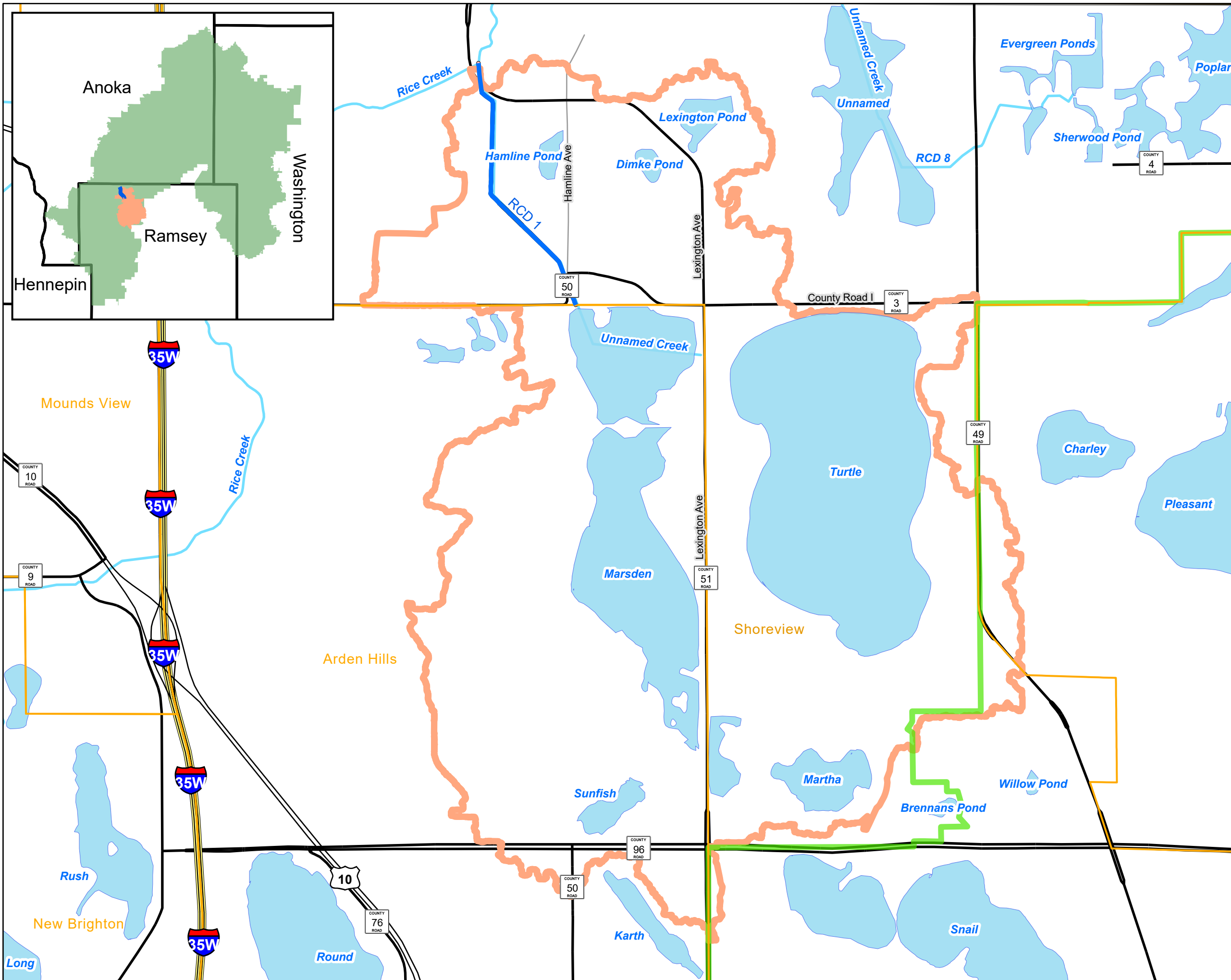
use condition. A detailed analysis was not completed to assess whether or not the current system can adequately carry these flows. However, the system as it currently exists and as represented by the ACSIC is believed to adequately convey the original drainage design flows. Therefore, the ACSIC will be used to establish the maximum extent of repair. This is a belief that can be substantiated during future analysis.






RECOMMENDATIONS

We recommend the Board of Managers initiate a legal proceeding to correct the drainage system record for RCD 1. The corrected drainage system records should be based on the alignment and profile described within this historical review and in **Appendix B**. The proposed profile for the recommended alignment is, in the Opinion of the Engineer, necessary to reestablish the historic function of the legal drainage system to be the basis for maintenance and repair of the public drainage systems. We further recommend that the District submit the alignment and profile of the ACSIC to the Minnesota Department of Natural Resources and the Ramsey County Soil and Water Conservation Division for their review and concurrence.

Typically, a repair report for a public drainage system may include alternatives that adjust the elevation of the open channel and culverts, realign or abandon portions of the public system, or evaluate similar modifications as authorized by MS 103E and consistent with the ACSIC. The range of alternatives evaluated within the repair report is based in part on discussions with landowners, the municipalities served by the public drainage system, and other interested parties. A comprehensive hydrologic and hydraulic analysis would be needed to identify and develop stormwater management and flood damage reduction and resiliency alternatives that can be implemented as a basic water management project. It is important to consider the needs of the municipalities when managing the public drainage system. The increase in runoff volumes and peak rates from a conversion from agricultural to developed land use can be substantial. In addition, the As-Designed system in 1901 was likely designed to carry the runoff from agricultural land uses from a relatively small precipitation event such as a 2-year, 24-hour storm while modern municipal stormwater systems are often designed to a 10-year, 24-hour storm. A portion of the RCD 1 watershed is drained by municipal stormwater systems that use the public drainage system as an outlet and these municipal systems are designed for larger events (e.g., 10-year rather than 2-year). Ancillary water quality benefits provided by these alternatives should also be considered. This criterion would be evaluated in a repair report or similar document.

Rice Creek Watershed District Ramsey County Ditch 1



	RCD1 Current Alignment
	RCD1 Watershed
	RCWD Boundary
	County Boundary
	City Boundary

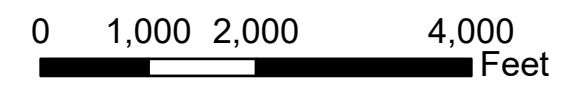

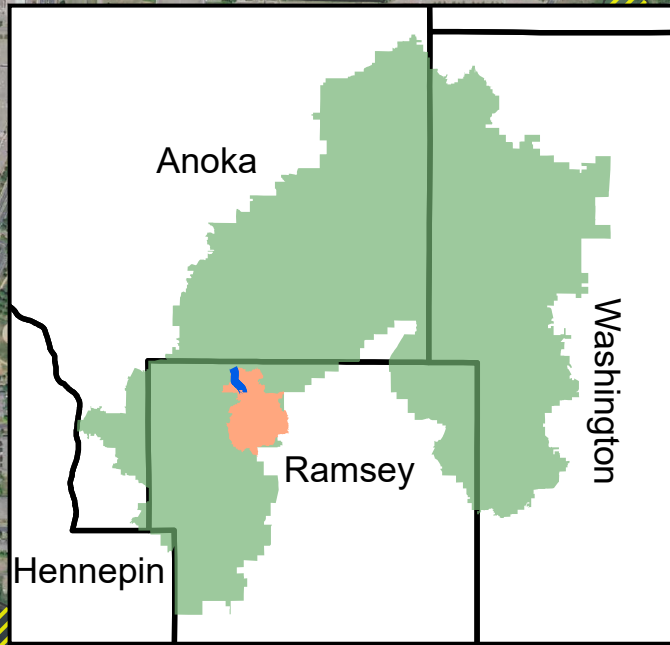
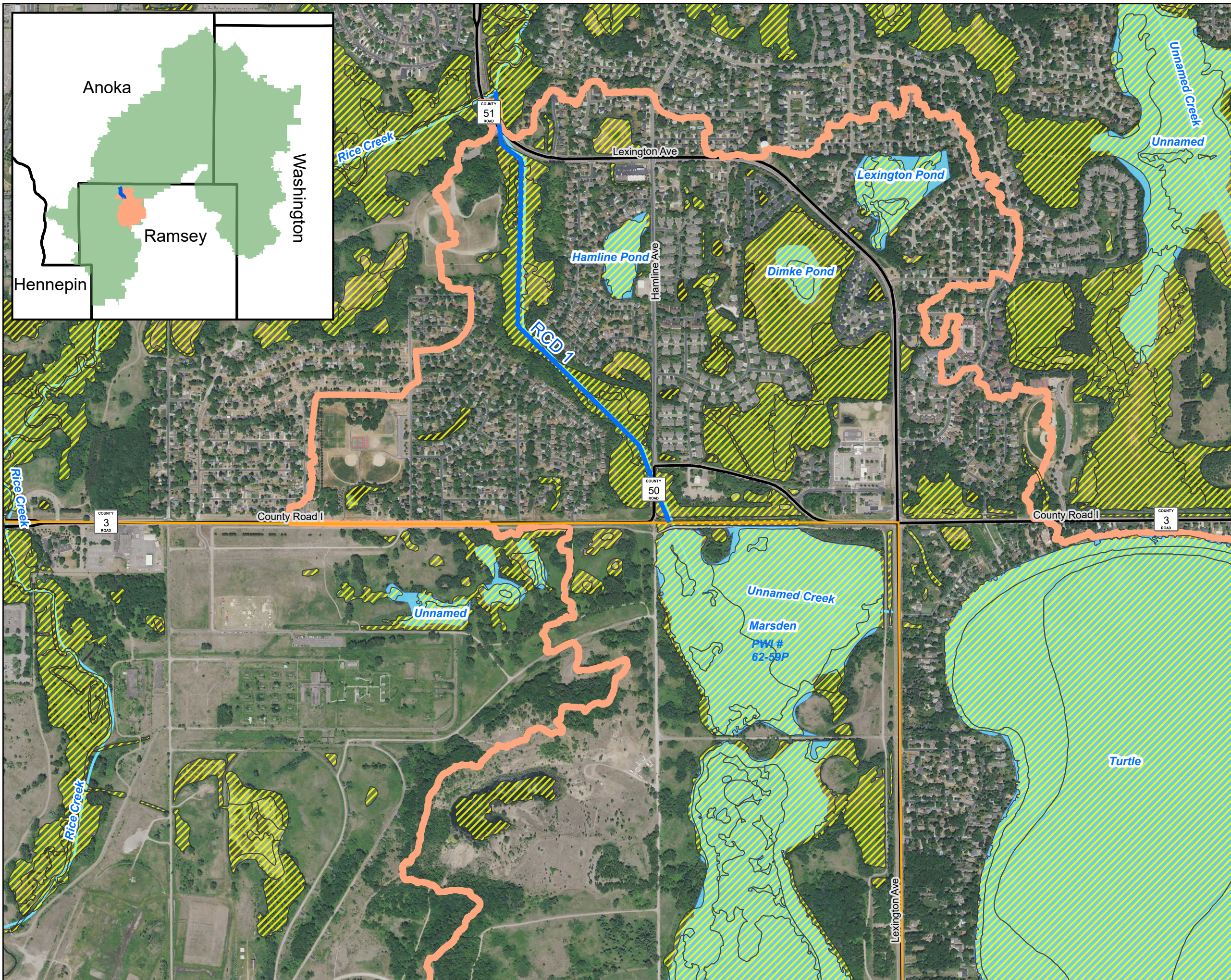









Figure 1: Hydrologic Boundary RCD 1

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Rice Creek Watershed District Ramsey County Ditch 1



-  RCD1 Current Allignment
-  RCD1 Watershed
-  RCWD Boundary
-  County Boundary
-  City Boundary
-  NWI Wetlands
-  Public Waters

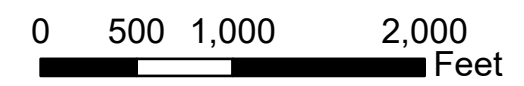
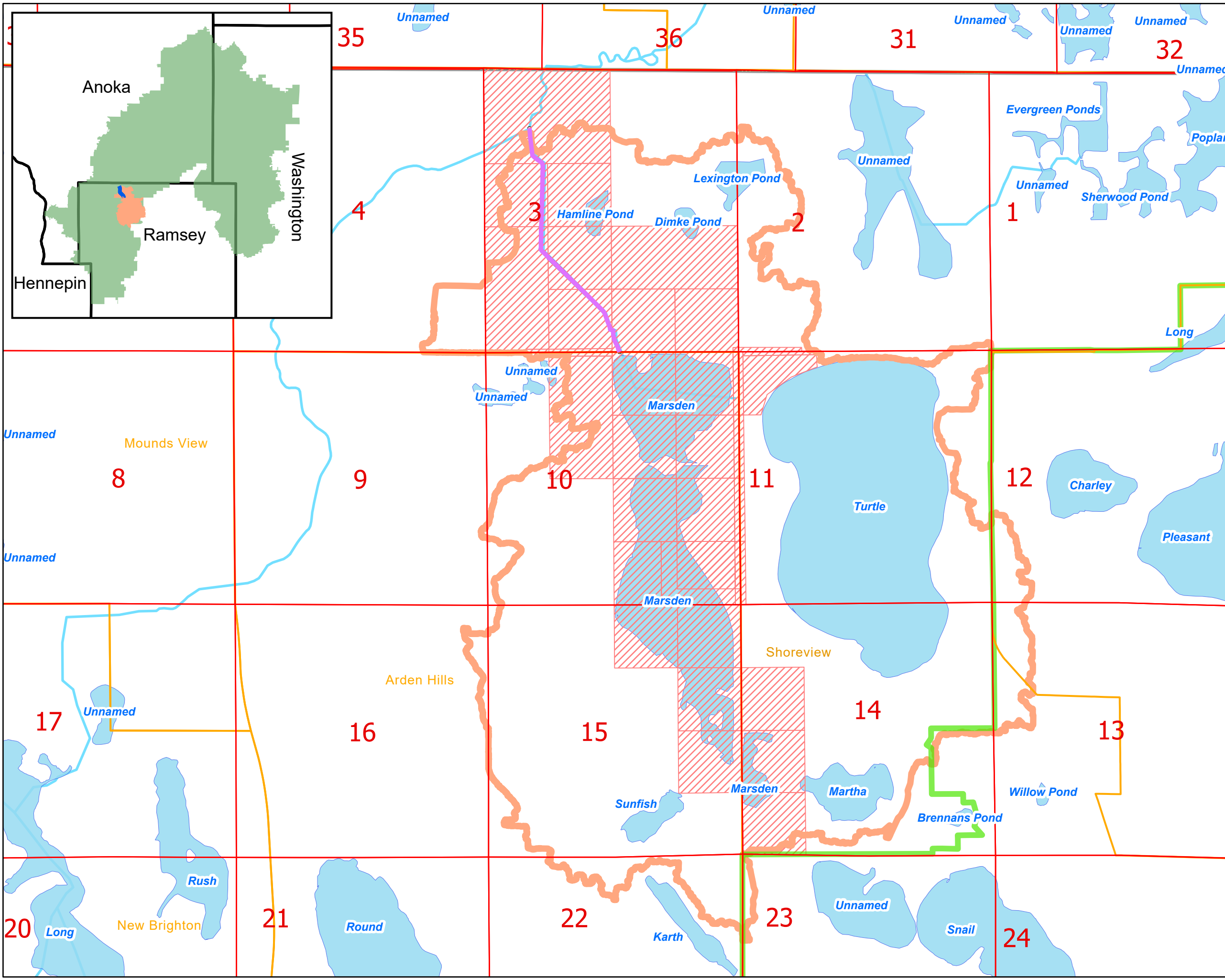


Figure 2: Public Water Inventory & National Wetland Inventory

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Rice Creek Watershed District Ramsey County Ditch 1



- RCD1 Current Alignment
- RCD1 Watershed
- RCWD Boundary
- County Boundary
- City Boundary
- Section Line
- RCD 1 Benefiting Lands*

*As defined in the 1914 Assessment for Repair



Figure 3: RCD 1 Benefiting Lands

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Rice Creek
Watershed District
Ramsey County
Ditch 1

Yellow Highlights
Added to Show RCD 1
Alignment



Figure 4: Historic Aerial 1938

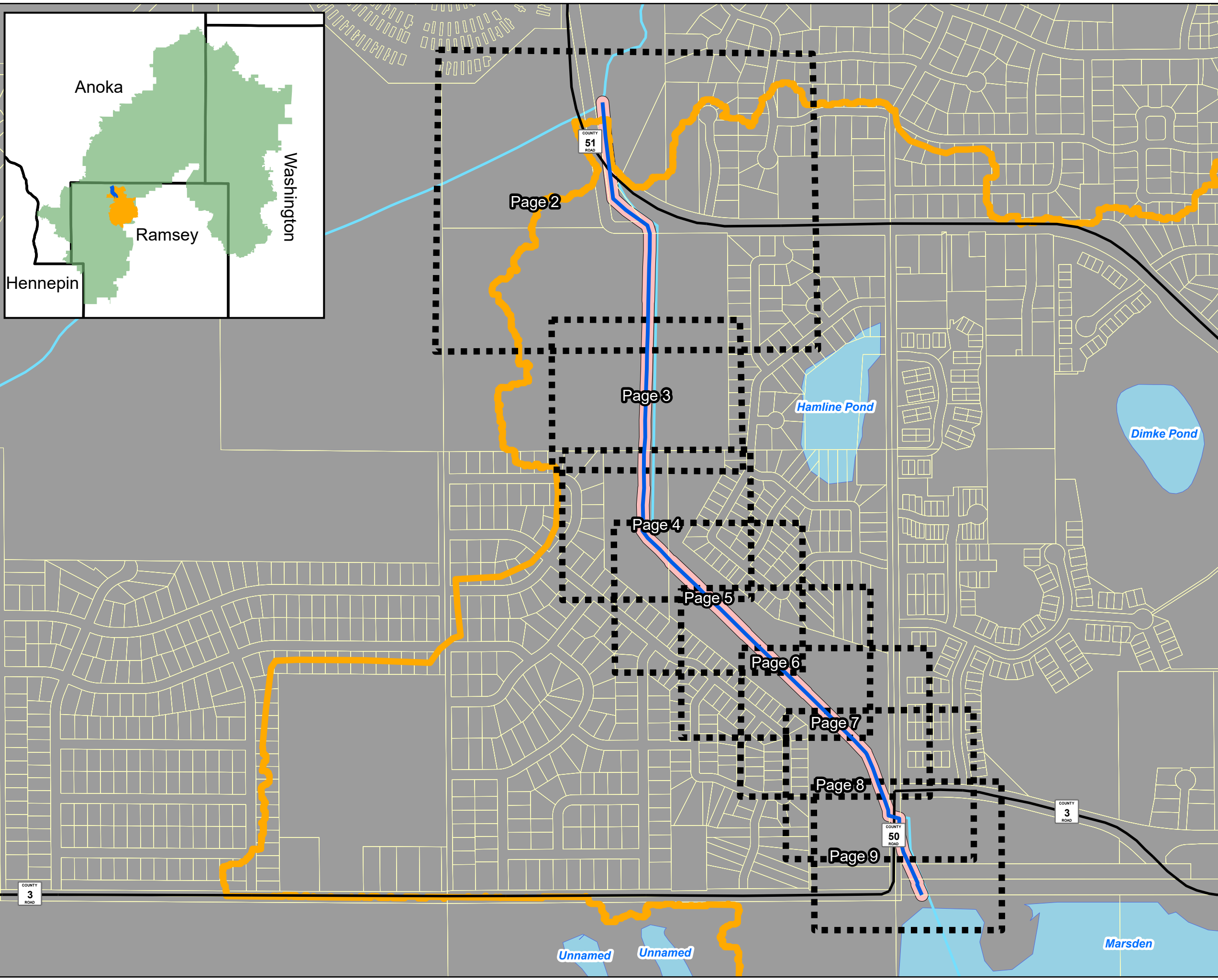
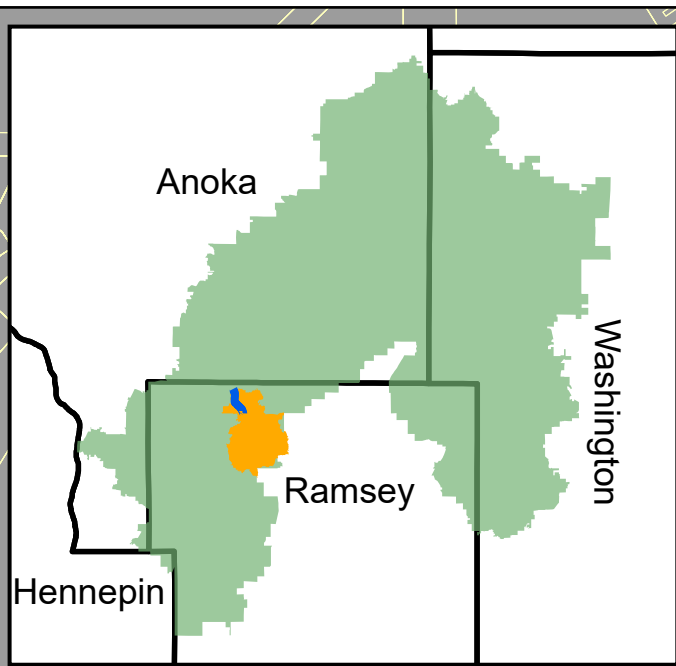
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





HOUSTON
engineering, inc.

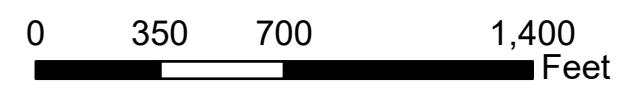
APPENDIX A

RCD 1 Right of Way

Rice Creek Watershed District Ramsey County Ditch 1 Right of Way




	RCD1 Current Alignment
	Map Pages
	RCD1 Watershed
	RCWD Boundary
	Ramsey County Parcels
	County Roads

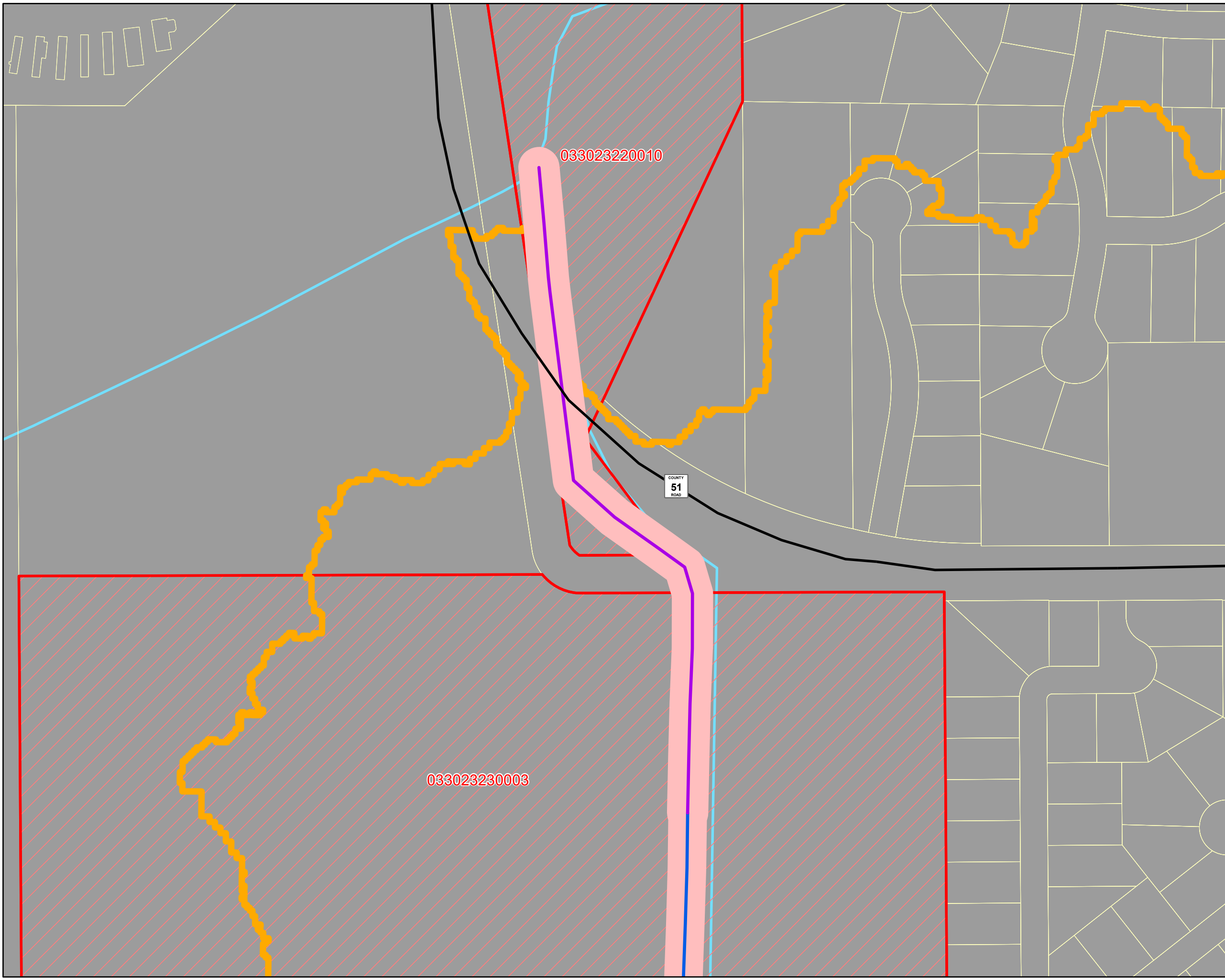












Page 1 of 9: Location Map

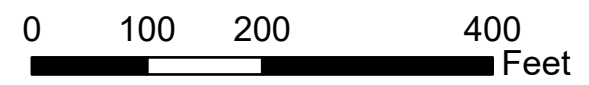
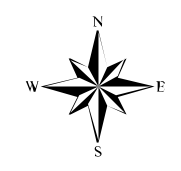
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





Rice Creek Watershed District Ramsey County Ditch 1 Right of Way

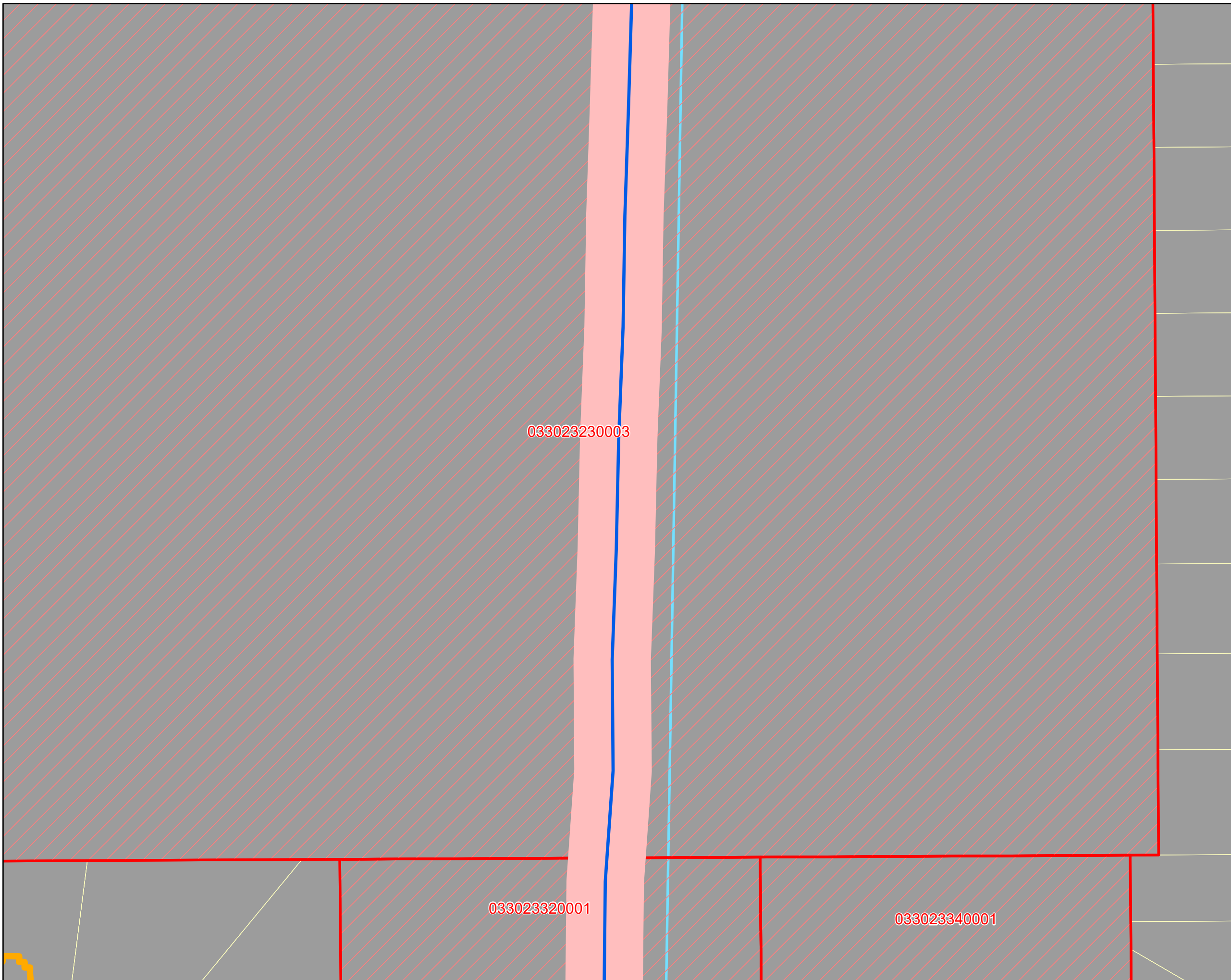
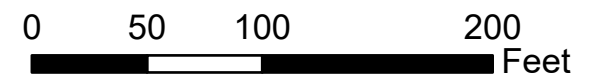


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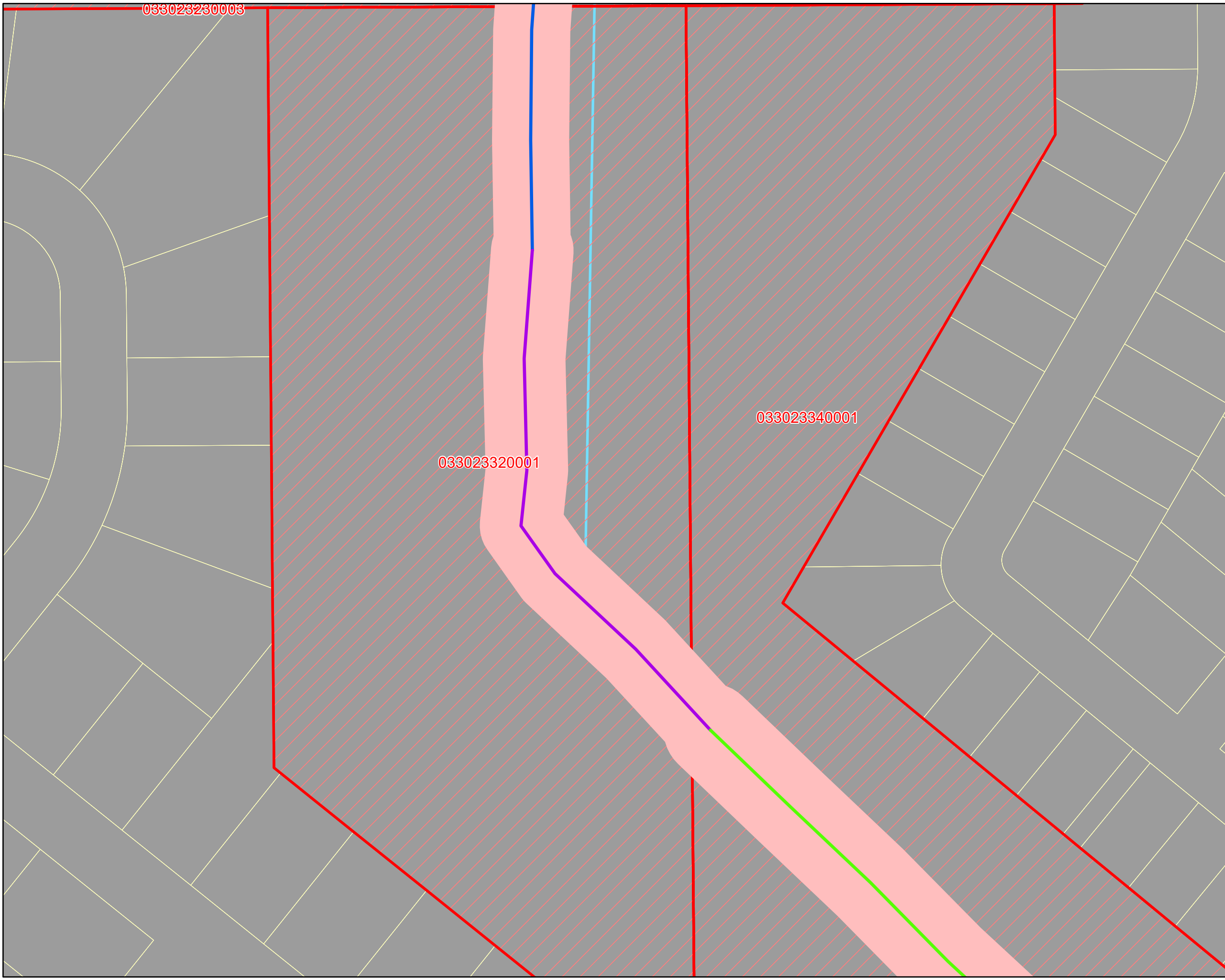


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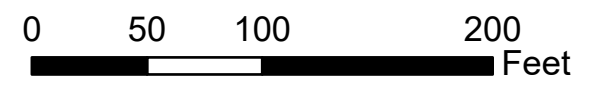
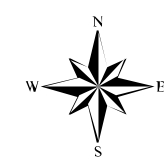
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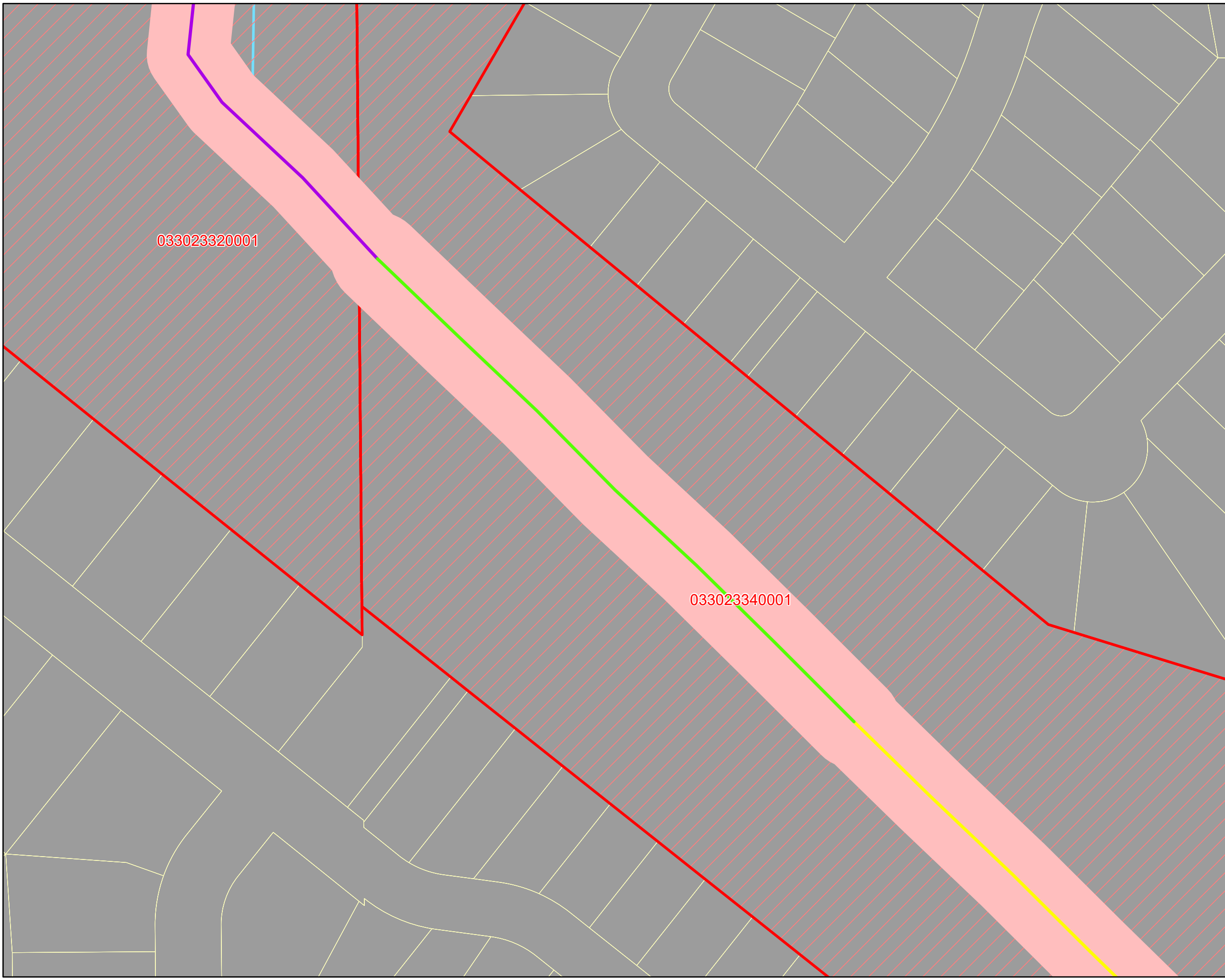
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





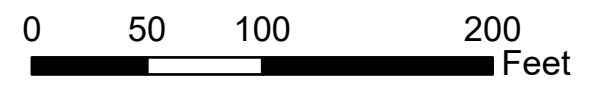
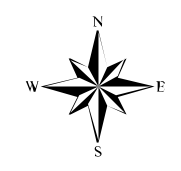
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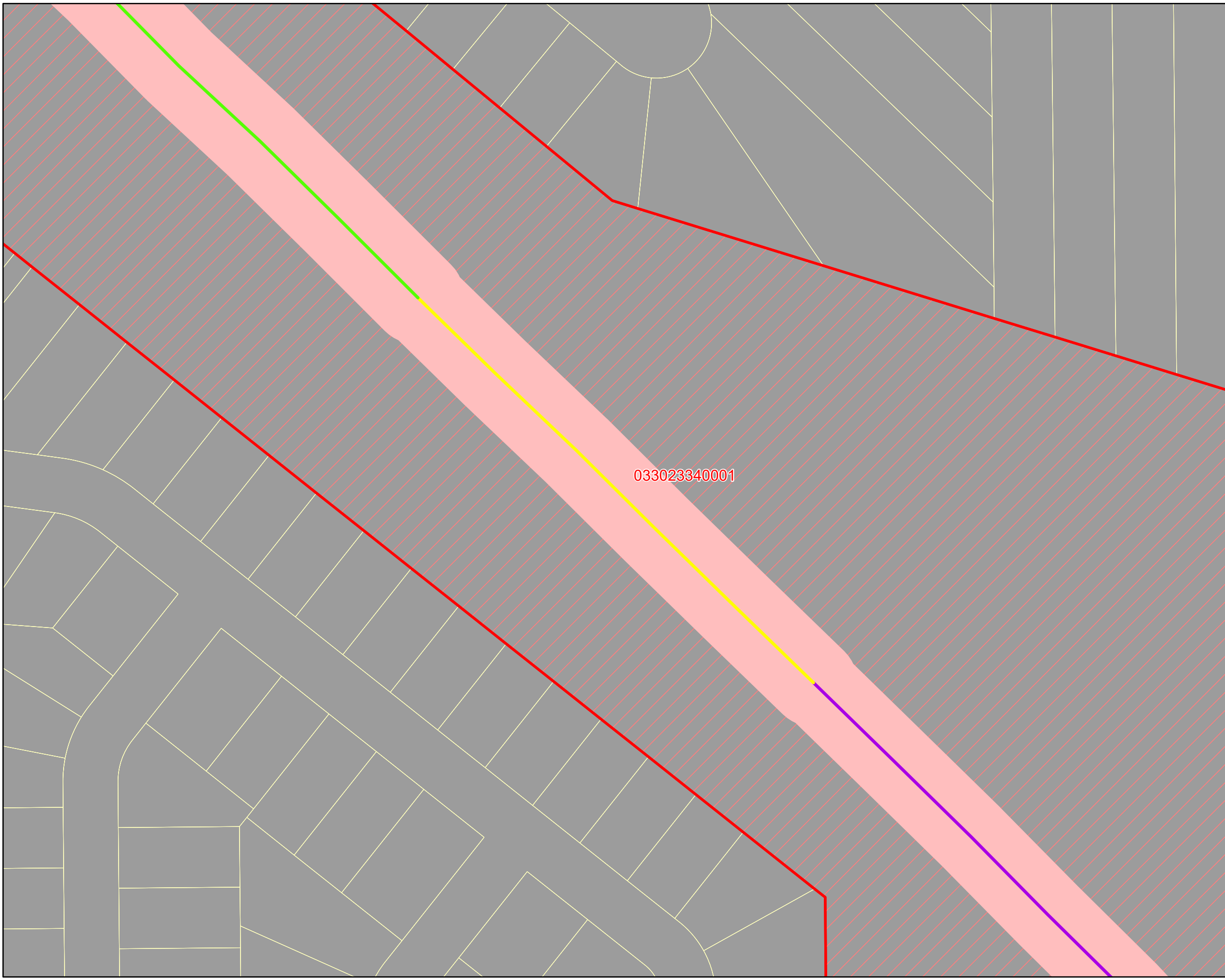
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








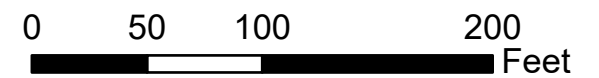
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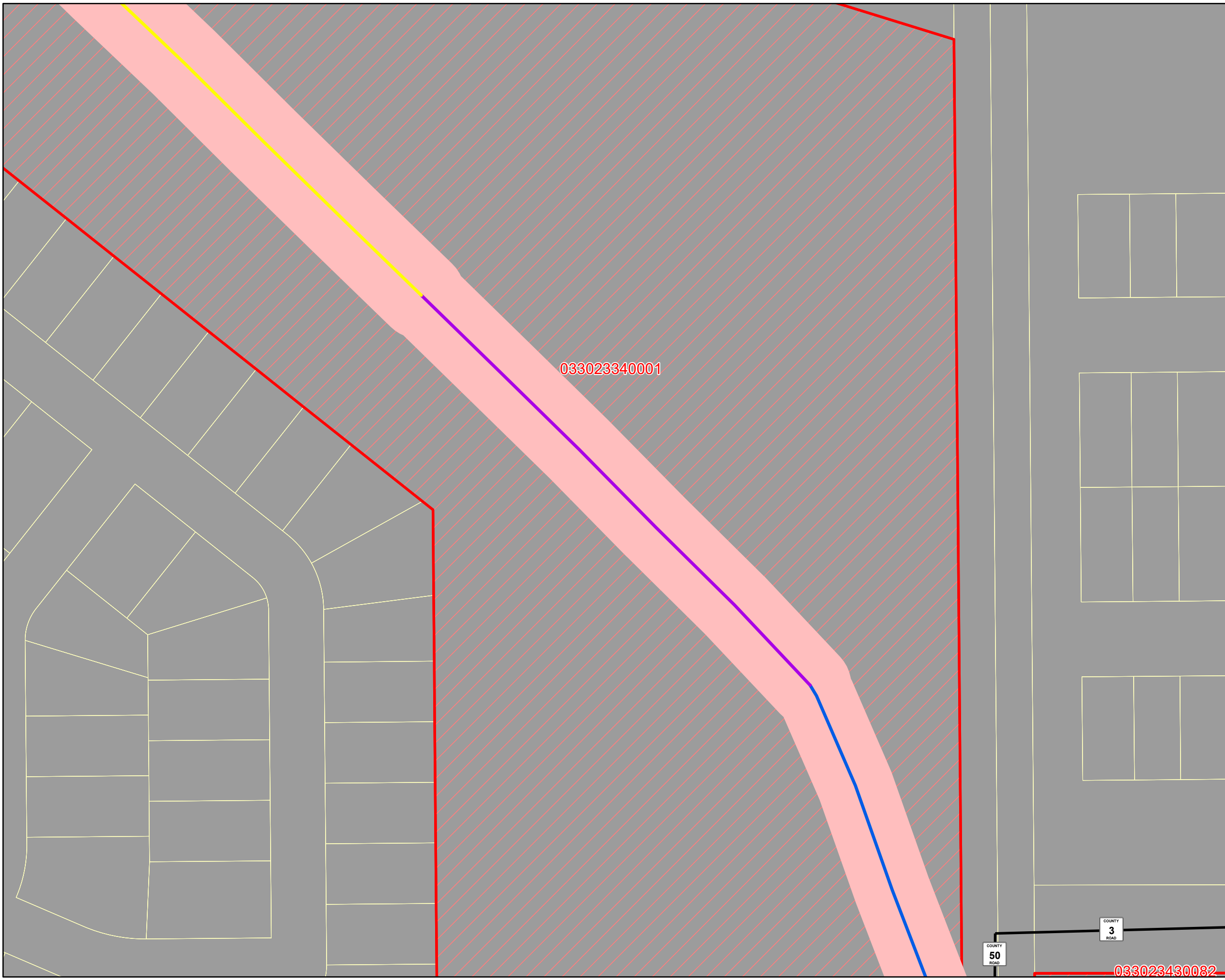
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





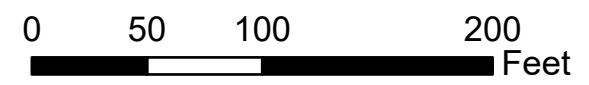
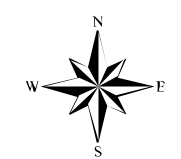
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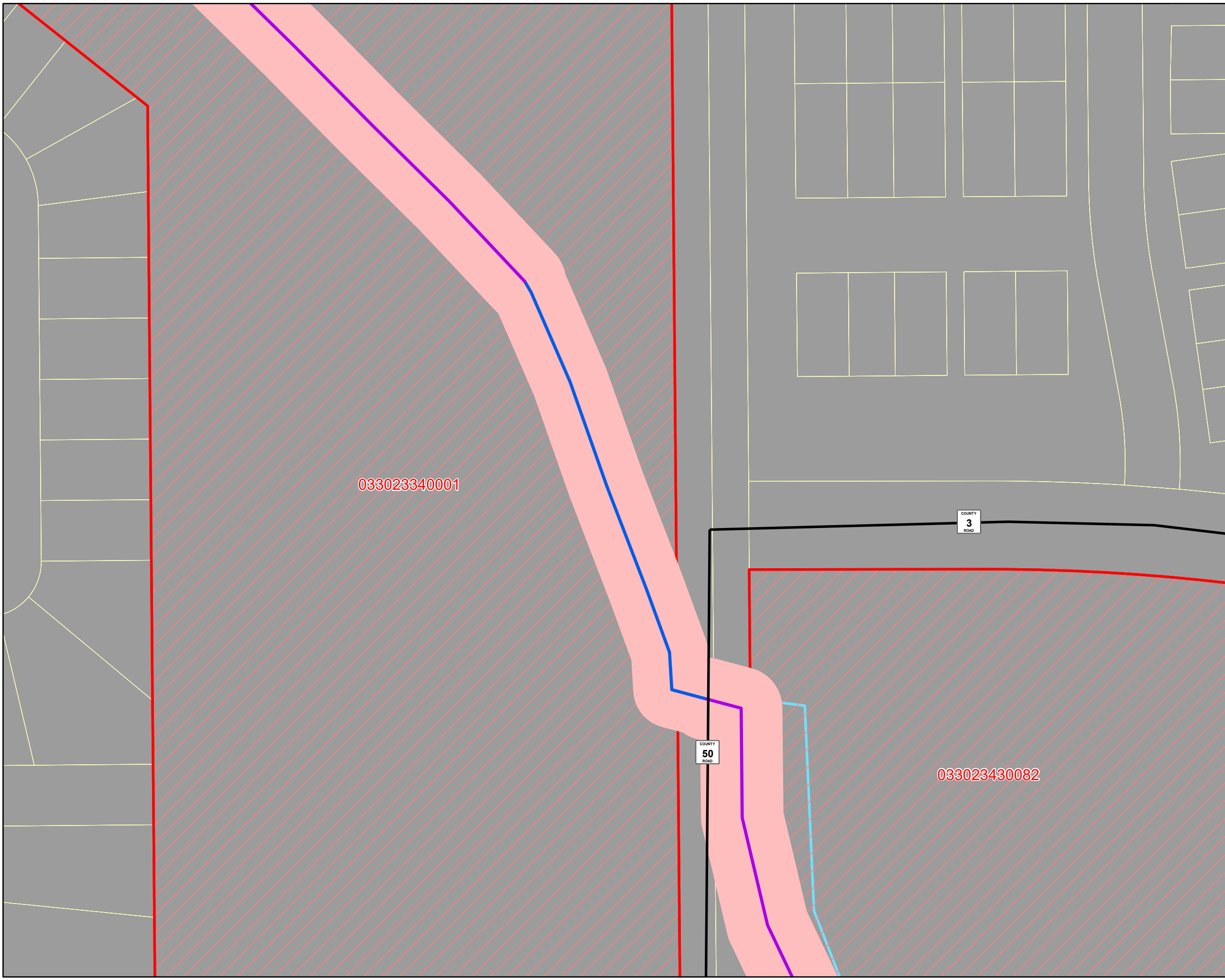












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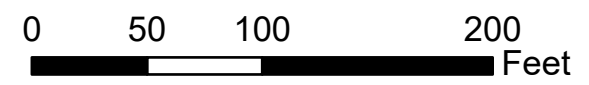
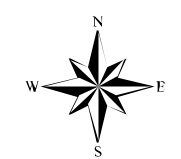


COUNTY 50 ROAD
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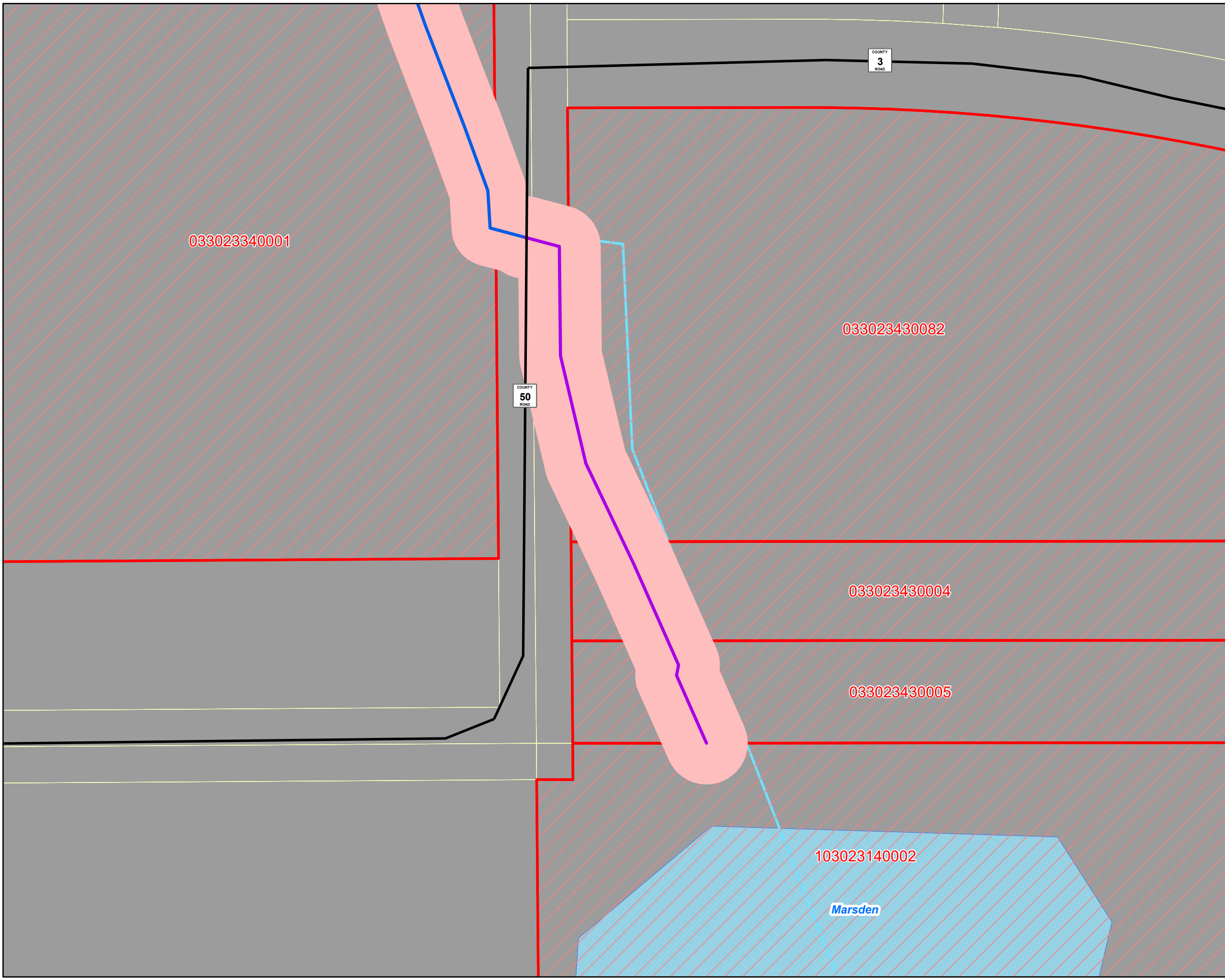
Rice Creek
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









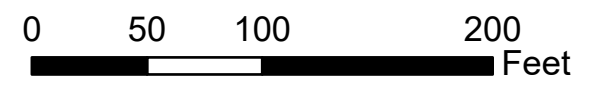
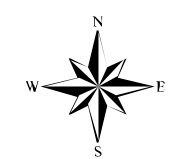
	RCD1 ROW
	RCWD Boundary
	RCD1 Watershed
	RCD1 Intersecting Parcels
	Ramsey County Parcels
	County Roads
RCD1 ROW Width (ft)	
	70
	75
	80
	85



Rice Creek Watershed District Ramsey County Ditch 1 Right of Way



	RCD1 ROW
	RCWD Boundary
	RCD1 Watershed
	RCD1 Intersecting Parcels
	Ramsey County Parcels
	County Roads
RCD1 ROW Width (ft)	
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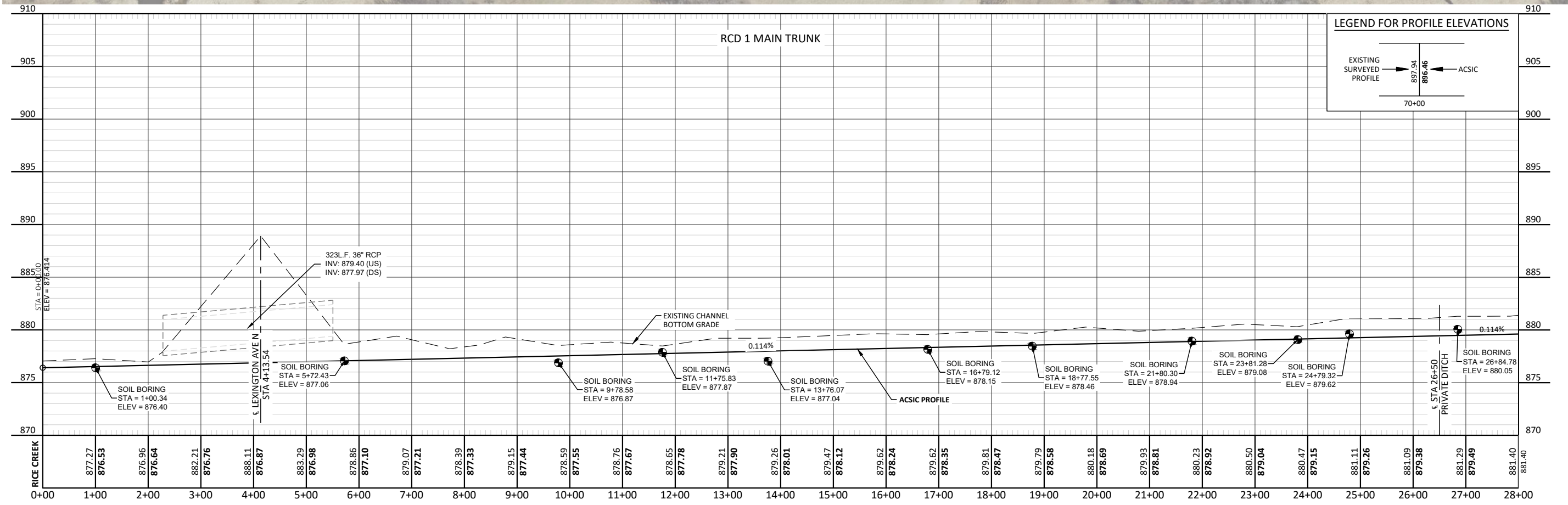
Parcels Intersected by RCD 1 Right-of-Way

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033023430082	C W HOULE INC
033023430005	BOARD OF WATER COMM ST PAUL
033023430004	CITY OF ST PAUL
033023340001	RAMSEY COUNTY PARKS AND REC
033023320001	RAMSEY COUNTY PARKS AND REC
033023230003	RAMSEY COUNTY PARKS AND REC
033023220010	RAMSEY COUNTY PARKS AND REC
103023140002	UNITED STATES OF AMERICA
033023430082	C W HOULE INC
033023430005	BOARD OF WATER COMM ST PAUL
033023430004	CITY OF ST PAUL
033023340001	RAMSEY COUNTY PARKS AND REC
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033023230003	RAMSEY COUNTY PARKS AND REC
033023220010	RAMSEY COUNTY PARKS AND REC

APPENDIX B

Plan and Profile – ACSIC Determination

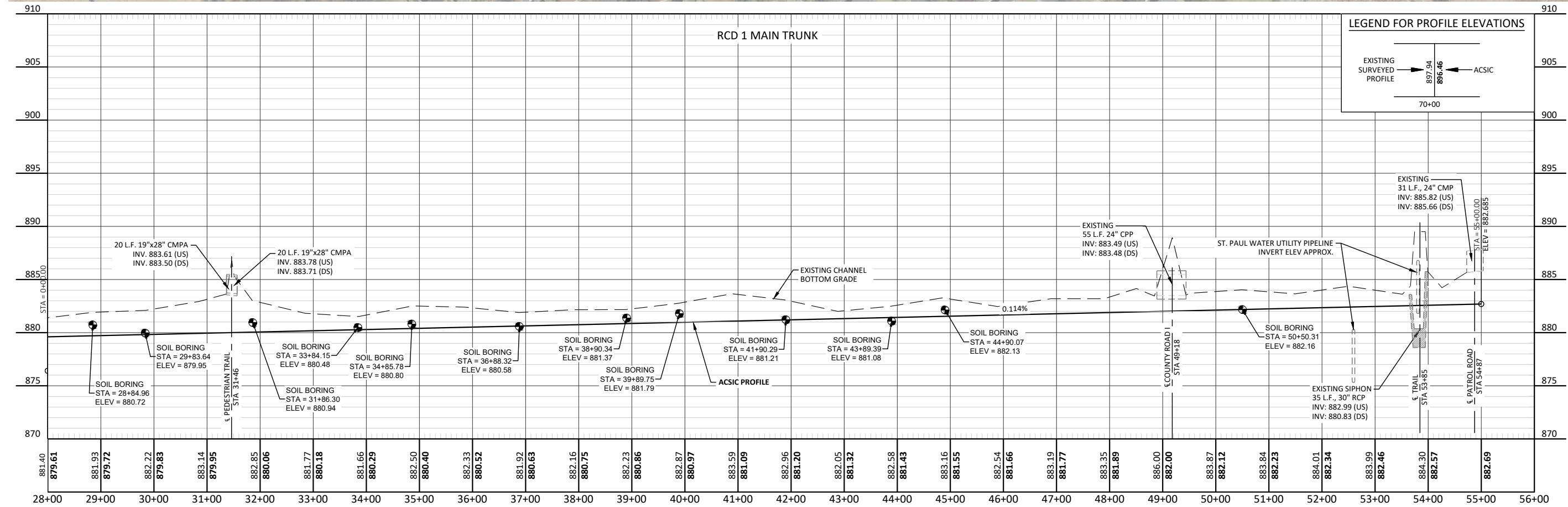
NOTES:
 1. **HORIZONTAL CONTROL:** ANY COORDINATES LISTED IN THIS PLAN ARE MINNESOTA STATE PLANE, SOUTH ZONE, US FOOT.
 2. **VERTICAL CONTROL:** ALL ELEVATIONS ARE NORTH AMERICAN VERTICAL DATUM OF 1988 (NAVD 88).



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RAMSEY COUNTY DITCH 1 HISTORIC REVIEW RICE CREEK WATERSHED DISTRICT PLAN AND PROFILE (1 OF 2)	By _____ Date _____ Revision _____ No. _____
 Drawn By APD Checked By ANN Date TBD Scale As Shown Project No. 5555-0345 SHEET 1	

NOTES:
 1. **HORIZONTAL CONTROL:** ANY COORDINATES LISTED IN THIS PLAN ARE MINNESOTA STATE PLANE, SOUTH ZONE, US FOOT.
 2. **VERTICAL CONTROL:** ALL ELEVATIONS ARE NORTH AMERICAN VERTICAL DATUM OF 1988 (NAVD 88).



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By	
Date	
Revision	
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RAMSEY COUNTY DITCH 1 HISTORIC REVIEW RICE CREEK WATERSHED DISTRICT PLAN AND PROFILE (2 OF 2)	
Drawn By	APD
Checked By	ANN
Date	TBD
Scale	As Shown
Project No.	5555-0345
SHEET	2

ITEMS REQUIRING BOARD ACTION

1. 2024 District Financial Reports and Audit – (Nick Tomczik)

MEMORANDUM
Rice Creek Watershed District



Date: March 17, 2025
To: RCWD Board of Managers
From: Manager Marcie Weinandt, Treasurer & Nick Tomczik, Administrator
Subject: 2024 District Financial Reports and Audit

Introduction

Watershed districts must annually complete a financial report and audit pursuant to M.S. 103B and 103D.

Background

On March 13, 2025, District staff and Board Treasurer met to review the draft 2024 Annual Financial Report and Audit prepared by Redpath and Company, Ltd. (Redpath) for the year ending December 31, 2024. Copies of the final report will be sent via email by Redpath to the State Auditor’s Office and the Board of Water and Soil Resources.

The Financial Report & Audit concludes with two letters to the District Managers one titled “Report on Internal Control” found on page 67 and one titled “Minnesota Legal Compliance Report” found on page 69.

The Report on Internal Control identified that the auditors did not identify any deficiencies in internal control that they considered to be a material weakness. The Report on Minnesota Legal Compliance states that nothing came to the attention of the auditors that caused them to believe that the RCWD failed to comply with the provisions of the *Minnesota Legal Compliance Audit Guide for Political Subdivisions*.

Please note on Statement 1 page 12 and Statement 3 page 14, under “Assets” Due from other governments, the amount reflects the City of Circle Pines (City) unpaid invoice of \$45,800 for work on the City’s stormsewer outfalls. The District’s contractor completed the work concurrently with Anoka County Ditch 53-62 Main Trunk Repair and the amount is included in the \$66,210 of 2023 and included again in the \$107,135 for the 2024 audit year. This line item for the District typically only includes pending grant payments to the District.

Recommendation

Treasurer and Staff recommend acceptance and filing of the 2024 Annual Financial Report and Audit.

Proposed Motion

Manager _____ moves to accept and authorize the filing of the Rice Creek Watershed District 2024 Annual Financial Report and Audit.

Attachment

2024 Annual Financial Report and Audit



COMMUNICATION WITH THOSE CHARGED WITH GOVERNANCE

To the Honorable Managers of
Rice Creek Watershed District
Blaine, Minnesota

We have audited the financial statements of the governmental activities and each major fund of Rice Creek Watershed District for the year ended December 31, 2024. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated February 10, 2025. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Rice Creek Watershed District are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2024. We noted no transactions entered into by Rice Creek Watershed District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected.

The most sensitive estimates affecting the governmental activities financial statements are:

- the estimates used to calculate the net pension liability, the pension related deferred outflows and inflows of resources, and pension expense
- management's estimate of the value of intangible assets (wetland credits)
- present value of the lease liability

Management's estimates relating to the net pension liability, pension related deferred outflows and inflows of resources and pension expense are based on actuarial studies. Management's estimates relating to intangible assets are based on calculations provided by the District's Engineer. Management's estimate of the lease liability is based on the estimated incremental borrowing rate as of January 1, 2021. We evaluated the key factors and assumptions used to develop the estimates in determining that they are reasonable in relation to the financial statements taken as a whole.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. Determining sensitivity is subjective, however, we believe the disclosure most likely to be considered sensitive is Note 13 – Contingencies.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. There were no uncorrected misstatements that have an effect on our opinion on the financial statements. The uncorrected misstatements or the matters underlying them could potentially cause future period financial statements to be materially misstated, even though, in our judgment, such uncorrected misstatements are immaterial to the financial statements under audit. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements as a whole.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated March 14, 2025.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a “second opinion” on certain situations. If a consultation involves application of an accounting principle to Rice Creek Watershed District’s financial statements or a determination of the type of auditor’s opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as Rice Creek Watershed District’s auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to the budgetary comparison schedules and schedules of pension information, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding 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 did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the individual fund financial statements and supplementary financial information which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

We were not engaged to report on the introductory section and other information, which accompany the financial statements but are not RSI. Such information has not been subjected to auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Other Reports

Various reports on compliance and internal controls are contained in the Other Required Reports section of the audited financial statement document.

Restriction on Use

This information is intended solely for the information and use of the Board of Managers and management of Rice Creek Watershed District and is not intended to be, and should not be, used by anyone other than these specified parties.

Redpath and Company LLC

REDPATH AND COMPANY, LLC
St. Paul, Minnesota

March 14, 2025

RICE CREEK WATERSHED DISTRICT

ANNUAL FINANCIAL REPORT

For The Year Ended December 31, 2024

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RICE CREEK WATERSHED DISTRICT
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INTRODUCTORY SECTION

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RICE CREEK WATERSHED DISTRICT
ORGANIZATION
December 31, 2024

	<u>Term Expires</u>
Managers:	
Michael J. Bradley - President	January 17, 2027
John J. Waller - First Vice-President	January 17, 2025
Steven P. Wagamon - Second Vice-President	January 17, 2025
Marcie Weinandt - Treasurer	January 17, 2026
Jess Robertson - Secretary	January 17, 2026
Staff:	
Administrator: Nick Tomczik	
Project Manager: David Petry	
Office Manager: Theresa Stasica	
Lake and Stream Manager: Matthew Kocian	
Regulatory Manager Patrick Hughes	
Communication and Outreach Manager Kendra Sommerfeld	
Drainage and Facilities Manager Tom Schmidt	
Outreach and Grant Technician Molly Nelson	
Regulatory Technician: Anna Grace	
Permit Technician: Kelsey White	
Technician / Inspector: William Roach Alissa Chalberg	
Technical Field Assistant: Abel Green Connor Price	
Water Monitoring Technician: Catherine Nester	
Program Support Technician: Emmet Hurley	
Project Technician: Sara Belden	
Inspector: Erik Larson Sarah Struntz	

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FINANCIAL SECTION

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INDEPENDENT AUDITOR'S REPORT

To the Honorable Managers of
Rice Creek Watershed District
Blaine, Minnesota

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities and each major fund of Rice Creek Watershed District, as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise Rice Creek Watershed District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of Rice Creek Watershed District, as of December 31, 2024, and the respective changes in financial position, for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. 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 Rice Creek Watershed 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 opinions.

Report on Summarized Comparative Information

We have previously audited Rice Creek Watershed District's 2023 financial statements, and we expressed unmodified audit opinions on the respective financial statements of the governmental activities and each major fund in our report dated April 5, 2024. In our opinion, the summarized comparative information presented herein as of and for the year ended December 31, 2023 is consistent, in all material respects, with the audited financial statements from which it has been derived.

Responsibilities of Management for the Financial Statements

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 Rice Creek Watershed 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 opinions. 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 generally accepted 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 generally accepted 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 Rice Creek Watershed 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 Rice Creek Watershed 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

Accounting principles generally accepted in the United States of America require that the budgetary comparison schedules, and the schedules of pension information, as listed in the table of contents, 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.

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 opinions on the basic financial statements are not affected by this missing information.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Rice Creek Watershed District's basic financial statements. The individual fund financial statements and supplementary financial information are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the individual fund financial statements and the supplementary financial information are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory and other information sections but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic 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 basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Redpath and Company LLC

REDPATH AND COMPANY, LLC
St. Paul, Minnesota

March 14, 2025

BASIC FINANCIAL STATEMENTS

RICE CREEK WATERSHED DISTRICT
STATEMENT OF NET POSITION
December 31, 2024
With Comparative Totals For December 31, 2023

Statement 1

	Primary Government	
	Governmental Activities	
	2024	2023
Assets:		
Cash and investments	\$16,536,752	\$14,499,148
Due from other governments	107,135	66,210
Accounts receivable - net	-	1,830
Interest receivable	51,394	
Property taxes receivable:		
Delinquent	64,098	55,805
Due from county	34,772	31,200
Special assessments receivable:		
Deferred	122,695	168,366
Special deferred	186,542	186,751
Delinquent	17,917	14,766
Due from county	136	2,222
Prepaid items	50,213	63,216
Capital assets - net:		
Leased asset - net	80,177	176,389
Nondepreciable	1,239,793	1,239,793
Depreciable	828,592	829,093
Total assets	<u>19,320,216</u>	<u>17,334,789</u>
Deferred outflows of resources related to pensions	<u>130,487</u>	<u>189,657</u>
Liabilities:		
Accounts payable	244,864	209,188
Contracts/retainage payable	4,666	-
Due to other governments	106,404	94,846
Deposits payable	1,770,457	1,940,857
Unearned revenue	43,228	177,327
Lease liability:		
Due within one year	87,565	100,993
Due in more than one year	-	87,565
Compensated absences payable:		
Due within one year	67,098	60,817
Due in more than one year	10,515	22,897
Net pension liability:		
Due in more than one year	478,792	698,986
Total liabilities	<u>2,813,589</u>	<u>3,393,476</u>
Deferred inflows of resources related to pensions	<u>335,834</u>	<u>228,608</u>
Total deferred inflows	<u>335,834</u>	<u>228,608</u>
Net position:		
Net investment in capital assets	2,060,997	2,056,717
Restricted	205,341	281,483
Unrestricted	14,034,942	11,564,162
Total net position	<u>\$16,301,280</u>	<u>\$13,902,362</u>

The accompanying notes are an integral part of these financial statements.

RICE CREEK WATERSHED DISTRICT

STATEMENT OF ACTIVITIES

For The Year Ended December 31, 2024

With Comparative Totals For The Year Ended December 31, 2023

Statement 2

Functions/Programs	Program Revenues				Net (Expense) Revenue and Changes in Net Position Primary Government	
	Expenses	Charges For Services	Operating Grants and Contributions	Capital Grants and Contributions	Totals	
					2024	2023
Primary government:						
Governmental activities:						
General government	\$2,068,258	\$85,614	\$22,445	\$ -	(\$1,960,199)	(\$1,902,023)
Programs	3,207,439	-	669,929	-	(2,537,510)	(2,706,484)
Interest expense on debt	2,854	-	-	-	(2,854)	(4,822)
Total governmental activities	<u>\$5,278,551</u>	<u>\$85,614</u>	<u>\$692,374</u>	<u>\$0</u>	<u>(4,500,563)</u>	<u>(4,613,329)</u>
General revenues:						
Property taxes					6,029,722	5,651,969
Grants and contributions not restricted to specific programs					1,594	-
Unrestricted investment earnings					808,515	580,075
Gain on sale of capital asset					59,650	-
Miscellaneous other					-	40,447
Total general revenues					<u>6,899,481</u>	<u>6,272,491</u>
Change in net position					2,398,918	1,659,162
Net position - January 1					<u>13,902,362</u>	<u>12,243,200</u>
Net position - December 31					<u>\$16,301,280</u>	<u>\$13,902,362</u>

The accompanying notes are an integral part of these financial statements.

RICE CREEK WATERSHED DISTRICT
BALANCE SHEET
GOVERNMENTAL FUNDS
December 31, 2024
With Comparative Totals For December 31, 2023

Statement 3

Assets	General Fund	509 Planning Special Revenue Fund	Total Governmental Funds	
			2024	2023
Cash and investments	\$2,366,365	\$14,170,387	\$16,536,752	\$14,499,148
Due from other governments	-	107,135	107,135	66,210
Accounts receivable - net	-	-	-	1,830
Accrued interest receivable	51,394	-	51,394	-
Property taxes receivable:				
Delinquent	5,470	58,628	64,098	55,805
Due from county	2,820	31,952	34,772	31,200
Special assessments receivable:				
Deferred	-	122,695	122,695	168,366
Special deferred	-	186,542	186,542	186,751
Delinquent	-	17,917	17,917	14,766
Due from county	-	136	136	2,222
Prepaid items	19,947	30,266	50,213	63,216
Total assets	\$2,445,996	\$14,725,658	\$17,171,654	\$15,089,514
Liabilities, Deferred Inflows of Resources, and Fund Balance				
Liabilities:				
Accounts payable	\$16,299	\$228,565	\$244,864	\$209,188
Contracts/retainage payable	-	4,666	4,666	-
Due to other governments	-	106,404	106,404	94,846
Deposits payable	1,770,457	-	1,770,457	1,940,857
Unearned revenue	-	43,228	43,228	177,327
Total liabilities	1,786,756	382,863	2,169,619	2,422,218
Deferred inflows of resources:				
Unavailable revenue	5,470	385,781	391,251	283,979
Fund balance:				
Nonspendable	19,947	30,266	50,213	63,216
Restricted	-	90,451	90,451	105,527
Committed	-	6,302,359	6,302,359	5,980,916
Assigned	-	7,764,645	7,764,645	5,870,117
Unassigned	633,823	(230,707)	403,116	363,541
Total fund balance	653,770	13,957,014	14,610,784	12,383,317
Total liabilities, deferred inflows of resources, and fund balance	\$2,445,996	\$14,725,658	\$17,171,654	\$15,089,514
Fund balance reported above			\$14,610,784	\$12,383,317
Amounts reported for governmental activities in the Statement of Net Position are different because:				
Capital assets and right to use leased assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.			2,148,562	2,245,275
Deferred outflows of resources related to pensions are not current financial resources and, therefore, are not reported in the funds.			130,487	189,657
Deferred inflows of resources related to pensions are associated with long-term liabilities that are not due and payable in the current period and, therefore, are not reported in the funds.			(335,834)	(228,608)
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds:				
Compensated absences payable			(77,613)	(83,714)
Net pension liability			(478,792)	(698,986)
Lease liability			(87,565)	(188,558)
Other long-term assets are not available to pay for current period expenditures and, therefore, are reported as unavailable revenue in the funds.			391,251	283,979
Net position of governmental activities			\$16,301,280	\$13,902,362

The accompanying notes are an integral part of these financial statements.

RICE CREEK WATERSHED DISTRICT
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE
GOVERNMENTAL FUNDS

Statement 4

For The Year Ended December 31, 2024

With Comparative Totals For The Year Ended December 31, 2023

	General Fund	509 Planning Special Revenue Fund	Total Governmental Funds	
			2024	2023
Revenues:				
General property taxes	\$487,393	\$5,534,036	\$6,021,429	\$5,673,052
Special assessments	-	23,617	23,617	102,286
Intergovernmental	129	528,927	529,056	123,618
Permits	-	85,614	85,614	100,548
Investment income	116,268	692,247	808,515	580,075
Miscellaneous	-	19,871	19,871	40,447
Total revenues	<u>603,790</u>	<u>6,884,312</u>	<u>7,488,102</u>	<u>6,620,026</u>
Expenditures:				
Current:				
General government	423,859	1,585,641	2,009,500	1,862,788
Programs	-	3,142,809	3,142,809	2,754,515
Capital outlay	-	64,129	64,129	-
Debt service				
Principal	20,197	80,796	100,993	96,472
Interest	572	2,282	2,854	4,822
Total expenditures	<u>444,628</u>	<u>4,875,657</u>	<u>5,320,285</u>	<u>4,718,597</u>
Revenues over (under) expenditures	159,162	2,008,655	2,167,817	1,901,429
Other financing sources (uses):				
Proceeds from sale of capital assets	-	59,650	59,650	-
Net change in fund balance	159,162	2,068,305	2,227,467	1,901,429
Fund balance - January 1	<u>494,608</u>	<u>11,888,709</u>	<u>12,383,317</u>	<u>10,481,888</u>
Fund balance - December 31	<u><u>\$653,770</u></u>	<u><u>\$13,957,014</u></u>	<u><u>\$14,610,784</u></u>	<u><u>\$12,383,317</u></u>

The accompanying notes are an integral part of these financial statements.

RICE CREEK WATERSHED DISTRICT
RECONCILIATION OF THE STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES OF
GOVERNMENTAL FUNDS

Statement 5

For The Year Ended December 31, 2024

With Comparative Totals For The Year Ended December 31, 2023

	<u>2024</u>	<u>2023</u>
Amounts reported for governmental activities in the Statement of Activities (Statement 2) are different because:		
Net changes in fund balances - total governmental funds (Statement 4)	\$2,227,467	\$1,901,429
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation or amortization expense:		
Capital outlay	64,129	-
Depreciation expense	(64,630)	(61,180)
Amortization expense	(96,212)	(96,212)
Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds:		
Change in delinquent property taxes	8,293	(21,083)
Change in delinquent and deferred special assessments	98,979	(116,779)
The issuance of long-term debt (e.g. loans payable) provide current resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position.		
Principal payments on lease liabilities	100,993	96,472
Some expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds. Expenses reported in the Statement of Activities include the effects of the changes in these expense accruals as follows:		
Change in compensated absences payable	6,101	(10,517)
Governmental funds report pension contributions as expenditures, however, pension expense is reported in the Statement of Activities. This is the amount by which net pension expense differed from pension contributions in the current period.	<u>53,798</u>	<u>(32,968)</u>
Change in net position of governmental activities (Statement 2)	<u><u>\$2,398,918</u></u>	<u><u>\$1,659,162</u></u>

The accompanying notes are an integral part of these financial statements.

Note 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the Rice Creek Watershed District (the District) conform to accounting principles generally accepted in the United States of America applicable to governmental units. The following is a summary of significant accounting policies.

A. FINANCIAL REPORTING ENTITY

The District was organized January 18, 1972 under the Minnesota Watershed Act as amended by the Minnesota Water Resources Board as provided in Minnesota Statutes Chapter 112. The District covers areas within the following four counties: Anoka, Hennepin, Ramsey and Washington. The District is operated by a five member Board of Managers appointed by the respective County Boards of Commissioners for staggered three year terms. In accordance with Governmental Accounting Standards Board (GASB) pronouncements and accounting principles generally accepted in the United States of America, the financial statements of the reporting entity should include the primary government and its component units.

Component units are legally separate entities for which the District (primary government) is financially accountable, or for which the exclusion of the component unit would render the financial statements of the primary government misleading. There are no organizations considered to be component units of the District.

B. GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

The government-wide financial statements (i.e., the Statement of Net Position and the Statement of Activities) report information on all of the nonfiduciary activities of the primary government. For the most part, the effect of interfund activity has been removed from these statements. *Governmental activities*, which normally are supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*. There are no *business-type activities*, which rely to a significant extent on fees and charges for services.

The Statement of Activities demonstrates the degree to which the direct expenses of a given function are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function. *Program revenues* include 1) charges to customers or applicants who purchase, use or directly benefit from goods, services or privileges provided by a given function and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Taxes and other items not included among program revenues are reported instead as *general revenues*.

Separate financial statements are provided for governmental funds. Major individual governmental funds are reported as separate columns in the fund financial statements.

C. MEASUREMENT FOCUS, BASIS OF ACCOUNTING AND FINANCIAL STATEMENT PRESENTATION

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the District considers all revenues, except reimbursement grants, to be available if they are collected within 60 days of the end of the current fiscal period. Reimbursement grants are considered available if they are collected within one year of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting.

Property taxes, intergovernmental revenues, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the District.

The District reports the following major governmental funds:

General Fund – is the general operating fund of the District. It is used to account for financial resources to be used for general administrative expenses and for the construction and maintenance of projects of common benefit to the District.

509 Planning Fund (special revenue fund) – has been established to record transactions resulting from the Metropolitan Surface Water Management Act (Chapter 509, Laws of 1982 Minnesota Statutes Section 473.875 to 473.883). Property taxes are committed for the 509 Planning Fund.

As a general rule the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are transactions that would be treated as revenues, expenditures or expenses if they involved external organizations, such as buying goods and services or payments in lieu of taxes, are similarly treated when they involve other funds of the District. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

D. BUDGETS

The District prepares annual revenue and expenditure budgets for the General Fund and 509 Planning Special Revenue Fund. The District monitors budget performance on the fund basis. All amounts over budget have been approved by the Board through the disbursement approval process. The modified accrual basis of accounting is used by the District for budgeting data. All appropriations end with the fiscal year for which they were made. Encumbrance accounting, under which purchase orders, contracts and other commitments of monies are recorded in order to reserve that portion of the applicable appropriation, is not employed by the District.

E. CASH AND INVESTMENTS

Cash and investment balances from all funds are pooled and invested to the extent available in authorized investments. Investment income is allocated to individual funds on the basis of the fund's equity in the cash and investment pool.

Investments are stated at fair value, based upon quoted market prices. Investment income is accrued at the balance sheet date.

F. PROPERTY TAX REVENUE RECOGNITION

The Board of Managers annually adopts a tax levy and certifies it to the County in December (levy/assessment date) of each year for collection in the following year. The County is responsible for billing and collecting all property taxes for itself, the District, the local School District and other taxing authorities. Such taxes become a lien on January 1 and are recorded as receivables by the District at that date. Real property taxes are payable (by property owners) on May 15 and October 15 of each calendar year. Personal property taxes are payable by taxpayers on February 28 and June 30 of each year. These taxes are collected by the County and remitted to the District on or before July 7 and December 2 of the same year. Delinquent collections for November and December are received the following January. The District has no ability to enforce payment of property taxes by property owners. The County possesses this authority.

GOVERNMENT-WIDE FINANCIAL STATEMENTS

The District recognizes property tax revenue in the period for which the taxes were levied. Uncollectible property taxes are not material and have not been reported.

GOVERNMENTAL FUND FINANCIAL STATEMENTS

The District recognizes property tax revenue when it becomes both measurable and available to finance expenditures of the current period. In practice, current and delinquent taxes received by the District in July, December and January are recognized as revenue for the current year. Taxes collected by the County by December 31 (remitted to the District the following January) are classified as due from county. Taxes not collected by the county by December 31 are classified as delinquent taxes receivable. The portion of delinquent taxes not collected by the District in January are fully offset by deferred inflow of resources because they are not available to finance current expenditures.

G. SPECIAL ASSESSMENT REVENUE RECOGNITION

Special assessments are levied against benefited properties for the cost or a portion of the cost of special assessment improvement projects in accordance with State Statutes. These assessments are collectible by the District over a term of years usually consistent with the term of the project. Collection of annual installments (including interest) is handled by the County Auditor in the same manner as property taxes. Property owners are allowed to prepay future installments without interest or prepayment penalties.

Once a special assessment roll is adopted, the amount attributed to each parcel is a lien upon that property until full payment is made or the amount is determined to be excessive by the Board or court action. If special assessments are allowed to go delinquent, the property is subject to tax forfeit sale. Proceeds of sales from tax forfeit properties are remitted to the District in payment of delinquent special assessments. Pursuant to State Statutes, a property shall be subject to a tax forfeit sale after three years unless it is homesteaded, agricultural or seasonal recreational land in which event the property is subject to such sale after five years.

GOVERNMENT-WIDE FINANCIAL STATEMENTS

The District generally recognizes special assessment revenue in the period that the assessment roll was adopted by the Board. Uncollectible special assessments are not material and have not been reported.

GOVERNMENTAL FUND FINANCIAL STATEMENTS

Revenue from special assessments is recognized by the District when it becomes measurable and available to finance expenditures of the current fiscal period. In practice, current and delinquent special assessments received by the District are recognized as revenue for the current year. Special assessments that are collected by the County by December 31 (remitted to the District the following January) are also recognized as revenue for the current year. All remaining delinquent, deferred and special deferred assessments receivable in governmental funds are completely offset by deferred inflow of resources.

H. INVENTORIES

The original cost of materials and supplies has been recorded as expenditures at the time of purchase. The District does not maintain material amounts of inventories of goods and supplies.

I. CAPITAL ASSETS

Capital assets, which include property, plant, equipment, infrastructure assets, and intangible assets such as easements and computer software, are reported in the applicable governmental columns in the government-wide financial statements. Capital assets are defined by the District as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

Capital assets are depreciated using the straight-line method over the following estimated useful lives:

Equipment	5 - 15 years
Vehicles	5 years
Infrastructure	25 years
Temporary easements	Life of easements

J. COMPENSATED ABSENCES

It is the District's policy to permit employees to accumulate earned but unused vacation and sick pay benefits. All vacation and sick pay benefits that are attributable to services already rendered, accumulated, and is more likely than not to be used for time off or otherwise paid is accrued in the government-wide financial statements. A liability for these amounts is reported in the governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

K. LONG-TERM OBLIGATIONS

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities.

L. FUND BALANCE CLASSIFICATIONS

In the fund financial statements, governmental funds report fund balance in classifications that disclose constraints for which amounts in those funds can be spent. These classifications are as follows:

Nonspendable - consists of amounts that are not in spendable form, such as prepaid items.

Restricted - consists of amounts related to externally imposed constraints established by creditors, grantors or contributors; or constraints imposed by state statutory provisions.

Committed - consists of internally imposed constraints. These constraints are established by Resolution of the Board of Managers.

Assigned - consists of internally imposed constraints. These constraints reflect the specific purpose for which it is the District's intended use. These constraints are established by the Administrator.

Unassigned - is the residual classification for the general fund and also reflects negative residual amounts in other funds.

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

When committed, assigned or unassigned resources are available for use, it is the District's policy to use resources in the following order: 1) committed, 2) assigned and 3) unassigned.

M. INTERFUND TRANSACTIONS

Interfund services provided and used are accounted for as revenues, expenditures or expenses. Transactions that constitute reimbursements to a fund for expenditures/expenses initially made from it that are properly applicable to another fund, are recorded as expenditures/expenses in the reimbursing fund and as reductions of expenditures/expenses in the fund that is reimbursed. All other interfund transactions are reported as transfers.

N. USE OF ESTIMATES

The preparation of financial statements in accordance with generally accepted accounting principles (GAAP) requires management to make estimates that affect amounts reported in the financial statements during the reporting period. Actual results could differ from such estimates.

O. RECLASSIFICATIONS

Certain reclassifications were made to prior year amounts to conform to the current year presentation.

P. PREPAID ITEMS

Certain payments to vendors (insurance) reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements. Prepaid items are reported using the consumption method and recorded as expenditures/expenses at the time of consumption.

Q. COMPARATIVE TOTALS

The basic financial statements, required supplementary information, individual fund financial statements, and supplementary financial information include certain prior-year summarized comparative information in total but not at the level of detail required for a presentation in conformity with generally accepted accounting principles. Accordingly, such information should be read in conjunction with the District's financial statements for the year ended December 31, 2023, from which the summarized information was derived.

R. DEFERRED OUTFLOWS/INFLOWS OF RESOURCES

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element represents a consumption of net assets that applies to future periods and so will *not* be recognized as an outflow of resources (expense) until then. The government has one item that qualifies for reporting in this category. It is the pension related deferred outflows reported in the government-wide Statement of Net Position.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element represents an acquisition of net assets that applies to future periods and so will *not* be recognized as an inflow of resources (revenue) until that time. The government has pension related deferred inflows of resources reported in the government-wide Statement of Net Position. The government also has a type of item, which arises only under a modified accrual basis of accounting that qualifies for reporting in this category. Accordingly, the item, unavailable revenue, is reported only in the governmental fund balance sheet. The governmental funds report unavailable revenues from the following sources: property taxes and special assessments.

S. DEFINED BENEFIT PENSION PLANS

For purposes of measuring the net pension liability, deferred outflows and inflows of resources, and pension expense, information about the fiduciary net position of the Public Employees Retirement Association (PERA) and additions to and deductions from PERA's fiduciary net position have been determined on the same basis as they are reported by PERA, except that PERA's fiscal year end is June 30. 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.

T. LEASING ARRANGEMENTS

The entity has recorded right to use leased assets. The right to use assets are initially measured at an amount equal to the initial measurement of the related lease liability plus any lease payments made prior to the lease term, less lease incentives and plus ancillary charges necessary to place the lease into service. The right-to-use assets are amortized on a straight-line basis over the life of the related lease.

Note 2 DEPOSITS AND INVESTMENTS

A. DEPOSITS

In accordance with Minnesota Statutes, the District maintains deposits at those depository banks authorized by the Board of Managers. All such banks are members of the Federal Reserve System.

Minnesota Statutes require that all District deposits be protected by insurance, surety bond, or collateral. The market value of collateral pledged must equal 110% of the deposits not covered by insurance or bonds. Securities pledged as collateral are required to be held in safekeeping by the District or in a financial institution other than that furnishing the collateral. Minnesota Statute 118A.03 identifies allowable forms of collateral. The District has no additional deposit policies addressing custodial credit risk.

Custodial Credit Risk – Deposits – this is the risk that in the event of a bank failure, the District's deposits may not be returned to it. At December 31, 2024, the entire bank balance was covered by federal depository insurance or perfected collateral held by the District's agent in the District's name.

B. INVESTMENTS

Subject to rating, yield, maturity and issuer requirements as prescribed by statute, Minnesota Statutes 118A.04 and 118A.05 authorize the District to invest in United States securities, state and local securities, commercial paper, time deposits, temporary general obligation bonds, repurchase agreements, Minnesota joint powers investment trust and guaranteed investment contracts.

The District has investments in the Minnesota Municipal Money Market Fund (4M fund). The 4M fund is an external investment pool regulated by Minnesota Statutes and the Board of Directors of the League of Minnesota Cities. The 4M fund is an unrated pool and the fair value of the position in the pool is the same as the value of pool shares. The pool is managed to maintain a portfolio weighted average maturity of no greater than 60 days and seeks to maintain a constant net asset value (NAV) of \$1 per share. The pool measures its investments at amortized cost in accordance with GASB

Statement No. 79. The 4M Liquid Asset Fund has no redemption requirement. The 4M Plus Fund requires funds to be deposited for a minimum of 14 calendar days. Withdrawals prior to the 14-day restriction period are subject to a penalty equal to 7 days interest on the amount withdrawn.

At December 31, 2024, the amount of investments held in the 4M fund was \$12,756,948. The maximum maturity of 4M fund investments is 14 days.

A summary of the District's cash and investments at December 31, 2024 is as follows:

Investment Type	Rating	Fair Value	Investment Maturities (in Years)	
			Less Than 1	1-5
External investment pool - 4M Fund	AAAm	\$12,756,948	\$12,756,948	\$ -
Brokered certificates of deposit	Not rated	2,918,871	681,100	2,237,771
U.S. Treasuries	AAA	1,004,502	-	1,004,502
Total		<u>\$16,680,321</u>	<u>\$13,438,048</u>	<u>\$3,242,273</u>
		Total investments		\$16,680,321
		Deposits		(143,569)
		Total cash and investments		<u>\$16,536,752</u>

The deficit deposit balance represents checks which were outstanding at year end. As checks are cashed, amounts are automatically transferred from the 4M fund to fund the disbursements.

The District categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. The hierarchy has three levels. Level 1 investments are valued using inputs that are based on quoted prices in active markets for identical assets. Level 2 investments are valued using inputs that are based on quoted prices for similar assets or inputs that are observable, either directly or indirectly. Level 3 investments are valued using inputs that are unobservable.

RICE CREEK WATERSHED DISTRICT
NOTES TO FINANCIAL STATEMENTS
December 31, 2024

The District has the following recurring fair value measurements as of December 31, 2024:

Investment Type	12/31/2024	Fair Value Measurement Using		
		Level 1	Level 2	Level 3
Investments at fair value:				
Brokered certificates of deposit	\$2,918,871	\$ -	\$2,918,871	\$ -
U.S. Treasuries	1,004,502	1,004,502	-	-
		<u>\$1,004,502</u>	<u>\$2,918,871</u>	<u>\$ -</u>
Investments not categorized:				
External investment pool- 4M Fund	<u>12,756,948</u>			
Total investments	<u>\$16,680,321</u>			

C. INVESTMENT RISKS

Credit Risk – this is the risk that an issuer or other counterparty to an investment will be unable to fulfill its obligation to the holder of the investment. The District follows State Statutes in regards to credit risk of investments. To ensure security when considering an investment, the District cross-checks all depositories under consideration against existing investments to make certain that funds in excess of insurance limits are not deposited with the same institution unless collateralized as outlined herein. Furthermore, the Board of Managers will approve all financial institutions, brokers and advisers with which the District will do business.

Interest Rate Risk – this is the risk that changes in the interest rates of debt investments could adversely affect the fair value of an investment. The District minimizes interest rate risk by structuring its investment portfolio to ensure that securities mature to meet cash requirements for ongoing operations, thereby avoiding the need to sell securities on the open market prior to maturity.

Concentration of Credit Risk – this is the risk of loss that may be attributed to the magnitude of the District’s investment in a single issuer. The District diversifies its investments according to type and maturity. The District portfolio, to the extent feasible, contains a mixture of short-term (shorter than one year) and long-term (more than one year) investments. The District attempts to match its investments with anticipated cash-flow requirements. Extended maturities may be used to take advantage of higher yields

Custodial Credit Risk. For investments in securities, custodial credit risk is the risk that in the event of a failure of the counterparty, the District will not be able to recover the value of its investment securities that is in the possession of an outside party. The District minimizes deposit custodial risk by obtaining collateral for all uninsured amounts on deposit and necessary documentation to show compliance.

RICE CREEK WATERSHED DISTRICT
NOTES TO FINANCIAL STATEMENTS
December 31, 2024

Note 3 RECEIVABLES

Significant receivable balances not expected to be collected within one year of December 31, 2024 are as follows:

	Major Funds		Total
	General	509 Planning Fund	
Deferred special assessments	\$ -	\$34,575	\$34,575
Special deferred special assessments	-	186,541	186,541
Delinquent special assessments	-	6,234	6,234
Delinquent property taxes	4,100	44,300	48,400
Total	<u>\$4,100</u>	<u>\$271,650</u>	<u>\$275,750</u>

Note 4 UNAVAILABLE REVENUES

Governmental funds report deferred inflows of resources in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. At the end of the current fiscal year, the various components of unavailable revenue reported in the governmental funds were as follows:

	Property Taxes	Special Assessment	Total
General Fund	\$5,470	\$ -	\$5,470
509 Planning Fund	58,628	327,153	385,781
Totals	<u>\$64,098</u>	<u>\$327,153</u>	<u>\$391,251</u>

RICE CREEK WATERSHED DISTRICT
NOTES TO FINANCIAL STATEMENTS
December 31, 2024

Note 5 CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2024 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Capital assets, not being depreciated:				
Construction in process - wetland credits	\$421,080	\$ -	\$ -	\$421,080
Land and permanent easements	818,713	-	-	818,713
Total capital assets, not being depreciated	<u>1,239,793</u>	<u>0</u>	<u>0</u>	<u>1,239,793</u>
Capital assets, being depreciated:				
Vehicles	190,244	28,803	(56,015)	163,032
Equipment	392,405	35,326	(80,689)	347,042
Infrastructure	817,771	-	-	817,771
Temporary easements	30,000	-	-	30,000
Total capital assets, being depreciated	<u>1,430,420</u>	<u>64,129</u>	<u>(136,704)</u>	<u>1,357,845</u>
Less accumulated depreciation for:				
Vehicles	155,401	9,671	(56,015)	109,057
Equipment	314,653	21,748	(80,689)	255,712
Infrastructure	108,273	32,711	-	140,984
Temporary easements	23,000	500	-	23,500
Total accumulated depreciation	<u>601,327</u>	<u>64,630</u>	<u>(136,704)</u>	<u>529,253</u>
Total capital assets being depreciated - net	<u>829,093</u>	<u>(501)</u>	<u>-</u>	<u>828,592</u>
Governmental activities capital assets - net	<u>\$2,068,886</u>	<u>(\$501)</u>	<u>\$0</u>	<u>\$2,068,385</u>

Depreciation expense was charged to function/programs of the District as follows:

Governmental activities:	
General government	\$ -
Programs	64,630
Total depreciation expense - governmental activities	<u>\$64,630</u>

Note 6 RIGHT TO USE LEASED ASSET

The District has a lease agreement for office space which is recorded as a right to use leased asset as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Right to use leased asset:				
Leased office space	\$465,025	\$ -	\$ -	\$465,025
Less accumulated amortization for:				
Leased office space	288,636	96,212	-	384,848
Total right to use leased asset - net	<u>\$176,389</u>	<u>(\$96,212)</u>	<u>\$0</u>	<u>\$80,177</u>

Note 7 **DEFINED BENEFIT PENSION PLANS**

A. PLAN DESCRIPTION

The District participates in the General Employees Retirement Plan (General Plan) which is a cost-sharing multiple-employer defined benefit pension plan administered by the Public Employees Retirement Association of Minnesota (PERA). Plan provisions are established and administered according to Minnesota Statutes, Chapters 353, 353D, 353E, 353G and 356. Minnesota Statutes Chapter 356 defines each plan's financial reporting requirements. PERA's defined benefit pension plans are tax qualified plans under Section 401(a) of the Internal Revenue Code.

Membership in the General Plan includes employees of counties, cities, townships, schools in non-certified positions, and other governmental entities whose revenues are derived from taxation, fees, or assessments. Plan membership is required for any employee who is expected to earn more than \$425 in a month, unless the employee meets exclusion criteria.

B. 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. When a member is "vested," they have earned enough service credit to receive a lifetime monthly benefit after leaving public service and reaching an eligible retirement age. Members who retire at or over their Social Security full retirement age with at least one year of service qualify for a retirement benefit.

The General Employees Plan requires three years of service to vest. 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 General Plan members. Members hired prior to July 1, 1989 receive the higher of the Step or Level formulas. Only the Level formula is used for members hired after June 30, 1989. Under the Step formula, General Plan members receive 1.2% of the highest average salary for each of the first ten years of service and 1.7% for each additional year. Under the Level formula, General Plan members receive 1.7% of the highest average salary for all years of service. For members hired prior to July 1, 1989, a full retirement benefit is available when age plus years of service equal 90 and normal retirement age is 65. Members can receive a reduced requirement benefit as early as age 55 if they have three or more years of service. Early retirement benefits are reduced by 0.25% for each month under age 65. Members with 30 or more years of service can retire at any age with a reduction of 0.25% for each month the member is younger than age 62. The Level formula allows General Plan members to receive a full retirement benefit at age 65 if they were first hired before July 1, 1989 or at age 66 if they were hired on or after July 1, 1989. Early retirement begins at age 55 with an actuarial reduction applied to the benefit.

Benefit increases are provided to benefit recipients each January. The postretirement increase is equal to 50% of the cost-of-living adjustment (COLA) announced by the SSA, with a minimum increase of at least 1% and a maximum of 1.5%. The 2024 annual increase was 1.5%. 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 prorated increase.

C. CONTRIBUTIONS

Minnesota Statutes Chapters 353, 353E, 353G, and 356 set the rates for employer and employee contributions. Contribution rates can only be modified by the state legislature.

General Plan members were required to contribute 6.50% of their annual covered salary in fiscal year 2024 and the District was required to contribute 7.50% for General Plan members. The District's contributions to the General Employees Fund for the year ended December 31, 2024 were \$89,469. The District's contributions were equal to the required contributions as set by state statute.

D. PENSION COSTS

At December 31, 2024, the District reported a liability of \$478,792 for its proportionate share of the General Employee's Fund 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 \$12,381.

The net pension liability was measured as of June 30, 2024, 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 proportion 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, 2023 through June 30, 2024, relative to the total employer contributions received from all of PERA's participating employers. The District's proportionate share was 0.0130% at the end of the measurement period and 0.0125% for the beginning of the period.

District's proportionate share of the net pension liability	\$478,792
State of Minnesota's proportionate share of the net pension liability associated with the District	<u>12,381</u>
Total	<u><u>\$491,173</u></u>

For the year ended December 31, 2024, the District recognized pension expense of \$57,784 for its proportionate share of the General Plan's pension expense. In addition, the District recognized an additional \$332 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.

During the plan year ended June 30, 2024, the State of Minnesota contributed \$170.1 million to the General Employees Fund. The State of Minnesota is not included as a non-employer contributing entity in the General Employees Plan pension allocation schedules for the \$170.1 million in direct state aid because this contribution was not considered to meet the definition of a special funding situation. The District recognized \$22,113 for the year ended December 31, 2024 as revenue and an offsetting reduction of net pension liability for its proportionate share of the State of Minnesota's on-behalf contributions to the General Employees Fund.

RICE CREEK WATERSHED DISTRICT
NOTES TO FINANCIAL STATEMENTS
December 31, 2024

At December 31, 2024, the District reported General Employees Fund deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual economic experience	\$45,065	\$ -
Changes in actuarial assumptions	2,378	181,199
Net difference between projected and actual earnings on pension plan investments	-	140,744
Changes in proportion	34,922	13,891
Employer contributions subsequent to the measurement date	48,122	-
Total	<u>\$130,487</u>	<u>\$335,834</u>

The \$48,122 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, 2025. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Year Ending December 31,</u>	<u>Pension Expense</u>
2025	(143,013)
2026	(23,508)
2027	(50,254)
2028	(36,694)
2029	-
Thereafter	-

The net pension liability will be liquidated by the general fund.

E. ACTUARIAL ASSUMPTIONS

The total pension liability in the June 30, 2024 actuarial valuation was determined using the entry-age normal actuarial cost method and the following actuarial assumptions:

Inflation	2.25% per year
Investment Rate of Return	7.00%

The long-term investment rate of return is based on a review of inflation and investment return assumptions from a number of national investment consulting firms. The review provided a range of investment return rates considered reasonable by the actuary. An investment return of 7.00% is within that range.

Benefit increases after retirement are assumed to be 1.25% for the General Plan.

Salary growth assumptions range in annual increments from 10.25% after one year of service to 3.0% after 27 years of service.

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

Actuarial assumptions for General Plan are reviewed every four years. The General Plan was last reviewed in 2022. The assumption changes were adopted by the board and became effective with the July 1, 2023 actuarial valuation.

The following changes in actuarial assumptions and plan provisions occurred in 2024:

Changes in Actuarial Assumptions:

- Rates of merit and seniority were adjusted, resulting in slightly higher rates.
- Assumed rates of retirement were adjusted as follows: increase the rate of assumed unreduced retirements, slight adjustments to Rule of 90 retirement rates, and slight adjustments to early retirement rates for Tier 1 and Tier 2 members.
- Minor increase in assumed withdrawals for males and females.
- Lower rates of disability.
- Continued use of Pub-2010 general mortality table with slight rate adjustments as recommended in the most recent experience study.
- Minor changes to form of payment assumptions for male and female retirees.
- Minor changes to assumptions made with respect to missing participant data.

Changes in Plan Provisions:

- The workers' compensation offset for disability benefits was eliminated. The actuarial equivalent factors updated to reflect the changes in assumptions.

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%	

F. DISCOUNT RATE

The discount rate used to measure the total pension liability in 2024 was 7.00%. 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 GERP 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.

G. PENSION LIABILITY SENSITIVITY

The following presents the District's proportionate share of the net pension liability, 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 (6.00%) or one percentage point higher (8.00%) than the current discount rate:

	<u>1% Decrease in Discount Rate</u>	<u>Discount Rate</u>	<u>1% Increase in Discount Rate</u>
Proportionate share of the General Plan net pension liability	\$1,045,759	\$478,792	\$12,410

H. PENSION PLAN FIDUCIARY NET POSITION

Detailed information about the 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 at www.mnpera.org.

RICE CREEK WATERSHED DISTRICT
NOTES TO FINANCIAL STATEMENTS
December 31, 2024

Note 8 FUND BALANCE

A. CLASSIFICATIONS

At December 31, 2024, a summary of the governmental fund balance classifications are as follows:

	General Fund	509 Planning Special Revenue Fund
Nonspendable:		
Prepaid items	\$19,947	\$30,266
Committed for:		
60-15 SW Management C-S	-	1,274,580
80-15 Municipal Public Drainage System Maintenance	-	119,058
90-01 Water Quality Grant Program	-	408,721
99-60 Project Anticipation - Restoration	-	2,700,000
99-80 Project Anticipation - Ditch & Creek	-	1,400,000
99-90 Project Anticipation - Lake & Stream	-	200,000
99-95 Project Anticipation - District Facility	-	200,000
Total Committed Fund Balance:	0	6,302,359
Assigned for:		
60-01 Anoka Chain of Lakes WMP	-	259,924
60-03 Lower Rice Creek WMP	-	18,915
60-04 Middle Rice Creek WMP	-	22,673
60-06 Bald Eagle Lake WMP	-	126,964
60-08 RCD 2,3&5 WMP	-	749,985
60-11 Regional Water Management PP	-	7,307
60-24 Southwest Urban Lakes Imp	-	75,149
60-29 Clear Lake WMP	-	157,167
60-35 Stormwater Master Plan	-	38,409
60-36 Municipal CIP early coordination	-	184
60-37 Groundwater management & stormwater reuse	-	12,067
80-01 Natural Waterway Management	-	20,408
80-02 Ditch Maintenance	-	58,543
80-03 Repair reports & studies	-	8,461
80-08 RCD 4 repair	-	56,128
80-21 AWJD 3 Repair	-	22,621
80-23 ACD 15 & AWJD 4	-	361,484
80-25 ACD 53-62 Repair	-	63,525
90-26 Common Carp Management	-	18,404
90-27 Curly Leaf Pond Management	-	64,201
Communication and outreach	-	260,048
Information management	-	423,468
Regulatory purposes	-	1,190,558
District facilities	-	1,151,919
Lake and stream management	-	668,915
Ditch and creek maintenance	-	1,188,244
Restoration	-	738,974
Total Assigned Fund Balance:	0	7,764,645
Restricted for:		
60-05 Bald Eagle Lake WMD	-	28,486
80-04 ACD 10-22-32 WMD	-	14,572
80-06 ACD 46 WMD	-	29,026
80-22 ACD 15 & AWJD 4 WMD	-	18,367
Total Restricted Fund Balance:	0	90,451
Unassigned*		
80-05 ACD 31 WMD	-	(6,926)
80-07 RCD 4 WMD	-	(115,847)
80-20 WJD 2 Branch 1/2 repair	-	(17,677)
80-24 ACD 53-62 WMD	-	(89,489)
90-04 Surface Water Monitoring	-	(768)
General Fund	633,823	-
Total Unassigned Fund Balance:	633,823	(230,707)
Total	\$653,770	\$13,957,014

*Deficit fund balances in WMD projects will be eliminated with future restricted revenue collections

B. MINIMUM UNASSIGNED FUND BALANCE POLICY

The District has formally adopted a policy regarding minimum unassigned and assigned fund balances. The most significant revenue source of the District is property taxes. The revenue source is received in two installments during the year – June and December. As such, it is the District’s goal to begin each fiscal year with sufficient working capital to fund operations between each semi-annual receipt of property taxes.

The policy establishes a year end targeted unassigned fund balance (General Fund) and assigned fund balance (509 Planning Fund) amount for cash flow timing needs of not less than 40% of the subsequent year’s budgeted operating expenditures. At December 31, 2024, the unassigned fund balance of the General Fund was 118% of the subsequent year’s budgeted expenditures. The assigned fund balance of the 509 Planning Fund was sufficient to meet policy requirements.

Note 9 FEDERALLY ASSISTED PROGRAMS - COMPLIANCE AUDITS

The District receives financial assistance from federal, state and local governmental agencies in the form of grants. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and is subject to audit by the grantor agencies. Any disallowed claims resulting from such audits could become a liability of the applicable fund. However, in the opinion of management, any such disallowed claims will not have a material effect on any of the financial statements of the individual fund types included herein or on the overall financial position of the District at December 31, 2024.

Note 10 COMPENSATED ABSENCES PAYABLE

Compensated absences activity for the year ended December 31, 2024 was as follows:

	Balance 12/31/2023	Additions	Deletions*	Balance 12/31/2024	Due Within One Year
Compensated absences payable	\$83,714	\$ -	(\$6,101)	\$77,613	\$67,098

*The change in compensated absences payable is presented as a net change.

Note 11 LEASE LIABILITY

The District has a lease agreement for office space though October 31, 2025. The lease liability is measured at a discount rate of 2% which is the District’s incremental borrowing rate. There are no variable payment components.

Beginning Balance	Additions	Deletions	Ending Balance
\$188,558	\$ -	(\$100,993)	\$87,565

RICE CREEK WATERSHED DISTRICT
NOTES TO FINANCIAL STATEMENTS
 December 31, 2024

The future minimum lease liability and the net present value of the related payments as of December 31, 2024 was as follow:

<u>Year Ending December 31</u>	<u>Principal Payments</u>	<u>Interest Payments</u>	<u>Total</u>
2025	87,565	805	88,370

Note 12 RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions and natural disasters.

Workers compensation coverage is provided through a pooled self-insurance program through the League of Minnesota Cities Insurance Trust (LMCIT). The District pays an annual premium to the LMCIT. The District is subject to supplemental assessments if deemed necessary by the LMCIT. The LMCIT reinsures through Workers Compensation Reinsurance Association (WCRA) as required by law. For workers compensation, the District is not subject to a deductible. The District's workers compensation coverage is retrospectively rated. With this type of coverage, final premiums are determined after loss experience is known. The amount of premium adjustment, if any, is considered immaterial and not recorded until received or paid.

Property and casualty insurance coverage is provided through a pooled self-insurance program through the LMCIT. The District pays an annual premium to the LMCIT. The District is subject to supplemental assessments if deemed necessary by the LMCIT. The LMCIT reinsures through commercial companies for claims in excess various amounts. The District retains risk for deductible portions. These deductibles are considered immaterial to the financial statements.

There were no significant reductions in insurance from the previous year or settlements in excess of insurance coverage for any of the past three fiscal years. Any pending claims against the District are expected to be fully covered by the District's insurance.

Note 13 CONTINGENCIES

In settlement agreements approved in 2005, the District committed that when development occurs on two tracts then owned by the Metro Shooting Center and Trost, the application of the District's wetland rules will not have the result of affording the owner for the Metro Shooting parcel fewer than 100 contiguous non-wetland acres for development, and the owner of the Trost parcel no fewer than 45 such acres. If additional wetland replacement/mitigation is required under regulatory programs administered by the District to attain the stated acreage, the District will bear the cost of that replacement/mitigation. The District is unable at this time to estimate the District expense if and when the liability should arise.

Note 14 COMMITMENTS

At December 31, 2024, the District had the following commitment:

Ramsey County Ditch 4 Project	<u>Remaining Commitment</u> \$3,191
-------------------------------	--

The District has pledged future special assessment collections on the RCD4 project to pay this commitment.

Note 15 RECENTLY ISSUED ACCOUNTING STANDARDS

The Governmental Accounting Standards Boards (GASB) recently approved the following statements which were not implemented for these financial statements:

Statement No. 102 *Certain Risk Disclosures*. The provisions of this Statement are effective for fiscal years beginning after June 15, 2024.

Statement No. 103 *Financial Reporting Model Improvements*. The provisions of this Statement are effective for reporting periods beginning after June 15, 2025.

Statement No. 104 *Disclosure of Certain Capital Assets*. The provisions of this Statement are effective for Reporting periods beginning after June 15, 2025.

The effect these standards may have on future financial statements is not determinable at this time.

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REQUIRED SUPPLEMENTARY INFORMATION

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RICE CREEK WATERSHED DISTRICT
REQUIRED SUPPLEMENTARY INFORMATION
BUDGETARY COMPARISON SCHEDULE - GENERAL FUND
For The Year Ended December 31, 2024
With Comparative Actual Amounts For The Year Ended December 31, 2023

Statement 6

	Budgeted Amounts		2024 Actual Amounts	Variance with Final Budget - Positive (Negative)	2023 Actual Amounts
	Original	Final			
Revenues:					
General property taxes:					
Current and delinquent:					
Ramsey County	\$239,643	\$239,643	\$236,114	(\$3,529)	\$252,746
Anoka County	150,072	150,072	147,878	(2,194)	144,418
Washington County	101,369	101,369	99,880	(1,489)	97,294
Hennepin County	3,574	3,574	3,521	(53)	3,885
Total general property taxes	494,658	494,658	487,393	(7,265)	498,343
Intergovernmental	-	-	129	129	124
Investment income	28,877	28,877	116,268	87,391	144,601
Miscellaneous	-	-	-	-	128
Total revenues	523,535	523,535	603,790	80,255	643,196
Expenditures:					
Current:					
Hydrological engineering	58,250	58,250	41,106	17,144	44,349
Legal	50,000	50,000	34,698	15,302	35,103
Wages	252,875	252,875	242,193	10,682	238,358
Manager's per diem	33,750	33,750	26,875	6,875	29,250
Manager's travel and expense	8,000	8,000	9,265	(1,265)	7,392
Publication information and education	21,000	21,000	19,023	1,977	16,916
Contract services	25,000	25,000	18,648	6,352	17,767
Insurance	8,000	8,000	6,554	1,446	6,637
Office expense	17,118	17,118	8,430	8,688	10,890
Publication information and education	11,700	11,700	3,781	7,919	2,897
Dues and memberships	15,642	15,642	13,286	2,356	14,721
Debt Service:					
Principal	22,200	22,200	20,197	2,003	19,294
Interest	-	-	572	(572)	965
Total expenditures	523,535	523,535	444,628	78,907	444,539
Revenues over (under) expenditures	\$0	\$0	159,162	\$159,162	198,657
Fund balance - January 1			494,608		295,951
Fund balance - December 31			\$653,770		\$494,608

See accompanying notes to the required supplementary information.

RICE CREEK WATERSHED DISTRICT
REQUIRED SUPPLEMENTARY INFORMATION
BUDGETARY COMPARISON SCHEDULE - 509 PLANNING SPECIAL REVENUE FUND
For The Year Ended December 31, 2024
With Comparative Actual Amounts For The Year Ended December 31, 2023

Statement 7
Page 1 of 2

	Budgeted Amounts		2024 Actual Amounts	Variance with Final Budget - Positive (Negative)	2023 Actual Amounts
	Original	Final			
Revenues:					
General property taxes:					
Current and delinquent:					
Ramsey County	\$2,715,454	\$2,715,454	\$2,681,030	(\$34,424)	\$2,624,469
Anoka County	1,700,506	1,700,506	1,678,949	(21,557)	1,499,609
Washington County	1,148,635	1,148,635	1,134,073	(14,562)	1,010,284
Hennepin County	40,497	40,497	39,984	(513)	40,347
Total general property taxes	5,605,092	5,605,092	5,534,036	(71,056)	5,174,709
Special assessments	26,782	26,782	23,617	(3,165)	102,286
Intergovernmental	-	-	528,927	528,927	123,494
Permits	85,528	85,528	85,614	86	100,548
Investment income	430,826	430,826	692,247	261,421	435,474
Miscellaneous	2,405	2,405	19,871	17,466	40,319
Total revenues	6,150,633	6,150,633	6,884,312	733,679	5,976,830
Expenditures:					
Planning and projects:					
Information management:					
Boundary management program	5,000	5,000	769	4,231	15,464
District-wide model	40,000	40,000	12,622	27,378	37,459
Database & viewer maintenance	65,000	65,000	26,678	38,322	31,503
District website	5,000	5,000	3,194	1,806	55,253
Communication & outreach:					
Water communication and outreach	15,000	15,000	11,899	3,101	1,691
Master water steward program	15,000	15,000	10,254	4,746	7,000
Outreach partnership	32,000	32,000	25,780	6,220	26,420
Mini-grants program	10,000	10,000	8,015	1,985	6,935
Engineering & technical support	6,000	6,000	3,677	2,323	3,620
Watershed plan maintenance	5,000	5,000	-	5,000	3,354
Restoration projects:					
Anoka Chain of Lakes water management project	300,000	300,000	490,993	(190,993)	24,378
Lower Rice Creek water management project	175,000	175,000	64,481	110,519	27,382
Middle Rice Creek water management project	10,000	10,000	-	10,000	913
Bald Eagle Lake WMD	31,789	31,789	3,517	28,272	9
Bald Eagle Lake water management project	110,000	110,000	16,634	93,366	12,185
RCD 2, 3 & 5 basic water management project	200,000	200,000	19,206	180,794	110,796
Regional water management partnership projects	50,000	50,000	-	50,000	67,838
Stormwater management cost share	632,000	632,000	22,702	609,298	179,932
Southwest urban lakes implementation	75,000	75,000	1,411	73,589	13,889
Clear Lake water quality	75,000	75,000	-	75,000	14
Stormwater master planning	50,000	50,000	33,451	16,549	10,000
Municipal CIP early coordination	10,000	10,000	4,625	5,375	119
Groundwater management & stormwater reuse	65,000	65,000	40,638	24,362	3,966
Regulatory:					
Rule revision & permit guidance	50,000	50,000	37,844	12,156	-
Permit review, inspection & coordination	950,000	950,000	597,534	352,466	677,463

See accompanying notes to the required supplementary information.

RICE CREEK WATERSHED DISTRICT
REQUIRED SUPPLEMENTARY INFORMATION
BUDGETARY COMPARISON SCHEDULE - 509 PLANNING SPECIAL REVENUE FUND
For The Year Ended December 31, 2024
With Comparative Actual Amounts For The Year Ended December 31, 2023

Statement 7
Page 2 of 2

Expenditures: (continued)	Budgeted Amounts		2024 Actual Amounts	Variance with Final Budget - Positive (Negative)	2023 Actual Amounts
	Original	Final			
Ditch and creek maintenance:					
Municipal public drainage system maintenance	\$50,000	\$50,000	\$ -	\$50,000	\$ -
Repair reports & studies	200,000	200,000	199,457	543	176,733
Ditches - maintenance	335,000	335,000	326,871	8,129	156,921
Natural waterway management	10,000	10,000	-	10,000	-
ACD 10-22-32 WMD	14,124	14,124	-	14,124	-
ACD 46 WMD	39,710	39,710	11,990	27,720	-
RCD 4 WMD	145,000	145,000	133,423	11,577	83,959
RCD 4 repair	95,000	95,000	89,649	5,351	861
AWJD 3 repair	130,000	130,000	268,772	(138,772)	173,132
ACD 15 & AWJD 4	248,370	248,370	3	248,367	3
ACD 53-62 WMD	42,985	42,985	13,799	29,186	219,928
ACD 53-62 repair	100,000	100,000	29,359	70,641	121,750
District facilities:					
District facilities repair	301,000	301,000	-	301,000	1,391
Inspection, operation & maintenance	120,000	120,000	105,675	14,325	48,052
Lake and stream management:					
Water quality grant program	287,000	287,000	179,095	107,905	94,936
Surface water monitoring program	240,000	240,000	221,061	18,939	149,482
Common carp management	200,000	200,000	120,304	79,696	183,350
Curly leaf pondweed management	50,000	50,000	7,427	42,573	26,434
Total projects and planning	<u>5,589,978</u>	<u>5,589,978</u>	<u>3,142,809</u>	<u>2,447,169</u>	<u>2,754,515</u>
Capital outlay	<u>93,750</u>	<u>93,750</u>	<u>64,129</u>	<u>29,621</u>	<u>0</u>
Administrative:					
Employee education	40,050	40,050	20,939	19,111	13,152
Legal fees	16,500	16,500	9,016	7,484	13,274
Staff travel	4,125	4,125	2,644	1,481	1,352
Office expense	362,277	362,277	241,544	120,733	274,789
Payroll taxes	96,541	96,541	76,774	19,767	66,268
Rent	-	-	-	-	1,419
Salaries and wages	<u>1,518,783</u>	<u>1,518,783</u>	<u>1,234,724</u>	<u>284,059</u>	<u>1,068,254</u>
Total administrative	<u>2,038,276</u>	<u>2,038,276</u>	<u>1,585,641</u>	<u>452,635</u>	<u>1,438,508</u>
Debt service:					
Principal	88,800	88,800	80,796	8,004	77,178
Interest	-	-	2,282	(2,282)	3,857
Total debt service	<u>88,800</u>	<u>88,800</u>	<u>83,078</u>	<u>5,722</u>	<u>81,035</u>
Total expenditures	<u>7,810,804</u>	<u>7,810,804</u>	<u>4,875,657</u>	<u>2,935,147</u>	<u>4,274,058</u>
Revenues over (under) expenditures	<u>(\$1,660,171)</u>	<u>(\$1,660,171)</u>	<u>2,008,655</u>	<u>\$3,668,826</u>	<u>1,702,772</u>
Other financing sources (uses):					
Proceeds from sale of capital assets	-	-	59,650	59,650	-
Net change in fund balance	<u>(\$1,660,171)</u>	<u>(\$1,660,171)</u>	<u>2,068,305</u>	<u>\$3,728,476</u>	<u>1,702,772</u>
Fund balance - January 1			<u>11,888,709</u>		<u>10,185,937</u>
Fund balance - December 31			<u>\$13,957,014</u>		<u>\$11,888,709</u>

See accompanying notes to the required supplementary information.

RICE CREEK WATERSHED DISTRICT
 REQUIRED SUPPLEMENTARY INFORMATION
 SCHEDULE OF PROPORTIONATE SHARE OF NET PENSION LIABILITY -
 GENERAL EMPLOYEES RETIREMENT FUND
 For The Last Ten Years

Statement 8

Measurement Date June 30	Fiscal Year Ending December 31	District's Proportionate (Percentage) of the Net Pension Liability	District's Proportionate Share (Amount) of the Net Pension Liability (a)	State's Proportionate Share (Amount) of the Net Pension Liability Associated with District (b)	District's Proportionate Share of the Net Pension Liability and the State's Proportionate Share of the Net Pension Liability Associated with District (a+b)	Covered Payroll (c)	Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll (a+b)/c	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
2015	2015	0.0115%	\$595,990	\$ -	\$595,990	\$677,008	88.0%	78.2%
2016	2016	0.0116%	941,862	12,247	954,109	719,843	132.5%	68.9%
2017	2017	0.0115%	734,152	9,210	743,362	739,145	100.6%	75.9%
2018	2018	0.0121%	671,258	22,024	693,282	814,170	85.2%	79.5%
2019	2019	0.0119%	657,924	20,499	678,423	844,687	80.3%	80.2%
2020	2020	0.0121%	725,450	22,239	747,689	860,483	86.9%	79.1%
2021	2021	0.0122%	520,995	15,818	536,813	876,721	61.2%	87.0%
2022	2022	0.0127%	1,005,844	29,551	1,035,395	953,338	108.6%	76.7%
2023	2023	0.0125%	698,986	19,202	718,188	991,735	72.4%	83.1%
2024	2024	0.0130%	478,792	12,381	491,173	1,096,114	44.8%	89.1%

See accompanying notes to the required supplementary information.

RICE CREEK WATERSHED DISTRICT

REQUIRED SUPPLEMENTARY INFORMATION

Statement 9

SCHEDULE OF PENSION CONTRIBUTIONS - GENERAL EMPLOYEES RETIREMENT FUND

For The Last Ten Years

Fiscal Year Ending December 31	Statutorily Required Contribution (a)	Contributions in Relation to the Statutorily Required Contribution (b)	Contribution Deficiency (Excess) (a-b)	Covered Payroll (c)	Contributions as a Percentage of Covered Payroll (b/c)
2015	\$53,360	\$53,360	\$ -	\$711,468	7.5%
2016	52,836	52,836	-	704,475	7.5%
2017	59,502	59,502	-	793,365	7.5%
2018	62,890	62,890	-	838,543	7.5%
2019	63,344	63,344	-	844,589	7.5%
2020	65,413	65,413	-	872,181	7.5%
2021	67,107	67,107	-	894,765	7.5%
2022	73,669	73,669	-	982,241	7.5%
2023	79,171	79,171	-	1,055,613	7.5%
2024	89,469	89,469	-	1,192,923	7.5%

See accompanying notes to the required supplementary information.

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Note A LEGAL COMPLIANCE – BUDGETS

The General Fund and 509 Planning Special Revenue Fund budgets are legally adopted on a basis consistent with accounting principles generally accepted in the United States of America. The legal level of budgetary control is at the fund level for both funds.

Note B PENSION INFORMATION

PERA – General Employees Retirement Fund

2024 Changes in Actuarial Assumptions:

The following changes in assumptions are effective with the July 1, 2024 valuation, as recommended in the most recent experience study (dated June 29, 2023):

- Rates of merit and seniority were adjusted, resulting in slightly higher rates.
- Assumed rates of retirement were adjusted as follows: increase the rate of assumed unreduced retirements, slight adjustments to Rule of 90 retirement rates, and slight adjustments to early retirement rates for Tier 1 and Tier 2 members.
- Minor increase in assumed withdrawals for males and females.
- Lower rates of disability.
- Continued use of Pub-2010 general mortality table with slight rate adjustments as recommended in the most recent experience study.
- Minor changes to form of payment assumptions for male and female retirees.
- Minor changes to assumptions made with respect to missing participant data.

2024 Changes in Plan Provisions:

- The workers' compensation offset for disability benefits was eliminated. The actuarial equivalent factors updated to reflect the changes in assumptions.

2023 Changes in Actuarial Assumptions:

- The investment return assumption and single discount rate were changed from 6.50% to 7.00%.

2023 Changes in Plan Provisions:

- An additional one-time direct state aid contribution of \$170.1 million was contributed to the Plan on October 1, 2023.
- The vesting period of those hired after June 30, 2010, was changed from five years of allowable service to three years of allowable service.
- The benefit increase delay for early retirements on or after January 1, 2024, was eliminated.
- A one-time, non-compounding benefit increase of 2.50% minus the actual 2024 adjustment will be payable in a lump sum for calendar year 2024 by March 31, 2024.

2022 Changes in Actuarial Assumptions:

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

2021 Changes in Actuarial Assumptions:

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

RICE CREEK WATERSHED DISTRICT
REQUIRED SUPPLEMENTARY INFORMATION
NOTES TO RSI
December 31, 2024

2020 Changes in Actuarial Assumptions:

- The price inflation assumption was decreased from 2.50% to 2.25%.
- The payroll growth assumption was decreased from 3.25% to 3.00%.
- Assumed salary increase rates were decreased 0.25% and assumed rates of retirement were changed resulting in more unreduced (normal) retirements and slightly fewer Rule of 90 and early retirements. Assumed rates of termination and disability were also changed.
- Base mortality tables were changed from RP-2014 tables to Pub-2010 tables, with adjustments.
- The mortality improvement scale was changed from Scale MP-2018 to Scale MP-2019.
- The 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% Joint & Survivor option changed from 35% to 45%. The assumed number of married female new retirees electing the 100% Joint & Survivor option changed from 15% to 30%. The corresponding number of married new retirees electing the Life annuity option was adjusted accordingly.

2020 Changes in Plan Provisions:

- Augmentation for current privatized members was reduced to 2.0% for the period July 1, 2020 through December 31, 2023 and 0.0% after. Augmentation was eliminated for privatizations occurring after June 30, 2020.

2019 Changes in Actuarial Assumptions:

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

2019 Changes in the Plan Provisions:

- 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 Changes in Actuarial Assumptions:

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

2017 Changes in Actuarial Assumptions:

- The Combined Service Annuity (CSA) loads were changed from 0.8% for active members and 60% for vested and non-vested deferred members. The revised CSA loads are now 0.0% for active member liability, 15.0% for vested deferred member liability and 3.0% for non-vested deferred member liability.
- The assumed post-retirement benefit increase rate was changed from 1.0% per year for all years to 1.0% per year through 2044 and 2.5% per year thereafter.

2016 Changes in Actuarial Assumptions:

- The assumed post-retirement benefit increase rate was changed from 1.0% per year through 2035 and 2.5% per year thereafter to 1.0% per year for all future years.
- The assumed investment return was changed from 7.9% to 7.5%. The single discount rate was changed from 7.9% to 7.5%.
- 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% to 3.25% for payroll growth and 2.50% for inflation.

INDIVIDUAL FUND FINANCIAL STATEMENTS

RICE CREEK WATERSHED DISTRICT
BALANCE SHEET
GENERAL FUND
December 31, 2024
With Comparative Amounts For December 31, 2023

Statement 10

	<u>2024</u>	<u>2023</u>
Assets:		
Cash and investments	\$2,366,365	\$2,433,257
Accrued interest receivable	51,394	-
Property taxes receivable:		
Delinquent	5,470	4,893
Due from county	2,820	2,741
Prepaid items	<u>19,947</u>	<u>23,044</u>
 Total assets	 <u><u>\$2,445,996</u></u>	 <u><u>\$2,463,935</u></u>
 Liabilities, deferred inflow of resources, and fund balance		
Liabilities:		
Accounts payable	\$16,299	\$12,130
Due to other governments	-	11,447
Deposits payable	<u>1,770,457</u>	<u>1,940,857</u>
Total liabilities	<u><u>1,786,756</u></u>	<u><u>1,964,434</u></u>
 Deferred inflow of resources:		
Unavailable revenue	<u>5,470</u>	<u>4,893</u>
 Fund balance:		
Nonspendable	19,947	23,044
Unassigned	<u>633,823</u>	<u>471,564</u>
Total fund balance	<u><u>653,770</u></u>	<u><u>494,608</u></u>
 Total liabilities, deferred inflow of resources, and fund balance	 <u><u>\$2,445,996</u></u>	 <u><u>\$2,463,935</u></u>

RICE CREEK WATERSHED DISTRICT
COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE
GENERAL FUND
For The Year Ended December 31, 2024
With Comparative Amounts For The Year Ended December 31, 2023

Statement 11

	<u>2024</u>	<u>2023</u>
Revenues:		
General property taxes	\$487,393	\$498,343
Intergovernmental	129	124
Investment income	116,268	144,601
Miscellaneous	-	128
Total revenues	<u>603,790</u>	<u>643,196</u>
Expenditures:		
Current:		
General government	423,859	424,280
Debt service:		
Principal	20,197	19,294
Interest	572	965
Total expenditures	<u>444,628</u>	<u>444,539</u>
Revenues over expenditures	159,162	198,657
Fund balance - January 1	<u>494,608</u>	<u>295,951</u>
Fund balance - December 31	<u><u>\$653,770</u></u>	<u><u>\$494,608</u></u>

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SUPPLEMENTARY FINANCIAL INFORMATION

RICE CREEK WATERSHED DISTRICT
SCHEDULE OF REVENUES AND EXPENDITURES -
BUDGET AND ACTUAL

Exhibit 1

509 PLANNING FUND - COMMUNICATION & OUTREACH - 30

For The Year Ended December 31, 2024 With Comparative Actual Amounts For The Year Ended December 31, 2023

	2024			Variance with Final Budget - Positive (Negative)	2023 Actual
	Budgeted Amounts		Actual		
	Original	Final			
Revenues:					
General property taxes	\$225,344	\$225,344	\$222,035	(\$3,309)	\$226,386
Intergovernmental	-	-	58	58	56
Investment income	14,014	14,014	22,518	8,504	12,829
Miscellaneous income	-	-	-	-	6,000
Total revenues	<u>239,358</u>	<u>239,358</u>	<u>244,611</u>	<u>5,253</u>	<u>245,271</u>
Expenditures:					
General government:					
Administration	159,968	159,968	151,827	8,141	126,079
Programs:					
Watershed communication & outreach	15,000	15,000	11,899	3,101	1,691
Master water steward program	15,000	15,000	10,254	4,746	7,000
Outreach partnership	32,000	32,000	25,780	6,220	26,420
Mini-grants program	10,000	10,000	8,015	1,985	6,935
Engineering & technical support	6,000	6,000	3,677	2,323	3,620
Watershed plan maintenance	5,000	5,000	-	5,000	3,354
Debt Service:					
Principal	11,100	11,100	10,099	1,001	9,647
Interest	-	-	285	(285)	482
Total expenditures	<u>254,068</u>	<u>254,068</u>	<u>221,836</u>	<u>32,232</u>	<u>185,228</u>
Revenues over expenditures	<u>(\$14,710)</u>	<u>(\$14,710)</u>	22,775	<u>\$37,485</u>	60,043
Fund balance - January 1			267,539		207,496
Fund balance - December 31			<u>\$290,314</u>		<u>\$267,539</u>

RICE CREEK WATERSHED DISTRICT
SCHEDULE OF REVENUES AND EXPENDITURES -
BUDGET AND ACTUAL

Exhibit 2

509 PLANNING FUND - INFORMATION MANAGEMENT - 35

For The Year Ended December 31, 2024 With Comparative Actual Amounts For The Year Ended December 31, 2023

	2024				
	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)	2023 Actual
	Original	Final			
Revenues:					
General property taxes	\$256,190	\$256,190	\$252,428	(\$3,762)	\$253,821
Intergovernmental	-	-	16,964	16,964	64
Investment income	14,956	14,956	24,031	9,075	17,639
Total revenues	<u>271,146</u>	<u>271,146</u>	<u>293,423</u>	<u>22,277</u>	<u>271,524</u>
Expenditures:					
General government:					
Administration	120,596	120,596	99,378	21,218	76,356
Programs:					
Boundary management program	5,000	5,000	769	4,231	15,464
District-wide model	40,000	40,000	12,622	27,378	37,459
Database & viewer maintenance	65,000	65,000	26,678	38,322	31,503
District website	5,000	5,000	3,194	1,806	55,253
Capital outlay	30,000	30,000	26,550	3,450	-
Debt Service:					
Principal	5,550	5,550	5,050	500	4,824
Interest	-	-	143	(143)	241
Total expenditures	<u>271,146</u>	<u>271,146</u>	<u>174,384</u>	<u>96,762</u>	<u>221,100</u>
Revenues over expenditures	<u>\$0</u>	<u>\$0</u>	<u>119,039</u>	<u>\$119,039</u>	<u>50,424</u>
Other financing sources (uses):					
Transfers out	-	-	-	-	(200,000)
Net change in fund balance	<u>\$0</u>	<u>\$0</u>	<u>119,039</u>	<u>\$119,039</u>	<u>(149,576)</u>
Fund balance - January 1			<u>304,429</u>		<u>454,005</u>
Fund balance - December 31			<u>\$423,468</u>		<u>\$304,429</u>

RICE CREEK WATERSHED DISTRICT
SCHEDULE OF REVENUES AND EXPENDITURES -
BUDGET AND ACTUAL

Exhibit 3

509 PLANNING FUND - RESTORATION PROJECTS - 60

For The Year Ended December 31, 2024 With Comparative Actual Amounts For The Year Ended December 31, 2023

	2024		Actual	Variance with Final Budget - Positive (Negative)	2023 Actual
	Budgeted Amounts				
	Original	Final			
Revenues:					
General property taxes	\$1,224,994	\$1,224,994	\$1,218,262	(\$6,732)	\$1,031,929
Special assessments	-	-	223	223	-
Intergovernmental	-	-	454,343	454,343	47,490
Investment income	119,427	119,427	191,894	72,467	113,189
Miscellaneous	-	-	-	-	1,200
Total revenues	<u>1,344,421</u>	<u>1,344,421</u>	<u>1,864,722</u>	<u>520,301</u>	<u>1,193,808</u>
Expenditures:					
General government:					
Administration	357,554	357,554	218,295	139,259	149,266
Programs:					
Anoka Chain of Lakes water management project	300,000	300,000	490,993	(190,993)	24,378
Lower Rice Creek water management project	175,000	175,000	64,481	110,519	27,382
Middle Rice Creek water management project	10,000	10,000	-	10,000	913
Bald Eagle Lake WMD	31,789	31,789	3,517	28,272	9
Bald Eagle Lake water management project	110,000	110,000	16,634	93,366	12,185
RCD 2, 3 & 5 basic water management project	200,000	200,000	19,206	180,794	110,796
Regional water management partnership projects	50,000	50,000	-	50,000	67,838
Stormwater management cost share	632,000	632,000	22,702	609,298	179,932
Southwest urban lakes implementation	75,000	75,000	1,411	73,589	13,889
Clear Lake water quality	75,000	75,000	-	75,000	14
Stormwater master planning	50,000	50,000	33,451	16,549	10,000
Municipal CIP early coordination	10,000	10,000	4,625	5,375	119
Groundwater management & stormwater reuse	65,000	65,000	40,638	24,362	3,966
Capital outlay	12,750	12,750	5,761	6,989	-
Debt Service:					
Principal	11,100	11,100	10,099	1,001	9,647
Interest	-	-	285	(285)	482
Total expenditures	<u>2,165,193</u>	<u>2,165,193</u>	<u>932,098</u>	<u>1,233,095</u>	<u>610,816</u>
Revenues over (under) expenditures	<u>(\$820,772)</u>	<u>(\$820,772)</u>	<u>932,624</u>	<u>\$1,753,396</u>	<u>582,992</u>
Other financing sources (uses):					
Transfers out	-	-	-	-	(2,200,000)
Net change in fund balance	<u>(\$820,772)</u>	<u>(\$820,772)</u>	<u>932,624</u>	<u>\$1,753,396</u>	<u>(1,617,008)</u>
Fund balance - January 1			<u>2,578,160</u>		<u>4,195,168</u>
Fund balance - December 31			<u>\$3,510,784</u>		<u>\$2,578,160</u>

RICE CREEK WATERSHED DISTRICT
SCHEDULE OF REVENUES AND EXPENDITURES -
BUDGET AND ACTUAL
509 PLANNING FUND - REGULATORY - 70

Exhibit 4

For The Year Ended December 31, 2024 With Comparative Actual Amounts For The Year Ended December 31, 2023

	2024		Actual	Variance with Final Budget - Positive (Negative)	2023 Actual
	Budgeted Amounts				
	Original	Final			
Revenues:					
General property taxes	\$1,295,690	\$1,295,690	\$1,276,662	(\$19,028)	\$1,050,395
Intergovernmental	-	-	11,263	11,263	262
Investment income	87,743	87,743	140,985	53,242	79,043
Licenses and permits	85,528	85,528	85,614	86	100,548
Miscellaneous	-	-	71	71	1,164
Total revenues	<u>1,468,961</u>	<u>1,468,961</u>	<u>1,514,595</u>	<u>45,634</u>	<u>1,231,412</u>
Expenditures:					
General government:					
Administration	550,261	550,261	436,427	113,834	427,600
Programs:					
Rule revision & permit guidance	50,000	50,000	37,844	12,156	-
Permit review, inspection & coordination	950,000	950,000	597,534	352,466	677,463
Capital outlay	12,750	12,750	5,761	6,989	-
Debt Service:					
Principal	27,750	27,750	25,250	2,500	24,118
Interest	-	-	713	(713)	1,206
Total expenditures	<u>1,590,761</u>	<u>1,590,761</u>	<u>1,103,529</u>	<u>487,232</u>	<u>1,130,387</u>
Revenues over (under) expenditures	<u>(\$121,800)</u>	<u>(\$121,800)</u>	<u>411,066</u>	<u>\$532,866</u>	<u>101,025</u>
Other financing sources (uses):					
Transfers out	-	-	-	-	(500,000)
Net change in fund balance	<u>(\$121,800)</u>	<u>(\$121,800)</u>	<u>411,066</u>	<u>\$532,866</u>	<u>(398,975)</u>
Fund balance - January 1			<u>779,492</u>		<u>1,178,467</u>
Fund balance - December 31			<u>\$1,190,558</u>		<u>\$779,492</u>

RICE CREEK WATERSHED DISTRICT
 SCHEDULE OF REVENUES AND EXPENDITURES -
 BUDGET AND ACTUAL

Exhibit 5

509 PLANNING FUND - DITCH AND CREEK MAINTENANCE - 80

For The Year Ended December 31, 2024 With Comparative Actual Amounts For The Year Ended December 31, 2023

	2024			Variance with Final Budget - Positive (Negative)	2023
	Budgeted Amounts		Actual		
	Original	Final			
Revenues:					
General property taxes	\$1,208,395	\$1,208,395	\$1,190,648	(\$17,747)	\$918,928
Special assessments	26,782	26,782	23,394	(3,388)	102,286
Intergovernmental	-	-	45,934	45,934	14,611
Investment income	96,029	96,029	154,298	58,269	113,133
Miscellaneous	2,405	2,405	19,800	17,395	27,296
Total revenues	1,333,611	1,333,611	1,434,074	100,463	1,176,254
Expenditures:					
General government:					
Administration	301,411	301,411	239,602	61,809	242,491
Programs:					
Municipal Public Drainage System Maintenance	50,000	50,000	-	50,000	-
Repair reports & studies	200,000	200,000	199,457	543	176,733
Ditches - maintenance	335,000	335,000	326,871	8,129	156,921
Natural waterway management	10,000	10,000	-	10,000	-
ACD 10-22-32 WMD	14,124	14,124	-	14,124	-
ACD 46 WMD	39,710	39,710	11,990	27,720	-
RCD 4 WMD	145,000	145,000	133,423	11,577	83,959
RCD 4 repair	95,000	95,000	89,649	5,351	861
AWJD 3 repair	130,000	130,000	268,772	(138,772)	173,132
ACD 15 & AWJD 4	248,370	248,370	3	248,367	3
ACD 53-62 WMD	42,985	42,985	13,799	29,186	219,928
ACD 53-62 repair	100,000	100,000	29,359	70,641	121,750
Capital outlay	12,750	12,750	5,761	6,989	-
Debt Service:					
Principal	16,650	16,650	15,149	1,501	14,471
Interest	-	-	428	(428)	723
Total expenditures	1,741,000	1,741,000	1,334,263	406,737	1,190,972
Revenues over (under) expenditures	(407,389)	(407,389)	99,811	507,200	(14,718)
Other financing sources (uses):					
Proceeds from sale of capital assets	-	-	59,650	59,650	-
Net change in fund balance	(\$407,389)	(\$407,389)	\$159,461	\$566,850	(\$14,718)
Fund balance - January 1			1,571,037		1,585,755
Fund balance - December 31			\$1,730,498		\$1,571,037

RICE CREEK WATERSHED DISTRICT

SCHEDULE OF REVENUES AND EXPENDITURES -

Exhibit 6

BUDGET AND ACTUAL

509 PLANNING FUND - LAKE AND STREAM MANAGEMENT - 90

For The Year Ended December 31, 2024 With Comparative Actual Amounts For The Year Ended December 31, 2023

	2024				
	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)	2023 Actual
	Original	Final			
Revenues:					
General property taxes	\$917,935	\$917,935	\$904,456	(\$13,479)	\$994,344
Intergovernmental	-	-	240	240	60,837
Investment income	63,266	63,266	101,655	38,389	60,244
Miscellaneous	-	-	-	-	4,659
Total revenues	<u>981,201</u>	<u>981,201</u>	<u>1,006,351</u>	<u>25,150</u>	<u>1,120,084</u>
Expenditures:					
General government:					
Administration	346,151	346,151	275,626	70,525	259,403
Programs:					
Water quality grant program	287,000	287,000	179,095	107,905	94,936
Surface water monitoring program	240,000	240,000	221,061	18,939	149,482
Common carp management	200,000	200,000	120,304	79,696	183,350
Curly leaf pondweed management	50,000	50,000	7,427	42,573	26,434
Capital outlay	12,750	12,750	14,536	(1,786)	-
Debt Service:					
Principal	11,100	11,100	10,099	1,001	9,647
Interest	-	-	285	(285)	482
Total expenditures	<u>1,147,001</u>	<u>1,147,001</u>	<u>828,433</u>	<u>318,568</u>	<u>723,734</u>
Revenues over (under) expenditures	<u>(\$165,800)</u>	<u>(\$165,800)</u>	<u>177,918</u>	<u>\$343,718</u>	<u>396,350</u>
Other financing sources (uses):					
Transfers out	-	-	-	-	(1,600,000)
Net change in fund balance	<u>(\$165,800)</u>	<u>(\$165,800)</u>	<u>177,918</u>	<u>\$343,718</u>	<u>(1,203,650)</u>
Fund balance - January 1			<u>981,555</u>		<u>2,185,205</u>
Fund balance - December 31			<u>\$1,159,473</u>		<u>\$981,555</u>

RICE CREEK WATERSHED DISTRICT
SCHEDULE OF REVENUES AND EXPENDITURES -
BUDGET AND ACTUAL

Exhibit 7

509 PLANNING FUND - DISTRICT FACILITIES - 95

For The Year Ended December 31, 2024 With Comparative Actual Amounts For The Year Ended December 31, 2023

	2024			Variance with Final Budget - Positive (Negative)	2023 Actual
	Budgeted Amounts		Actual		
	Original	Final			
Revenues:					
General property taxes	\$476,544	\$476,544	\$469,545	(\$6,999)	\$698,906
Intergovernmental	-	-	125	125	174
Investment income	35,391	35,391	56,866	21,475	39,397
Total revenues	<u>511,935</u>	<u>511,935</u>	<u>526,536</u>	<u>14,601</u>	<u>738,477</u>
Expenditures:					
General government:					
Administration	202,335	202,335	164,486	37,849	157,313
Programs:					
District facilities repair	301,000	301,000	-	301,000	1,391
Inspection, operation & maintenance	120,000	120,000	105,675	14,325	48,052
Capital outlay	12,750	12,750	5,760	6,990	-
Debt Service:					
Principal	5,550	5,550	5,050	500	4,824
Interest	-	-	143	(143)	241
Total expenditures	<u>641,635</u>	<u>641,635</u>	<u>281,114</u>	<u>360,521</u>	<u>211,821</u>
Revenues over (under) expenditures	<u>(\$129,700)</u>	<u>(\$129,700)</u>	245,422	<u>\$375,122</u>	526,656
Fund balance - January 1			<u>906,497</u>		<u>379,841</u>
Fund balance - December 31			<u>\$1,151,919</u>		<u>\$906,497</u>

RICE CREEK WATERSHED DISTRICT
 SCHEDULE OF REVENUES AND EXPENDITURES -
 BUDGET AND ACTUAL

Exhibit 8

509 PLANNING FUND - PROJECT ANTICIPATION FUND - 99

For The Year Ended December 31, 2024 With Comparative Actual Amounts For The Year Ended December 31, 2023

	2024				2023 Actual
	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)	
	Original	Final			
Other financing sources (uses):					
Transfers in	\$ -	\$ -	\$ -	\$ -	\$4,500,000
Net change in fund balance	<u>\$0</u>	<u>\$0</u>	0	<u>\$0</u>	4,500,000
Fund balance - January 1			<u>4,500,000</u>		-
Fund balance - December 31			<u>\$4,500,000</u>		<u>\$4,500,000</u>

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OTHER INFORMATION – UNAUDITED

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RICE CREEK WATERSHED DISTRICT
 TAX LEVY AND REVENUE BY COUNTY
 2015 Through 2024

Exhibit 9

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Ramsey County	\$2,234,648	\$2,255,190	\$2,260,135	\$2,244,642	\$2,380,608	\$2,682,100	\$2,784,025	\$2,765,785	\$2,877,215	\$2,917,144
Anoka County	1,128,470	1,200,535	1,175,521	1,215,977	1,287,817	1,434,715	1,543,088	1,556,638	1,644,027	1,826,827
Washington County	846,772	870,937	867,386	848,569	920,932	1,008,834	1,060,719	1,047,202	1,107,578	1,233,953
Hennepin County	30,080	30,239	34,244	32,838	34,135	37,345	39,970	39,638	44,232	43,505
Total	4,239,970	4,356,901	4,337,286	4,342,026	4,623,492	5,162,994	5,427,802	5,409,263	5,673,052	6,021,429
Minnesota State Aid - Market Value Credit	1,613	1,579	1,453	1,272	1,351	1,432	1,432	1,450	1,430	1,593
Total revenue	\$4,241,583	\$4,358,480	\$4,338,739	\$4,343,298	\$4,624,843	\$5,164,426	\$5,429,234	\$5,410,713	\$5,674,482	\$6,023,022
Levy amount - per RCWD budget	\$4,300,000	\$4,383,000	\$4,383,000	\$4,383,000	\$4,710,392	\$5,181,376	\$5,181,376	\$5,409,299	\$5,458,494	\$6,099,752
Collection percentage	98.6%	99.4%	99.0%	99.1%	98.2%	99.7%	104.8%	100.0%	104.0%	98.7%

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OTHER REQUIRED REPORTS

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REPORT ON INTERNAL CONTROL

To the Honorable Managers of
Rice Creek Watershed District
Blaine, Minnesota

In planning and performing our audit of the financial statements of the governmental activities and each major fund of Rice Creek Watershed District as of and for the year ended December 31, 2024, in accordance with auditing standards generally accepted in the United States of America, we considered Rice Creek Watershed District's internal control over financial reporting (internal control) 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 Rice Creek Watershed District's internal control. Accordingly, we do not express an opinion on the effectiveness of Rice Creek Watershed District's internal control.

A deficiency in internal control 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 a combination of deficiencies in internal control, 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.

Our consideration of internal control was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses. Given these limitations, during our audit, we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

This communication is intended solely for the information and use of the Board of Managers, management, and others within the organization, and is not intended to be, and should not be, used by anyone other than these specified parties.

Redpath and Company LLC

REDPATH AND COMPANY, LLC
St. Paul, Minnesota

March 14, 2025

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MINNESOTA LEGAL COMPLIANCE REPORT

To the Honorable Managers of
Rice Creek Watershed District
Blaine, Minnesota

We have audited, in accordance with auditing standards generally accepted in the United States of America, the financial statements of the governmental activities and each major fund of Rice Creek Watershed District as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise Rice Creek Watershed District's basic financial statements, and have issued our report thereon dated March 14, 2025.

In connection with our audit, nothing came to our attention that caused us to believe that Rice Creek Watershed 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 Statute § 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 Rice Creek Watershed District's noncompliance with the above referenced provisions, insofar as they relate to accounting matters.

This report is intended solely for the information and use of those charged with governance and management of Rice Creek Watershed District and the State Auditor and is not intended to be, and should not be, used by anyone other than these specified parties.

Redpath and Company LLC

REDPATH AND COMPANY, LLC
St. Paul, Minnesota

March 14, 2025

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ITEMS REQUIRING BOARD ACTION

2. MS4 Permit – Petition for Reevaluation Form (David Petry)



MEMORANDUM

Rice Creek Watershed District

Date: March 07, 2025
To: RCWD Board of Managers
From: David Petry, Project Manager
Subject: MS4 Petition for Reevaluation

Introduction

The Municipal Separate Storm Sewer System (MS4) Permit program is designed to reduce the amount of sediment and other pollutants entering state waters from stormwater systems. Rice Creek Watershed District (RCWD or District) currently holds a MS4 permit from the Minnesota Pollution Control Agency (MPCA) due to portions of the District's Public Drainage Systems (PDS) being located within MPCA's defined "Urbanized Area". Current communication with MPCA suggests the District may no longer meet the MPCA's requirements to be regulated by a MS4 permit.

Background

In 2019, the District engaged with MPCA requesting clarification related to the inclusion of PDS in MS4 permits. The District suggested that PDS should be either: 1) a water of the state, subject to standards assessments and impairments, or 2) a public conveyance, operated by the drainage authority and subject to MS4 permitting, but it should not be both. MPCA assured the District that it was having conversations on these matters and would provide the District with any updates leading to a final decision.

In October 2024, MPCA reached out to Staff stating it is reviewing and updating the MS4 boundary shapefile, focusing on non-traditional MS4 permittees, and requested updated shapefiles of the District's boundary and data on its regulated conveyances and facilities. Specifically,

"Please provide a shapefile of your MS4, district-owned facilities, and structural stormwater best management practices within the large urban area shown on the map... Judicial ditches should not be included, as they are not regulated MS4."

This is an apparent diversion from MPCA's previous stance regarding PDS. MPCA stated it has been meeting with some watershed districts to discuss their system in more detail to see if they still meet the regulatory criteria. Staff, including the District Engineer, met with MPCA on December 23, 2024, to review the District's PDS and District Facilities. The preliminary review suggested the District no longer meets the regulatory criteria for the MS4 Permit. On January 27, 2025, MPCA requested the District complete and return the *MS4 Petition for Reevaluation Form*. Once submitted, MPCA will formally review the District's PDS and District Facilities and make an official determination regarding its eligibility.

Should MPCA determine that RCWD no longer meets the regulatory requirements for a MS4 permit, RCWD will remain committed to supporting its partners achieve its MS4 obligations, namely sediment and nutrient reduction through stormwater treatment as well as educational and outreach opportunities, as well as continue to pursue its own opportunities for water quality improvement consistent with the Watershed Management Plan.

Staff Recommendation

Staff recommend the attached petition be submitted to MPCA for reevaluation of the applicability of the MS4 permit to the District as outlined in Minn. R. 7090.1010, Subp. 4.

Proposed Motion

Manager _____ moves to authorize the Administrator to sign and submit the *MS4 Petition for Reevaluation Form* to the MPCA, seconded by Manager _____.

Attachments

MS4 Petition for Reevaluation Form

Instructions: Complete this form if you want your municipality to be reevaluated as a regulated MS4, as described under Minn. R. 7090.1010, subp. 4, item B.

Submit the completed form to:

Attn: MS4 Program Supervisor
Minnesota Pollution Control Agency
520 Lafayette Road North
St. Paul, MN 55155-4194

Or

Email a signed, scanned PDF copy to ms4permitprogram.pca@state.mn.us

Questions: Please contact the Minnesota Pollution Control Agency (MPCA) staff person assigned to your MS4, using the MPCA website at https://stormwater.pca.state.mn.us/index.php?title=List_of_MS4_permittee_staff_assignments.

Section I. MS4 information

A. MS4 owner

(City, county, community, municipality, government agency, or other party/entity) with ownership or operational responsibility, or control of the MS4).

MS4 name: Rice Creek Watershed District County: Hennepin, Anoka, Ramsey, Washington

Mailing address: 4325 Pheasant Ridge Drive, NE, Suite #611

City: Blaine State: MN Zip code: 55449

B. MS4 general contact

(Director, department head, MS4 coordinator, consultant or other person with Stormwater Pollution Prevention Program [SWPPP] implementation responsibility for all general correspondence about MS4 General Stormwater Permit compliance issues between the MPCA and your organization/entity).

Contact name: Will Roach Title: District Technician/Inspector

Mailing address: 4325 Pheasant Ridge Drive, Suite #611

City: Blaine State: MN Zip code: 55449

Phone: 763-398-3085 Email: wroach@ricecreek.org

Section II. Basis for petition

In accordance with Minn. R. 7090.1010, subp. 4, item B, you are requesting that the Commissioner of the MPCA reevaluate the designation of your MS4 to determine if your MS4 continues to meet the criteria established in Minn. R. 7090.1010, subp. 1 and 2 and is still required to be regulated for stormwater discharges.

A. Please select your appropriate MS4 type and complete the corresponding sections.

- City – Complete Section II.C, Section II.D (if applicable), and Section III.
- Township - Complete Section II.C, Section II.D (if applicable), and Section III.
- Hospital – Complete Section II.B, Section II.D (if applicable), and Section III.
- College/University – Complete Section II.B, Section II.D (if applicable), and Section III.
- Correctional Facility – Complete Section II.B, Section II.D (if applicable), and Section III.
- County - Complete Section II.B.1 and 2, Section II.D (if applicable), and Section III.
- Watershed District - Complete Section II.B.1 and 2, Section II.D (if applicable), and Section III.
- State highway department - Complete Section II.B.1 and 2, Section II.D (if applicable), and Section III.

Note: The MS4 mapping tool (<https://pca-gis02.pca.state.mn.us/ms4/index.html>) is available for your use. The MS4 mapping tool can depict applicable features referenced in this form, including Urbanized Area (UA), Outstanding Resource Value Waters (ORVWs), trout streams, and impaired waters.

Section III. Certification

I certify under penalty of law that this document and all attachments were prepared under my direction or supervision in accordance with a system designed to assure that qualified personnel properly gathered and evaluated the information submitted. Based on my inquiry of the person or persons, who manage the system or those persons directly responsible for gathering the information, the information submitted is to the best of my knowledge and belief, true, accurate, and complete.

Authorized representative

Print name: _____ Title: _____

Signature: _____ Date (mm/dd/yyyy): _____

Note: *This form will not be processed without a completed certification*

ITEMS REQUIRING BOARD ACTION

3. Check Register Dated March 26, 2025, in the Amount of \$88,298.63 and March Interim Financial Statements Prepared by Redpath and Company



March 19, 2025

Nick Tomczik
District Administrator
Rice Creek Watershed District
4325 Pheasant Ridge Drive, Suite 611
Blaine, Minnesota 55449

Dear Nick:

Enclosed please find the checks, invoices, check register, the Administrative and Program Budget and Interim Financial Statements for Rice Creek Watershed District for the one month and three months and ending March 31, 2025.

Please examine these statements and if you have any questions or need additional copies, please call me.

Sincerely,

REDPATH AND COMPANY, LLC.

A handwritten signature in black ink, appearing to read "Mark Gibbs".

Mark C. Gibbs, CPA

Enclosure

Rice Creek Watershed District
Check Register
March 13, 2025 - March 26, 2025
To Be Approved at the March 26, 2025 Board Meeting

Check #	Date	Payee	Description	
26425	03/26/25	Carp Solutions, LLC	Professional Services	\$13,600.00
26426	03/26/25	Growing Green Hearts, LLC	Contracted Services	1,550.00
26427	03/26/25	Houston Engineering, Inc.	Engineering Expense	85,403.05
26428	03/26/25	NineNorth	Professional Services	470.00
26429	03/26/25	ODP Business Solutions, LLC	Office Supplies	92.51
26430	03/26/25	Pitney Bowes Global Financial Serv.	Equipment Lease	199.53
26431	03/26/25	Premium Waters, Inc.	Meeting Supplies	115.48
26432	03/26/25	Redpath & Company, LLC	Audit & Accounting	6,952.59
26433	03/26/25	RMB Environmental Laboratories, Inc.	Lab Expense	84.00
26434	03/26/25	Smith Partners	Legal Expense	2,459.60
26435	03/26/25	Timesaver Off Site Secretarial	Professional Services	274.25
26436	03/26/25	Washington Conservation District	Contracted Services	1,994.00
11448	03/26/25	Aerofab Properties LLC	Surety Release - #23-031	5,200.00
11449	03/26/25	Vinco Inc.	Surety Release - #01-024	250.00
Payroll	03/31/25	March 31st Payroll (estimate)	March 31st Payroll (estimate)	39,040.98
Payroll	03/31/25	Manager Per Diem/Expenses (estimate)	Manager Per Diem/Expenses (estimate)	2,662.37
EFT	03/26/25	Delta Dental of Minnesota	Employee Benefits	1,116.29
EFT	03/06/25	Health Equity	Employee Benefits	39.00
EFT	02/19/25	Health Equity	Employee Benefits	1,147.32
EFT	03/03/25	Health Equity	Employee Benefits	30.00
EFT	03/12/25	Health Equity	Employee Benefits	208.06
EFT	03/19/25	Health Equity	Employee Benefits	60.81
EFT	03/17/25	First Unum Life Insurance Company	Employee Benefits	1,125.51
EFT	03/26/25	Metronet	Telecommunications	552.57
EFT	03/26/25	Xcel Energy	Telecommunications	9.42
EFT	03/25/25	Verizon Wireless	Telecommunications	134.09
EFT	03/26/25	Verizon Wireless	Telecommunications	645.97
EFT	03/26/25	Blaine Shopping Center	Rent	8,836.98
EFT	03/12/25	Yardi (Blaine Shopping Center, LLC)	February-service fee	0.95
EFT	03/26/25	Yardi (Blaine Shopping Center, LLC)	April-service fee	0.95
EFT	03/31/25	4M Bank Fee	Bank Fee	17.50
EFT	03/31/25	Internal Revenue Service (estimate)	3/31 Federal Withholding (estimate)	13,759.04
EFT	03/31/25	Minnesota Revenue (estimate)	3/31 State Withholding (estimate)	2,394.00
EFT	03/31/25	Empower Retirement	3/31 Deferred Compensation	1,085.00
EFT	03/31/25	Empower Retirement	3/31 Roth IRA	115.00
EFT	03/31/25	Health Equity	3/31 HSA	453.83
EFT	03/31/25	PERA (estimate)	3/31 PERA (estimate)	8,079.90
EFT	03/31/25	Empower Retirement (estimate)	March Health Care Savings (estimate)	1,333.09
Total				\$88,298.63

Rice Creek Watershed District Budget Status Report
Administrative & Program Budget
Fiscal Year 2025
3/31/2025

Combined General & Administrative	Budget Item	Account Number	Original Budget	Budget Adjustment	Current Month Expenses	Year-to-Date Expenses	Current Budget Balance	Percent of Budget
Manager	Per diems	4000	\$33,000.00	-	\$2,250.00	\$4,500.00	\$28,500.00	13.64%
	Manager expenses	4010-4011	9,000.00	-	240.24	620.70	8,379.30	6.90%
Employees	Staff salary/taxes/benefits	4100-4140	261,869.00	-	20,087.96	61,188.88	200,680.12	23.37%
	District training & education	4265	9,000.00	-	-	150.00	8,850.00	1.67%
	Employee expenses	4320	1,100.00	-	18.62	69.86	1,030.14	6.35%
Administration/ Office	Office/Meeting/Software	4200-4205	5,750.00	-	1,144.71	1,319.13	4,430.87	22.94%
	Printing	4208	500.00	-	-	-	500.00	0.00%
	Rent/Office	4210	25,000.00	-	1,769.30	5,304.10	19,695.90	21.22%
	Telecommunications	4240	4,904.00	-	303.68	770.27	4,133.73	15.71%
	Dues	4245	15,899.00	-	300.00	15,158.00	741.00	95.34%
	Publications	4250	200.00	-	-	-	200.00	0.00%
	Insurance	4270	8,000.00	-	1,585.40	7,103.04	896.96	88.79%
	Postage	4280	1,100.00	-	-	-	1,100.00	0.00%
	Legal Notices	4290	1,500.00	-	-	-	1,500.00	0.00%
	Office Equipment/Lease	4635	4,450.00	-	173.77	540.42	3,909.58	12.14%
Sub-Total-Administration:			381,272.00	-	27,873.68	96,724.40	284,547.60	25.37%
Consultants	Auditor/Accounting	4330	22,000.00	-	1,244.59	3,073.59	18,926.41	13.97%
	Legal	4410	50,000.00	-	2,060.00	3,756.90	46,243.10	7.51%
	Consultants/Professional Serv.	4420	26,000.00	-	1,227.25	2,464.00	23,536.00	9.48%
	Engineering-General	4500	56,000.00	-	3,400.00	6,968.00	49,032.00	12.44%
Sub-Total-Consultants:			154,000.00	-	7,931.84	16,262.49	137,737.51	10.56%
TOTAL			\$535,272.00	-	\$35,805.52	\$112,986.89	\$422,285.11	21.11%

Rice Creek Watershed District Budget Status Report
Administrative & Program Budget
Fiscal Year 2025
3/31/2025

Revenue/Expenditures By Project	2025 Budget	2025 Year to date Revenue	2025 Current Month Expense	2025 Year to date Expense	Current Budget Balance	Percent of Budget
10 - General and Administrative	\$535,272.00	\$18,245.68	\$35,805.52	\$112,986.89	\$422,285.11	21.11%
30 - Environmental Education	305,389.00	3,056.11	18,938.49	56,149.48	249,239.52	18.39%
35 - Information Management	316,014.00	3,162.36	9,589.21	69,443.56	246,570.44	21.97%
60 - Restoration Projects	2,922,551.00	29,246.70	38,656.02	237,819.06	2,684,731.94	8.14%
70 - Regulatory	1,565,687.00	38,168.23	109,320.80	257,824.04	1,307,862.96	16.47%
80 - Ditch & Creek Maintenance	1,955,483.00	19,569.07	65,512.42	180,190.11	1,775,292.89	9.21%
90 - Lake & Stream Management	1,155,911.00	11,567.46	43,352.29	102,220.08	1,053,690.92	8.84%
95 - District Facilities	654,307.00	6,547.91	15,519.77	46,197.13	608,109.87	7.06%
Total District Revenue/Expenditures	\$9,410,614.00	\$129,563.52	\$336,694.52	\$1,062,830.35	\$8,347,783.65	11.29%

Current Fund Balances:

Fund:	Fund Balance @ 12/31/2024	2025 Fund Balance Transfers	2025 Year to date Revenue	2025 Current Month Expense	2025 Year to date Expense	Fund Balance @ 3/31/2025
10 - General Fund	\$676,846.20	-	\$18,245.68	\$35,805.52	\$112,986.89	\$582,104.99
30 - Environmental Education	286,712.92	-	3,056.11	18,938.49	56,149.48	233,619.55
35 - Information Management	425,312.31	-	3,162.36	9,589.21	69,443.56	359,031.11
60 - Restoration Projects	3,572,332.59	-	29,246.70	38,656.02	237,819.06	3,363,760.23
70 - Regulatory	1,168,255.99	-	38,168.23	109,320.80	257,824.04	948,600.18
80 - Ditch & Creek Maintenance	1,780,260.03	-	19,569.07	65,512.42	180,190.11	1,619,638.99
90 - Lake & Stream Management	1,208,895.40	-	11,567.46	43,352.29	102,220.08	1,118,242.78
95 - District Facilities	1,145,933.50	-	6,547.91	15,519.77	46,197.13	1,106,284.28
99 - Project Anticipation	4,500,000.00	-	-	-	-	4,500,000.00
Total District Fund Balance:	\$14,764,548.94	-	\$129,563.52	\$336,694.52	\$1,062,830.35	\$13,831,282.11

Rice Creek Watershed District

Interim Financial Statements

March 31, 2025



4810 White Bear Parkway White Bear Lake, MN 55110 651.426.7000 www.redpathcpas.com

Redpath and Company is an independent member of HLB International, a world-wide organization of professional accounting firms.

Rice Creek Watershed District
Statement of Revenue and Expenditures - General Fund - 10
For the One Month and Three Months Ending March 31, 2025
No Assurance Is Provided On These Financial Statements

	Current Month	Year to Date	Annual Budget	Over/(Under) Budget
<u>GENERAL FUND - 10-00</u>				
Revenues				
General Property Tax	\$ 0.00	\$ 0.00	510,167.00	(510,167.00)
Interest Revenue	0.00	4,218.40	0.00	4,218.40
Investment Interest-Surety	0.00	12,889.02	25,105.00	(12,215.98)
Investment Income	0.00	1,138.26	0.00	1,138.26
	<hr/>	<hr/>	<hr/>	<hr/>
Total Revenues	0.00	18,245.68	535,272.00	(517,026.32)
Expenses				
Manager Per Diem	2,250.00	4,500.00	33,000.00	(28,500.00)
Manager Expense	0.00	236.40	4,000.00	(3,763.60)
Manager Travel	240.24	384.30	5,000.00	(4,615.70)
Wages	14,261.00	42,751.14	178,469.00	(135,717.86)
Benefits	3,218.59	7,821.05	35,086.00	(27,264.95)
PERA Expense	1,069.57	3,206.32	13,385.00	(10,178.68)
HCSA Contributions	1,333.09	3,995.32	16,275.00	(12,279.68)
Payroll Taxes	1,238.69	3,541.53	13,653.00	(10,111.47)
Payroll Taxes-Unemployment	300.11	1,206.61	5,000.00	(3,793.39)
Office Supplies	996.74	1,029.18	2,426.00	(1,396.82)
Field Supplies	0.00	0.00	250.00	(250.00)
Computer Software	0.00	0.00	250.00	(250.00)
Meeting Supplies	130.47	237.45	2,500.00	(2,262.55)
Printing	0.00	0.00	500.00	(500.00)
Rent	1,769.30	5,304.10	25,000.00	(19,695.90)
Telecommunications	303.68	770.27	4,904.00	(4,133.73)
Dues	300.00	15,158.00	15,899.00	(741.00)
Publications	0.00	0.00	200.00	(200.00)
Training & Education	0.00	150.00	9,000.00	(8,850.00)
Insurance & Bonds	1,585.40	7,103.04	8,000.00	(896.96)
Postage	0.00	0.00	1,100.00	(1,100.00)
Legal Notices	0.00	0.00	1,500.00	(1,500.00)
Staff Travel	18.62	69.86	1,100.00	(1,030.14)
Audit & Accounting	1,244.59	3,073.59	22,000.00	(18,926.41)
Professional Services	1,227.25	2,464.00	19,000.00	(16,536.00)
Contracted Services	0.00	0.00	7,000.00	(7,000.00)
Legal	2,060.00	3,756.90	50,000.00	(46,243.10)
Engineering	3,400.00	6,968.00	56,000.00	(49,032.00)
Computer Equipment	0.00	0.00	250.00	(250.00)
Equipment	0.00	0.00	2,000.00	(2,000.00)
Equipment Lease	173.77	540.42	2,200.00	(1,659.58)
Bank Charges	17.50	52.50	325.00	(272.50)
	<hr/>	<hr/>	<hr/>	<hr/>
Total Expenses	37,138.61	114,319.98	535,272.00	(420,952.02)
Total Revenues Over/(Under)				
Expenditures - General Fund	(37,138.61)	(96,074.30)	0.00	(96,074.30)
	<hr/>	<hr/>	<hr/>	<hr/>
Total Revenue Over/(Under) Expenditur	\$ (37,138.61)	(96,074.30)	0.00	(96,074.30)

Rice Creek Watershed District
Statement of Revenue and Expenditures - Communication & Outreach - 30
For the One Month and Three Months Ending March 31, 2025
No Assurance Is Provided On These Financial Statements

	Current Month	Year to Date	Annual Budget	Over/(Under) Budget
<u>COMMUNICATION & OUTREACH - 30-00</u>				
Revenues				
General Property Tax	\$ 0.00	\$ 0.00	185,936.00	(185,936.00)
Interest Income	0.00	2,406.70	14,323.00	(11,916.30)
Investment Income	0.00	649.41	0.00	649.41
Total Revenues	<u>0.00</u>	<u>3,056.11</u>	<u>200,259.00</u>	<u>(197,202.89)</u>
Expenses				
Wages	8,373.86	25,121.58	103,919.00	(78,797.42)
Interns	0.00	0.00	4,434.00	(4,434.00)
Benefits	1,009.03	2,541.89	10,988.00	(8,446.11)
PERA Expense	628.04	1,884.12	7,794.00	(5,909.88)
Payroll Taxes	624.05	1,872.13	8,289.00	(6,416.87)
Office Supplies	17.39	17.39	1,213.00	(1,195.61)
Field Supplies	0.00	112.14	250.00	(137.86)
Computer Software	0.00	0.00	500.00	(500.00)
Meeting Supplies	0.00	0.00	500.00	(500.00)
Printing	0.00	0.00	250.00	(250.00)
Rent	883.70	2,651.10	12,500.00	(9,848.90)
Telecommunications	151.85	385.16	2,452.00	(2,066.84)
Publications	0.00	0.00	100.00	(100.00)
Training & Education	0.00	339.00	4,500.00	(4,161.00)
Insurance and Bonds	792.70	3,551.52	4,000.00	(448.48)
Postage	0.00	0.00	550.00	(550.00)
Legal Notices	0.00	0.00	250.00	(250.00)
Staff Travel	0.00	32.76	550.00	(517.24)
Audit & Accounting	713.50	1,628.00	11,000.00	(9,372.00)
Professional Services	15.24	30.48	3,000.00	(2,969.52)
Contracted Services	0.00	0.00	7,000.00	(7,000.00)
Legal	268.40	268.40	3,000.00	(2,731.60)
Engineering	0.00	0.00	1,000.00	(1,000.00)
Computer Equipment	0.00	0.00	250.00	(250.00)
Equipment	0.00	0.00	1,000.00	(1,000.00)
Equipment-Lease	86.88	270.20	1,100.00	(829.80)
Total Expenses	<u>13,564.64</u>	<u>40,705.87</u>	<u>190,389.00</u>	<u>(149,683.13)</u>
Total Revenues Over/(Under)				
Expenditures - Communication:	<u>(13,564.64)</u>	<u>(37,649.76)</u>	<u>9,870.00</u>	<u>(47,519.76)</u>

Rice Creek Watershed District
Statement of Revenue and Expenditures - Communication & Outreach - 30
For the One Month and Three Months Ending March 31, 2025
No Assurance Is Provided On These Financial Statements

	Current Month	Year to Date	Annual Budget	Over/(Under) Budget
<u>WATERSHED COMMUNICATION & OUTREACH - 30-02</u>				
Revenues				
General Property Tax	0.00	0.00	14,000.00	(14,000.00)
Total Revenues	0.00	0.00	14,000.00	(14,000.00)
Expenses				
Computer Software	0.00	0.00	1,000.00	(1,000.00)
Meeting Supplies	9.37	9.37	0.00	9.37
Printing	0.00	0.00	1,000.00	(1,000.00)
Training & Education	612.18	956.94	8,500.00	(7,543.06)
Legal	202.30	202.30	3,500.00	(3,297.70)
Total expenses	823.85	1,168.61	14,000.00	(12,831.39)
Total Revenues Over/(Under)				
Expenditures - Watershed Communicati	(823.85)	(1,168.61)	0.00	(1,168.61)

MASTER WATER STEWARD PROGRAM - 30-03

Revenues				
General Property Tax	0.00	0.00	9,500.00	(9,500.00)
Total Revenues	0.00	0.00	9,500.00	(9,500.00)
Expenses				
Training & Education	0.00	0.00	5,000.00	(5,000.00)
Contracted Services	0.00	8,100.00	25,000.00	(16,900.00)
Total expenses	0.00	8,100.00	30,000.00	(21,900.00)
Total Revenues Over/(Under)				
Expenditures - Master Water:	0.00	(8,100.00)	(20,500.00)	12,400.00

OUTREACH PARTNERSHIPS - 30-04

Revenues				
General Property Tax	0.00	0.00	28,000.00	(28,000.00)
Total Revenues	0.00	0.00	28,000.00	(28,000.00)
Expenses				
Training & Education	0.00	350.00	10,000.00	(9,650.00)
Contracted Services	4,550.00	5,825.00	33,000.00	(27,175.00)
Total expenses	4,550.00	6,175.00	43,000.00	(36,825.00)
Total Revenues Over/(Under)				
Expenditures - Outreach:	(4,550.00)	(6,175.00)	(15,000.00)	8,825.00

Rice Creek Watershed District
Statement of Revenue and Expenditures - Communication & Outreach - 30
For the One Month and Three Months Ending March 31, 2025
No Assurance Is Provided On These Financial Statements

	Current Month	Year to Date	Annual Budget	Over/(Under) Budget
<u>MINI-GRANTS PROGRAM - 30-05</u>				
Revenues				
General Property Tax	0.00	0.00	8,630.00	(8,630.00)
Total Revenues	0.00	0.00	8,630.00	(8,630.00)
Expenses				
Construction	0.00	0.00	20,000.00	(20,000.00)
Total expenses	0.00	0.00	20,000.00	(20,000.00)
Total Revenues Over/(Under)				
Expenditures - Mini-Grants:	0.00	0.00	(11,370.00)	11,370.00
<u>ENGINEERING & TECHNICAL SUPPORT - 30-06</u>				
Revenues				
General Property Tax	0.00	0.00	3,000.00	(3,000.00)
Total Revenues	0.00	0.00	3,000.00	(3,000.00)
Expenses				
Engineering	0.00	0.00	3,000.00	(3,000.00)
Total expenses	0.00	0.00	3,000.00	(3,000.00)
Total Revenues Over/(Under)				
Expenditures - Eng. & Technical:	0.00	0.00	0.00	0.00
<u>WATERSHED PLAN MAINTENANCE - 30-08</u>				
Revenues				
General Property Tax	0.00	0.00	2,500.00	(2,500.00)
Total Revenues	0.00	0.00	2,500.00	(2,500.00)
Expenses				
Legal	0.00	0.00	1,000.00	(1,000.00)
Engineering	0.00	0.00	4,000.00	(4,000.00)
Total expenses	0.00	0.00	5,000.00	(5,000.00)
Total Revenues Over/(Under)				
Expenditures - Watershed Plan:	0.00	0.00	(2,500.00)	2,500.00
Total Revenue Over/(Under) Expenditur	\$ (18,938.49)	\$ (53,093.37)	(39,500.00)	(13,593.37)

Substantially all disclosures required by generally accepted accounting principles are not included.

Rice Creek Watershed District
Statement of Revenue and Expenditures - Information Management - 35
For the One Month and Three Months Ending March 31, 2025
No Assurance Is Provided On These Financial Statements

	Current Month	Year to Date	Annual Budget	Over/(Under) Budget
<u>INFORMATION MANAGEMENT - 35-00</u>				
Revenues				
General Property Tax	\$ 0.00	\$ 0.00	137,693.00	(137,693.00)
Interest Revenue	0.00	2,490.38	14,821.00	(12,330.62)
Investment Interest	0.00	671.98	0.00	671.98
Total Revenues	<u>0.00</u>	<u>3,162.36</u>	<u>152,514.00</u>	<u>(149,351.64)</u>
Expenses				
Wages	2,501.79	7,464.67	31,856.00	(24,391.33)
Benefits	329.11	688.62	5,030.00	(4,341.38)
PERA Expense	187.63	559.86	2,389.00	(1,829.14)
Payroll Taxes	187.16	558.34	2,438.00	(1,879.66)
Office Supplies	8.70	8.70	606.00	(597.30)
Computer Software	26.50	765.54	15,203.00	(14,437.46)
Printing	0.00	0.00	125.00	(125.00)
Rent	441.85	1,325.55	6,250.00	(4,924.45)
Telecommunications	75.92	192.56	1,226.00	(1,033.44)
Publications	0.00	0.00	50.00	(50.00)
Training & Education	107.00	244.00	2,250.00	(2,006.00)
Insurance and Bonds	396.35	1,775.76	2,000.00	(224.24)
Postage	0.00	0.00	275.00	(275.00)
Staff Travel	0.00	0.00	275.00	(275.00)
Audit & Accounting	356.75	814.00	5,500.00	(4,686.00)
Professional Services	0.00	12,730.84	55,670.00	(42,939.16)
Contracted Services	0.00	0.00	1,000.00	(1,000.00)
Legal	0.00	0.00	500.00	(500.00)
Engineering	0.00	0.00	500.00	(500.00)
Computer Equipment	0.00	14,090.00	57,320.00	(43,230.00)
Equipment	0.00	0.00	1,500.00	(1,500.00)
Equipment Lease	43.45	135.12	550.00	(414.88)
Total Expenses	<u>4,662.21</u>	<u>41,353.56</u>	<u>192,513.00</u>	<u>(151,159.44)</u>
Total Revenues Over/(Under)				
Expenditures - Information Management	<u>(4,662.21)</u>	<u>(38,191.20)</u>	<u>(39,999.00)</u>	<u>1,807.80</u>

BOUNDARY MANAGEMENT PROGRAM - 35-03

Revenues				
General Property Tax	0.00	0.00	1,000.00	(1,000.00)
Total Revenues	<u>0.00</u>	<u>0.00</u>	<u>1,000.00</u>	<u>(1,000.00)</u>
Expenses				
Legal	0.00	0.00	250.00	(250.00)
Engineering	0.00	0.00	750.00	(750.00)
Total Expenses	<u>0.00</u>	<u>0.00</u>	<u>1,000.00</u>	<u>(1,000.00)</u>
Total Revenues Over/(Under)				
Expenditures - Boundary Mgmt:	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

Rice Creek Watershed District
Statement of Revenue and Expenditures - Information Management - 35
For the One Month and Three Months Ending March 31, 2025
No Assurance Is Provided On These Financial Statements

	Current Month	Year to Date	Annual Budget	Over/(Under) Budget
<u>DISTRICT-WIDE MODEL - 35-04</u>				
Revenues				
General Property Tax	0.00	0.00	60,000.00	(60,000.00)
Total Revenues	0.00	0.00	60,000.00	(60,000.00)
Expenses				
Legal	0.00	0.00	7,500.00	(7,500.00)
Engineering	4,481.00	13,835.25	52,500.00	(38,664.75)
Total Expenses	4,481.00	13,835.25	60,000.00	(46,164.75)
Total Revenues Over/(Under) Expenditures - District-Wide Model:	(4,481.00)	(13,835.25)	0.00	(13,835.25)
<u>DATABASE & VIEWER MAINTENANCE - 35-05</u>				
Revenues				
General Property Tax	0.00	0.00	60,000.00	(60,000.00)
Total Revenues	0.00	0.00	60,000.00	(60,000.00)
Expenses				
Legal	0.00	0.00	5,000.00	(5,000.00)
Engineering	446.00	13,567.75	55,000.00	(41,432.25)
Total expenses	446.00	13,567.75	60,000.00	(46,432.25)
Total Revenues Over/(Under) Expenditures - Database & Viewer:	(446.00)	(13,567.75)	0.00	(13,567.75)
<u>DISTRICT WEBSITE - 35-15</u>				
Revenues				
General Property Tax	0.00	0.00	2,500.00	(2,500.00)
Total Revenues	0.00	0.00	2,500.00	(2,500.00)
Expenses				
Professional Services	0.00	687.00	1,500.00	(813.00)
Legal	0.00	0.00	500.00	(500.00)
Engineering	0.00	0.00	500.00	(500.00)
Total expenses	0.00	687.00	2,500.00	(1,813.00)
Total Revenues Over/(Under) Expenditures - District Website:	0.00	(687.00)	0.00	(687.00)
Total Revenue Over/(Under) Expenditur	\$ (9,589.21)	\$ (66,281.20)	(39,999.00)	(26,282.20)

Rice Creek Watershed District
Statement of Revenue and Expenditures - Restoration Projects - 60
For the One Month and Three Months Ending March 31, 2025
No Assurance Is Provided On These Financial Statements

	Current Month	Year to Date	Annual Budget	Over/(Under) Budget
<u>RESTORATION PROJECTS - 60-00</u>				
Revenues				
General Property Tax	\$ 0.00	\$ 0.00	200,393.00	(200,393.00)
Interest Revenue	0.00	23,031.91	137,070.00	(114,038.09)
Investment Interest	0.00	6,214.79	0.00	6,214.79
Total Revenues	0.00	29,246.70	337,463.00	(308,216.30)
Expenses				
Wages	18,143.65	54,087.04	238,530.00	(184,442.96)
Interns	0.00	0.00	4,434.00	(4,434.00)
Benefits	2,219.03	6,912.32	43,415.00	(36,502.68)
PERA Expense	1,360.78	4,075.63	17,890.00	(13,814.37)
Payroll Taxes	1,320.68	3,929.52	18,587.00	(14,657.48)
Office Supplies	17.39	17.39	1,213.00	(1,195.61)
Field Supplies	0.00	0.00	250.00	(250.00)
Printing	0.00	0.00	250.00	(250.00)
Rent	883.70	2,651.10	12,500.00	(9,848.90)
Telecommunications	151.85	385.16	2,452.00	(2,066.84)
Publications	0.00	0.00	100.00	(100.00)
Training & Education	0.00	505.00	4,500.00	(3,995.00)
Insurance and Bonds	792.70	3,551.52	4,000.00	(448.48)
Postage	0.00	0.00	550.00	(550.00)
Legal Notices	0.00	0.00	1,000.00	(1,000.00)
Staff Travel	0.00	0.00	550.00	(550.00)
Vehicle	0.00	0.00	12,000.00	(12,000.00)
Audit & Accounting	713.50	1,628.00	11,000.00	(9,372.00)
Professional Services	0.00	0.00	12,000.00	(12,000.00)
Contracted Services	0.00	0.00	10,500.00	(10,500.00)
Legal	195.20	195.20	0.00	195.20
Engineering	0.00	0.00	1,750.00	(1,750.00)
Computer Equipment	0.00	0.00	4,000.00	(4,000.00)
Equipment Lease	86.88	270.20	1,250.00	(979.80)
Bank Charges	0.00	0.00	1,100.00	(1,100.00)
Total Expenses	25,885.36	78,208.08	403,821.00	(325,612.92)
Total Revenues Over/(Under)				
Expenditures - Restoration Projects:	(25,885.36)	(48,961.38)	(66,358.00)	17,396.62

Rice Creek Watershed District
Statement of Revenue and Expenditures - Restoration Projects - 60
For the One Month and Three Months Ending March 31, 2025
No Assurance Is Provided On These Financial Statements

	Current Month	Year to Date	Annual Budget	Over/(Under) Budget
<u>ANOKA CHAIN OF LAKES WATER MGMT. PROJECT - 60-01</u>				
Revenues				
General Property Tax	0.00	0.00	160,000.00	(160,000.00)
Total Revenues	0.00	0.00	160,000.00	(160,000.00)
Expenses				
Legal	0.00	0.00	5,000.00	(5,000.00)
Engineering	0.00	0.00	25,000.00	(25,000.00)
Construction	0.00	0.00	130,000.00	(130,000.00)
Total expenses	0.00	0.00	160,000.00	(160,000.00)
Total Revenues Over/(Under)				
Expenditures - Anoka Chain:	0.00	0.00	0.00	0.00
 <u>LOWER RC WATER MGMT. PROJECT - 60-03</u>				
Revenues				
General Property Tax	0.00	0.00	54,750.00	(54,750.00)
Total Revenues	0.00	0.00	54,750.00	(54,750.00)
Expenses				
Engineering	0.00	0.00	40,000.00	(40,000.00)
Construction	0.00	0.00	145,000.00	(145,000.00)
Total expenses	0.00	0.00	185,000.00	(185,000.00)
Total Revenues Over/(Under)				
Expenditures - Lower RC:	0.00	0.00	(130,250.00)	130,250.00
 <u>MIDDLE RC WATER MGMT. PROJECT - 60-04</u>				
Revenues				
Total Revenues	0.00	0.00	0.00	0.00
Expenses				
Engineering	0.00	0.00	25,000.00	(25,000.00)
Construction	0.00	0.00	75,000.00	(75,000.00)
Total expenses	0.00	0.00	100,000.00	(100,000.00)
Total Revenues Over/(Under)				
Expenditures - Middle RC Water Mgmt.	0.00	0.00	(100,000.00)	100,000.00

Rice Creek Watershed District
Statement of Revenue and Expenditures - Restoration Projects - 60
For the One Month and Three Months Ending March 31, 2025
No Assurance Is Provided On These Financial Statements

	Current Month	Year to Date	Annual Budget	Over/(Under) Budget
<u>BALD EAGLE LAKE (BEL) WMD - 60-05</u>				
Revenues				
Total Revenues	0.00	0.00	0.00	0.00
Expenses				
Engineering	0.00	0.00	4,000.00	(4,000.00)
Construction Expense	0.00	0.00	24,272.00	(24,272.00)
Total expenses	0.00	0.00	28,272.00	(28,272.00)
Total Revenues Over/(Under)				
Expenditures - Bald Eagle Lake WMD:	0.00	0.00	(28,272.00)	28,272.00
 <u>BALD EAGLE LAKE WATER MGMT. PROJECT - 60-06</u>				
Revenues				
General Property Tax	0.00	0.00	62,050.00	(62,050.00)
Grants	0.00	0.00	30,000.00	(30,000.00)
Total Revenues	0.00	0.00	92,050.00	(92,050.00)
Expenses				
Engineering	10,663.16	10,663.16	50,000.00	(39,336.84)
Construction	0.00	25,000.00	50,000.00	(25,000.00)
Total expenses	10,663.16	35,663.16	100,000.00	(64,336.84)
Total Revenues Over/(Under)				
Expenditures - Bald Eagle Lake:	(10,663.16)	(35,663.16)	(7,950.00)	(27,713.16)
 <u>RCD 2, 3 & 5 BASIC WATER MGMT. PROJECT - 60-08</u>				
Revenues				
General Property Tax	0.00	0.00	73,000.00	(73,000.00)
Total Revenues	0.00	0.00	73,000.00	(73,000.00)
Expenses				
Legal	0.00	0.00	15,000.00	(15,000.00)
Engineering	0.00	1,871.25	335,000.00	(333,128.75)
Construction Services	0.00	0.00	150,000.00	(150,000.00)
Total expenses	0.00	1,871.25	500,000.00	(498,128.75)
Total Revenues Over/(Under)				
Expenditures - Basic Water Mgmt. Proje	0.00	(1,871.25)	(427,000.00)	425,128.75

Rice Creek Watershed District
Statement of Revenue and Expenditures - Restoration Projects - 60
For the One Month and Three Months Ending March 31, 2025
No Assurance Is Provided On These Financial Statements

	Current Month	Year to Date	Annual Budget	Over/(Under) Budget
<u>REGIONAL WATER MGMT.PARTNERSHIP PROJECTS - 60-11</u>				
Revenues				
Total Revenues	0.00	0.00	0.00	0.00
Expenses				
Legal Notices	0.00	0.00	500.00	(500.00)
Contracted Services	0.00	0.00	10,000.00	(10,000.00)
Legal	0.00	0.00	1,000.00	(1,000.00)
Engineering	0.00	0.00	10,000.00	(10,000.00)
Construction	0.00	0.00	32,500.00	(32,500.00)
Total expenses	0.00	0.00	54,000.00	(54,000.00)
Total Revenues Over/(Under)				
Expenditures - Regional Water Mgmt.	0.00	0.00	(54,000.00)	54,000.00
<u>STORMWATER MGMT. COST SHARE - 60-15</u>				
Revenues				
General Property Tax	0.00	0.00	226,824.00	(226,824.00)
Total Revenues	0.00	0.00	226,824.00	(226,824.00)
Expenses				
Legal Notices	0.00	954.82	3,000.00	(2,045.18)
Legal	0.00	0.00	500.00	(500.00)
Engineering	399.50	5,957.00	18,000.00	(12,043.00)
Construction	0.00	108,283.00	1,084,933.00	(976,650.00)
Total expenses	399.50	115,194.82	1,106,433.00	(991,238.18)
Total Revenues Over/(Under)				
Expenditures - Stormwater Mgmt.:	(399.50)	(115,194.82)	(879,609.00)	764,414.18
<u>SW URBAN LAKES IMPLEMENTATION - 60-24</u>				
Revenues				
Total Revenues	0.00	0.00	0.00	0.00
Expenses				
Legal Notices	0.00	0.00	500.00	(500.00)
Legal	0.00	0.00	1,000.00	(1,000.00)
Engineering	0.00	0.00	19,000.00	(19,000.00)
Construction	0.00	0.00	79,500.00	(79,500.00)
Total expenses	0.00	0.00	100,000.00	(100,000.00)
Total Revenues Over/(Under)				
Expenditures - Southwest Urban Lake	0.00	0.00	(100,000.00)	100,000.00

Substantially all disclosures required by generally accepted accounting principles are not included.

Rice Creek Watershed District
Statement of Revenue and Expenditures - Restoration Projects - 60
For the One Month and Three Months Ending March 31, 2025
No Assurance Is Provided On These Financial Statements

	Current Month	Year to Date	Annual Budget	Over/(Under) Budget
<u>CLEAR LAKE WATER MGMT.PROJECT - 60-29</u>				
Revenues				
General Property Tax	0.00	0.00	47,158.00	(47,158.00)
Total Revenues	0.00	0.00	47,158.00	(47,158.00)
Expenses				
Contracted Services	0.00	0.00	10,000.00	(10,000.00)
Construction	0.00	0.00	75,000.00	(75,000.00)
Total expenses	0.00	0.00	85,000.00	(85,000.00)
Total Revenues Over/(Under)				
Expenditures - Clear Lake Water Mgmt.	0.00	0.00	(37,842.00)	37,842.00
 <u>STORMWATER MASTER PLANNING - 60-35</u>				
Revenues				
General Property Tax	0.00	0.00	18,250.00	(18,250.00)
Total Revenues	0.00	0.00	18,250.00	(18,250.00)
Total Revenues Over/(Under)				
Contracted Services	522.00	522.00	7,000.00	(6,478.00)
Legal	0.00	0.00	3,000.00	(3,000.00)
Engineering	766.00	5,939.75	25,000.00	(19,060.25)
Total expenses	1,288.00	6,461.75	35,000.00	(28,538.25)
Total Revenues Over/(Under)				
Expenditures - Stormwater Master:	(1,288.00)	(6,461.75)	(16,750.00)	10,288.25
 <u>MUNICIPAL CIP EARLY COORDINATION - 60-36</u>				
Revenues				
General Property Tax	0.00	0.00	1,350.00	(1,350.00)
Total Revenues	0.00	0.00	1,350.00	(1,350.00)
Expenses				
Contracted Services	420.00	420.00	0.00	420.00
Legal	0.00	0.00	2,000.00	(2,000.00)
Engineering	0.00	0.00	8,000.00	(8,000.00)
Total expenses	420.00	420.00	10,000.00	(9,580.00)
Total Revenues Over/(Under)				
Expenditures - Municipal CIP:	(420.00)	(420.00)	(8,650.00)	8,230.00

Substantially all disclosures required by generally accepted accounting principles are not included.

Rice Creek Watershed District
Statement of Revenue and Expenditures - Restoration Projects - 60
For the One Month and Three Months Ending March 31, 2025
No Assurance Is Provided On These Financial Statements

	Current Month	Year to Date	Annual Budget	Over/(Under) Budget
<u>GROUNDWATER MGMT. & STORMWATER REUSE - 60-37</u>				
Revenues				
General Property Tax	0.00	0.00	42,000.00	(42,000.00)
	<hr/>	<hr/>	<hr/>	<hr/>
Total Revenues	0.00	0.00	42,000.00	(42,000.00)
Expenses				
Contracted Services	0.00	0.00	49,000.00	(49,000.00)
Legal	0.00	0.00	3,000.00	(3,000.00)
Engineering	0.00	0.00	3,000.00	(3,000.00)
	<hr/>	<hr/>	<hr/>	<hr/>
Total expenses	0.00	0.00	55,000.00	(55,000.00)
Total Revenues Over/(Under)				
Expenditures - Groundwater Mgmt.:	0.00	0.00	(13,000.00)	13,000.00
	<hr/>	<hr/>	<hr/>	<hr/>
Total Revenue Over/(Under) Expenditur	\$ (38,656.02)	\$ (208,572.36)	(1,869,681.00)	1,661,108.64
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Rice Creek Watershed District
Statement of Revenue and Expenditures - Regulatory - 70
For the One Month and Three Months Ending March 31, 2025
No Assurance Is Provided On These Financial Statements

	Current Month	Year to Date	Annual Budget	Over/(Under) Budget
<u>REGULATORY - 70-00</u>				
Revenues				
General Property Tax	\$ 0.00	\$ 0.00	141,055.00	(141,055.00)
Interest Revenue	0.00	12,338.80	73,432.00	(61,093.20)
Investment Interest	0.00	3,329.43	0.00	3,329.43
Total Revenues	0.00	15,668.23	214,487.00	(198,818.77)
Expenses				
Wages	28,936.23	86,715.17	348,652.00	(261,936.83)
Interns	0.00	0.00	4,434.00	(4,434.00)
Benefits	4,351.97	12,829.03	49,729.00	(36,899.97)
PERA Expense	2,170.22	6,525.58	26,149.00	(19,623.42)
Payroll Taxes	2,138.93	6,432.06	27,011.00	(20,578.94)
Office Supplies	43.49	43.49	3,032.00	(2,988.51)
Field Supplies	0.00	155.92	500.00	(344.08)
Meeting Supplies	0.00	0.00	125.00	(125.00)
Printing	0.00	0.00	625.00	(625.00)
Rent	2,209.25	6,627.75	31,250.00	(24,622.25)
Telecommunications	379.60	962.85	6,130.00	(5,167.15)
Publications	0.00	0.00	250.00	(250.00)
Training & Education	0.00	90.00	11,250.00	(11,160.00)
Insurance and Bonds	1,981.75	8,878.79	10,000.00	(1,121.21)
Postage	0.00	0.00	1,375.00	(1,375.00)
Legal Notices	0.00	0.00	300.00	(300.00)
Staff Travel	0.00	30.80	1,375.00	(1,344.20)
Vehicle	54.00	148.43	12,000.00	(11,851.57)
Audit & Accounting	1,783.75	4,070.00	27,500.00	(23,430.00)
Professional Services	0.00	0.00	3,000.00	(3,000.00)
Contracted Services	0.00	0.00	17,500.00	(17,500.00)
Legal	0.00	0.00	2,500.00	(2,500.00)
Engineering	0.00	0.00	1,250.00	(1,250.00)
Equipment	0.00	0.00	2,000.00	(2,000.00)
Equipment Lease	217.21	675.52	2,750.00	(2,074.48)
Total Expenses	44,266.40	134,185.39	590,687.00	(456,501.61)
Total Revenues Over/(Under)				
Expenditures - Regulatory Management	(44,266.40)	(118,517.16)	(376,200.00)	257,682.84

Rice Creek Watershed District
Statement of Revenue and Expenditures - Regulatory - 70
For the One Month and Three Months Ending March 31, 2025
No Assurance Is Provided On These Financial Statements

	Current Month	Year to Date	Annual Budget	Over/(Under) Budget
<u>RULE REVISION & PERMIT GUIDANCE - 70-01</u>				
Revenues				
General Property Tax	0.00	0.00	40,000.00	(40,000.00)
Total Revenues	0.00	0.00	40,000.00	(40,000.00)
Expenses				
Contracted Services	430.50	430.50	0.00	430.50
Legal	0.00	0.00	20,000.00	(20,000.00)
Engineering	0.00	0.00	30,000.00	(30,000.00)
Total Expenses	430.50	430.50	50,000.00	(49,569.50)
Total Revenues Over/(Under)				
Expenditures - Rule/Permit:	(430.50)	(430.50)	(10,000.00)	9,569.50
 <u>PERMIT REVIEW, INSPECT & COOR. - 70-03</u>				
Revenues				
Permit Fees	6,300.00	22,500.00	61,200.00	(38,700.00)
Total Revenues	6,300.00	22,500.00	61,200.00	(38,700.00)
Expenses				
Contracted Services	679.25	679.25	60,000.00	(59,320.75)
Legal	4,389.10	4,389.10	45,000.00	(40,610.90)
Legal-Audit	0.00	0.00	5,000.00	(5,000.00)
Engineering	55,064.30	108,282.80	775,000.00	(666,717.20)
Engineering-Reporting	4,491.25	9,857.00	20,000.00	(10,143.00)
Engineering-Audit	0.00	0.00	20,000.00	(20,000.00)
Total expenses	64,623.90	123,208.15	925,000.00	(801,791.85)
Total Revenues Over/(Under)				
Expenditures - Permit Review	(58,323.90)	(100,708.15)	(863,800.00)	763,091.85
Total Revenue Over/(Under) Expenditur	\$ (103,020.80)	\$ (219,655.81)	(1,250,000.00)	1,030,344.19

Rice Creek Watershed District
Statement of Revenue and Expenditures - Ditch & Creek Maintenance - 80
For the One Month and Three Months Ending March 31, 2025
No Assurance Is Provided On These Financial Statements

	Current Month	Year to Date	Annual Budget	Over/(Under) Budget
<u>DITCH & CREEK MAINTENANCE - 80-00</u>				
Revenues				
General Property Tax	\$ 0.00	\$ 0.00	252,484.00	(252,484.00)
Interest Revenue	0.00	15,410.74	91,714.00	(76,303.26)
Investment Interest	0.00	4,158.33	0.00	4,158.33
Total Revenues	0.00	19,569.07	344,198.00	(324,628.93)
Expenses				
Wages	13,941.56	41,509.69	182,803.00	(141,293.31)
Benefits	1,848.44	5,551.85	27,364.00	(21,812.15)
PERA Expense	1,045.61	3,139.65	13,710.00	(10,570.35)
Payroll Taxes	1,046.39	3,116.35	13,984.00	(10,867.65)
Office Supplies	56.09	86.09	1,819.00	(1,732.91)
Field Supplies	0.00	0.00	250.00	(250.00)
Computer Software	0.00	0.00	400.00	(400.00)
Meeting Supplies	0.00	0.00	125.00	(125.00)
Printing	0.00	0.00	375.00	(375.00)
Rent	1,325.55	3,976.65	18,750.00	(14,773.35)
Telecommunications	262.78	647.74	3,678.00	(3,030.26)
Publications	0.00	0.00	150.00	(150.00)
Training & Education	245.70	361.03	6,750.00	(6,388.97)
Insurance and Bonds	1,189.05	5,327.28	6,000.00	(672.72)
Postage	0.00	0.00	825.00	(825.00)
Legal Notices	0.00	0.00	1,500.00	(1,500.00)
Staff Travel	0.00	9.31	825.00	(815.69)
Vehicle	171.78	379.21	12,000.00	(11,620.79)
Audit & Accounting	1,070.25	2,442.00	16,500.00	(14,058.00)
Professional Services	0.00	235.00	13,740.00	(13,505.00)
Contracted Services	0.00	0.00	7,500.00	(7,500.00)
Legal	0.00	0.00	5,000.00	(5,000.00)
Engineering	0.00	168.00	6,500.00	(6,332.00)
Equipment	0.00	0.00	2,000.00	(2,000.00)
Equipment Lease	130.33	405.32	1,650.00	(1,244.68)
Total Expenses	22,333.53	67,355.17	344,198.00	(276,842.83)
Total Revenues Over/(Under)				
Expenditures - Ditch & Creek:	(22,333.53)	(47,786.10)	0.00	(47,786.10)
<u>NATURAL WATERWAY MGMT. - 80-01</u>				
Revenues				
General Property Taxes	0.00	0.00	8,612.00	(8,612.00)
Total Revenues	0.00	0.00	8,612.00	(8,612.00)
Expenses				
Legal	0.00	0.00	1,000.00	(1,000.00)
Construction	0.00	0.00	9,000.00	(9,000.00)
Total expenses	0.00	0.00	10,000.00	(10,000.00)
Total Revenues Over/(Under)				
Expenditures - Natural Waterway:	0.00	0.00	(1,388.00)	1,388.00

Rice Creek Watershed District
Statement of Revenue and Expenditures - Ditch & Creek Maintenance - 80
For the One Month and Three Months Ending March 31, 2025
No Assurance Is Provided On These Financial Statements

	Current Month	Year to Date	Annual Budget	Over/(Under) Budget
<u>DITCHES - MAINTENANCE - 80-02</u>				
Revenues				
General Property Tax	0.00	0.00	288,502.00	(288,502.00)
Total Revenues	0.00	0.00	288,502.00	(288,502.00)
Expenses				
Field Supplies	0.00	0.00	6,000.00	(6,000.00)
Vehicle	0.00	0.00	8,000.00	(8,000.00)
Professional Services	0.00	0.00	3,000.00	(3,000.00)
Contracted Services	24,050.00	76,689.50	260,000.00	(183,310.50)
Legal	0.00	0.00	8,000.00	(8,000.00)
Engineering	0.00	0.00	20,000.00	(20,000.00)
Construction	0.00	0.00	28,000.00	(28,000.00)
Equipment	237.99	237.99	12,000.00	(11,762.01)
Total expenses	24,287.99	76,927.49	345,000.00	(268,072.51)
Total Revenues Over/(Under)				
Expenditures - Ditches - Maintenance:	(24,287.99)	(76,927.49)	(56,498.00)	(20,429.49)
<u>REPAIR REPORTS & STUDIES - 80-03</u>				
Revenues				
General Property Tax	0.00	0.00	130,000.00	(130,000.00)
Grant Income	0.00	0.00	30,000.00	(30,000.00)
Total Revenues	0.00	0.00	160,000.00	(160,000.00)
Expenses				
Legal Notices	459.40	2,268.20	10,000.00	(7,731.80)
Legal	2,379.00	2,379.00	40,000.00	(37,621.00)
Engineering	16,052.50	30,120.25	105,000.00	(74,879.75)
Wetland Credits	0.00	0.00	5,000.00	(5,000.00)
Total expenses	18,890.90	34,767.45	160,000.00	(125,232.55)
Total Revenues Over/(Under)				
Expenditures - Repair Reports	(18,890.90)	(34,767.45)	0.00	(34,767.45)
<u>ACD 10-22-32 WMD - 80-04</u>				
Revenues				
Total Revenues	0.00	0.00	0.00	0.00
Expenses				
Contracted Services	0.00	0.00	14,361.00	(14,361.00)
Total expenses	0.00	0.00	14,361.00	(14,361.00)
Total Revenues Over/(Under)				
Expenditures - ACD 10-22-32	0.00	0.00	(14,361.00)	14,361.00

Rice Creek Watershed District
Statement of Revenue and Expenditures - Ditch & Creek Maintenance - 80
For the One Month and Three Months Ending March 31, 2025
No Assurance Is Provided On These Financial Statements

	Current Month	Year to Date	Annual Budget	Over/(Under) Budget
<u>ACD 31 WMD - 80-05</u>				
Revenues				
Total Revenues	0.00	0.00	0.00	0.00
Expenses				
Total expenses	0.00	0.00	0.00	0.00
Total Revenues Over/(Under) Expenditures - ACD 31:WMD:	0.00	0.00	0.00	0.00
<u>ACD 46 WMD - 80-06</u>				
Revenues				
Total Revenues	0.00	0.00	0.00	0.00
Expenses				
Contracted Services	0.00	1,140.00	41,016.00	(39,876.00)
Total expenses	0.00	1,140.00	41,016.00	(39,876.00)
Total Revenues Over/(Under) Expenditures - ACD 46 WMD:	0.00	(1,140.00)	(41,016.00)	39,876.00
<u>RCD 4 WMD - 80-07</u>				
Revenues				
Special Assessments	0.00	0.00	85,038.00	(85,038.00)
ROW Charges	0.00	0.00	9,500.00	(9,500.00)
Total Revenues	0.00	0.00	94,538.00	(94,538.00)
Expenses				
Construction	0.00	0.00	94,358.00	(94,358.00)
Total expenses	0.00	0.00	94,358.00	(94,358.00)
Total Revenues Over/(Under) Expenditures - RCD 4 WMD:	0.00	0.00	180.00	(180.00)
<u>RCD 4 REPAIR - 80-08</u>				
Revenues				
General Property Tax	0.00	0.00	48,000.00	(48,000.00)
Total Revenues	0.00	0.00	48,000.00	(48,000.00)
Expenses				
Legal	0.00	0.00	5,000.00	(5,000.00)
Engineering	0.00	0.00	5,000.00	(5,000.00)
Construction	0.00	0.00	38,000.00	(38,000.00)
Total expenses	0.00	0.00	48,000.00	(48,000.00)
Total Revenues Over/(Under) Expenditures - RCD 4 Repair:	0.00	0.00	0.00	0.00

Rice Creek Watershed District
Statement of Revenue and Expenditures - Ditch & Creek Maintenance - 80
For the One Month and Three Months Ending March 31, 2025
No Assurance Is Provided On These Financial Statements

	Current Month	Year to Date	Annual Budget	Over/(Under) Budget
<u>MUNICIPAL PDS MAINTENANCE - 80-15</u>				
Revenues				
General Property Tax	0.00	0.00	43,060.00	(43,060.00)
Total Revenues	0.00	0.00	43,060.00	(43,060.00)
Expenses				
Contracted Services	0.00	0.00	50,000.00	(50,000.00)
Total expenses	0.00	0.00	50,000.00	(50,000.00)
Total Revenues Over/(Under)				
Expenditures - Municipal PDS	0.00	0.00	(6,940.00)	6,940.00
<u>WJD BRANCH 1/2 REPAIR - 80-20</u>				
Revenues				
Total Revenues	0.00	0.00	0.00	0.00
Expenses				
Total expenses	0.00	0.00	0.00	0.00
Total Revenues Over/(Under)				
Expenditures - WJD Branch 1/2:	0.00	0.00	0.00	0.00
<u>AWJD 3 REPAIR - 80-21</u>				
Revenues				
Total Revenues	0.00	0.00	0.00	0.00
Expenses				
Total expenses	0.00	0.00	0.00	0.00
Total Revenues Over/(Under)				
Expenditures - AWJD 3	0.00	0.00	0.00	0.00
<u>ACD 15 & AWJD 4 WMD - 80-22</u>				
Revenues				
General Property Tax	0.00	0.00	18,370.00	(18,370.00)
Total Revenues	0.00	0.00	18,370.00	(18,370.00)
Expenses				
Professional Services	0.00	0.00	8,370.00	(8,370.00)
Contracted Services	0.00	0.00	10,000.00	(10,000.00)
Total expenses	0.00	0.00	18,370.00	(18,370.00)
Total Revenues Over/(Under)				
Expenditures - AWCD 15	0.00	0.00	0.00	0.00

Rice Creek Watershed District
Statement of Revenue and Expenditures - Ditch & Creek Maintenance - 80
For the One Month and Three Months Ending March 31, 2025
No Assurance Is Provided On These Financial Statements

	Current Month	Year to Date	Annual Budget	Over/(Under) Budget
<u>ACD 15 & AWJD 4 - 80-23</u>				
Revenues				
General Property Taxes	0.00	0.00	198,076.00	(198,076.00)
Total Revenues	0.00	0.00	198,076.00	(198,076.00)
Expenses				
Professional Services	0.00	0.00	30,000.00	(30,000.00)
Contracted Services	0.00	0.00	200,000.00	(200,000.00)
Total expenses	0.00	0.00	230,000.00	(230,000.00)
Total Revenues Over/(Under)				
Expenditures - ACD 15 & AWJD 4:	0.00	0.00	(31,924.00)	31,924.00
 <u>ACD 53-62 WMD - 80-24</u>				
Revenues				
General Property Taxes	0.00	0.00	227,340.00	(227,340.00)
Total Revenues	0.00	0.00	227,340.00	(227,340.00)
Expenses				
Professional Services	0.00	0.00	5,000.00	(5,000.00)
Legal	0.00	0.00	2,000.00	(2,000.00)
Engineering	0.00	0.00	5,000.00	(5,000.00)
Construction	0.00	0.00	342,000.00	(342,000.00)
Total expenses	0.00	0.00	354,000.00	(354,000.00)
Total Revenues Over/(Under)				
Expenditures - ACD 53-62 WMD:	0.00	0.00	(126,660.00)	126,660.00
 <u>ACD 53-62 REPAIR - 80-25</u>				
Revenues				
General Property Taxes	0.00	0.00	189,410.00	(189,410.00)
Total Revenues	0.00	0.00	189,410.00	(189,410.00)
Expenses				
Legal	0.00	0.00	15,000.00	(15,000.00)
Engineering	0.00	0.00	77,000.00	(77,000.00)
Construction	0.00	0.00	154,000.00	(154,000.00)
Total expenses	0.00	0.00	246,000.00	(246,000.00)
Total Revenues Over/(Under)				
Expenditures - ACD 53-62 Repair:	0.00	0.00	(56,590.00)	56,590.00
 Total Revenue Over/(Under) Expenditur	 \$ (65,512.42)	 \$ (160,621.04)	 (335,197.00)	 174,575.96

Rice Creek Watershed District
Statement of Revenue and Expenditures - Lake & Stream Management - 90
For the One Month and Three Months Ending March 31, 2025
No Assurance Is Provided On These Financial Statements

	Current Month	Year to Date	Annual Budget	Over/(Under) Budget
<u>LAKE & STREAM MANAGEMENT - 90-00</u>				
Revenues				
General Property Tax	\$ 0.00	\$ 0.00	254,906.00	(254,906.00)
Interest Income	0.00	9,109.43	54,213.00	(45,103.57)
Investment Income	0.00	2,458.03	0.00	2,458.03
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Total Revenues	0.00	11,567.46	309,119.00	(297,551.54)
Expenses				
Wages	19,063.50	57,191.03	240,435.00	(183,243.97)
Interns	0.00	0.00	4,434.00	(4,434.00)
Benefits	2,329.26	7,302.85	35,916.00	(28,613.15)
PERA Expense	1,429.77	4,289.35	18,033.00	(13,743.65)
Payroll Taxes	1,384.44	4,153.34	18,733.00	(14,579.66)
Office Supplies	17.39	49.85	1,213.00	(1,163.15)
Field Supplies	0.00	0.00	250.00	(250.00)
Printing	0.00	0.00	250.00	(250.00)
Rent	883.70	2,651.10	12,500.00	(9,848.90)
Telecommunications	151.85	385.16	2,452.00	(2,066.84)
Publications	0.00	0.00	100.00	(100.00)
Training & Education	0.00	0.00	4,500.00	(4,500.00)
Insurance and Bonds	792.70	3,551.52	4,000.00	(448.48)
Postage	0.00	0.00	550.00	(550.00)
Legal Notices	0.00	0.00	250.00	(250.00)
Staff Travel	0.00	0.00	550.00	(550.00)
Vehicle	54.00	54.00	12,000.00	(11,946.00)
Audit & Accounting	713.50	1,628.00	11,000.00	(9,372.00)
Professional Services	0.00	0.00	2,000.00	(2,000.00)
Contracted Services	0.00	0.00	10,500.00	(10,500.00)
Legal	0.00	0.00	1,000.00	(1,000.00)
Engineering	0.00	0.00	1,250.00	(1,250.00)
Equipment	0.00	0.00	1,250.00	(1,250.00)
Equipment Lease	86.88	270.20	1,100.00	(829.80)
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Total Expenses	26,906.99	81,526.40	384,266.00	(302,739.60)
Total Revenues Over/(Under)				
Expenditures - Lake & Stream Mgmt.	(26,906.99)	(69,958.94)	(75,147.00)	5,188.06

Rice Creek Watershed District
Statement of Revenue and Expenditures - Lake & Stream Management - 90
For the One Month and Three Months Ending March 31, 2025
No Assurance Is Provided On These Financial Statements

	Current Month	Year to Date	Annual Budget	Over/(Under) Budget
<u>WATER QUALITY GRANT PROGRAM - 90-01</u>				
Revenues				
General Property Tax	0.00	0.00	281,646.00	(281,646.00)
Total Revenues	0.00	0.00	281,646.00	(281,646.00)
Expenses				
Professional Services	0.00	0.00	9,000.00	(9,000.00)
Contracted Services	2,257.50	2,257.50	60,500.00	(58,242.50)
Legal	0.00	0.00	1,000.00	(1,000.00)
Engineering	0.00	0.00	1,000.00	(1,000.00)
Construction	0.00	0.00	210,146.00	(210,146.00)
Total expenses	2,257.50	2,257.50	281,646.00	(279,388.50)
Total Revenues Over/(Under)				
Expenditures - Water Quality:	(2,257.50)	(2,257.50)	0.00	(2,257.50)

SURFACE WATER MONITORING & MGMT. PROGRAM - 90-04

Revenues				
General Property Tax	0.00	0.00	240,000.00	(240,000.00)
Total Revenues	0.00	0.00	240,000.00	(240,000.00)
Expenses				
Field Supplies	133.21	133.21	2,500.00	(2,366.79)
Computer Software	0.00	0.00	5,000.00	(5,000.00)
Telecommunications	0.00	0.00	1,000.00	(1,000.00)
Publications	0.00	112.00	200.00	(88.00)
Training & Education	0.00	105.00	1,800.00	(1,695.00)
Contracted Services	0.00	3,569.50	115,000.00	(111,430.50)
Legal	0.00	0.00	500.00	(500.00)
Engineering	0.00	0.00	29,000.00	(29,000.00)
Computer Equipment	0.00	0.00	14,700.00	(14,700.00)
Equipment	296.36	671.90	5,000.00	(4,328.10)
Repairs & Maintenance	0.00	0.00	300.00	(300.00)
Lab Expense	84.00	84.00	65,000.00	(64,916.00)
Total expenses	513.57	4,675.61	240,000.00	(235,324.39)
Total Revenues Over/(Under)				
Expenditures - Surface Water:	(513.57)	(4,675.61)	0.00	(4,675.61)

Rice Creek Watershed District
Statement of Revenue and Expenditures - Lake & Stream Management - 90
For the One Month and Three Months Ending March 31, 2025
No Assurance Is Provided On These Financial Statements

	Current Month	Year to Date	Annual Budget	Over/(Under) Budget
<u>COMMON CARP MANAGEMENT - 90-26</u>				
Revenues				
General Property Tax	0.00	0.00	200,000.00	(200,000.00)
Total Revenues	0.00	0.00	200,000.00	(200,000.00)
Expenses				
Telecommunications	74.23	160.57	1,000.00	(839.43)
Staff Travel	0.00	0.00	100.00	(100.00)
Professional Services	13,600.00	13,600.00	150,000.00	(136,400.00)
Contracted Services	0.00	0.00	3,000.00	(3,000.00)
Legal	0.00	0.00	1,000.00	(1,000.00)
Engineering	0.00	0.00	4,200.00	(4,200.00)
Construction	0.00	0.00	30,000.00	(30,000.00)
Equipment	0.00	0.00	10,700.00	(10,700.00)
Total expenses	13,674.23	13,760.57	200,000.00	(186,239.43)
Total Revenues Over/(Under)				
Expenditures - Common Carp:	(13,674.23)	(13,760.57)	0.00	(13,760.57)
 <u>CURLY LEAF PONDWEED MGMT. - 90-27</u>				
Revenues				
General Property Tax	0.00	0.00	50,000.00	(50,000.00)
Total Revenues	0.00	0.00	50,000.00	(50,000.00)
Expenses				
Contracted Services	0.00	0.00	50,000.00	(50,000.00)
Total expenses	0.00	0.00	50,000.00	(50,000.00)
Total Revenues Over/(Under)				
Expenditures - Common Carp:	0.00	0.00	0.00	0.00
 Total Revenue Over/(Under) Expenditur	\$ (43,352.29)	\$ (90,652.62)	(75,147.00)	(15,505.62)

Rice Creek Watershed District
Statement of Revenue and Expenditures - District Facilities - 95
For the One Month and Three Months Ending March 31, 2025
No Assurance Is Provided On These Financial Statements

	Current Month	Year to Date	Annual Budget	Over/(Under) Budget
<u>DISTRICT FACILITIES - 95-00</u>				
Revenues				
General Property Tax	\$ 0.00	\$ 0.00	201,620.00	(201,620.00)
Interest Revenue	0.00	5,156.50	30,688.00	(25,531.50)
Investment Interest	0.00	1,391.41	0.00	1,391.41
Total Revenues	0.00	6,547.91	232,308.00	(225,760.09)
Expenses				
Wages	10,419.50	31,243.30	139,831.00	(108,587.70)
Interns	0.00	0.00	4,434.00	(4,434.00)
Benefits	1,265.35	3,333.26	21,536.00	(18,202.74)
PERA Expense	781.46	2,343.26	10,487.00	(8,143.74)
Payroll Taxes	793.53	2,379.45	11,036.00	(8,656.55)
Office Supplies	8.70	118.70	606.00	(487.30)
Field Supplies	0.00	0.00	250.00	(250.00)
Meeting Supplies	0.00	0.00	125.00	(125.00)
Printing	0.00	0.00	125.00	(125.00)
Rent	441.83	1,325.51	6,250.00	(4,924.49)
Telecommunications	75.91	192.54	1,226.00	(1,033.46)
Publications	0.00	0.00	50.00	(50.00)
Training & Education	245.70	361.03	2,250.00	(1,888.97)
Insurance & Bonds	396.35	1,775.76	2,000.00	(224.24)
Postage	0.00	0.00	275.00	(275.00)
Staff Travel	0.00	0.00	275.00	(275.00)
Vehicle Expense	53.99	153.09	12,000.00	(11,846.91)
Audit & Accounting	356.75	814.00	5,500.00	(4,686.00)
Professional Services	0.00	0.00	2,000.00	(2,000.00)
Contracted Services	0.00	0.00	7,000.00	(7,000.00)
Legal	0.00	0.00	1,000.00	(1,000.00)
Engineering	0.00	0.00	1,000.00	(1,000.00)
Equipment	0.00	0.00	2,500.00	(2,500.00)
Equipment Lease	43.45	135.12	550.00	(414.88)
Total Expenses	14,882.52	44,175.02	232,306.00	(188,130.98)
Total Revenues Over/(Under)				
Expenditures - District Facilities:	(14,882.52)	(37,627.11)	2.00	(37,629.11)

Rice Creek Watershed District
Statement of Revenue and Expenditures - District Facilities - 95
For the One Month and Three Months Ending March 31, 2025
No Assurance Is Provided On These Financial Statements

	Current Month	Year to Date	Annual Budget	Over/(Under) Budget
<u>DISTRICT FACILITIES REPAIR - 95-03</u>				
Revenues				
General Propety Tax	0.00	0.00	310,000.00	(310,000.00)
Total Revenues	0.00	0.00	310,000.00	(310,000.00)
Expenses				
Legal	0.00	0.00	17,000.00	(17,000.00)
Engineering	0.00	0.00	43,000.00	(43,000.00)
Construction	0.00	0.00	250,000.00	(250,000.00)
Total expenses	0.00	0.00	310,000.00	(310,000.00)
Total Revenues Over/(Under)				
Expenditures - District Facilities Repair	0.00	0.00	0.00	0.00
 <u>INSPECTION OPERATION & MAINTENANCE - 95-04</u>				
Revenues				
General Propety Tax	0.00	0.00	112,000.00	(112,000.00)
Total Revenues	0.00	0.00	112,000.00	(112,000.00)
Expenses				
Field Supplies	0.00	50.37	5,000.00	(4,949.63)
Telecommunications	61.75	128.75	0.00	128.75
Vehicle	0.00	38.99	0.00	38.99
Contracted Services	0.00	0.00	40,000.00	(40,000.00)
Legal	273.00	273.00	3,000.00	(2,727.00)
Engineering	302.50	1,531.00	40,000.00	(38,469.00)
Construction	0.00	0.00	21,000.00	(21,000.00)
Equipment	0.00	0.00	3,000.00	(3,000.00)
Total expenses	637.25	2,022.11	112,000.00	(109,977.89)
Total Revenues Over/(Under)				
Expenditures - Wall Wetland Restoration	(637.25)	(2,022.11)	0.00	(2,022.11)
Total Revenue Over/(Under) Expenditur	\$ (15,519.77)	\$ (39,649.22)	2.00	(39,651.22)

ITEMS FOR DISCUSSION AND INFORMATION

1. City of Columbus Wetland Credit Inquiry (Nick Tomczik)

MEMORANDUM

Rice Creek Watershed District



Date: March 19, 2025
To: RCWD Board of Managers
From: Nick Tomczik, Administrator
Subject: City of Columbus Wetland Credit Inquiry

Introduction

The City of Columbus inquired with the District regarding its Brown's Preserve Wetland Bank and the potential availability of credits for a city project.

Background

The District Administrator received an email from the City of Columbus consulting engineer Brian Bachmeier. The email recognized a potential City of Columbus Eureka/Hornsby road project with the City of Forest Lake that requires wetland banking credits for the City of Columbus's trail improvements. This City of Columbus's trail component of the project impacts wetlands and those impacts are not eligible for the Local Government Road Wetland Replacement Program; that is, the applicant is responsible for wetland replacement costs.

The City of Columbus email sought clarity on the potential use of wetland credits from the District Brown's Preserve Wetland Bank and referenced a previous District letter to the City on wetland credit availability. Staff responded consistent with the reason for the establishment of the wetland bank and District mission, recognizing the District's letter and recent Board discussions regarding the forecast for wetland credit use.

Recommendation

This Item is informational and potential discussion.

Attachments

- RCWD July 26, 2023, Wetland Credit Letter
- City of Columbus and RCWD Email Exchange



RECEIVED

JUL 31 2023

City of Columbus

July 26, 2023

The Honorable Jesse Preiner and Council Members
City of Columbus
16319 Kettle River Blvd NE
Columbus, MN 55025

Dear Mayor Preiner and Council Members:

The City of Columbus ("City") has requested that the Rice Creek Watershed District ("District") enter into an agreement for the purpose of reserving wetland bank credits for the City's use. The District Board of Managers ("Board") has reviewed that request and has concluded there is an insufficient basis to enter into such an agreement.

First, the terms upon which an agreement would be based have never been presented to the District. Second, while there may have been a basis to grant the City some access to wetland credits at the time the issue was discussed in 2009, since then, the District has conducted a number of projects beneficial to the City. Those projects used far more wetland credits than the City potentially would have requested in 2009. Third, any request by the City for wetland credits funded by the District would need to be consistent with the District's Water Management Plan.

The City's request cites to an October 15, 2009 memorandum of understanding (MOU) signed by the City, the District, Anoka and Washington Counties, and the Minnesota Department of Natural Resources (MnDNR). The MOU, in turn, followed a conference among these parties, as well as the City of Forest Lake and the Minnesota Department of Transportation, that occurred on September 22, 2009. The April 6, 2023 letter from Bill Griffith, City attorney, on behalf of the City attached the facilitator's minutes of that conference, which are quite detailed. The conference sought to coordinate among the parties certain actions necessary to proceed on several public projects, including improvements of County Roads 83 and 23 by, respectively, Washington and Anoka Counties, District repair of Anoka County Ditch (ACD) 15 and Judicial Ditch (JD) 4, and MnDNR land transactions in administration of its Wildlife Management Area (WMA) holdings.

Mr. Griffith presented the City's request for an MOU at the Board's April 26, 2023 regular meeting, which was attended by several of you and by the City Administrator. Mr. Griffith wrote again on June 27, 2023 to follow up that discussion. District Board members have reviewed the relevant documents, and other contemporaneous materials. With the input of the District administrator, engineer and counsel, the Board discussed the matter at its July 10, 2023 workshop, and its July 26, 2023 regular meeting.

The Board finds that the events of 2009 produced no specific understanding between the City and the District as to wetland credits, and no specific District commitment to make credits available to the City. More specifically:

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

**BOARD OF
MANAGERS**

Jess Robertson
Anoka County

Steven P. Wagamon
Anoka County

Michael J. Bradley
35 Ramsey County

Marcie Weinandt
Ramsey County

John J. Waller
Washington County


- To our knowledge, the only representation made, or document signed, with authority of the Board is the MOU referenced above. The MOU was not a legally binding document, but simply a statement of the parties' mutual, good faith intent. And the MOU, notably, is silent on the subject of a District wetland bank or a City interest in obtaining credits from such a bank.
- In the conference minutes, the facilitator and the District administrator, Doug Thomas, do cite a City interest in credits from a wetland bank the District might construct. But there was, as well, ample reference to other benefits the City expected from the projects being discussed, including flood reduction for certain land within the City, improving developable land within the City, and maintaining WMA access. To the extent we consider the conference to have created, even informally, mutual commitments between the City and District, the minutes suggest there were other definite benefits to the City expected from the projects in question, to justify the limited role the City was asked to play to allow those projects to move forward.
- Nowhere, then or now, is there any detail as to: (1) how many credits the City is requesting; (2) the meaning of the term "reserve"; (3) the price the City would pay for the credits ; or (4) the purpose for which the credits may be used.

Nor is it possible to evaluate the City's current request based on the conditions as they existed in 2009. The goal of the City as referenced in 2009 appears to have been to obtain a benefit from the Brown's Preserve wetland bank that the District contemplated creating using land that the MnDNR was to sell to the District. The District created the Brown's Preserve using District resources, including District-wide ad valorem taxes, with no contribution from the City. The bank produced 60.86 credits, and the District has used 20.56 of these to date. Of these 20.56 credits, 18.23 were used for the repair of public drainage systems JD 4, ACD 15, ACD 10-22-32 and ACD 46, all partially or wholly within the City. Using those credits allowed the District to repair these ditches at a lower cost to the residents of the City and provided the City significant economic development opportunities. These 18.23 credits have provided the City with a substantial financial benefit.

If the City, either now or in the future, brings a specific request to use wetland credits from the Brown's Preserve bank, the District would, in good faith, evaluate that request considering at least the following criteria: the number of credits requested; the number of credits available; the existing known and anticipated needs of the District for credits; whether the City is offering to pay market or other value for the credits; and the purpose for which the credits would be used.

It is a priority of our Board to maintain a strong and cooperative relationship with the City, as with all of our local units of government and other public partners. The District is always prepared to work collaboratively with the City to pursue mutual public goals, and to assist the City in ways that lie within the District's purposes and authority.

Yours truly,


Michael Bradley
President, Board of Managers

From: [Nicholas Tomczik](#)
To: [Brian Bachmeier](#)
Cc: [Patrick Hughes](#); CityAdmin@ci.columbus.mn.us; [Nicholas Tomczik](#)
Subject: RE: WCA notice of application 24-061 - Eureka/Hornsby Wetland Credit Cost Responsibility
Date: Tuesday, March 18, 2025 4:49:00 PM
Attachments: [image002.png](#)
[image003.png](#)
[image004.png](#)
[image005.png](#)
[image006.png](#)
[image007.png](#)
[image008.png](#)
[image009.png](#)
[image010.png](#)
[image011.png](#)
[image012.png](#)
[image013.png](#)
[image014.png](#)
[image015.png](#)
[image016.png](#)
[image018.png](#)

Brian,

Thanks for the inquiry. No Brown's Preserve Wetland Bank is not the definitive source of the wetland credits for the City of Columbus's project.

As to the RCWD letter's content, yes RCWD prioritizes a cooperative relationship with its member cities in executing its mission as reflected in the Watershed Management Plan. The letter identifies various criteria under which such a specific wetland credit use request would likely be evaluated and recognizes its prioritization of wetland credit utilization in the repair of the Public Drainage System located within and about the City of Columbus boundary, serving as a surface water outlet for citizen property.

My opinion based on recent RCWD Board dialog reviewing Brown's Preserve Bank ledger and anticipated wetland credit use, is that the City of Columbus's trail project would not align with RCWD's rational in establishment of the wetland bank and its intended uses. While the establishment of a trail along Eureka/Hornsby provides a public use, it is not in keeping with RCWD's mission of water quality and flood management. RCWD has numerous forthcoming Public Drainage System projects, including ACD 10-22-32 at Pine Street, as well as flood mitigation projects requiring wetland credit use. These projects align with RCWD's mission.

Nevertheless, I will share at the forthcoming Board meeting the City of Columbus's inquiry to inform and confirm the RCWD Board's position.

Nick Tomczik

Administrator
Rice Creek Watershed District
4325 Pheasant Ridge Dr. NE, #611
Blaine, MN 55449-4539
Direct: (763) 398-3079
ntomczik@ricecreek.org



From: Brian Bachmeier <Brian.Bachmeier@bolton-menk.com>
Sent: Monday, March 17, 2025 8:57 AM
To: Nicholas Tomczik <ntomczik@ricecreek.org>
Cc: Patrick Hughes <PHughes@ricecreek.org>; CityAdmin@ci.columbus.mn.us
Subject: FW: WCA notice of application 24-061 - Eureka/Hornsby Wetland Credit Cost Responsibility

Nick,

Hope all is going well.

We've got a potential project with the City of Forest Lake that requires wetland banking credits for trail improvements that are not eligible for the Local Government Road Wetland Replacement Program. Forest Lake has estimated Columbus's share to be \$18,006.52. Do you know if the source and cost of the wetland credits is from the Browns Creek Preserve bank? If not, the Columbus City Council inquired if the Brown's Preserve bank credits may be available at a lower or possibly no cost to Columbus as indicated in the second to last paragraph of the attached letter.

City Administrator Davis, and I were not familiar with this letter until the city council brought it to our attention. Your clarification on the source and cost of the wetland land credits is appreciated.

Sincerely,

Brian Bachmeier, P.E.

Senior Project Manager
Columbus Consulting City Engineer
Bolton & Menk, Inc.
3507 High Point Drive North
Oakdale, MN 55128

ITEMS FOR DISCUSSION AND INFORMATION

2. Stantec Iron Enhanced Sand Filter Agreements (Tom Schmidt)

MEMORANDUM
Rice Creek Watershed District



Date: March 18, 2025
To: RCWD Board of Managers
From: Tom Schmidt, Public Drainage & Facilities Manager
Subject: IESF Annual Maintenance Contracted Services Agreements

Introduction

This is an informational item regarding contracted services agreements for the District-owned Iron-Enhanced Sand Filters (IESF).

Background

The District contracts with a service provider annually to complete vegetative management on the District-owned IESF.

Since 2023, the District has engaged Davey Resource Group (DRG) to provide this maintenance, and while the work to date has been adequate, staff feel that responsiveness could be better and are looking to engage Stantec Inc. to perform this work for 2025. The costs are comparable to DRG. For the Hansen Park IESF, the total payment for the 2025 work will not exceed \$16,332.67. For the Bald Eagle IESF, the total payment for the 2025 work will not exceed \$10,732.90. Individually, the contracts are within the amounts delegated to the Board President for approval. However, due to the Board's interest in the IESF and the fact that the aggregate amount exceeds the delegated authority, staff feel this information should be shared with the Board for transparency and clarity.

Staff Recommendation

This Item is informational and for discussion. Staff will enter the contracts under the delegated authority.

ITEMS FOR DISCUSSION AND INFORMATION

3. Staff Reports

MEMORANDUM

Rice Creek Watershed District



Date: March 18th, 2025

To: RCWD Board of Managers

From: Sara Belden, Project Technician

Subject: Staff Report 2/19/2025 – 3/18/2025

-
- Met with the Project Team to discuss relevant updates to project planning, stormwater management grant, and other grant opportunities.
 - Attended the Washington County Water Consortium meeting. Speakers included Mike Isensee from Carnelian Marine Watershed District to discuss ice heave issues exacerbated by the extreme winter weather fluctuations this past season.
 - Attended the Stormwater Seminar Series presentation on chloride concentrations in urban stormwater.
 - Scanned and filed historic project files of Locke Lake and Long Lake sediment basin to help Theresa with cleaning out historic reports from the District office.
 - Met with BWSR staff to discuss upcoming water quality and storage grant application details.
 - Attended the Pond Assessment Tool workshop at St. Anthony Falls Laboratory to learn about and provide feedback on a model they're developing to assess phosphorus loading in aging ponds. Several metro cities were in attendance along with neighboring WD staff. The tool can be used to model potential risk of phosphorus pollution depending on several environmental factors.
 - All staff training with Gwen Gierke to strategize individual development goals followed by regulatory program overview presentations with HEI.

MEMORANDUM
Rice Creek Watershed District



Date: March 17, 2025
To: RCWD Board of Managers
From: Ali Chalberg, Watershed Technician & Inspector
Subject: Staff Report 2/18/2025 – 3/17/2025

Highlights from Preceding Month

Regulatory

- ❖ Historic Permits Discussions
- ❖ Site Inspections
 - Closeout
 - Active Site
- ❖ Iron Mountain File Project

Lakes/Streams

- ❖ Equipment Maintenance
- ❖ Carp Barrier Installation
- ❖ Water Sampling – Chlorides
- ❖ Tech Memo Work

GIS

- ❖ Inspectors – Mobile App

Meetings

- ❖ All Staff Training Day – RCWD & HEI
- ❖ Lake and Stream team meeting
- ❖ Inspection team meetings
- ❖ Staff meetings
- ❖ Organize Garage – Field Staff

MEMORANDUM
Rice Creek Watershed District



Date: March 18th, 2025
To: RCWD Board of Managers
From: Anna Grace, Regulatory Technician
Subject: Staff Report 2/15/25 – 3/17/25

- Created new permit files for online database and Laserfiche.
- Created new review files for online database and Laserfiche.
- Reviewed new permit applications and Initial Completeness Review Checklists were completed.
- Sent incomplete notice emails and continued working with applicants in tandem with RCWD staff and HEI consultants to receive all the required application materials.
- Continued coordinating with RCWD staff and inspectors with violations.
- Sent six permit applications to HEI for review.
- Sent one permit application to RCWD for review.
- Reviewed one permit application for single-family demo and rebuild.
- Received six new review file inquiries for permit/past file/landowner/consultant/violation/City.
- Assisted in Administrative/Board Notices, CAPROC Notices, CAPROC Review, Permit Review, and Permit Issuance.
- Phone and email correspondence.
- Attended 15 scheduled meetings:
 - Scheduled and attended a virtual pre-application meeting with the project’s consultants, HEI, and RCWD to discuss Northern Natural Gas upcoming expansion project.
 - Attended virtual pre-application meeting with project’s consultants, HEI, and RCWD to discuss Northern Natural Gas proposed Oderizer facility.
 - Attended virtual pre-application meetings with project’s consultants, RCWD, HEI regarding the Leibel residential subdivision in Lino Lakes – West of Watermark.
 - Attended a second pre-application meeting with RCWD, HEI, and project’s consultants regarding residential subdivision in Forest Lake.
 - Assisted in the final day of historic filing purging! Way to go RCWD on completing this giant task over the past 2 years!!
 - Attended the HCSP & Deferred Comp training coordinated by Theresa and presented by Maud Arend from Minnesota State Retirement System.
 - Attended the all-staff training day led by RCWD’s new HR representative Gwen Gierke from Gierke Jungbauer Human Capital.
 - Attended RCWD Regulatory Workshop hosted by HEI.

MEMORANDUM

Rice Creek Watershed District



Date: March 19, 2025
To: RCWD Board of Managers
From: Abel Green, Operations and Maintenance Inspector
Subject: Staff Report

- Following the districts public drainage inspection schedule inspecting and reporting of ditches and crossings as well as inspecting after rain events areas identified as potential problem sites, ensuring the system is still functioning as intended; continuously inspecting for and managing nuisance beaver
- Working with contractor on JD3 repairing damaged infrastructure by high water and reassessing back side drainage issues not known before high precipitation year; final section will be completed once conditions are dry or frozen enough to get large equipment on site. Hopeful to have work completed early spring
- Working on issues with ACD72 drain tile to reduce over capacity loads; in the process of contracting and scheduling tree removal and cleaning the open ditch section
- Scheduling brush clearing and ditch maintenance for stretches of 10-22-32
- Hansen park Iron Enhanced Sand is in the process of selecting contractors to replace current pump control box and raise the box higher to reduce water issues
- Bald Eagle IESF will receive a control unit retro-fit which upgrades to a new and more reliable control unit which should resolve all issues at this site. New unit is scheduled to be installed in April during installation and de-winterization of the facility
- Scheduling and working with contractors to mow and mulch district ROW's that have had repair projects done, with continual mowing and spraying we will avoid woody vegetation establishment we hope to reduce beaver impact and downed trees in the ditch
- Created a vegetation maintenance plan for ditch ROW and district facilities including Iron Enhanced Sand Filters and in the process of contracting and scheduling
- Finishing the process to be licensed for herbicide applications to help knock down woody vegetation on ditch banks that grows in between mowing



MEMORANDUM
Rice Creek Watershed District

Date: March 18th, 2025
To: RCWD Board of Managers
From: Patrick Hughes, Regulatory Manager
Subject: Staff Report for 02/18/25 to 03/18/25

Summary

- Created new permit and review files for MS4Front
- Sent notice of replacement plan application – 24-076
- Sent notice of no-loss decision – 24-056R
- Assisted in the drafting of engineer’s reports – 24-061, 24-076, 25-006, 25-013
- Attended the 02/26/2025 and 03/12/2025 Board Meetings
- Participated in regular RCWD leadership meeting
- Attended Anoka TEP meeting – CSAH 12, Mainstreet development
- Attended pre-application meeting for Leibel Site in Lino Lakes
- Furthered discussion on 10601 Naples Street ahead of development proposal
- Assisted with regulatory information for the audit
- Hosted pre-application meeting for expansion of 10029 Naples Street
- Attended modeling update meeting for potential Potomac Wetland Bank
- Attended regular CSAH 32 PMT meeting
- Hosted pre-application meeting for Old Mill Estates 3rd addition
- Participated in monthly unresolved permit coordination meeting
- Attended CSAH 6 (ERR to TH 47) kickoff meeting
- Reviewed permit folders from Iron Mountain storage facility
- Attended pre-application meeting for Northern Natural Gas Elk River Line 3 project
- Attended Anoka TEP meeting – Nature’s Refuge North, CSAH 12, Robinson Sod
- Presented a regulatory program update at the March CAC meeting
- Attended CR 19 (Potomac Street) regular PMT meeting
- Presented on the regulatory program at the March Board Workshop
- Hosted pre-application meeting for 6640 202nd St N residential development
- Attended Sunset Avenue (CR 53) regular PMT meeting
- Presented on the new rule changes at the HEI-RCWD joint meeting
- Met with City of Blaine to discuss Blaine Wetland Sanctuary trail project

MEMORANDUM
Rice Creek Watershed District



Date: March 18, 2025
To: RCWD Board of Managers
From: Erik Larson, Watershed Inspector
Subject: Staff Report 2/18/2025 – 3/18/2025

- Completed routine inspections for 16 active/open permits, along with drive-by inspections to observe site conditions without sending reports.
- Completed closure of 6 unresolved permits which have remained open for >15 years, with a total of \$5,250.00 surety returned.
- Performed follow-up inspections for non-compliant sites.
- Assisted in removing 6 cabinets worth of paper files upon review to determine if the needed information was in the Laserfiche database. (Files from Iron Mountain storage)
- I participated in an all-day staff training with a visit to HEI in the afternoon.
- Phone and email correspondence with city staff and contractors.
- Attended scheduled meetings.
 - Attended RCWD staff meetings.
 - Meetings within the regulatory team.

- Further research into unresolved/historic permits in multiple municipalities.

MEMORANDUM

Rice Creek Watershed District



Date: March 18th, 2025
To: RCWD Board of Managers
From: Molly Nelson, Grants and Outreach Technician
Subject: Staff Report 2/19/25 - 3/18/25

Introduction

The highlights of my work from February 19th to March 18th are as follows: (Note that these are highlights and not the full extent of all work that I have done).

- Processed and approved 9 Mini Grant Applications.
- Continued work on 2025 Pollinator Pathway Grant with Anoka County for outreach events coming this spring. Attended a collaboration meeting with Anoka County cities participating in the grant to work on outreach strategies and materials.
- Reviewed and processed Water Quality Grant application R25-01 Christ the King Church Raingardens project.
- Continued planning for 2025 work and potential projects for the Water Quality and Mini Grants.
- Planned and coordinated with staff for the March CAC meeting. Conducted the meeting and took minutes.
- Set up and led a collaboration meeting between WCD staff and RCWD staff for 2025 slated projects and outreach work.
- Worked with RSWCD on transitioning technical assistance work while they work to fill the empty landscape design specialist position for Water Quality Grant project work.
- Continued work with the Communications and Outreach Coordinator to review the design of educational materials for water quality projects.
- Drafted a newsletter outreach spreadsheet and planned newsletter submission dates for all cities for the 2025 year to promote grant programs. Continued work on spring newsletter article submissions with cities that have deadlines in March.
- Attended Anoka County MS4 partner meeting on 3/3/25.
- Conducted an interview with North Metro TV to promote residential grant programs to cities in Anoka County.
- Attended a native garden design panel seminar on 3/5/25 to learn about the latest techniques in the field of native planting stormwater BMPs.
- Attended the Spring Metro BEERS meeting on 3/6/25 to meet with other grant coordinators and project managers of metro watershed districts to discuss chloride reduction and street sweeping efforts as well as grant program design.
- Coordinated projects in Washington County for Wildwood Park at Lost Lake and Streetcar Park in Mahtomedi.

MEMORANDUM
Rice Creek Watershed District



Date: 3/18/25
To: RCWD Board of Managers
From: Catherine Nester, District Technician/Inspector
Subject: Staff Report 2/14/25 – 3/17/25

Highlights from Preceding Month

- Ongoing coordination and communication with staff, HEI, BWSR, and affected cities/watersheds regarding proposed legal boundary updates in Ramsey, Anoka, and Hennepin counties (the comment period has ended, awaiting response from BWSR).
- Collected chloride samples from Valentine, Silver, and Johanna lakes and various streams and ditches throughout the District (where conditions allowed).
- Continued setting up the new monitoring data management platform (WISKI), including building system components and developing new workflows & standard operating procedures. Continued to enter 2025 monitoring data into the new database. Attended the Minnesota WISKI User Group spring meeting on March 5.
- Continued establishing new forms and procedures with new lab (RMB) for water quality sampling in 2025.
- Continued troubleshooting issues with new monitoring field computer.
- Performed routine maintenance and calibration on lake and stream monitoring equipment and restocked supplies.
- Continued planning a spring event focused on monitoring equipment demonstration with the steering team for the Twin Cities Water Monitoring and Data Assessment Group (TC-WaMoDaG).
- Attended a Minnesota Stormwater Seminar Series webinar on the assessment of urban stormwater chloride and its impacts on surface water trends on February 19.
- Visited the carp barrier site in New Brighton to assess water/ice conditions on March 6.
- Drafted a purchase order for new monitoring equipment.
- Cleaned and organized the garage in coordination with other staff.

MEMORANDUM
Rice Creek Watershed District



Date: March 18, 2025
To: RCWD Board of Managers
From: Connor Price, Technical Field Assistant
Subject: Staff Report

- Completed several ditch inspections and will continue to monitor the district ditch network and crossings to ensure that the system is still flowing unobstructed so they may function as intended
- I attended the MADI conference in Willmar
- Assisted monitoring team with carp barrier installation
- Attended in-office training at RCWD with Gwen
- Attended a training at HEI about RCWD's regulatory program
- Checked in on and took pictures of beaver dam at JD3 culvert under Otter Tail Road
- Acquired pesticide applicator license in categories A and J for Right of Way herbicide applications
- Met with landowners on 10-22-32 Branches 2 and 4 to discuss mowing projects
- Installed risers on ACD 72 intakes
- Removed blockages from Mounds View Community center carp barrier

MEMORANDUM

Rice Creek Watershed District



Date: March 18th, 2025
To: RCWD Board of Managers
From: Will Roach, Watershed Technician/Inspector
Subject: Staff Update February 26th – March 18th

Inspections and Regulatory

- Conducted routine inspections of active sites in the Forest Lake and Columbus areas and prepared and submitted inspection reports documenting compliance issues for the permittee and the cities.
- Conducted closeout inspections in the Columbus area.
- Continuing meetings with fellow inspectors and regulatory manager on how to best deal with unresolved/historic permits.

Project Management

- Met with new project officer for the Centerville 2025 Stormwater grant to both introduce RCWD staff as well catch city staff up on where the project currently is in the process, next steps, and confirming the minimum grant amount the city would be willing to accept.
- Coordinated with White Bear Township regarding their two 2025 Stormwater Grant projects and like Centerville, confirm what the minimum amounts the city would be willing to accept for each of their projects.
- Finalized presentation materials for the 2025 Stormwater Management Grant Program and presented this information and recommending funding amounts to the Board of Managers at the February 26th Board meeting.
- Following Board approval of the all five of the 2025 stormwater grant projects and their funding amounts, staff issued notices of approval and grant cost-share agreements to the applicants for their review and signature.
- Met with the RCWD projects manager to discuss where things were currently at regarding the FY24-25 WBIF program, what funds were left in the program, and next steps to organize a convene meeting.
- Coordinating with regulatory/project management staff and the MPCA in providing needed information to help the MPCA in its audit of the City of Blaine's MS4 permit.

Misc.

- Participated in all staff training session that was held on March 14th.

MEMORANDUM
Rice Creek Watershed District



Date: March 18, 2025
To: RCWD Board of Managers
From: Tom Schmidt, Drainage and District Facilities Manager
Subject: Staff Report March 2025

Highlights for this period

Responded to and addressed constituent concerns/questions about the public drainage system and district facilities.

Solicited quotes from Dunaway Construction for R-O-W mowing/ditch bank

Mulching on sections of ACD#10-22-3232 In Lino Lakes

Presented the Public Drainage System Annual Inspection Report at the March Workshop.

Inspected ACD#72 drain tile issues.

Solicited a quote from Hugos tree service and excavating for tree removal and excavation of the ACD#72 outlet ditch to Peltier Lake in Lino Lakes at Eagle Brook church.

Continued construction season maintenance project planning.



MEMORANDUM
Rice Creek Watershed District

Date: March 17, 2025
To: RCWD Board of Managers
From: Kendra Sommerfeld, Communications & Outreach Manager
Subject: Staff Report 2/17/2025-3/18/2025

MN Water Stewards

- Capstone project approved Forest Lake High School and WCD
 - Project starts spring 2025
- Working with Fridley for the Water Steward art project
 - Project being constructed, install occurs late spring/early summer

Partnerships/Collaborations

- Scheduled workshops with Blue Thumb for 2025- 2 rain garden, 2 shoreline workshops
- Scheduled AIS Detector Workshop with U of M
- Planning ISEF Workshops with Freshwater
- Joined Freshwater event planning- 100 Year Mississippi Restoration/Protection Celebration
- Partnership with Growing Green Hearts
 - Workshops have started
- Sponsored and planned outreach events and workshops with White Bear Art Center
- Supporting and promoting Comfort Lake Forest Lake WD educational classes and workshop in Forest Lake/Hugo/White Bear Lake area
- New partnership with Anoka SWCD and Mini Grant/Pollinator Pathway Grant
 - Contract signed, outreach starting
- Met with Anoka County on MS4 education and outreach
- Planning native aquatic plant workshops
- Meeting with University of Northwestern about chloride usage
- Planning outreach events with Friends of Mississippi River

Project/Program Outreach

- Promotional work for Water Quality Grant
- Fridley project outreach and meetings with City and Anoka County
- Planning educational signage and GIS outreach items at Hansen Park
 - GIS work planning

Other

- 2024 Annual report started
- Various presentations for organizations
- CAC appointments

MEMORANDUM

Rice Creek Watershed District



Date: March 18, 2025
To: RCWD Board of Managers
From: Theresa Stasica, Office Manager
Subject: Staff Report 2/19/2024 to 3/18/2025

- Coded invoices for payment this month which were reviewed by Administrator Nick Tomczik and Treasurer Marcie Weinandt and sent to our accountant Bonnie Burns via an excel spreadsheet.
- Gathered all timesheets and reviewed select employee timesheets for administrator's final review.
- Provide bi-monthly payroll template to Redpath and updated information as needed.
- Continued to provided administrative/HR support to new employees.
- Monitor Medica and HealthEquity.
- Track accounts receivable and deposit checks as needed.
- Review and track monthly financial reports.
- Tracking grant expenses for FY2023 WBIF grant & 2024 BWSR CWF grant.
- Handled HR/Benefit issues and entered updated employee info as needed on vendor portals.
- Attending audit exit meeting.
- Provide minute templates to TimeSavers for meetings. Reviewed and edited regular Board minutes.
- Reviewed draft minutes for the Board workshop.
- Review monthly check register and interim financial statements.
- Retrieved, reviewed, and coded statements for district 6 bank accounts.
- Monitor District financial accounts and investments, US Bank and 4M.
- Attending on-line cyber security courses
- Provide requested information to Board members and Administrator as needed.
- Assisted Board and Staff as needed.
- Attended board meetings and staff meetings.
- Placed orders for supplies as needed.
- Maintain Laserfiche filing system and scanned documents District receives into Laserfiche.

MEMORANDUM
Rice Creek Watershed District



Date: March 18, 2025
To: RCWD Board of Managers
From: Sarah Struntz, Watershed Inspector
Subject: Staff Report 2/19/2025-3/18/2025

- Conducting more routine site inspections now that weather is getting nicer.
- Attended virtual WCA 201 training.
- Attended various scheduled meetings:
 - Staff Meeting on 2/27, and 3/13
 - Historic permit meeting on 2/27
 - Annual HCSP presentation on 2/28
- Looking into unresolved permits and reaching out to respective applicants or contacts to obtain any needed information.
- Worked with other inspectors and the regulatory department to tackle the Iron Mountain files and get those sorted and recycled.
- Attended the all staff trainings both 3/14, and 3/18.
- Closed out two permits:
 - 23-031: 3020 104th Lane NE Building & Parking Addition on 3/17
 - 21-031: Blaine 2021 Street Improvements on 3/17

MEMORANDUM
Rice Creek Watershed District



Date: March 18, 2025
To: RCWD Board of Managers
From: Nick Tomczik, Administrator
Subject: Staff Report – March 2025

Highlights for Month

- ✓ Administrative
 - Mn Watersheds Legislative Event
 - RCWD 2024 Audit
 - MnPCA’s RCWD MS4 Designation
 - Office Building (Pine Tree) options
 - Wetland Professionals Training
 - 4M Account Investments Discussion
 - Staff Meeting
 - Accounts Payable Review
 - Personnel Leave Requests
 - Board Meetings
 - Program Coordination Leadership Meetings
 - All Staff Training
- ✓ Communication & Outreach
 - League of Women Voters Watershed Event
 - Annual Report
 - Stating Funding Outreach
 - Blue Thumb Trademark Transfer
- ✓ Information Management
 - RCWD Local Server Admin Discussion
 - Boundary Update
- ✓ Restoration Projects
 - RCD 2, 3, & 5 Draft MMB Form
 - Water Quality & Storage Grants Discussion
 - Anoka County Mississippi St/Projects and Discussion
 - SW Reuse Study – WSB
- ✓ Regulatory
 - Metro Shooting and Trost Settlements
 - Lino Lakes AUAR Discussions
 - SW Reuse Study – WSB
 - Inspector Areas Coordination Discussions
 - Permit Closures
 - Open Permit Management Discussions
- ✓ Drainage & Facilities Program
 - RCD 1 Public Hearing
 - Lino Lakes AUAR Discussions
 - PLOP Discussions and Agreement
 - Maintenance Cost/Budget Discussions
 - Biweekly Program Discussions with Consultants
- ✓ Lake & Stream Management
 - Water Quality Grant Administration Discussion
 - Annual Program Contracts
 -

MEMORANDUM

Rice Creek Watershed District



Date: March 18th, 2025
To: RCWD Board of Managers
From: Kelsey White, Permit Technician
Subject: Staff Report 2/15/2025 – 3/17/2025

Reviews

- Reviewed 3 administrative permit applications.
- Drafted and noticed one permit amendment.
- Coordinated submittal and review of CAPROC items for 9 permit applications.
- Created 2 review files in Laserfiche.

Communications

- Sent notice of permit issuance for 6 permit applications.
- Sent 8 CAPROC notices.
- Sent 4 administrative action notices to the Board.
- Sent one CAPROC expiration notice.

Meetings

- Coordinated and attended 5 TEP discussions.
- Attended 3 pre-application meetings.
- Participated in permit coordination meetings and monthly permit triage.
- Attended regular staff meetings.
- Attended annual HCSP and deferred comp presentation.
- Attended annual all-staff training.
- Attended RCWD/HEI regulatory workshop.

Other Duties

- Assisted with Iron Mountain file project.
- Responded to email and telephone inquiries about RCWD permitting procedures and requirements.
- Responded to landowners about general WCA questions and questions regarding wetlands on or near their properties.

ITEMS FOR DISCUSSION AND INFORMATION

4. April Calendar



MARCH						
S	M	T	W	T	F	S
	2	3	4	5	6	7
	8	9	10	11	12	13
	14	15	16	17	18	19
	20	21	22	23	24	25
	26	27	28	29	30	31

APRIL						
S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

MEMORANDUM
Rice Creek Watershed District

Date: March 19, 2025
To: RCWD Board of Managers
From: Theresa Stasica, Office Manager
Subject: April Calendar

- Wednesday, April 2, 5:30 p.m.** Citizen Advisory Committee Meeting
 Board Liaison Manager Wagamon
 RCWD District Conference Room and remotely*

- Monday, April 7, 9 a.m.** Board Workshop
 RCWD District Conference Room and remotely*

- Wednesday, April 9, 9:00 a.m.** Regular Board of Managers Meeting
 at Mounds View City Hall Council Chambers,
 2401 County Road 10, Mounds View, MN and remotely*

- Thursday, April 10, 4:30 p.m.** Deadline for Per Diem & Milage Claim Forms

- Wednesday, April 23, 9:00 a.m.** Regular Board of Managers Meeting
 at Mounds View City Hall Council Chambers,
 2401 County Road 10, Mounds View, MN and remotely*