

COON CREEK WATERSHED DISTRICT
Request for Board Action

MEETING DATE: March 24, 2025
AGENDA NUMBER: 10
ITEM: 2026 Budget Calendar and Process

AGENDA: Policy

ACTION REQUESTED

Approval of the budget process and calendar for the development of the 2026 District Budget

PURPOSE & SCOPE OF ITEM

The process and timeline for the orderly development, coordination, review, and adoption of the 2026 Budget.

BACKGROUND

Minnesota Statutes 103D.911 and Minnesota Rule 8410.0150 require the District to develop and adopt an annual operating budget by September 15 of each year.

COORDINATION

The proposed process involves close coordination with District staff in the development of select sections, coordination with our collaborating agencies, review and refinement with our Citizen Advisory Committee, review by the District citizens and approval of the budget by the Board.

FACTS

1. The budget must be adopted by September 15.
2. The Board must have a hearing on the budget prior to adoption of the budget.
3. The budget must address the mandated and essential activities of the District.

ISSUES/CONCERNS

1. Proposed Board Budget Calendar

The proposed calendar has three objectives

- 1) Develop a Rough Draft Budget for Board discussion and fine tuning by July
- 2) Develop a Draft Budget by August for Advisory committee review and comment.
- 3) Develop a proposed budget by August 25 for public notice and hearing and adoption on September 8.

Date	Task
3/24	Adopt Budget Calendar & Process
4/14	Budget Guidelines & Assumptions
4/14	Initial Capital Investment Discussions
4/28	Rough Draft Revenue Estimates
5/12	Initial Preliminary Rough Draft Salary & Benefit Budget & Staff Proposals
5/12	Initial Preliminary Draft Professional Services Budget

Date	Task
5/26	2025 Capital Equipment Discussion
5/26	2025 Operating Costs
6/9	Board CIP priority discussion
6/16	DISTRICT TOUR
7/14	Rough Draft 2025 Budget
7/28	Review and comment on Preliminary Draft Budget
8/11	Board review and approve Advisory Committee review of Draft Budget
8/11	Review and comment on Preliminary Rough Draft Budget
8/25	Board Review of Draft Budget and Order Public Hearing on 2025 Budget
8/25	Preparation of final draft of 2021 - 2025 CIP
9/8	Budget Hearing & Adoption

2. District Tour

- Tour?
 - The annual tour would be scheduled for Monday June 16.
 - A proposed itinerary will follow, as well as a request for sites/issue examples/guests etc.

IMPLICATIONS

1. Develops a budget capable of being adopted by September 15.
2. Provides for a public hearing prior to adoption of the budget (9/8/25).
3. Provides for the development of a budget that addresses the mandated and essential activities of the District.

PRIOR DECISIONS

None

OPTIONS

1. Adopt the calendar as presented.
2. Modify and adopt calendar.
3. Pursue alternative process and calendar.

RECOMMENDATION

1. Discuss if you want to have a tour
2. Adopt budget calendar as presented.