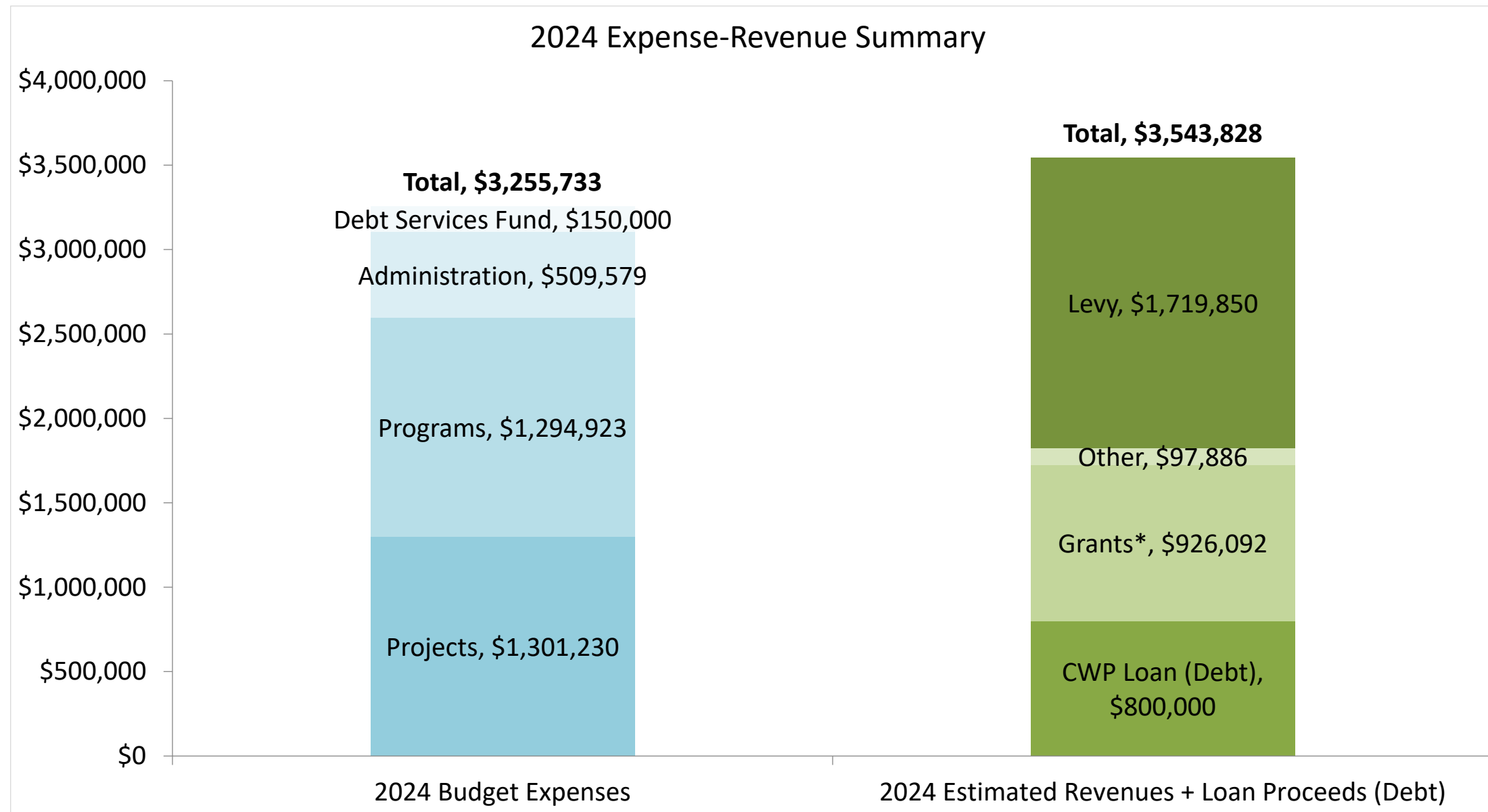




CLFLWD
WATERSHED DISTRICT

Draft 2024 Budget

Comfort Lake-Forest Lake Watershed District





Draft 2024 Budget

Comfort Lake-Forest Lake Watershed District

	Budget Item	2022 Audited Yearend	2023 Total Expense Budget	2023 Estimated Yearend	2024 Total Expense Budget
ADMINISTRATION					
REVENUE	TAX LEVY (General Fund (§ 103D.905, subd. 3))	\$249,170	\$250,000	\$249,170	\$250,000
	TAX LEVY (Liability Insurance (§ 466.06))	\$8,200	\$8,200	\$8,200	\$8,200
	OTHER (Interest Income, Ag Market Value)	\$8,354	\$5,000	\$10,000	\$10,000
	TOTAL REVENUE:	\$265,724	\$263,200	\$267,370	\$268,200
EXPENSES:	1000 ADMINISTRATION	\$479,492	\$470,488	\$480,688	\$509,579
	TOTAL EXPENDITURES:	\$479,492	\$470,488	\$480,688	\$509,579
	REVENUE OVER/(UNDER) EXPENDITURES:	(\$213,768)	(\$207,288)	(\$213,318)	(\$241,379)
DEBT SERVICES					
REVENUE	TAX LEVY (Debt Services)	\$348,876	\$350,000	\$348,876	\$350,000
	TOTAL REVENUE:	\$348,876	\$350,000	\$348,876	\$350,000
EXPENSES:	2000 DEBT SERVICES FUND (CWP LOAN REPAYMENT)	\$150,000	\$150,000	\$150,000	\$150,000
	TOTAL EXPENDITURES:	\$150,000	\$150,000	\$150,000	\$150,000
	REVENUE OVER/(UNDER) EXPENDITURES:	\$198,876	\$200,000	\$198,876	\$200,000
PROGRAMS/PROJECTS					
REVENUE	TAX LEVY (Implementation (§ 103B.241))	\$1,011,042	\$1,014,300	\$1,011,042	\$1,111,650
	EARNED GRANT REVENUE (Reported in Audit Financial Report)	\$1,540,369	\$2,926,563	\$1,275,148	\$926,092
	OTHER (see Grant & Other Revenue Summary)	\$54,952	\$68,500	\$73,500	\$87,886
	UNEARNED GRANT REVENUE (Not Included in Total)	\$398,650	\$38,040	\$0	\$213,440
	TOTAL REVENUE:	\$2,606,363	\$4,009,363	\$2,359,690	\$2,125,628
LOAN PROCEEDS	LOAN DISBURSEMENT (DEBT)	\$763,394	\$1,200,000	\$1,362,698	\$800,000
	TOTAL LOAN PROCEEDS:	\$763,394	\$1,200,000	\$1,362,698	\$800,000
EXPENSES:	3000 PROGRAMS	\$1,614,149	\$2,035,605	\$1,186,110	\$1,294,923
	5000 PROJECTS	\$1,831,087	\$2,288,596	\$2,319,835	\$1,301,230
	TOTAL EXPENDITURES:	\$3,445,236	\$4,324,201	\$3,505,945	\$2,596,154
	REVENUE OVER/(UNDER) EXPENDITURES:	(\$838,873)	(\$314,838)	(\$1,146,255)	(\$470,525)



Draft 2024 Budget

Comfort Lake-Forest Lake Watershed District

TOTAL - COMFORT LAKE-FOREST LAKE					
REVENUE	TAX LEVY	\$1,617,288	\$1,622,500	\$1,617,288	\$1,719,850
	EARNED GRANT REVENUE (Reported in Audit Financial Report)	\$1,540,369	\$2,926,563	\$1,275,148	\$926,092
	OTHER (see Grant & Other Revenue Summary)	\$63,306	\$73,500	\$83,500	\$97,886
	UNEARNED GRANT REVENUE (Not Included in Total)	\$398,650	\$38,040	\$0	\$213,440
	TOTAL REVENUE:	\$3,220,963	\$4,622,563	\$2,975,936	\$2,743,828
LOAN PROCEEDS					
	CWP LOAN DISBURSEMENT (DEBT)	\$763,394	\$1,200,000	\$1,362,698	\$800,000
	TOTAL LOAN PROCEEDS:	\$763,394	\$1,200,000	\$1,362,698	\$800,000
EXPENSES					
	1000 ADMINISTRATION	\$479,492	\$470,488	\$480,688	\$509,579
	2000 DEBT SERVICES FUND (CWP LOAN REPAYMENT)	\$150,000	\$150,000	\$150,000	\$150,000
	3000 PROGRAMS	\$1,614,149	\$2,035,605	\$1,186,110	\$1,294,923
	5000 PROJECTS	\$1,831,087	\$2,288,596	\$2,319,835	\$1,301,230
	TOTAL EXPENDITURES:	\$4,074,728	\$4,944,689	\$4,136,634	\$3,255,733
	REVENUE OVER/(UNDER) EXPENDITURES (without loan proceeds):	(\$853,765)	(\$322,126)	(\$1,160,698)	(\$511,905)
	NET CHANGE IN FUND BALANCE (includes loan proceeds):	(\$90,371)	\$877,874	\$202,000	\$288,095

FUND INFORMATION					
	Prior Yearend/Beginning of Year Fund Balance (Reserve) - unearned/dedicated revenues are already subtracted from this as part of the audit	\$1,217,329	\$1,126,958	\$1,126,958	\$1,328,958
	Est Current Yearend Balance	\$1,126,958	\$2,004,832	\$1,328,958	\$1,617,054
	Unearned Grant Revenue (already subtracted from YE reserve balance)	already taken out	already taken out	already taken out	already taken out
	Future Loan Payback (debt service portion of levy - subtracted during audit)	already taken out	\$200,000	\$200,000	\$200,000
	End of Year Reserve Minus Dedicated Funds	\$1,126,958	\$1,804,832	\$1,128,958	\$1,417,054
	Reserve percentage of budget (beginning of year)	29.88%	22.79%	27.24%	40.82%

Earned grant revenue = grant revenue that has been spent

Unearned grant revenue = grant revenue that is in the District's bank account, but hasn't yet been spent (carries forward each year until grant is spent up; reference figure only/not factored into total)

Note: Grants require a minimum match (in some cases 20% of total project cost, in some cases 10% of total project cost)



Draft 2024 Budget

Comfort Lake-Forest Lake Watershed District

Account Code	Budget Item	2022 Audited Yearend Expense	2023 Total Expense Budget	2023 YTD March	2023 Estimated Yearend	2024 WMP	2024 Est. Grant Spend	2024 Est. Other Rev. Spend	2024 Ongoing Expenses	2024 New Expenses	2024 Total Expense Budget
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<i>Staff/Consultant Summaries (pulled out from budget below)</i>											
	District Staff Wages/Benefits (Rolled in to each subca	\$815,520	\$884,345	\$228,758	\$884,345	\$806,814	\$0	\$49,886	\$922,893	\$0	\$972,780
	Engineering Costs (Rolled in to subcategories below)	\$892,729	\$745,000	\$176,271	\$647,032	\$698,072	\$50,000	\$0	\$705,000	\$0	\$755,000
	Legal Costs (Rolled in to subcategories below)	\$70,988	\$87,000	\$22,207	\$74,915	\$94,420	\$5,000	\$0	\$80,000	\$0	\$85,000

1-000	ADMINISTRATION	\$479,493	\$470,488	\$140,179	\$480,688	\$462,224	\$0	\$0	\$509,579	\$0	\$509,579
1-001	BOARD ADMINISTRATION	34,512	32,700	4,436	32,700	73,213			36,000	0	36,000
1-002	GENERAL OFFICE EXPENSES	96,700	99,767	36,452	103,667	110,365			107,006	0	107,006
1-003	GENERAL ADMINISTRATIVE	222,406	228,021	58,011	236,321	184,671			256,573	0	256,573
1-004	PROFESSIONAL SERVICES	125,874	110,000	41,281	108,000	93,975			110,000	0	110,000

2-000	DEBT SERVICES FUND	\$150,000	\$150,000	\$0	\$150,000	\$150,000	\$0	\$0	\$150,000	\$0	\$150,000
2-000	CWP LOAN PRINCIPAL REPAYMENT	150,000	150,000	0	150,000	150,000			150,000	0	150,000

3-000	PROGRAMS	\$1,614,149	\$2,035,605	\$247,362	\$1,186,110	\$1,613,266	\$29,954	\$87,886	\$1,177,083	\$0	\$1,294,923
3-000	GENERAL PROGRAM DEVELOPMENT	7,187	12,559	1,932	8,559	15,845	0	0	8,814	0	8,814
3-001	DISTRICT RULES AND RULEMAKING	0	25,000	0	0	0	0	0	0	0	0
3-002	PERMITTING	232,694	225,433	53,654	243,292	218,545	0	78,386	183,901	0	262,287
3-003	MONITORING & DATA ASSESSMENT	178,184	184,229	56,265	162,409	297,222	0	0	176,144	0	176,144
3-004	NON-POINT SOURCE POLLUTION ABATEMENT	28,126	191,653	6,507	179,826	134,405	0	0	181,629	0	181,629
3-005	EDUCATION AND OUTREACH	133,179	149,203	26,989	149,203	136,773	0	0	164,254	0	164,254
3-006	INTERAGENCY COMMUNICATION	156,338	48,971	14,037	50,844	61,193	0	0	60,513	0	60,513
3-007	RESEARCH	76,904	9,559	16,932	24,559	18,030	0	0	9,314	0	9,314
3-008	MEASUREMENT OF PROGRESS	12,030	9,059	1,932	10,559	12,566	0	0	10,314	0	10,314
3-009	GRANT RESEARCH & PREPARATION	12,244	23,473	3,102	17,559	23,494	0	0	13,314	0	13,314
3-010	OPERATIONS & MAINTENANCE	51,394	63,387	33,088	68,226	61,193	0	0	98,692	0	98,692
3-011	AIS PREVENTION & MANAGEMENT	188,552	276,932	20,536	223,839	302,904	29,954	9,500	196,315	0	235,769
3-012	LAND ACQUISITION	530,386	806,471	10,455	37,559	302,139	0	0	18,314	0	18,314
3-013	WATERSHED PLANNING & RESILIENCY	6,931	9,679	1,932	9,679	28,957	0	0	55,564	0	55,564

5-000	PROJECTS	\$1,831,087	\$2,288,596	\$1,324,552	\$2,319,835	\$1,996,791	\$896,138	\$0	\$405,092	\$0	\$1,301,230
5-000	GENERAL PROJECT DEVELOPMENT	129,773	112,793	31,614	112,793	101,077	0	0	91,572	0	91,572
5-100	FLOODPLAIN	35,058	77,676	7,133	32,676	103,263	0	0	34,943	0	34,943
5-200	LAKES	1,526,527	2,008,027	1,242,352	2,077,156	895,686	896,138	0	198,691	0	1,094,829
5-300	STREAMS	37,678	67,426	5,797	42,676	39,520	0	0	54,943	0	54,943
5-400	WETLANDS	13,869	15,117	3,865	15,117	833,751	0	0	16,629	0	16,629
5-500	UPLAND RESOURCES	81,251	0	31,860	31,860	0	0	0	0	0	0
5-600	GROUNDWATER	6,930	7,559	1,932	7,559	23,494	0	0	8,314	0	8,314

TOTAL BUDGET		\$4,074,728	\$4,944,689	\$1,712,093	\$4,136,634	\$4,222,281	\$926,092	\$87,886	\$2,241,755	\$0	\$3,255,733
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Draft 2024 Budget

Comfort Lake-Forest Lake Watershed District

Account Number	Budget Item	2022 Audited Yearend Expense	2023 Total Expense Budget	2023 YTD March	2023 Estimated Yearend	2024 WMP	2024 Ongoing Expenses	2024 New Expenses	2024 Total Expense Budget
1-001	Board Administration	\$34,512	\$32,700	\$4,436	\$32,700	\$73,213	\$36,000	\$0	\$36,000
1-001-4000	Managers Per Diem & Payroll Tax	30,575	30,000	4,000	30,000		32,000		32,000
1-001-4010	Manager Expenses	1,323	1,200	0	1,200		1,400		1,400
1-001-4265	Managers Training/Conferences	2,614	1,500	436	1,500		2,600		2,600
1-002	General Office Expenses	\$96,700	\$99,767	\$36,452	\$103,667	\$110,365	\$107,006	\$0	\$107,006
1-002-4240	Cell Phone/Office Phone/Internet	10,058	11,547	2,828	11,547		12,000		12,000
1-002-4203	Computer Supplies/Software/IT Support	25,781	23,500	8,564	25,000		25,000		25,000
1-002-4635	Copier (Lease)	3,937	3,000	956	4,000		4,000		4,000
1-002-4200	General Office/Meeting Supplies	3,051	2,500	1,142	3,000		3,000		3,000
1-002-4245	Dues/Fees/Subscriptions	1,309	1,900	131	1,900		1,900		1,900
1-002-4265	Conferences & Workshops/Staff Training & Ed	5,237	11,000	1,633	11,000		11,000		11,000
1-002-4320	Staff Expenses/Travel (Mileage)	2,134	700	93	2,100		2,200		2,200
1-002-4280	Postage	399	900	0	400		400		400
1-002-4290	Notices	130	200	0	200		130		130
1-002-4210	Office Space (Rent)	36,378	37,020	18,539	37,020		39,876	TBD	39,876
1-002-4220	Office Improvements/Furniture & Fixtures	0	500	0	500		500		500
1-002-4300	Utilities/Office Upkeep	8,285	7,000	2,565	7,000		7,000		7,000
1-003	General Administration	\$222,406	\$228,021	\$58,011	\$236,321	\$184,671	\$256,573	\$0	\$256,573
1-003-4100	Salary/Benefits General Admin	182,985	196,521	52,235	196,521		216,173		216,173
1-003-4330	Annual Audit	13,988	9,500	0	13,500		14,000		14,000
1-003-4245	MN Watersheds (formerly MAWD) Dues	6,212	6,000	5,776	6,300		6,400		6,400
1-003-4270	Insurance (LMCIT and workers comp)	19,221	16,000	0	20,000		20,000		20,000
1-004	Professional Services	\$125,874	\$110,000	\$41,281	\$108,000	\$93,975	\$110,000	\$0	\$110,000
1-004-4330	CPA/bookkeeping	34,087	40,000	25,141	38,000		40,000		40,000
1-004-4337	Consultant/Professional Services	44,322	20,000	0	20,000		20,000		20,000
1-004-4500	Consulting engineer	8,978	10,000	2,662	10,000		10,000		10,000
1-004-4410	Legal	38,487	40,000	13,478	40,000		40,000		40,000
TOTAL ADMINISTRATION		\$479,493	\$470,488	\$140,179	\$480,688	\$462,224	\$509,579	\$0	\$509,579

Comments
Per diems are tracked for board meetings; managers can submit additional requests for planning days/other mtgs
Travel & accommodations for MN Watersheds Annual Meeting, Summer Tour etc.
Registration fees for MN Watersheds annual mtg and other training/conferences
MidCo., Velocity, employee tech. reimbursement (11 employees @ \$25 per pay period)
Rymark IT Mgmt, device/peripheral purchases, software subscriptions, cyber security (webhosting moved to 3005)
Incl. monthly lease & ink costs (not paper)
Consumables (pens, paper, refreshments)
Newspaper/magazine subscriptions, local papers, No Till Mag, NALMS Mag, bank fees
Registration fees (\$1,000 per employee - 11 employees)
Mileage for admin. purposes only; mileage for permit inspections, monitoring sites, etc. will be coded to the appropriate program
General mailing/postage; large mailers (e.g. annual newsletter) will be coded to the appropriate program
Legal notices for board/admin related items (i.e. budget hearings)
New office space dependent on current work with ISG
Some budget for office improvements. New office space TBD
Electric, rug service, City of FL utility bill, general office upkeep.
District staff compensation (incl. benefits), proportion of admin work only; WMP 10-Year Projection: 2.6 FTE annual cost (all staff)
Per 2023-2024 service agreement
Dues = Estimated Market Values x 0.00048 x 0.005 not to exceed \$7,500
Includes boat and storage units
Redpath & Associates
HR Support (e.g. from Career Enhancement Solutions). 2020 est. YE based on Gallagher salary survey contract.
Meeting attendance only, general prog/proj development items in 3000/5000
General prog/proj development items in 3000/5000. Unlike Engineering, much of Legal is purely administrative



Draft 2024 Budget

Comfort Lake-Forest Lake Watershed District

Account Number	Budget Item	2022 Audited Yearend Expense	2023 Total Expense Budget	2023 YTD March	2023 Estimated Yearend	2024 WMP	2024 Ongoing Expenses	2024 New Expenses	2024 Total Expense Budget
2-000	Debt Services Fund	\$150,000	\$150,000	\$0	\$150,000	\$150,000	\$150,000	\$0	\$150,000
2-000-A	CWP Loan A Principal Repayment	150,000	150,000	0	150,000	150,000	150,000		150,000
2-000-B	CWP Loan B Principal Repayment	0	0	0	0				0
TOTAL DEBT SERVICES FUND		\$150,000	\$150,000	\$0	\$150,000	\$150,000	\$150,000	\$0	\$150,000

Comments
Clean Water Partnership (CWP) 0% interest Loan A repayment began in 2022. \$150K/yr for 10 years. Loan B repayments to begin in 2024.

Account Number	Budget Item	2022 Audited Yearend Expense	2023 Total Expense Budget w/ Transfers	2023 YTD March	2023 Estimated Yearend	2024 WMP	2024 Est. Grant Spend	2024 Est. Other Rev. Spend	2024 Ongoing Expenses	2024 New Expenses	2024 Total Expense Budget
Various	District Staff Program Support (Staff Management/Coord. Total)	473,122	513,978	132,081	513,978	426,164	0	49,886	515,490	0	565,376
Various	Engineering Costs (Rolled in to subcategories below)	302,784	295,000	49,258	197,032				295,000		295,000
Various	Legal Costs (Rolled in to subcategories below)	16,313	15,000	4,921	19,684				15,000		15,000
3-000	General Program Development	\$7,187	\$12,559	\$1,932	\$8,559	\$15,845	\$0	\$0	\$8,814	\$0	\$8,814
3-000-4100	Staff Management & Coordination	6,931	7,559	1,932	7,559	7,103			8,314		8,314
3-000-A	General Program Development	257	5,000	0	1,000	8,742			500		500
3-001	District Rules and Rulemaking	\$0	\$25,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3-001-4100	Staff Management & Coordination	0	0	0	0	0					0
3-001-A	Ongoing Initiatives	0	0	0	0	0					0
3-001-B	Rule Implementation Review	0	25,000	0	0	0					0
3-002	Permitting	\$232,694	\$225,433	\$53,654	\$243,292	\$218,545	\$0	\$78,386	\$183,901	\$0	\$262,287
3-002-4100	Staff Management & Coordination	138,643	151,170	38,645	151,170	142,055		49,886	116,401		166,287
3-002-A	Ongoing Initiatives	94,051	72,141	15,009	90,000	74,305		28,500	66,500		95,000
3-002-B	Volume Banking Program Oversight	0	1,061	0	1,061	1,093			500		500
3-002-C	Wetland Banking Program Oversight	0	1,061	0	1,061	1,093			500		500
3-003	Monitoring & Data Assessment	\$178,184	\$184,229	\$56,265	\$162,409	\$297,222	\$0	\$0	\$176,144	\$0	\$176,144
3-003-4100	Staff Management & Coordination	69,303	75,585	19,323	75,585	71,027			83,144		83,144
3-003-A	Ongoing Initiatives	17,183	10,609	32,783	35,000	10,927			35,000		35,000
3-003-B	Stream Monitoring	80,931	60,000	4,160	31,824	131,127			36,000		36,000
3-003-C	Lake Monitoring	10,767	20,000	0	20,000	65,564			20,000		20,000
3-003-D	Wetland Monitoring	0	10,609	0	TBD	10,927			1,000		1,000
3-003-E	Groundwater Monitoring	0	7,426	0	TBD	7,649			1,000		1,000
3-004	Non-Point Source Pollution Abatement	\$28,126	\$191,653	\$6,507	\$179,826	\$134,405	\$0	\$0	\$181,629	\$0	\$181,629
3-004-4100	Staff Management & Coordination	13,919	15,117	3,865	15,117	14,205			16,629		16,629
3-004-A	Ongoing Initiatives	2,683	30,609	2,642	30,609	10,927			25,000		25,000
3-004-B	Residential Landowner Grant	2,082	50,000	0	50,000	10,927	TBD		50,000		50,000
3-004-C	Agricultural and Rural BMP Incentives/Cost-Share	9,443	21,827	0	10,000	32,782			10,000		10,000
3-004-D	Commercial/Community Grant	0	74,100	0	74,100	10,927	TBD		80,000		80,000
3-004-E	Municipal Stormwater Remediation Program	0	0	0	0	54,636			0		0
3-005	Education and Outreach	\$133,179	\$149,203	\$26,989	\$149,203	\$136,773	\$0	\$0	\$164,254	\$0	\$164,254
3-005-4100	Staff Management & Coordination	70,453	75,585	20,009	75,585	71,027			83,144		83,144
3-005-A	Ongoing initiatives & EMWREP participation	60,683	63,045	6,979	63,045	54,636			70,000		70,000
3-005-B	Standard Project Signage	0	7,073	0	7,073	7,285			7,285		7,285
3-005-C	Local student engagement/Chisago Co Children's Water Festiv	2,042	3,500	0	3,500	3,825			3,825		3,825
3-006	Interagency Communication	\$156,338	\$48,971	\$14,037	\$50,844	\$61,193	\$0	\$0	\$60,513	\$0	\$60,513
3-006-4100	Staff Management & Coordination	41,589	45,351	11,594	45,351	42,616			49,886		49,886
3-006-A	Ongoing Initiatives (Miscellaneous Projects)	8,997	1,000	1,863	1,000	5,464			500		500
3-006-B	Modeling (H&H Model Update)	82,369	0	0	0	5,464			500		500
3-006-C	Geographic Information Systems (GIS)	1,500	2,120	240	2,120	2,185			2,185		2,185
3-006-D	District Web Mapper	21,884	500	340	2,373	5,464			2,442		2,442
3-006-E	Boundary Review	0	0	0	0	0			5,000		5,000
3-007	Research	\$76,904	\$9,559	\$16,932	\$24,559	\$18,030	\$0	\$0	\$9,314	\$0	\$9,314
3-007-4100	Staff Management & Coordination	6,931	7,559	1,932	7,559	7,103			8,314		8,314
3-007-A	Ongoing Initiatives	69,973	2,000	15,000	17,000	10,927			0		0
3-007-B	New Initiatives	0	0	0	0	0			1,000		1,000

Comments
FYI only - amounts are rolled into subcategories below
FYI only - amounts are rolled into subcategories below
FYI only - amounts are rolled into subcategories below
WMP 10-Year Projection: 0.1 FTE annual cost
Most general program expenses can be coded to an individual program below
WMP 10-Year Projection: Less than 0.1 FTE
Code rules/pre-development questions to 3002A
Last rules update completed in 2018. Staff keep running list of potential eventual revisions, but no full review anticipated in 2024.
WMP 10-Year Projection: 2.0 FTE annual cost
Pre-permit review and gov't orgs costs covered by District, all the rest is covered by permittees.
Staff-led, some budget for engineering assistance
Staff-led, some budget for engineering assistance
WMP 10-Year Projection: 1.0 FTE annual cost
Planning & reporting support from EOR (report spans multiple monitoring categories e.g., stream/lake)
Contracted for long-term sites & project effectiveness sites; no contracted diagnostic monitoring needed in 2023 (see DIY program and past diag. studies)
Staff-led lake monitoring, CAMP program, equipment
Review results of Nat. Resource Inventory and H&H modeling for landlocked basins at end of 2022 and decide if/where wetland monitoring is needed
Partner with DNR
WMP 10-Year Projection: 0.2 FTE annual cost
\$\$ For tech assist. Contracts with 2 SWCDs. Assistance from Blue Water Science for shoreline inventory updates (Bone/Forest/Comfort)
\$\$ for BMPs - expanding program with help from GreenCorps member; also includes buckthorn removal tool rental program; potential MGLP grant
Existing cropland rental supplies + new potential ag bmps.
\$75K for Lake Association sub-program (up to \$15K per lake basin: Bone, Comfort, Forest 1/2/3); \$5K for inclusive Community program; potential MGLP grant
Cost-share for cities to go above and beyond min SW mgmt requirements. Staff/eng coordination has been more successful than cost-share program
WMP 10-Year Projection: 1.0 FTE annual cost
EMWREP, annual newsletter, event supplies, CAC projects, awards program, State of the Watershed, web hosting, New: DEI/communications/PR consultant
Begin once logo redesign and rebranding is complete.
Chisago Co. Childrens Water Festival: \$2,000; local school engagement (e.g. LILA): \$1,500
WMP 10-Year Projection: 0.6 FTE annual cost
Coordination with other local TMDL entities, MS4, etc. (Legal and engineer time) - see 3-000-A Gen Prog. Mgmt
Multi-year effort to update each subwatershed in the District. Coordinated with local municipalities. Little Comfort & Forest LMD in 2022.
ArcGIS online subscription (discounted per Esri grant program)
Ongoing hosting/maintenance of projects database and interactive web map (\$192/mo)
Coordinated with neighboring WDs; some engineering assistance, but not a comprehensive effort at this time
WMP 10-Year Projection: 0.1 FTE annual cost
Three phases of paleo core initiatives completed as of 2022! Moody, Shields, Comfort, Bone, School, Little Comfort, Forest 3 basins
Potential new research initiatives (e.g. coordination with local universities)

Account Number	Budget Item	2022 Audited Yearend Expense	2023 Total Expense Budget w/ Transfers	2023 YTD March	2023 Estimated Yearend	2024 WMP	2024 Est. Grant Spend	2024 Est. Other Rev. Spend	2024 Ongoing Expenses	2024 New Expenses	2024 Total Expense Budget
3-008	Measurement of Progress	\$12,030	\$9,059	\$1,932	\$10,559	\$12,566	\$0	\$0	\$10,314	\$0	\$10,314
3-008-4100	Staff Management & Coordination	6,931	7,559	1,932	7,559	7,103			8,314		8,314
3-008-A	Ongoing Initiatives	5,099	1,500	0	3,000	5,464			2,000		2,000
3-009	Grant Research and Preparation	\$12,244	\$23,473	\$3,102	\$17,559	\$23,494	\$0	\$0	\$13,314	\$0	\$13,314
3-009-4100	Staff Management & Coordination	6,931	7,559	1,932	7,559	7,103			8,314		8,314
3-009-A	Ongoing Initiatives	5,313	15,914	1,170	10,000	16,391			5,000		5,000
3-010	Operations & Maintenance	\$51,394	\$63,387	\$33,088	\$68,226	\$61,193	\$0	\$0	\$98,692	\$0	\$98,692
3-010-4100	Staff Management & Coordination	41,616	45,351	11,594	45,351	42,616			49,886		49,886
3-010-A	Ongoing Initiatives	9,243	0	20,753	20,753	0			22,415		22,415
3-010-B	Annual Recurring Operations & Maintenance	536	2,122	742	2,122	2,185			10,000		10,000
3-010-C	Unplanned Major Maintenance	0	15,914	0	0	16,391			16,391		16,391
3-010-D	8th Street Basin Iron Enhanced Sand Filter	0	0	0	0	0			0		0
3-010-E	Hilo Lane Iron Enhanced Sand Filter	0	0	0	0	0			0		0
3-010-F	Shields Lake Stormwater Reuse System	0	0	0	0	0			0		0
3-011	Aquatic Invasive Species (AIS) Prevention & Management	\$188,552	\$276,932	\$20,536	\$223,839	\$302,904	\$29,954	\$9,500	\$196,315	\$0	\$235,769
3-011-4100	Staff Management & Coordination	55,442	60,468	15,457	60,468				66,515		66,515
3-011-20-A	(District-Wide) Ongoing Initiatives	550	10,000	1,425	3,000				3,000		3,000
3-011-20-B	(District-Wide) Watercraft Inspections	66,490	74,854	1,751	74,854		15,354	9,500	50,000		74,854
3-011-20-C	(District-Wide) AIS Prevention at Boat Launch Sites	1,503	1,236	1,902	2,000		TBD	TBD	5,000		5,000
3-011-20-D	(District-Wide) AIS Early Detection and Rapid Response	75	1,030	0	0		TBD	TBD	10,000		10,000
3-011-20-E	(District-Wide) Invasive Species Control Pilot Projects	0	1,030	0	634				1,000		1,000
3-011-21-F	(Moody) Point-Intercept Macrophyte Survey	3,100	0	0	0				3,100		3,100
3-011-21-G	(Moody) AIS Management	0	1,500	0	3,100				1,000		1,000
3-011-21-H	(Moody) Common Carp Management	0	0	0	0				0		0
3-011-22-F	(Bone) Point-Intercept Macrophyte Survey	0	2,400	0	2,400				0		0
3-011-22-G	(Bone) AIS Management	5,700	6,000	0	6,000		1,500		4,500		6,000
3-011-22-H	(Bone) Common Carp Management	0	0	0	0				0		0
3-011-25-F	(Little Comfort) Point-Intercept Macrophyte Survey	0	0	0	0				0		0
3-011-25-G	(Little Comfort) AIS Management	0	0	0	0				0		0
3-011-25-H	(Little Comfort) Common Carp Management	0	0	0	0				0		0
3-011-26-F	(Shields) Point-Intercept Macrophyte Survey	3,100	0	0	0				0		0
3-011-26-G	(Shields) AIS Management	1,347	3,000	0	4,600		1,500		1,500		3,000
3-011-26-H	(Shields) Common Carp Management	4,501	2,000	0	2,000				500		500
3-011-27-F	(Keewahtin) Point-Intercept Macrophyte Survey	0	0	0	0				0		0
3-011-27-G	(Keewahtin) AIS Management	800	800	0	1,083				1,200		1,200
3-011-28-F	(Forest) Point-Intercept Macrophyte Survey	0	4,000	0	3,400				0		0
3-011-28-G	(Forest) AIS Management	37,745	93,714	0	45,400		11,600		45,000		56,600
3-011-28-H	(Forest) Common Carp Management	0	10,000	0	10,000				0		0
3-011-29-F	(Comfort) Point-Intercept Macrophyte Survey	0	0	0	0				0		0
3-011-29-G	(Comfort) AIS Management	8,200	4,900	0	4,900				4,000		4,000
3-012	Land Acquisition	\$530,386	\$806,471	\$10,455	\$37,559	\$302,139	\$0	\$0	\$18,314	\$0	\$18,314
3-012-4100	Staff Management & Coordination	7,504	7,559	1,932	7,559	7,103			8,314		8,314
3-012-A	Ongoing Initiatives	522,882	798,912	8,522	30,000	295,036			10,000		10,000
3-013	Watershed Planning & Resiliency	\$6,931	\$9,679	\$1,932	\$9,679	\$28,957	\$0	\$0	\$55,564	\$0	\$55,564
3-013-4100	Staff Management & Coordination	6,931	7,559	1,932	7,559	7,103			8,314		8,314
3-013-A	Ongoing Initiatives	0	0	0	0	21,855			0		0
3-013-B	Vulnerability Assessment	0	0	0	0	0			47,250		47,250
3-013-C	Emergency Response Plan	0	2,120	0	2,120	0			0		0
3-013-D	Watershed Management Plan Update	0	0	0	0	0			0		0
TOTAL PROGRAMS		\$1,614,149	\$2,035,605	\$247,362	\$1,186,110	\$1,613,266	\$29,954	\$87,886	\$1,177,083	\$0	\$1,294,923

Comments
WMP 10-Year Projection: 0.1 FTE annual cost
Engineering assistance with project p-reduction analysis & adaptive management summary presentation
WMP 10-Year Projection: 0.1 FTE annual cost
Consultant time to assist w/ preparing grants, work plan revisions.
WMP 10-Year Projection: 0.6 FTE annual cost
Ongoing easement/agreement payments, plus \$500 for misc. technical assistance
Ongoing vegetation mgmt, invasive species removal, equipment, signage/gate replacement (can work w/ volunteers or seek CCM grant)
Per WMP
Construction not likely in 2023. Continue coord with City of FL and maybe replace iron sand media if/when basin gets expanded by City.
Scheduled for 2026
Scheduled for 2029
WMP 10-Year Projection: 0.8 FTE annual cost
Time for Smith Partners to review contract docs, consultant time from EOR
Includes partner contrib and expected Wash Co grants. Grants are likely but not guaranteed
Garbage/compost upkeep, signage upkeep on bins, portable restroom at Bone Lake. POTENTIAL: CD3 station if grant or partner funding can be leveraged
\$10K for unexpected AIS costs and fund remainder from reserve/grants/partners if larger effort is needed
Some funding for small scale research projects, but mainly support research institutions like MAISRC and provide in-kind staff time to support efforts
Continue doing full-point intercept surveys each year to assess plant community health over time
Possible small CLP treatment depending on point-intercept survey outcome, but not likely
Coordinate fish surveys with DNR per their schedule
Last point-intercept survey in 2023; every five years = next survey in 2028
CLP: survey+herbicide costs. EWM: survey cost only; likely able to obtain DNR AIS Control grant
Fish barriers in place and maintained through 3010 O&M Program. Coordinate fish surveys with DNR. Recent PCA report indicated carp population is low.
Chisago County and EOR did point-intercept survey on Little Comfort in 2019. Will coordinate with Chisago County re next survey.
Staff perform check-up survey - funded through Staff Management & Coordination
Coordinate fish surveys with DNR per their schedule
Shields Lake is OK to have meander survey instead of full point-intercept survey
BWS survey costs&herbicide, CLP treatment to reduce internal loading.
Carp management slated for 2023, plan for some rollover into 2024. Latest survey says population is low. Perform some outreach re carp angling.
Last point-intercept survey in 2020; every five years = next survey in 2025.
Largely staff-coordinated purple loosestrife management. Potentially some herbicide treatment costs.
Last point-intercept survey in 2023; every five years = next survey in 2028
CLP & FR: survey+herbicide costs. EWM: survey cost only.
Carp survey/management slated for 2023
Last point-intercept survey in 2023; every five years = next survey in 2028 (move up schedule per discussion at May 11, 2023 mtg)
CLP: survey+herbicide costs. EWM: survey cost only. Includes 2023 point-intercept survey costs
WMP 10-Year Projection: 0.1 FTE annual cost. Staff oversee North Shore Tri Nature Area resto in partnership with Great River Greening w/ LCCMR grant
Some funding for engineering/appraisals, but will revise budget as needed if/when grants are awarded and acquisitions are certain
WMP 10-Year Projection: 0.1 FTE annual cost
Engineering assistance
Full vulnerability assessment still not completed, but some data gathered. 2 yrs of grant applications not awarded for effort. Consider funding from levy in 2024.
Internally-led effort
No updates planned until 2030

Account Number	Budget Item	2022 Audited Yearend Expense	2023 Total Expense Budget	2023 YTD March	2023 Estimated Yearend	2024 WMP	2024 Est. Grant Spend	2024 Est. Other Rev. Spend	2024 Ongoing Expenses	2024 New Expenses	2024 Total Expense Budget
Various	District Staff Projects Support (Staff Management/Coordination)	159,413	173,846	44,442	173,846	163,363	0	0	191,230		191,230
Various	Engineering Costs (Rolled in to subcategories below)	580,967	440,000	124,351	440,000		50,000		400,000		450,000
Various	Legal Costs (Rolled in to subcategories below)	16,188	32,000	3,808	15,231		5,000		25,000		30,000
5-000	General Project Development	\$129,773	\$112,793	\$31,614	\$112,793	\$101,077	\$0	\$0	\$91,572	\$0	\$91,572
5-000-4100	Staff Management & Coordination	34,652	37,793	9,661	37,793	35,514			41,572		41,572
5-000-A	General Project Dev./Pre-Project Investigation	95,121	75,000	21,952	75,000	65,564			50,000		50,000
5-100	Floodplain	\$35,058	\$77,676	\$7,133	\$32,676	\$103,263	\$0	\$0	\$34,943	\$0	\$34,943
5-100-4100	Staff Management & Coordination	20,791	22,676	5,797	22,676	21,308			24,943		24,943
5-120-A	Volume Control Facility/Regional Treatment Impl.	8,849	40,000	1,337	10,000	81,955			10,000		10,000
5-120-B	Greenway Corridor Visioning & Assessment	5,418	15,000	0	0	0			0		0
5-200	Lakes	\$1,526,527	\$2,008,027	\$1,242,352	\$2,077,156	\$895,686	\$896,138	\$0	\$198,691	\$0	\$1,094,829
5-200-4100	Staff Management & Coordination	62,381	68,027	17,390	68,027	63,925			74,829		74,829
5-221-A	(Moody) Diagnostic Study Update		0		0	0					0
5-221-B	(Moody) Diagnostic Study Impl. (Capstone Projects)	23,581	40,000	9,669	15,000	0	215,058		59,942		275,000
5-221-C	(Moody) Wetland C Outlet Pond Treatment		0		0	0					0
5-221-D	(Moody) Lofton Pond Treatment		0		0	54,636					0
5-221-E	(Moody) SWA Implementation	45	10,000		0	0					0
5-221-F	(Moody) Internal Load Management		0		0	0					0
5-222-A	(Bone) Diagnostic Study Update		0		0	0					0
5-222-B	(Bone) Diagnostic Study Implementation		0		0	0					0
5-222-C	(Bone) NE Legacy Wetland Restoration	162,145	0	87	87	0					0
5-222-D	(Bone) SWA Implementation	9,754	10,000		0	0					0
5-222-E	(Bone) Shoreline Restoration		0		0	0					0
5-223-A	(Birch) Agricultural BMP Implementation		0		0	0	TBD		TBD		0
5-224-A	(School) Agricultural BMP Implementation	9,460	40,000	430	0	0	TBD		TBD		0
5-225-A	(Little Comfort) Diagnostic Study Update		0		0	0					0
5-225-B	(Little Comfort) Diagnostic Study Implementation		0		0	0	TBD		TBD		0
5-225-C	(Little Comfort) Infiltration Basin (Heath Ave Subshe	54,117	60,000	14,565	30,000	0	295,080		29,920		325,000
5-225-D	(Little Comfort) Internal Load Management	1,125	60,000		0	0					0
5-226-A	(Shields) Diagnostic Study Update		0		0	0					0
5-226-B	(Shields) Diagnostic Study Update Implementation		0		0	0					0
5-226-C	(Shields) Internal Load Management		0		0	0					0
5-226-D	(Shields) Shoreline Restoration	875	10,000		10,000	0					0
5-227-A	(Keewahtin) Diagnostic Study Update		0		0	0					0
5-227-B	(Keewahtin) Diagnostic Study Implementation		0		0	0					0
5-227-C	(Keewahtin) Shoreline Restoration		0		0	0					0
5-228-A	(Forest) Diagnostic Study Update	36,317	0		0	0					0
5-228-B	(Forest) Diagnostic Study Update Implementation		30,000		0	0					0
5-228-C	(Forest) CR-50 Iron Enhanced Sand Filter	890,126	350,000	133,867	356,065	0					0
5-228-D	(Forest) WJD-6 Implementation (Wetland Restorati	17,058	30,000	11,407	50,000	0	386,000		24,000		410,000
5-228-E	(Forest) Direct Drainage Retrofit Implementation		0		TBD	104,139	TBD				0
5-228-F	(Forest) Internal Load Management		300,000	596	300,000	273,182			10,000		10,000
5-228-G	(Forest) Shoreline Restoration		0		0	0					0
5-229-A	(Comfort) Diagnostic Study Update		0		0	0					0
5-229-B	(Comfort) Diagnostic Study Update Implementation		0		0	0					0
5-229-C	(Comfort) Tax Forfeit Wetland Restoration	259,540	1,000,000	1,054,341	1,247,978	0					0
5-229-D	(Comfort) Shallow Pond Restoration		0		0	204,886					0
5-229-E	(Comfort) City of Forest Lake Urban Retrofits	4	0		0	194,918	TBD			TBD	0
5-229-F	(Comfort) Shoreline Restoration		0		0	0					0
5-299-A	Secondary Lakes Water Quality Studies		0		0	0					0

Status	Comments
	FYI only - amounts are rolled into subcategories below
	FYI only - amounts are rolled into subcategories below
	FYI only - amounts are rolled into subcategories below
Ongoing	WMP 10-Year Projection: 0.5 FTE annual cost
Ongoing	General project development, weekly staff-EOR coordination meetings, pre-project investigations to target new projects as opportunities present themselves
Ongoing	WMP 10-Year Projection: 0.3 FTE annual cost
In Progress	Continued coordination among engineer/staff/city to sort out feasibility
See Other	Focus on: high priority lake WQ projects, comprehensive shoreline restoration, and eval. land acq. opportunities against existing WMP priorities/criteria
Ongoing	WMP 10-Year Projection: 0.9 FTE annual cost
Complete	Study complete. Moody needs 38 lb/yr remaining to achieve goal (future projects)
In Progress	FY22 CWF Project - Moody Capstone Projects, 62 lb/yr P reduction
Complete	Weir installation at outlet of pond south of Wetland C, impounds water in Wetland C and estimated to reduce 69 lb/yr load
See Other	Project feasibility is low. See 5221B Capstone Projects instead.
See Other	In progress through 3004C Agricultural BMP Incentives
Complete	Alum re-application in 2028-2029
Complete	Study complete. Phosphorus load reduction goal achieved through completed projects and ongoing ag practices.
Complete	Multiple projects implemented under diagnostic study.
Complete	FY21 CWF Grant Bone NE Wetland, 15-20 lb/yr phosphorus removal
See Other	In progress through 3004C Agricultural BMP Incentives
See Other	In progress through 3004 Cost-Share Program
Future	Potential future project. Work with landowner. Seek grants and other revenues.
In Progress	In Progress. Working through design/feasibility with landowner. Possibly work with partners' grants for ag bmps. Apply for CWF/CPL for wetland resto in '24
Complete	Study complete. Little Comfort: 236-256 lb/yr remaining to achieve goal (future projects)
Future	Implement more projects to achieve Little Comfort load reduction goals
In Progress	FY21 CWF Grant Infiltration Basin: 80-100 lb/yr P reduction. Construction possibly winter '23/'24. Re-evaluate once feasibility study is complete.
Future	Alum treatment not recommended at this time. Potential future application once more projects are in place.
Complete	Goal load reduction achieved. Continue monitoring under program 3003 Monitoring & Data Assessment.
Complete	Project maintenance under 3010 O&M.
Complete	Alum re-application in 2029-2030
See Other	In progress through 3004 Cost-Share Program. 2023 project - direct implementation in partnership with City at city park
See Other	Keewahtin meeting water quality goals; implement programs to further protect WQ
See Other	Keewahtin meeting water quality goals; implement programs to further protect WQ
See Other	In progress through 3004 Cost-Share Program
Complete	Study complete. Forest: 100 lb/yr remaining to achieve goal (future projects)
Future	High priority practices from diagnostic study are complete/underway. May implement lower priority practices as needed.
In Progress	FY20 CWF Grant CR50 IESF, 97 lb/yr. Project closeout in 2023
In Progress	FY22 CWF Grant WJD-6 Wetland, 20 lb/yr. Construct in winter '23/'24 - most will probably be billed in FY24
Future	Forest Lake Dead End Streets - apply for CPL Expedited grant(s) and partner with City of Forest Lake
In Progress	FY23 CWF Grant Alum Treatment - Phase 1 dose in 2023, monitoring in 2024, phase 2 dose in 2025; 527 lb/yr P reduction
See Other	In progress through 3004 Cost-Share Program
Complete	Study complete. Comfort: 32 lb/yr remaining to achieve goal (future projects)
See Other	WQ goals may possibly be met thru completed Comfort LMD projects and upstream lakes (Little Comfort reaching goals, Forest Lake alum treatment)
In Progress	FY20 CWF Grant Sunrise/Hwy 61, 89 lb/yr to Sunrise River, 65 lb/yr to Comfort Lk. Project closeout in 2023.
Future	Still implementing other projects in this area, such as regional treatment facility. Project requires significant land acquisition due to water level impacts.
Future	Low cost-benefit, but staff is evaluating potential sites from report and coord with City. Several sites retrofitted thru permitting program over the years
See Other	In progress through 3004 Cost-Share Program
Ongoing	District-staff led, as opportunities arise

Account Number	Budget Item	2022 Audited Yearend Expense	2023 Total Expense Budget	2023 YTD March	2023 Estimated Yearend	2024 WMP	2024 Est. Grant Spend	2024 Est. Other Rev. Spend	2024 Ongoing Expenses	2024 New Expenses	2024 Total Expense Budget
5-300	Streams	\$37,678	\$67,426	\$5,797	\$42,676	\$39,520	\$0	\$0	\$54,943	\$0	\$54,943
5-300-4100	Staff Management/Coord.	20,791	22,676	5,797	22,676	21,308			24,943		24,943
5-320-A	(District-wide) Stream Diagnostic Study		0	0	0	18,212					0
5-340-A	(Sunrise River) Diagnostic Study Implementation		0	0	0	0					0
5-341-A	(BBSLC Tributary) Diagnostic Study Implementation	16,887	44,750	0	20,000	0			30,000		30,000
5-342-A	(WJD-6) Diagnostic Study Implementation		0	0	0	0					0
5-343-A	(Meadowbrook Tributary) Diagnostic Study Implementation		0	0	0	0					0
5-400	Wetlands	\$13,869	\$15,117	\$3,865	\$15,117	\$833,751	\$0	\$0	\$16,629	\$0	\$16,629
5-400-4100	Staff Management/Coord.	13,869	15,117	3,865	15,117	14,205			16,629		16,629
5-420-A	Comprehensive Wetland Inventory		0	0	0	0					0
5-420-B	Wetland Bank Implementation		0	0	0	819,545					0
5-420-C	Wetland Enhancements		0	0	0	0					0
5-500	Upland Resources	\$81,251	\$0	\$31,860	\$31,860	\$0	\$0	\$0	\$0	\$0	\$0
5-500-4100	Staff Management/Coord.	0	0	0	0	0			0		0
5-520-B	Natural Resources Inventory and Prioritization	81,251	0	31,860	31,860	0					0
5-600	Groundwater	\$6,930	\$7,559	\$1,932	\$7,559	\$23,494	\$0	\$0	\$8,314	\$0	\$8,314
5-600-4100	Staff Management/Coord.	6,930	7,559	1,932	7,559	7,103			8,314		8,314
5-620-A	GW-Dependent Natural Resource Inventory and Review		0	0	0	0					0
5-620-B	GW-Dependent Natural Resource Action Plan		0	0	0	16,391					0
5-620-C	Lake Groundwater-Surface Water Interaction Study		0	0	0	0					0
TOTAL PROJECTS		\$1,831,087	\$2,288,596	\$1,324,552	\$2,319,835	\$1,996,791	\$896,138	\$0	\$405,092	\$0	\$1,301,230

Status	Comments
Ongoing	WMP 10-Year Projection: 0.3 FTE annual cost
See Other	Additional diagnostic monitoring is occurring through ongoing 3003 Monitoring & Data Assessment Program
Future	Majority of loading from this tributary is addressed through projects under 5200 Lakes. May implement more as opportunities arise.
Future	Beaver dam analogs not feasible. Investigate other project options along this stream channel. Ongoing monitoring work will help
See Other	Two ongoing lake WQ projects along WJD-6 in 2022/2023 (WJD-6 Wetland Resto and CR50 IESF)
See Other	Loading from this tributary is addressed through projects under 5200 Lakes. May implement more projects as opportunities arise.
Ongoing	WMP 10-Year Projection: 0.2 FTE annual cost
Future	2022 NRI collected some wetland data. May perform more comprehensive inventory w/ field work in future
Future	Priority sites identified, but no willing landowners as of now
Future	Implement as opportunities arise. Possible wetland restoration at Bone Lake South Wetland, depending on acquisition and grants
Ongoing	WMP 10-Year Projection: 0.01 FTE in one year (2022)
Future	2022 NRI collected some upland data. May perform more comprehensive inventory w/ field work in future
Ongoing	WMP 10-Year Projection: 0.1 FTE annual cost
Future	2022 NRI collected some groundwater data. May perform more comprehensive inventory w/ field work in future
Future	Lower priority item compared to other projects
Future	Lower priority item compared to other projects



Draft 2024 Budget

Comfort Lake-Forest Lake Watershed District

6% Increase Projection Levy Category	2023 Levy Breakout	2024 Levy Breakout (6% Increase Scenario)	2025 Levy Breakout (6% Increase Scenario)	2026 Levy Breakout (6% Increase Scenario)	2027 Levy Breakout (6% Increase Scenario)	2028 Levy Breakout (6% Increase Scenario)	TOTAL	Comments
General Fund (§ 103D.905, subd. 3)	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$1,500,000	Max general fund levy = \$250K
Liability Insurance (§ 466.06)	\$8,200	\$8,200	\$8,200	\$8,200	\$8,200	\$8,200	\$49,200	
Implementation (§ 103B.241)	\$1,014,300	\$1,111,650	\$1,214,841	\$1,304,223	\$1,420,169	\$1,543,071	\$7,608,254	
Debt Services	\$350,000	\$350,000	\$350,000	\$370,000	\$370,000	\$370,000	\$2,160,000	Loan A+B compounded starting in 2026; use savings*
Total Levy	\$1,622,500	\$1,719,850	\$1,823,041	\$1,932,423	\$2,048,369	\$2,171,271	\$11,317,454	
Sum Check	\$1,622,500	\$1,719,850	\$1,823,041	\$1,932,423	\$2,048,369	\$2,171,271	\$11,317,454	



NOTES

Auditor who works at Redpath confirmed we can levy for future loan repayments, not just what is due that year

In reality, levy payment is actually lower than levied (usually receive approx. 98%, because a small percentage isn't received due to delinquent taxes). In this case we can set the Debt Services levy to exactly \$350K, then the General Fund gets lowered proportionately with the total levy

*Debt Services levy to exceed loan repayment for four years, building a reserve for future loan repayments

Year	Debt Services Levy	Balance Saved Loan For Future Loan Repayment	Balance Saved Loan For Future Loan Payments
2022	\$350,000	\$150,000	\$200,000
2023	\$350,000	\$150,000	\$200,000
2024	\$350,000	\$150,000	\$200,000
2025	\$350,000	\$150,000	\$200,000
		TOTAL	\$800,000

Use saved debt services levy evenly from 2026-2035 \$80,000 <-- theoretically could reduce debt services levy by \$80K/yr and use up our banked balance evenly over 10-yr period



Draft 2024 Budget

Comfort Lake-Forest Lake Watershed District

Budget Item	Audited	Approved	Estimated	Proposed	Estimated Expenses					Comments
	2022 Yearend	2023 Total Expense Budget	2023 Estimated Yearend	2024 Projection Scenario (Based on 6% Levy Inc)	2025 Projection Scenario (Based on 6% Levy Inc)	2026 Projection Scenario (Based on 6% Levy Inc)	2027 Projection Scenario (Based on 6% Levy Inc)	2028 Projection Scenario (Based on 6% Levy Inc)		
REVENUE										
TAX LEVY	\$1,617,288	\$1,622,500	\$1,617,288	\$1,719,850	\$1,823,041	\$1,932,423	\$2,048,369	\$2,171,271	Scenario: increase levy by 6% each year from 2024-2027	
EARNED GRANT REVENUE	\$1,540,369	\$2,926,563	\$1,275,148	\$1,298,077	\$1,177,771	\$1,060,650	\$1,114,616	\$1,114,616	2025-2028 grants: estimate we can win grants equal to about half of implementation costs	
OTHER (partners, permit fees)	\$63,306	\$73,500	\$83,500	\$100,000	\$100,000	\$100,000	\$100,000	\$100,001	Partner contrib, permits	
UNEARNED GRANT REVENUE (Not Included in Total)	\$398,650	\$38,040	\$0	\$213,440					Difficult to estimate unearned revenue scenarios far into the future. Focus on estimated earned revenues that are tied to expenses	
TOTAL REVENUE:	\$3,220,963	\$4,622,563	\$2,975,936	\$3,117,927	\$3,100,812	\$3,093,074	\$3,262,984	\$3,385,888		
LOAN										
CWP LOAN DISBURSEMENT (DEBT)	\$763,394	\$1,200,000	\$1,362,698	\$800,000	\$0	\$0	\$0	\$0	Loan A (closeout in 2021); Loan B1 (2022); Loan B2 (2023); Loan B3 (2024 to potentially 2025)	
TOTAL LOAN PROCEEDS:	\$763,394	\$1,200,000	\$1,362,698	\$800,000	\$0	\$0	\$0	\$0		
EXPENSES										
1000 ADMINISTRATION	\$479,492	\$470,488	\$480,688	\$509,579	\$310,081	\$309,307	\$326,298	\$338,589	Estimated admin expenses (estimate admin = 10% of revenues)	
2000 DEBT SERVICES FUND (CWP Loan Repay)	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$450,000	\$450,000	\$450,000	Loan B repayments begin in 2025, added to Loan A repayments	
3000 PROGRAMS	\$1,614,149	\$2,035,605	\$1,186,110	\$1,294,923	\$1,612,783	\$1,733,523	\$1,740,267	\$1,740,267	Estimated program expenses (updated from WMP estimates)	
5000 PROJECTS	\$1,831,087	\$2,288,596	\$2,319,835	\$1,301,230	\$742,758	\$387,777	\$488,964	\$488,964	Estimated project expenses (updated from WMP estimates)	
TOTAL EXPENDITURES:	\$4,074,728	\$4,944,689	\$4,136,634	\$3,255,733	\$2,815,622	\$2,880,608	\$3,005,529	\$3,017,820		
REVENUE OVER/(UNDER) EXPENDITURES (without loan proceeds)	(\$853,765)	(\$322,126)	(\$1,160,698)	(\$137,806)	\$285,189	\$212,466	\$257,455	\$368,068		
NET CHANGE IN FUND BALANCE (includes loan proceeds):	(\$90,371)	\$877,874	\$202,000	\$662,194	\$285,189	\$212,466	\$257,455	\$368,068		

FUND INFORMATION									
Prior Yearend/Beginning of Year Fund Balance (Reserve) - does not include unearned/dedicated revenues	\$1,217,329	\$1,126,958	\$1,126,958	\$1,328,958	\$1,991,152	\$2,276,342	\$2,488,808	\$2,746,263	
Est Current Yearend Balance	\$1,126,958	\$2,004,832	\$1,328,958	\$1,991,152	\$2,276,342	\$2,488,808	\$2,746,263	\$3,114,330	
Unearned Grant Revenue (already subtracted from YE reserve balance)									
Future Loan Payback (debt service dedicated portion of levy)	\$200,000	\$200,000	\$200,000	\$200,000	\$0	\$0	\$0	\$0	
First 6 months min operating estimate	\$870,000	\$870,000	\$870,000	\$870,000	\$870,000	\$870,000	\$870,000	\$870,000	
End of Year Balance Minus Dedicated Funds	\$56,958	\$934,832		\$921,152	\$1,406,342	\$1,618,808	\$1,876,263	\$2,244,330	
Actual reserve percentage of budget	29.88%	22.79%		40.82%	70.72%	79.02%	82.81%	91.00%	

NOTES
 - Earned grant revenue = grant revenue that has been received and spent
 - Unearned grant revenue = grant revenue that is in the District's bank account, but hasn't yet been spent (carries forward each year until grant is spent up; reference figure only/not factored into total)
 - 2024-2027 projections include generous grant revenue estimates. Assumes District will continue an aggressive grants approach



Draft 2024 Budget

Comfort Lake-Forest Lake Watershed District

Account Code	Grantor/ Partner	Program	Description	Target Resource	Grant Request	Match Funds	Grant Award/ Allocation	Gross FY Revenue	Timeframe Income Rec'd	Percent of Certainty of Award	Est. P Reduction (lbs/yr)	Est. Cost/P Reduction (over 25 yr lifespan)
ESTIMATED 2024 Grants												
Awarded												
5-225-C	BWSR	CWF - Projects & Practices	(Little Comfort) Infiltration Basin	L. Comfort/Comfort	(FY2021)	(FY2021)	(FY2021)	\$177,300	Q4	[awarded]	80	\$300
5-228-D	BWSR	CWF - Projects & Practices	(Forest) WJD-6 Wetland Restoration	Forest Lake	(FY2022)	(FY2022)	(FY2022)	\$193,000	Q1-Q4	[awarded]	20	\$500
5-221-B	BWSR	CWF - Projects & Practices	(Moody) Diagnostic Study Impl. - Capstone Projects	Moody Lake	(FY2022)	(FY2022)	(FY2022)	\$119,750	Q1-Q4	[awarded]	62	\$300
5-228-F	BWSR	CWF - Projects & Practices	(Forest) Lake Alum Treatment	Forest Lake	(FY2023)	(FY2023)	(FY2023)	\$213,440	Q1	[awarded]	527	\$100
TBD/Pending												
3-011-B	Wash. Co.	AIS Prevention Aid Grant	Watercraft Inspections	Forest & Bone	\$15,354		\$15,354	\$15,354	Q4	90%	N/A	N/A
3-011-28-G	Wash. Co.	AIS Prevention Aid Grant	Flowering Rush Management	Forest Lake	\$5,800		\$5,800	\$5,800	Q4	90%	N/A	N/A
3-011-28-G	Wash. Co.	AIS Prevention Aid Grant	Curly-leaf Pondweed Management	Forest Lake	\$5,800		\$5,800	\$5,800	Q4	90%	N/A	N/A
3-011-21-G	DNR	AIS Control Projects	Curly-leaf Pondweed Management	Moody Lake	\$1,500		\$0	\$0	Q4	90%	N/A	N/A
3-011-22-G	DNR	AIS Control Projects	Curly-leaf Pondweed Management	Bone Lake	\$1,500		\$1,500	\$1,500	Q4	90%	N/A	N/A
3-011-26-G	DNR	AIS Control Projects	Curly-leaf Pondweed Management	Shields Lake	\$1,500		\$1,500	\$1,500	Q4	90%	N/A	N/A
3-006-D	ESRI	Conservation GIS Grant	One-year ArcGIS Advanced license with all extensions	District-Wide	N/A	\$1,200	(Est. \$10K discount)		N/A	90%	N/A	N/A
3-004-B	MGLP	Lake Conservation Grant Program	Shoreline inventories, outreach, and restorations	District-Wide	\$60,000	\$60,000	TBD	TBD	TBD	75%	TBD	TBD
5-224-A	TBD	TBD	July Avenue Feedlot	School Lake	\$30,000	\$10,000	TBD	TBD	TBD	50%	79	\$60
5-228-E	DNR	Expedited Conservation Projects	Forest Lake Dead End Streets/City Parks	Forest Lake	\$50,000	\$5,000	TBD	TBD	TBD	50%	TBD	TBD
3-013-B	PCA	Climate Resiliency Planning	Floodplain Vulnerability Analysis	District-Wide	\$45,230	\$5,593	\$45,230	\$0	TBD	25%	N/A	N/A
3-012-A	DNR	CPL Traditional Cycle	Land acquisition	TBD	TBD	TBD	TBD	TBD	TBD	TBD	N/A	N/A
5-223-A/5-224-A	NRCS	EQIP Program	TBD - Moody/Bone Ag BMPs	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD
TBD	BWSR	Water Storage Grants	TBD - Must result in measurable creation of storage	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD
5-120-A	DNR	Flood Hazard Mitigation Grants	TBD Volume control facility/Greenway visioning	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD
TBD	USFWS	N. American WCA Std/Small Grants	TBD Wetland restoration project	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD
TBD	USFWS	Partners for Fish & Wildlife	TBD Funds to private landowners for habitat resto	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD
TBD	NRCS	Watershed and Flood Prevention	TBD - must be under NRCS authorized plan	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD
TBD	NRCS	Ag Conservation Easement Program	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD
TBD	CCM	Conservation Corps CWF: Crew Labor	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD
3-005-A	Mortenson	Sustainable Environmental Systems	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD
Not Awarded												
Estimated 2024 Grant Total					\$216,684	\$81,793	\$75,184	\$733,444				
ESTIMATED 2024 Other Revenue (Taxes, Partner Contributions, Permit Revenue etc.)												
	Taxpayers	Special Assessments	Potential funding source	TBD			TBD					
	Taxpayers	Water Management Charges	Potential funding source	TBD			TBD					
	Taxpayers	Emergency Projects	Potential funding source	TBD			TBD					
	Taxpayers	Sales Tax	Potential funding source	TBD			TBD					
	Permittees	Stormwater Impact Fund	Current balance (all in Comfort LMD) = \$95,376	Comfort Lake			TBD					
	Wash. Co.	Wash Co Budget Policy #2403	Potential funding source	TBD			TBD					
	PF	Pheasants Forever Land Acquisition Fu	TBD	TBD			TBD					
3-011-B	Multiple	Partner contributions	Watercraft inspection program	Forest/Bone/Comfort				\$9,500	Q4	N/A	N/A	N/A
3-011-28-G	City of FL	AIS Mgmt on Forest Lake	AIS prevention and mgmt for Forest Lake	Forest Lake				\$0	Q4	N/A	N/A	N/A
3-002-A	Permittees	Permitting Fees/Deposits	Permitting Fees/Deposits	District-Wide				\$78,386	Q1-Q4	N/A	Various	Various
	N/A	Interest Income	Interest Income	N/A				\$10,000	Q1-Q4	N/A	N/A	N/A
Estimated 2024 Other Revenue Total					\$0	\$0	\$0	\$97,886				
ESTIMATED 2024 Combined Total					\$216,684	\$81,793	\$75,184	\$831,330				



Draft 2024 Budget

Comfort Lake-Forest Lake Watershed District

Account Code	Grantor/ Partner	Program	Description	Target Resource	Grant Request	Match Funds	Grant Award/ Allocation	Gross FY Revenue	Timeframe Income Rec'd	Percent of Certainty of Award	Est. P Reduction (lbs/yr)	Est. Cost/P Reduction (over 25 yr lifespan)
ESTIMATED 2023 Grants												
Awarded												
5-228-C	BWSR	CWF - Projects & Practices	(Forest) WJD6 Iron-Enhanced Sand Filter (CR50 IESF)	Forest Lake	(FY2020)	(FY2020)	(FY2020)	\$74,740	Q4	[awarded]	97	\$500
5-229-C	BWSR	CWF - Projects & Practices	(Comfort) Sunrise Drained Wetland Restoration (Tax Forfeiture)	Sunrise/Comfort	(FY2020)	(FY2020)	(FY2020)	\$246,000	Q4	[awarded]	89	\$600
5-226-D	DNR	Conservation Partners Legacy (CPL)	(Shields) Park Shoreline Restoration	Shields Lake	(FY2020)	(FY2020)	(FY2020)	\$8,000	Q4	[awarded]	TBD	TBD
5-225-C	BWSR	CWF - Projects & Practices	(Little Comfort) Infiltration Basin	L. Comfort/Comfort	(FY2021)	(FY2021)	(FY2021)	\$141,840	Q4	[awarded]	80	\$300
5-222-C	BWSR	CWF - Projects & Practices	(Bone) Northeast Wetland Restoration	Bone Lake	(FY2021)	(FY2021)	(FY2021)	\$17,120	Q4	[awarded]	15	\$600
5-228-D	BWSR	CWF - Projects & Practices	(Forest) WJD-6 Wetland Restoration	Forest Lake	(FY2022)	(FY2022)	(FY2022)	\$0	N/A	[awarded]	20	\$500
5-221-B	BWSR	CWF - Projects & Practices	(Moody) Diagnostic Study Impl. - Capstone Projects	Moody Lake	(FY2022)	(FY2022)	(FY2022)	\$0	N/A	[awarded]	62	\$300
Various	PCA	319 Small Watersheds Focus	CR50 IESF and Sunrise River-Hwy 61 Wetland Projects	Forest/Comfort	(FY2022)	(FY2022)	(FY2022)	\$100,000	Q1	[awarded]	TBD	TBD
Various	PCA	GreenCorps Host Site Program	1 FTE Sep-Aug	District-Wide	N/A	\$300	N/A	N/A	N/A	[awarded]	N/A	N/A
5-229-C	BWSR	LSC WBIF Partnership	(Comfort) Sunrise Drained Wetland Restoration (Tax Forfeiture)	Comfort Lake	\$300,449	\$50,000	\$300,449	\$300,449	Q1	[awarded]	89	\$500
5-228-F	BWSR	CWF - Projects & Practices	Forest Lake Alum Treatment	Forest Lake	\$533,600	\$133,400	\$533,600	\$266,800	Q2	[awarded]	527	\$100
3-006-A	BWSR	LSC WBIF Partnership	Wyoming Enhanced Street Sweeping Study	Comfort Lake	\$8,000	\$800	\$8,000	\$8,000	Q2	[awarded]	N/A	N/A
3-011-B	Wash. Co.	AIS Prevention Aid Grant	Watercraft Inspections	Forest & Bone	\$15,354		\$15,354	\$15,354	Q4	90%	N/A	N/A
3-011-28-G	Wash. Co.	AIS Prevention Aid Grant	Flowering Rush Management	Forest Lake	\$1,800		\$1,800	\$1,800	Q4	90%	N/A	N/A
3-011-28-G	Wash. Co.	AIS Prevention Aid Grant	Curly-leaf Pondweed Management	Forest Lake	\$1,800		\$1,800	\$1,800	Q4	90%	N/A	N/A
3-011-21-G	DNR	AIS Control Projects	Curly-leaf Pondweed Management	Moody Lake	\$1,500		\$0	\$0	Q4	75%	N/A	N/A
3-011-22-G	DNR	AIS Control Projects	Curly-leaf Pondweed Management	Bone Lake	\$1,500		\$3,000	\$1,500	Q4	75%	N/A	N/A
3-011-26-G	DNR	AIS Control Projects	Curly-leaf Pondweed Management	Shields Lake	\$1,500		\$3,000	\$1,500	Q4	75%	N/A	N/A
TBD/Pending												
3-012-A	LSOHC	Lessard-Sams Outdoor Heritage Fund	Bone Lk South Wetland Acquisition & Enhancement	Bone Lake	\$4,475,000	\$765,000	\$1,942,000	\$1,942,000	Q4	75%	TBD	TBD
Various	LCCMR	Env. Nat. Resource Trust Fund (ENRTF)	Partner on habitat resto projects (GRG would be grantee)	Forest/Comfort	\$77,000	\$10,000	GRG is Fiscal Agent		N/A	75%	N/A	N/A
3-006-D	ESRI	Conservation GIS Grant	One-year ArcGIS Advanced license with all extensions	District-Wide	N/A	\$1,200	(Est. \$10K discount)		N/A	90%	N/A	N/A
5-228-E	DNR	Expedited Conservation Projects	(Forest) Dead End Streets Phase 1	Forest Lake	\$40,000	\$4,000	TBD	TBD	TBD	50%	TBD	TBD
5-223-A/5-224-A	NRCS	EQIP Program	TBD - Moody/Bone Ag BMPs	TBD	\$10,000	TBD	\$10,000	\$10,000	TBD	TBD	TBD	TBD
3-012-A	DNR	CPL Traditional Cycle	Land acquisition	TBD	TBD	TBD	TBD	TBD	Q4	50%	N/A	N/A
TBD	DNR	Expedited Conservation Projects	Forest Lake Dead End Streets	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD
Not Awarded												
3-013-B	PCA	Climate Resiliency Planning	Floodplain Vulnerability Analysis	District-Wide	\$45,230	\$5,593	\$45,230	\$0	N/A	[not awarded]	N/A	N/A
Estimated 2023 Grant Total					\$5,512,733	\$964,700	\$2,819,003	\$3,136,903				
ESTIMATED 2023 Other Revenue (Taxes, Partner Contributions, Permit Revenue etc.)												
3-011-28-G	City of FL	AIS Mgmt on Forest Lake	AIS prevention and mgmt for Forest Lake	Forest Lake				\$9,000	Q4	N/A	N/A	N/A
3-011-B	Chisago Co.	AIS Prevention Aid: Watercraft Inspectio	Boat launch inspections for Comfort Lake	Comfort Lake				\$5,000	Q4	N/A	N/A	N/A
3-011-B	BLA	Watercraft Inspections	Boat launch inspections for Bone Lake	Bone Lake				\$3,000	Q4	N/A	N/A	N/A
3-011-B	City Scandia	Watercraft Inspections	Boat launch inspections for Bone Lake	Bone Lake				\$1,000	Q4	N/A	N/A	N/A
3-011-B	Scandia Lions	Watercraft Inspections	Boat launch inspections for Bone Lake	Bone Lake				\$500	Q4	N/A	N/A	N/A
3-002-A	Permittees	Permitting Fees/Deposits	Permitting Fees/Deposits	District-Wide				\$50,000	Q1-Q4	N/A	Various	Various
	N/A	Interest Income	Interest Income	N/A				\$5,000	Q1-Q4	N/A	N/A	N/A
Estimated 2023 Other Revenue Total					\$0	\$0	\$0	\$73,500				
ESTIMATED 2023 Combined Total					\$5,512,733	\$964,700	\$2,819,003	\$3,210,403				



Draft 2024 Budget

Comfort Lake-Forest Lake Watershed District

Account Code	Grantor/ Partner	Program	Description	Target Resource	Grant Request	Match Funds	Grant Award/ Allocation	Gross FY Revenue	Timeframe Income Rec'd	Percent of Certainty of Award	Est. P Reduction (lbs/yr)	Est. Cost/P Reduction (over 25 yr lifespan)
2022 Grants												
Awarded												
5-228-D	BWSR	CWF - Projects & Practices	(Forest) WJD-6 Wetland Restoration	Forest Lake	\$386,000	\$96,500	\$386,000	\$193,000	Q2	[awarded]	38	\$500
5-221-B	BWSR	CWF - Projects & Practices	(Moody) Diagnostic Study Impl. - Capstone Projects	Moody Lake	\$239,500	\$59,875	\$239,500	\$119,750	Q2	[awarded]	45	\$300
3-012-A	DNR	Conservation Partners Legacy (CPL)	Land Acquisition - Cranberry Lake Channel Property	Forest Lake	\$400,000	\$40,000	\$400,000	\$400,000	Q1	[awarded]	N/A	N/A
Various	PCA	319 Small Watersheds Focus	CR50 IESF and Sunrise River-Hwy 61 Wetland Projects	Forest/Comfort	\$291,965	\$194,674	\$291,965	\$191,965	Q4	[awarded]	TBD	TBD
5-228-A	BWSR	LSC WBIF Partnership	Forest Lake Internal Load Analysis	Forest Lake	\$16,500	\$19,830	\$16,500	\$16,500	Q3	[awarded]	N/A	N/A
3-011-B	Wash. Co.	AIS Prevention Aid Grant	Watercraft Inspections	Forest & Bone	\$15,354		\$15,354	\$15,354	Q4	[awarded]	N/A	N/A
3-011-28-G	Wash. Co.	AIS Prevention Aid Grant	Flowering Rush Management	Forest Lake	\$1,800		\$1,800	\$1,800	Q4	[awarded]	N/A	N/A
3-011-28-G	Wash. Co.	AIS Prevention Aid Grant	Curly-leaf Pondweed Management	Forest Lake	\$1,800		\$1,800	\$1,800	Q4	[awarded]	N/A	N/A
3-011-22-G	DNR	AIS Control Projects	Curly-leaf Pondweed Management	Bone Lake	\$1,500		\$1,500	\$1,500	Q4	[awarded]	N/A	N/A
3-011-26-G	DNR	AIS Control Projects	Curly-leaf Pondweed Management	Shields Lake	\$1,500		\$1,500	\$1,500	Q4	[awarded]	N/A	N/A
3-006-4100	BWSR	LSC WBIF Partnership	1W1P staff - admin, reporting, protocol development	District-Wide	(FY2021)	(FY2021)	(FY2021)	\$6,036	Q1-Q4	[awarded]	N/A	N/A
5-228-C	BWSR	CWF - Projects & Practices	WJD6 Iron-Enhanced Sand Filter (CR50 IESF)	Forest Lake	(FY2020)	(FY2020)	(FY2020)	\$298,960	Q4	[awarded]	97	\$500
5-229-C	BWSR	CWF - Projects & Practices	Sunrise Drained Wetland Restoration (Tax Forfeit)	Sunrise/Comfort	(FY2020)	(FY2020)	(FY2020)	\$0	N/A	[awarded]	89	\$600
5-222-C	BWSR	CWF - Projects & Practices	Bone Lake Northeast Wetland Restoration	Bone Lake	(FY2021)	(FY2021)	(FY2021)	\$68,480	Q4	[awarded]	15	\$600
5-225-C	BWSR	CWF - Projects & Practices	Little Comfort Lake Phosphorus Reduction Impl.	L. Comfort/Comfort	(FY2021)	(FY2021)	(FY2021)	\$0	N/A	[awarded]	90	\$100
3-006-D	ESRI	Conservation GIS Grant	One-year ArcGIS Advanced license with all extensions	District-Wide	N/A	\$1,200	(Est. \$10K discount)		N/A	90%	N/A	N/A
Not Awarded												
[Not Awarded]	PCA	Planning & Resiliency	Floodplain Vulnerability Assessment	District-Wide	\$25,000	\$3,000	[not awarded]	[not awarded]	[not awarded]	[not awarded]	N/A	N/A
[Not Awarded]	BWSR	CWF - Projects & Practices	July Avenue Feedlot	School Lake	\$40,000	N/A	[not awarded]	[not awarded]	[not awarded]	[not awarded]	79	\$60
Estimated 2022 Grant Total					\$1,420,919	\$415,079	\$1,355,919	\$1,316,645				
2022 Other Revenue (Taxes, Partner Contributions, Permit Revenue etc.)												
3-011-28-G	City of FL	AIS Mgmt on Forest Lake	AIS prevention and mgmt for Forest Lake	Forest Lake				\$9,773	Q4	N/A	N/A	N/A
3-011-B	Chisago Co.	AIS Prevention Aid: Watercraft Inspectio	Boat launch inspections for Comfort Lake	Comfort Lake				\$5,000	Q4	N/A	N/A	N/A
3-011-B	BLA	Watercraft Inspections	Boat launch inspections for Bone Lake	Bone Lake				\$3,000	Q4	N/A	N/A	N/A
3-011-B	City Scandia	Watercraft Inspections	Boat launch inspections for Bone Lake	Bone Lake				\$1,000	Q4	N/A	N/A	N/A
3-011-B	Scandia Lions	Watercraft Inspections	Boat launch inspections for Bone Lake	Bone Lake				\$500				
3-002-A	Permittees	Permitting Fees/Deposits	Permitting Fees/Deposits	District-Wide					Q1-Q4	N/A	Various	Various
	N/A	Interest Income	Interest Income	N/A				\$5,000	Q1-Q4	N/A	N/A	N/A
2022 Other Revenue Total					\$0	\$0	\$0	\$24,273				
2022 Combined Total					\$1,420,919	\$415,079	\$1,355,919	\$1,340,918				



Draft 2024 Budget

Comfort Lake-Forest Lake Watershed District

Account Code	Grantor/ Partner	Program	Description	Target Resource	Grant Request	Match Funds	Grant Award/ Allocation	Gross FY Revenue	Timeframe Income Rec'd	Percent of Certainty of Award	Est. P Reduction (lbs/yr)	Est. Cost/P Reduction (over 25 yr lifespan)
2021 Grants												
Awarded												
5-228-L	BWSR	CWF - Projects & Practices	Bone Lake Northeast Wetland Restoration	Bone Lake	\$171,200	\$42,800	\$171,200	\$85,600	Q2	[awarded]	15	\$600
5-229-E	BWSR	CWF - Projects & Practices	(Little Comfort) Infiltration Basin	L. Comfort/Comfort	\$354,600	\$88,650	\$354,600	\$177,300	Q2	[awarded]	194	\$100
5-820-A	BWSR	LSC WBIF Partnership	1W1P staff initiatives - admin, reporting, protocol develop	District-Wide	\$13,000		\$13,000	\$4,308	Q2-Q4	[awarded]	TBD	TBD
3-011-B	Wash. Co.	AIS Prevention Aid Grant	Watercraft Inspections	Forest & Bone	\$16,500		\$16,500	\$16,500	Q4	[awarded]	N/A	N/A
3-011-21-G	DNR	AIS Control Projects	Curly-leaf Pondweed Management	Moody Lake	\$1,500		\$1,500	\$0	Q4	[awarded]	N/A	N/A
3-011-22-G	DNR	AIS Control Projects	Curly-leaf Pondweed Management	Bone Lake	\$1,500		\$1,500	\$1,500	Q4	[awarded]	N/A	N/A
3-011-26-G	DNR	AIS Control Projects	Curly-leaf Pondweed Management	Shields Lake	\$1,500		\$1,500	\$1,500	Q4	[awarded]	N/A	N/A
3-011-28-G	Wash. Co.	AIS Prevention Aid Grant	Flowering Rush Management	Forest Lake	\$7,000		\$6,800	\$6,800	Q4	[awarded]	N/A	N/A
3-011-28-G	Wash. Co.	AIS Prevention Aid Grant	Curly-leaf Pondweed Management	Forest Lake	\$19,000		\$6,800	\$6,800	Q4	[awarded]	N/A	N/A
5-228-L	BWSR	CWF - Projects & Practices	WJD6 Iron-Enhanced Sand Filter (CR50 IESF)	Forest Lake	(FY2020)	(FY2020)	(FY2020)	\$0	Q2	[awarded]	85	\$500
5-229-E	BWSR	CWF - Projects & Practices	Sunrise Drained Wetland Restoration (Tax Forfeit)	Sunrise/Comfort	(FY2020)	(FY2020)	(FY2020)	\$0	Q2	[awarded]	81	\$600
5-226-D	DNR	Conservation Partners Legacy (CPL)	Shields Lake Park Shoreline Restoration	Shields Lake	(FY2020)	(FY2020)	(FY2020)	\$0	Q4	[awarded]	TBD	TBD
3-011-20-C	DNR	Behavior Change Grant Program	AIS Outreach at Boat Launches	Forest, Bone, Comf	(FY2020)	(FY2020)	(FY2020)	\$4,882	Q4	[awarded]	N/A	N/A
5-228-B3 and B4	BWSR	Watershed Based Funding	Castlewood/Hayward Subwatershed BMP Implementation	Forest Lake	(FY2019)	(FY2019)	(FY2019)	\$23,494	Q4	[awarded]	TBD	TBD
5-222-F	BWSR	CWF - Projects & Practices	Bone Lake Diagnostic Study/SWA BMP Impl.	Bone Lake	(FY2019)	(FY2019)	(FY2019)	\$0	Q1	[awarded]	N/A	N/A
5-221-C	BWSR	CWF - Projects & Practices	Moody Lake Alum Treatment	Moody Lake	(FY2018)	(FY2018)	(FY2018)	\$67,500	Q2	[awarded]	324	\$58
5-228-B2	BWSR	CWF - Projects & Practices	Forest Lake Enhanced Street Sweeping Study	Forest Lake	(FY2017)	(FY2017)	(FY2017)	\$3,600	Q1	[awarded]	N/A	N/A
5-226-A	BWSR	CWF - Projects & Practices	Shields Lake SW Harvest, Irrigation Reuse & Alum Treat.	Shields Lake	(FY2017)	(FY2017)	(FY2017)	\$82,400	Q2	[awarded]	1,007	\$57
5-422-F	BWSR	CWF - Projects & Practices	Bone Lake Partially Drained Wetland Restorations	Bone Lake	(FY2017)	(FY2017)	(FY2017)	\$8,800	N/A	[awarded]	35	\$274
5-421-A	EPA, PCA	CWA Section 319	Moody Lake Wetland Rehabilitation	Moody Lake	(FY2016)	(FY2016)	(FY2016)	\$30,516	Q3	[awarded]	445	\$61
3-006-D	ESRI	Conservation GIS Grant	One-year ArcGIS Advanced license with all extensions	District-Wide	N/A	\$1,200	(Est. approx. \$10K discount)		N/A	99%	N/A	N/A
Estimated 2021 Grant Total					\$585,800	\$132,650	\$573,400	\$521,500				
2021 Other Revenue (Partner Contributions, Permit Revenue etc.)												
3-011-28-G	City of FL	AIS Mgmt on Forest Lake	Flowering rush, curlyleaf pondweed	Forest Lake			\$10,214	\$10,214	Q4	N/A	N/A	N/A
3-011-B	City of FL	Watercraft Inspections	Boat launch inspections for Forest Lake	Forest Lake			\$19,081	\$19,081	Q4	N/A	N/A	N/A
3-011-28-G	FLLA	AIS Mgmt on Forest Lake	Flowering rush & Curlyleaf pondweed	Forest Lake			\$0	\$0	Q4	N/A	N/A	N/A
3-011-B	FLLA	Watercraft Inspections	Boat launch inspections for Forest Lake	Forest Lake			\$0	\$0	Q4	N/A	N/A	N/A
3-011-B	CLA	Watercraft Inspections	Boat launch inspections for Comfort Lake	Comfort Lake			\$500	\$500	Q4	N/A	N/A	N/A
3-011-B	Chisago Co.	AIS Prevention Aid: Watercraft Inspectio	Boat launch inspections for Comfort Lake	Comfort Lake			\$5,000	\$5,000	Q4	N/A	N/A	N/A
3-011-B	BLA	Watercraft Inspections	Boat launch inspections for Bone Lake	Bone Lake			\$2,500	\$2,500	Q4	N/A	N/A	N/A
3-011-B	City Scandia	Watercraft Inspections	Boat launch inspections for Bone Lake	Bone Lake			\$1,000	\$1,000	Q4	N/A	N/A	N/A
3-002-A	Permittees	Permitting	Permit Deposits	District-Wide				\$50,000	Q1-Q4	N/A	Various	Various
	N/A	Interest Income		N/A						N/A	N/A	N/A
2021 Other Revenue Total					\$0	\$0	\$38,295	\$88,295				
2021 Combined Total					\$585,800	\$132,650	\$611,695	\$609,795				



Draft 2024 Budget

Comfort Lake-Forest Lake Watershed District

Loan Repayment Schedule Projection Scenario (Loans A, B)

Year	Disbursement Loan A (Closed Out)	Disbursement Loan B (Active)	Total Disbursement	Repayment Loan A	Repayment Loan B	Total Repayment	Repayment % of Estimated Levy	Disbursement-Repayment Balance	Comment
2019	\$282,076		\$282,076					\$282,076	Loan A disbursements
2020	\$361,231		\$361,231					\$361,231	Loan A disbursements
2021	\$856,693		\$856,693					\$856,693	Final Loan A disbursements
2022		\$763,395	\$763,395	\$150,000		\$150,000	9%	\$613,395	Loan A repayments; Loan B disbursements
2023		\$1,362,698	\$1,362,698	\$150,000		\$150,000	9%	\$1,212,698	Loan A repayments; Loan B disbursements
2024		\$800,000	\$800,000	\$150,000		\$150,000	9%	\$650,000	Loan A repayments; Loan B disbursements
2025		\$73,907	\$73,907	\$150,000		\$150,000	8%	(\$76,093)	Loan A repayments; Loan B potential disbursements
2026			\$0	\$150,000	\$300,000	\$450,000	23%	(\$450,000)	Loan A repayments; Loan B repayments
2027			\$0	\$150,000	\$300,000	\$450,000	22%	(\$450,000)	Loan A repayments; Loan B repayments
2028			\$0	\$150,000	\$300,000	\$450,000	21%	(\$450,000)	Loan A repayments; Loan B repayments
2029			\$0	\$150,000	\$300,000	\$450,000	20%	(\$450,000)	Loan A repayments; Loan B repayments
2030			\$0	\$150,000	\$300,000	\$450,000	18%	(\$450,000)	Loan A repayments; Loan B repayments
2031			\$0	\$150,000	\$300,000	\$450,000	17%	(\$450,000)	Loan A repayments; Loan B repayments
2032			\$0		\$300,000	\$300,000	11%	(\$300,000)	Loan B repayments
2033			\$0		\$300,000	\$300,000	10%	(\$300,000)	Loan B repayments
2034			\$0		\$300,000	\$300,000	10%	(\$300,000)	Loan B repayments
2035			\$0		\$300,000	\$300,000	9%	(\$300,000)	Loan B repayments
TOTAL	\$1,500,000	\$3,000,000	\$4,500,000	\$1,500,000	\$3,000,000	\$4,500,000		\$0	

General Obligation Note Max: \$5,000,000

Loan A has been closed out and is now in the repayment phase

Loan B is active. Disbursed \$1M under B1; in progress disbursing another \$750K under B2. Potentially request another \$750K under B3?

Loan B set to expire 12/27/24 (but can request a 1-year extension to 12/27/25)

Loan A & Loan B both under current General Obligation Note of \$5M. Would need to get a new Note if/when \$5M is disbursed.

The District cannot begin disbursement on a new loan until it has closed out disbursement on a current loan

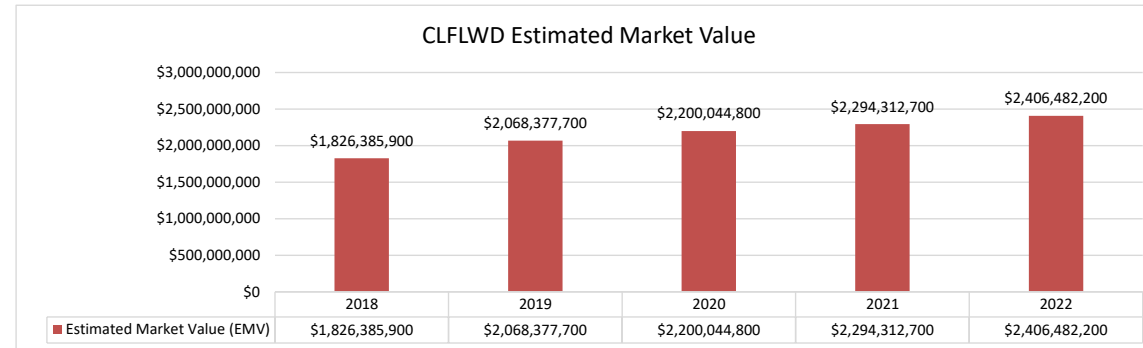
Clean Water Partnership loans have 0% interest

NOTE: Years 2026-2031 have compounded repayments from two or potentially more loans, resulting in \$450,000 in loan principal repayments. See 2021-2027 Projections page for estimated impacts on expense-revenue breakout

Summary Table of EMV, NTC, Levy, Impact								
Budget Year	Estimated Market Value (EMV) (Prior Year Basis)*	Net Tax Capacity (NTC) (Prior Year Basis)*	Budget Year Levy	Ratio Levy/Estimated Market Value	Ratio Levy/Net Tax Capacity	Ratio Year/Year Levy Increase	Washington Co. Median Tax Impact	Chisago Co. Median Tax Impact
2014	\$1,470,005,400	\$14,824,066	\$755,000	0.05%	5.09%			
2015	\$1,470,005,400	\$14,032,122	\$755,000	0.05%	5.38%	0%		
2016	\$1,602,023,700	\$14,824,066	\$803,650	0.05%	5.42%	6%	\$95.99	\$103.07
2017	\$1,679,944,600	\$16,215,018	\$998,000	0.06%	6.15%	24%	\$133.17	\$123.03
2018	\$1,747,607,400	\$18,053,592	\$1,200,000	0.07%	6.65%	20%	\$135.42	\$139.44
2019	\$1,826,385,900	\$18,955,914	\$1,300,000	0.07%	6.86%	8%	\$144.61	\$140.58
2020	\$2,068,377,700	\$20,586,584	\$1,400,000	0.07%	6.80%	8%	\$162.33	\$152.36
2021	\$2,200,044,800	\$21,733,418	\$1,475,000	0.07%	6.79%	5%	\$163.54	\$205.29
2022	\$2,294,312,700	\$22,805,705	\$1,622,500	0.07%	7.11%	10%	\$175.27	\$224.99
2023	\$2,406,482,200	\$24,076,992	\$1,622,500	0.07%	6.74%	0%	\$184.35	\$226.22

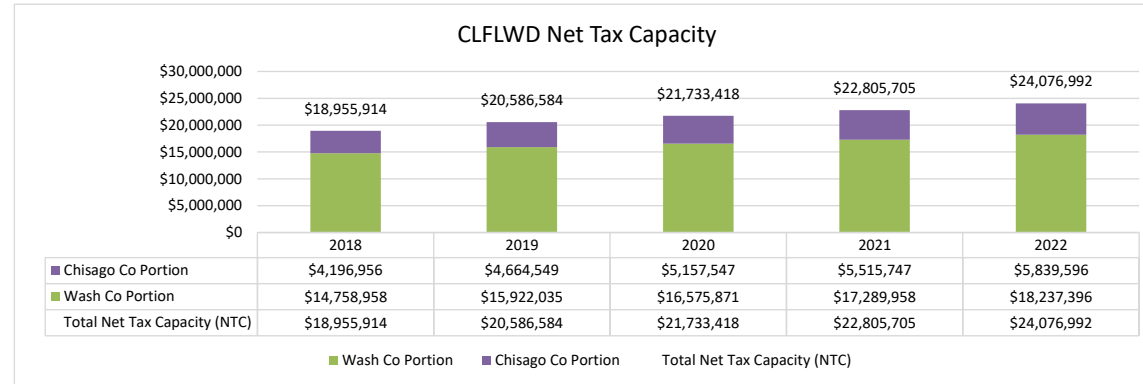
*Government Budgets, and the levies needed to support them, are always for the coming (next) year. However, the basis for the levy (i.e., the Estimated Market Value (EMV) and Net Tax Capacity (NTC) data) is from the year prior to the budget year. E.g., the 2023 budget year line above indicates the 2022 EMV and 2022 NTC because the 2023 EMV and 2023 NTC are not yet calculated.

Estimated Market Value		
Year	Estimated Market Value (EMV)	Increase from Previous Year
2014	\$1,470,005,400	
2015	\$1,602,023,700	8.98%
2016	\$1,679,944,600	4.86%
2017	\$1,747,607,400	4.03%
2018	\$1,826,385,900	4.51%
2019	\$2,068,377,700	13.25%
2020	\$2,200,044,800	6.37%
2021	\$2,294,312,700	4.28%
2022	\$2,406,482,200	4.89%



Total Net Tax Capacity (Levy Apportionment)									
Year	Total Net Tax Capacity (NTC)	Wash Co Portion	Chisago Co Portion	Sum check	Total Increase from Previous Year	Wash Co increase from prev year	Chis Co increase from prev year	Washington Percent of Total	Chisago Percent of Total
2014	\$14,032,122	\$11,057,930	\$2,974,192	\$14,032,122				78.80%	21.20%
2015	\$14,824,066	\$11,799,226	\$3,024,840	\$14,824,066	5.64%	6.70%	1.70%	79.60%	20.40%
2016	\$16,215,018	\$12,812,228	\$3,402,790	\$16,215,018	9.38%	8.59%	12.49%	79.01%	20.99%
2017	\$18,053,592	\$14,143,983	\$3,909,609	\$18,053,592	11.34%	10.39%	14.89%	78.34%	21.66%
2018	\$18,955,914	\$14,758,958	\$4,196,956	\$18,955,914	5.00%	4.35%	7.35%	77.86%	22.14%
2019	\$20,586,584	\$15,922,035	\$4,664,549	\$20,586,584	8.60%	7.88%	11.14%	77.34%	22.66%
2020	\$21,733,418	\$16,575,871	\$5,157,547	\$21,733,418	5.57%	4.11%	10.57%	76.27%	23.73%
2021	\$22,805,705	\$17,289,958	\$5,515,747	\$22,805,705	4.93%	4.31%	6.95%	75.81%	24.19%
2022	\$24,076,992	\$18,237,396	\$5,839,596	\$24,076,992	5.57%	5.48%	5.87%	75.75%	24.25%

5.94% Avg 5-year NTC increase



Levy								
Year	Total District Levy	Wash Co Portion	Chisago Co Portion	Sum check	Total Increase from Previous Year	Wash Co increase from prev year	Chis Co increase from prev year	Levy/Net Tax Capacity
2014	\$755,000	\$594,973	\$160,027	\$755,000				5.38%
2015	\$755,000	\$600,943	\$154,057	\$755,000	0.00%	1.00%	-3.73%	5.09%
2016	\$803,650	\$635,001	\$168,649	\$803,650	6.44%	5.67%	9.47%	4.96%
2017	\$998,000	\$786,431	\$211,569	\$998,000	24.18%	23.85%	25.45%	5.53%
2018	\$1,200,000	\$940,133	\$259,867	\$1,200,000	20.24%	19.54%	22.83%	6.33%
2019	\$1,300,000	\$1,012,172	\$287,828	\$1,300,000	8.33%	7.66%	10.76%	6.31%
2020	\$1,400,000	\$1,082,785	\$317,215	\$1,400,000	7.69%	6.98%	10.21%	6.44%
2021	\$1,475,000	\$1,124,968	\$350,032	\$1,475,000	5.36%	3.90%	10.35%	6.47%
2022	\$1,622,500	\$1,230,085	\$392,415	\$1,622,500	10.00%	9.34%	12.11%	7.11%
2023	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD

