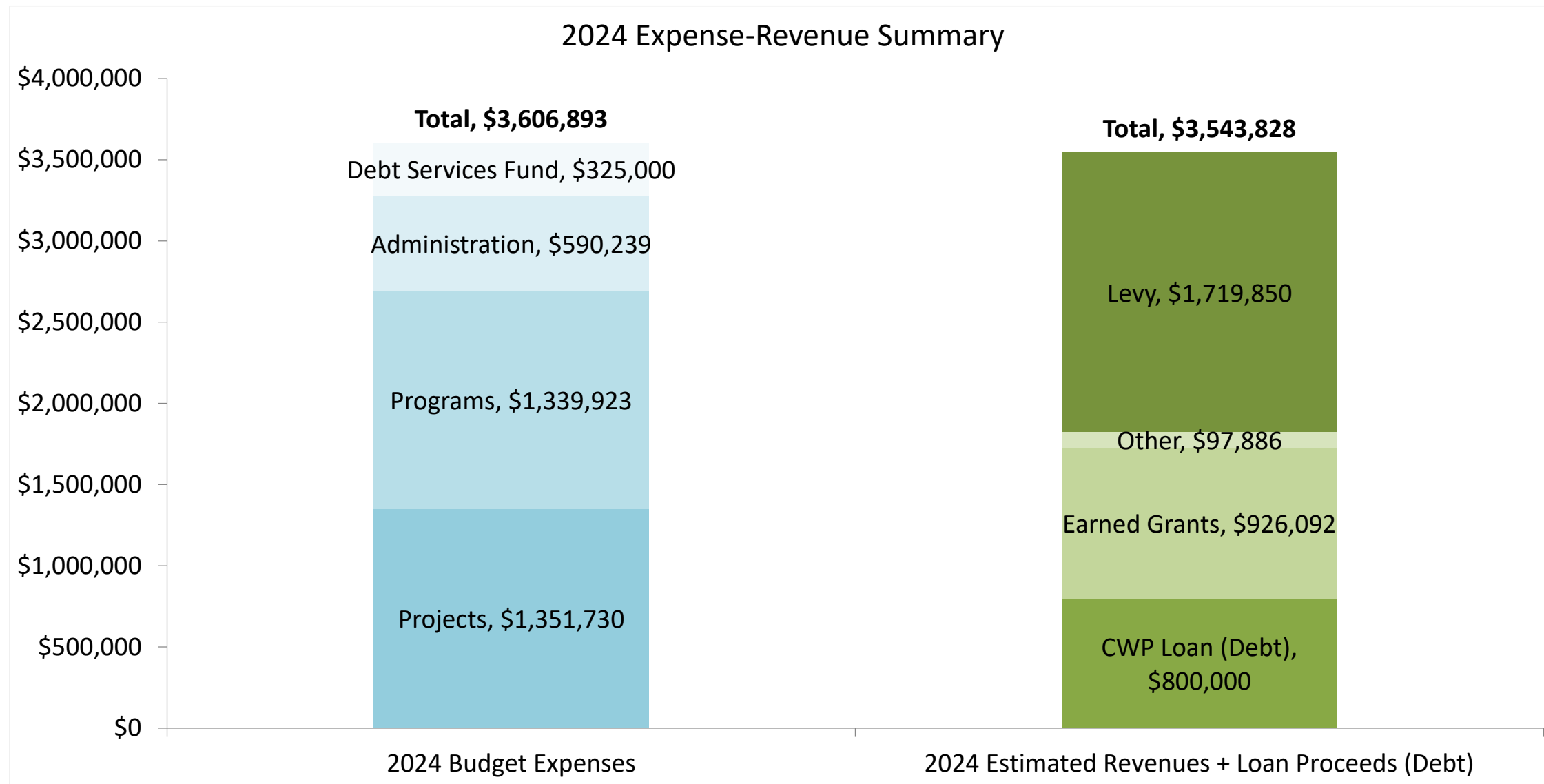




CLFLWD
WATERSHED DISTRICT

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	2025 Budget Scenario for Comparison
TOTAL - COMFORT LAKE-FOREST LAKE						
REVENUE	TAX LEVY	\$1,617,288	\$1,622,500	\$1,617,288	\$1,719,850	
	EARNED GRANT REVENUE (awarded/high probability)	\$1,540,369	\$2,926,563	\$1,275,148	\$926,092	
	OTHER (see Grant & Other Revenue Summary)	\$63,306	\$73,500	\$93,500	\$97,886	
	UNEARNED GRANT REVENUE (Not Included in Total)	\$398,650	\$38,040	\$0	\$213,440	
	TOTAL REVENUE:	\$3,220,963	\$4,622,563	\$2,985,936	\$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	\$497,688	\$590,239	
	2000 DEBT SERVICES FUND (CWP LOAN REPAYMENT)	\$150,000	\$150,000	\$150,000	\$325,000	
	3000 PROGRAMS	\$1,614,149	\$2,035,605	\$1,199,862	\$1,339,923	
	5000 PROJECTS	\$1,831,087	\$2,288,596	\$2,314,373	\$1,351,730	
	TOTAL EXPENDITURES:	\$4,074,728	\$4,944,689	\$4,161,923	\$3,606,893	\$4,000,000
	REVENUE OVER/(UNDER) EXPENDITURES (without loan proceeds):	(\$853,765)	(\$322,126)	(\$1,175,987)	(\$863,065)	
	NET CHANGE IN CASH BALANCE (includes loan proceeds):	(\$90,371)	\$877,874	\$186,711	(\$63,065)	

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	\$1,113,669	\$1,025,604
Est Current Yearend Balance	\$1,126,958	\$2,004,832	\$1,313,669	\$1,050,604	
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	\$25,000	
End of Year Reserve Minus Dedicated Funds	\$1,126,958	\$1,804,832	\$1,113,669	\$1,025,604	
Reserve percentage of budget (beginning of year)	30%	23%	27%	31%	26%

If the 2025 budget was \$4 million, then the 2024 ending fund balance would be 26% of the 2025 budget (rule of thumb is approx. 33%)

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 w/ Transfers	2023 YTD June	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 subcategory)	\$815,520	\$884,345	\$444,307	\$884,345	\$806,814	\$0	\$49,886	\$922,893	\$0	\$972,780
	Engineering Costs (Rolled in to subcategories below)	\$892,729	\$745,000	\$306,021	\$640,537	\$698,072	\$50,000	\$0	\$705,000	\$0	\$755,000
	Legal Costs (Rolled in to subcategories below)	\$70,988	\$87,000	\$38,214	\$69,191	\$94,420	\$5,000	\$0	\$80,000	\$0	\$85,000

1-000	ADMINISTRATION	\$479,493	\$470,488	\$286,162	\$497,688	\$462,224	\$0	\$0	\$509,703	\$80,536	\$590,239
1-001	BOARD ADMINISTRATION	34,512	32,700	10,901	32,700	73,213			36,000	4,000	40,000
1-002	GENERAL OFFICE EXPENSES	96,700	99,767	67,719	105,667	110,365			107,130	14,000	121,130
1-003	GENERAL ADMINISTRATIVE	222,406	228,021	131,102	236,321	184,671			256,573	0	256,573
1-004	PROFESSIONAL SERVICES	125,874	110,000	76,441	123,000	93,975			110,000	62,536	172,536

2-000	DEBT SERVICES FUND	\$150,000	\$325,000	\$75,000	\$150,000	\$150,000	\$0	\$0	\$325,000	\$0	\$325,000
2-000	CWP LOAN PRINCIPAL REPAYMENT	150,000	325,000	75,000	150,000	150,000			325,000	0	325,000

3-000	PROGRAMS	\$1,614,149	\$2,035,605	\$475,848	\$1,199,862	\$1,613,266	\$29,954	\$87,886	\$1,197,083	\$25,000	\$1,339,923
3-000	GENERAL PROGRAM DEVELOPMENT	7,187	12,559	3,741	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	108,580	241,170	218,545	0	78,386	183,901	0	262,287
3-003	MONITORING & DATA ASSESSMENT	178,184	184,229	106,174	167,409	297,222	0	0	176,144	0	176,144
3-004	NON-POINT SOURCE POLLUTION ABATEMENT	28,126	191,653	14,439	179,826	134,405	0	0	181,629	0	181,629
3-005	EDUCATION AND OUTREACH	133,179	149,203	50,456	149,203	136,773	0	0	184,254	0	184,254
3-006	INTERAGENCY COMMUNICATION	156,338	48,971	28,344	56,471	61,193	0	0	60,513	0	60,513
3-007	RESEARCH	76,904	9,559	18,716	24,559	18,030	0	0	9,314	0	9,314
3-008	MEASUREMENT OF PROGRESS	12,030	9,059	3,716	10,559	12,566	0	0	10,314	0	10,314
3-009	GRANT RESEARCH & PREPARATION	12,244	23,473	4,886	17,559	23,494	0	0	13,314	15,000	28,314
3-010	OPERATIONS & MAINTENANCE	51,394	63,387	44,784	70,473	61,193	0	0	98,692	0	98,692
3-011	AIS PREVENTION & MANAGEMENT	188,552	276,932	66,014	226,839	302,904	29,954	9,500	196,315	10,000	245,769
3-012	LAND ACQUISITION & MANAGEMENT	530,386	806,471	22,282	37,559	302,139	0	0	18,314	0	18,314
3-013	WATERSHED PLANNING & RESILIENCY	6,931	9,679	3,717	9,679	28,957	0	0	55,564	0	55,564

5-000	PROJECTS	\$1,831,087	\$2,288,596	\$1,694,828	\$2,314,373	\$1,996,791	\$896,138	\$0	\$405,592	\$50,000	\$1,351,730
5-000	GENERAL PROJECT DEVELOPMENT	129,773	112,793	49,583	97,793	101,077	0	0	91,572	0	91,572
5-100	FLOODPLAIN	35,058	77,676	13,772	27,676	103,263	0	0	34,943	50,000	84,943
5-200	LAKES	1,526,527	2,008,027	1,577,315	2,091,694	895,686	896,138	0	199,191	0	1,095,329
5-300	STREAMS	37,678	67,426	11,149	42,676	39,520	0	0	54,943	0	54,943
5-400	WETLANDS	13,869	15,117	7,432	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	3,716	7,559	23,494	0	0	8,314	0	8,314

TOTAL BUDGET		\$4,074,728	\$5,119,689	\$2,531,838	\$4,161,923	\$4,222,281	\$926,092	\$87,886	\$2,437,379	\$155,536	\$3,606,893
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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 w/ Transfers	2023 YTD June	2023 Estimated Yearend	2024 WMP	2024 Ongoing Expenses	2024 New Expenses	2024 Total Expense Budget
1-001	Board Administration	\$34,512	\$32,700	\$10,901	\$32,700	\$73,213	\$36,000	\$4,000	\$40,000
1-001-4000	Managers Per Diem & Payroll Tax	30,575	30,000	10,250	30,000		32,000		32,000
1-001-4010	Manager Expenses	1,323	1,200	0	1,200		1,400	2,000	3,400
1-001-4265	Managers Training/Conferences	2,614	1,500	651	1,500		2,600	2,000	4,600
1-002	General Office Expenses	\$96,700	\$99,767	\$67,719	\$105,667	\$110,365	\$107,130	\$14,000	\$121,130
1-002-4240	Cell Phone/Office Phone/Internet	10,058	11,547	5,311	11,547		12,000		12,000
1-002-4203	Computer Supplies/Software/IT Support	25,781	23,500	20,065	25,000		25,000		25,000
1-002-4635	Copier (Lease)	3,937	3,000	1,913	4,000		4,000		4,000
1-002-4200	General Office/Meeting Supplies	3,051	2,500	4,914	5,000		3,000		3,000
1-002-4245	Dues/Fees/Subscriptions	1,309	1,900	550	1,900		1,900		1,900
1-002-4265	Conferences & Workshops/Staff Training & Ed	5,237	11,000	2,274	11,000		11,000		11,000
1-002-4320	Staff Expenses/Travel (Mileage)	2,134	700	152	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	27,984	37,020		40,000		40,000
1-002-4220	Office Improvements/Furniture & Fixtures	0	500	0	500		500	14,000	14,500
1-002-4300	Utilities/Office Upkeep	8,285	7,000	4,556	7,000		7,000		7,000
1-003	General Administration	\$222,406	\$228,021	\$131,102	\$236,321	\$184,671	\$256,573	\$0	\$256,573
1-003-4100	Salary/Benefits General Admin	182,985	196,521	104,392	196,521		216,173		216,173
1-003-4330	Annual Audit	13,988	9,500	5,078	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	15,856	20,000		20,000		20,000
1-004	Professional Services	\$125,874	\$110,000	\$76,441	\$123,000	\$93,975	\$110,000	\$62,536	\$172,536
1-004-4330	CPA/bookkeeping	34,087	40,000	35,176	38,000		40,000		40,000
1-004-4337	Consultant/Professional Services	44,322	20,000	9,759	30,000		20,000	62,536	82,536
1-004-4500	Consulting engineer	8,978	10,000	5,388	10,000		10,000		10,000
1-004-4410	Legal	38,487	40,000	26,119	45,000		40,000		40,000
TOTAL ADMINISTRATION		\$479,493	\$470,488	\$286,162	\$497,688	\$462,224	\$509,703	\$80,536	\$590,239

Comments
Per diems are tracked for board meetings; managers can submit additional requests for planning days/other mtgs
New: +\$2K. Travel & accommodations for MN Watersheds Annual Meeting, Summer Tour etc.
New: +\$2K. 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)
Rent+CAM for Suite A only
NEW: Added additional expenditures for office improvements. New office space TBD
Electric, rug service, City of FL utility bill, general office upkeep.
New: +\$14K "addtl setup expenses." Staff compensation (incl. benefits), admin work only; 2.6 FTE annually (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
New: Gallagher (\$10K) + Building Design Consultant (\$52K). Ongoing: HR Support (\$20K)
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 w/ Transfers	2023 YTD June	2023 Estimated Yearend	2024 WMP	2024 Ongoing Expenses	2024 New Expenses	2024 Total Expense Budget
2-000	Debt Services Fund	\$150,000	\$150,000	\$75,000	\$150,000	\$150,000	\$325,000	\$0	\$325,000
2-000-A	CWP Loan A Principal Repayment (0% Interest)	150,000	150,000	75,000	150,000	150,000	150,000		150,000
2-000-B	CWP Loan B Principal Repayment (0% Interest)	0	0	0	0		175,000		175,000
2-000-C	CWP Loan C Principal + Interest Repayment	0	0	0	0				0
2-000-D	CWP Loan D Principal + Interest Repayment	0	0	0	0				0
TOTAL DEBT SERVICES FUND		\$150,000	\$150,000	\$75,000	\$150,000	\$150,000	\$325,000	\$0	\$325,000

Comments
Clean Water Partnership (CWP) Loan A repayment began in 2022. \$150K/yr for 10 years. 0% interest
CWP Loan B closed out early, and repayments will now begin in 2024 instead of 2025. \$175K/yr for 10 years. 0% interest
CWP Loan C execution in progress. \$750K disbursement. 7-year repayment schedule at 1.5% interest
CWP Loan D potential in future. Est. \$500K disbursement. 7-year repayment schedule at 1.5% interest

Account Number	Budget Item	2022 Audited Yearend Expense	2023 Total Expense Budget w/ Transfers	2023 YTD June	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. To	473,122	513,978	254,197	513,978	426,164	0	49,886	515,490	0	565,376
Various	Engineering Costs (Rolled in to subcategories below)	302,784	295,000	95,269	190,537				295,000		295,000
Various	Legal Costs (Rolled in to subcategories below)	16,313	15,000	8,133	16,265				15,000		15,000
3-000	General Program Development	\$7,187	\$12,559	\$3,741	\$8,559	\$15,845	\$0	\$0	\$8,814	\$0	\$8,814
3-000-4100	Staff Management & Coordination	6,931	7,559	3,716	7,559	7,103			8,314		8,314
3-000-A	General Program Development	257	5,000	25	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	\$108,580	\$241,170	\$218,545	\$0	\$78,386	\$183,901	\$0	\$262,287
3-002-4100	Staff Management & Coordination	138,643	151,170	74,325	151,170	142,055		49,886	116,401		166,287
3-002-A	Ongoing Initiatives	94,051	72,141	34,256	90,000	74,305		28,500	66,500		95,000
3-002-B	Volume Banking Program Oversight	0	1,061	0	0	1,093			500		500
3-002-C	Wetland Banking Program Oversight	0	1,061	0	0	1,093			500		500
3-003	Monitoring & Data Assessment	\$178,184	\$184,229	\$106,174	\$167,409	\$297,222	\$0	\$0	\$176,144	\$0	\$176,144
3-003-4100	Staff Management & Coordination	69,303	75,585	37,162	75,585	71,027			83,144		83,144
3-003-A	Ongoing Initiatives	17,183	10,609	37,241	40,000	10,927			35,000		35,000
3-003-B	Stream Monitoring	80,931	60,000	31,746	31,824	131,127			36,000		36,000
3-003-C	Lake Monitoring	10,767	20,000	25	20,000	65,564			20,000		20,000
3-003-D	Wetland Monitoring	0	10,609	0	0	10,927			1,000		1,000
3-003-E	Groundwater Monitoring	0	7,426	0	0	7,649			1,000		1,000
3-004	Non-Point Source Pollution Abatement	\$28,126	\$191,653	\$14,439	\$179,826	\$134,405	\$0	\$0	\$181,629	\$0	\$181,629
3-004-4100	Staff Management & Coordination	13,919	15,117	7,437	15,117	14,205			16,629		16,629
3-004-A	Ongoing Initiatives	2,683	30,609	7,002	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	\$50,456	\$149,203	\$136,773	\$0	\$0	\$184,254	\$0	\$184,254
3-005-4100	Staff Management & Coordination	70,453	75,585	38,618	75,585	71,027			83,144		83,144
3-005-A	Ongoing initiatives & EMWREP participation	60,683	63,045	9,837	63,045	54,636			90,000		90,000
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 Fes	2,042	3,500	2,000	3,500	3,825			3,825		3,825
3-006	Interagency Communication	\$156,338	\$48,971	\$28,344	\$56,471	\$61,193	\$0	\$0	\$60,513	\$0	\$60,513
3-006-4100	Staff Management & Coordination	41,589	45,351	22,330	45,351	42,616			49,886		49,886
3-006-A	Ongoing Initiatives (Miscellaneous Projects)	8,997	1,000	1,863	3,000	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	3,910	6,000	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	\$18,716	\$24,559	\$18,030	\$0	\$0	\$9,314	\$0	\$9,314
3-007-4100	Staff Management & Coordination	6,931	7,559	3,716	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
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WMP 10-Year Projection: 0.1 FTE annual cost New: +\$50K for general prog development. 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 New potential ag bmps. Existing/ongoing agreements and easements budgeted under 3010 O&M \$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: 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 June	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	\$3,716	\$10,559	\$12,566	\$0	\$0	\$10,314	\$0	\$10,314
3-008-4100	Staff Management & Coordination	6,931	7,559	3,716	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	\$4,886	\$17,559	\$23,494	\$0	\$0	\$13,314	\$15,000	\$28,314
3-009-4100	Staff Management & Coordination	6,931	7,559	3,716	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	15,000	20,000
3-010	Operations & Maintenance	\$51,394	\$63,387	\$44,784	\$70,473	\$61,193	\$0	\$0	\$98,692	\$0	\$98,692
3-010-4100	Staff Management & Coordination	41,616	45,351	22,297	45,351	42,616			49,886		49,886
3-010-A	Ongoing Initiatives	9,243	0	21,328	23,000	0			22,415		22,415
3-010-B	Annual Recurring Operations & Maintenance	536	2,122	1,158	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 & Managemer	\$188,552	\$276,932	\$66,014	\$226,839	\$302,904	\$29,954	\$9,500	\$196,315	\$10,000	\$245,769
3-011-4100	Staff Management & Coordination	55,442	60,468	29,728	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	17,516	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	4,688	5,000	TBD			5,000		5,000
3-011-20-D	(District-Wide) AIS Early Detection and Rapid Response	75	1,030	0	0	TBD			10,000	5,000	15,000
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	3,000	4,000
3-011-21-H	(Moody) Common Carp Management	0	0	0	0				0	0	0
3-011-22-F	(Bone) Point-Intercept Macrophyte Survey	0	2,400	0	2,400				0	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	0
3-011-25-F	(Little Comfort) Point-Intercept Macrophyte Survey	0	0	0	0				0	0	0
3-011-25-G	(Little Comfort) AIS Management	0	0	0	0				0	0	0
3-011-25-H	(Little Comfort) Common Carp Management	0	0	0	0				0	0	0
3-011-26-F	(Shields) Point-Intercept Macrophyte Survey	3,100	0	0	0				0	0	0
3-011-26-G	(Shields) AIS Management	1,347	3,000	715	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	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	0
3-011-28-G	(Forest) AIS Management	37,745	93,714	11,941	45,400	11,600			45,000		56,600
3-011-28-H	(Forest) Common Carp Management	0	10,000	0	10,000				0	0	0
3-011-29-F	(Comfort) Point-Intercept Macrophyte Survey	0	0	0	0				0	0	0
3-011-29-G	(Comfort) AIS Management	8,200	4,900	0	4,900				4,000	2,000	6,000
3-012	Land Acquisition & Management	\$530,386	\$806,471	\$22,282	\$37,559	\$302,139	\$0	\$0	\$18,314	\$0	\$18,314
3-012-4100	Staff Management & Coordination	7,504	7,559	3,716	7,559	7,103			8,314		8,314
3-012-A	Ongoing Initiatives	522,882	798,912	18,566	30,000	295,036			10,000		10,000
3-013	Watershed Planning & Resiliency	\$6,931	\$9,679	\$3,717	\$9,679	\$28,957	\$0	\$0	\$55,564	\$0	\$55,564
3-013-4100	Staff Management & Coordination	6,931	7,559	3,717	7,559	7,103			8,314		8,314
3-013-A	Ongoing Initiatives	0	0	0	0	21,855			0	0	0
3-013-B	Vulnerability Assessment	0	0	0	0				47,250		47,250
3-013-C	Emergency Response Plan	0	2,120	0	2,120	0			0	0	0
3-013-D	Watershed Management Plan Update	0	0	0	0	0			0	0	0
TOTAL PROGRAMS		\$1,614,149	\$2,035,605	\$475,848	\$1,199,862	\$1,613,266	\$29,954	\$87,886	\$1,197,083	\$25,000	\$1,339,923

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 New: expand grant sources and size. 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 NEW: +\$5K for rapid response. Ongoing: \$10K for unexpected AIS costs; fund remainder from reserve/grants/partners if 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 NEW: Additional \$3K for AIS response. 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 New: +\$300K. 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 w/ Transfers	2023 YTD June	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	85,718	173,846	163,363	0	0	191,230		191,230
Various	Engineering Costs (Rolled in to subcategories below)	580,967	440,000	205,364	440,000		50,000		400,000		450,000
Various	Legal Costs (Rolled in to subcategories below)	16,188	32,000	3,963	7,926		5,000		25,000		30,000
5-000	General Project Development	\$129,773	\$112,793	\$49,583	\$97,793	\$101,077	\$0	\$0	\$91,572	\$0	\$91,572
5-000-4100	Staff Management & Coordination	34,652	37,793	18,581	37,793	35,514			41,572		41,572
5-000-A	General Project Dev./Pre-Project Investigation	95,121	75,000	31,001	60,000	65,564			50,000		50,000
5-100	Floodplain	\$227,989	\$77,676	\$13,772	\$27,676	\$103,263	\$0	\$0	\$34,943	\$50,000	\$84,943
5-100-4100	Staff Management & Coordination	20,791	22,676	11,149	22,676	21,308			24,943		24,943
5-120-A	Volume Control Facility/Regional Treatment Impl.	8,849	40,000	2,624	5,000	81,955			10,000		10,000
5-120-B	Greenway Corridor Visioning & Assessment	5,418	15,000	0	0	0			0		0
5-120-C	Floodplain/Greenway Implementation									50,000	50,000
5-200	Lakes	\$1,526,527	\$2,008,027	\$1,577,315	\$2,091,694	\$895,686	\$896,138	\$0	\$199,191	\$0	\$1,095,329
5-200-4100	Staff Management & Coordination	62,381	68,027	33,690	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	20,000	40,000	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	125	125	0					0
5-222-D	(Bone) SWA Implementation	9,754	10,000	130	500	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	1,000	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	34,388	35,000	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	6,268	10,000	0			500		500
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	283,150	356,065	0					0
5-228-D	(Forest) WJD-6 Implementation (Wetland Restoratio	17,058	30,000	15,743	50,000	0	386,000		24,000		410,000
5-228-E	(Forest) Direct Drainage Retrofit Implementation		0		1,000	104,139	TBD			TBD	0
5-228-F	(Forest) Internal Load Management		300,000	12,902	282,000	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	1,170,491	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	New: +\$60k. 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	Ongoing: Focus on high priority lake WQ projects, floodplain vuln.; comp. shoreline resto., and eval. land acq. opportunities against WMP
Future	Implementation activities that result from Floodplain Vulnerability Assessment
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 '23
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

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5-300	Streams	\$37,678	\$67,426	\$11,149	\$42,676	\$39,520	\$0	\$0	\$54,943	\$0	\$54,943
5-300-4100	Staff Management/Coord.	20,791	22,676	11,149	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	\$7,432	\$15,117	\$833,751	\$0	\$0	\$16,629	\$0	\$16,629
5-400-4100	Staff Management/Coord.	13,869	15,117	7,432	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	\$3,716	\$7,559	\$23,494	\$0	\$0	\$8,314	\$0	\$8,314
5-600-4100	Staff Management/Coord.	6,930	7,559	3,716	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		\$2,024,018	\$2,288,596	\$1,694,828	\$2,314,373	\$1,996,791	\$896,138	\$0	\$405,592	\$50,000	\$1,351,730

Status	Comments
Ongoing	WMP 10-Year Projection: 0.3 FTE annual cost
See Other	New: +\$2K. Ongoing: 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	New: +\$213K. Ongoing: implement as opportunities/funding arise. Possible wetland restoration at Bone Lake South Wetland
Ongoing	WMP 10-Year Projection: 0.01 FTE in one year (2022)
Future	New: +\$20K. Ongoing: 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	New: +\$12K. Lower priority item compared to other projects
Future	Lower priority item compared to other projects

	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 3% Levy Inc)	2026 Projection Scenario (Based on 3% Levy Inc)	2027 Projection Scenario (Based on 3% Levy Inc)	2028 Projection Scenario (Based on 3% Levy Inc)	2029 Projection Scenario (Based on 3% Levy Inc)	2030 Projection Scenario (Based on 3% Levy Inc)	2031 Projection Scenario (Based on 3% Levy Inc)	2032 Projection Scenario (Based on 3% Levy Inc)	2033 Projection Scenario (Based on 3% Levy Inc)		
REVENUE	TAX LEVY	\$1,617,288	\$1,622,500	\$1,617,288	\$1,719,850	\$1,771,446	\$1,824,589	\$1,879,327	\$1,935,706	\$1,993,778	\$2,053,591	\$2,115,199	\$2,178,655	\$2,244,014	Scenario: increase levy by 3% each year from 2025-2033 2025-2028 grants: ambitiously estimate we can win grants equal to about half of implementation costs Partner contrib, permits, interest Difficult to estimate unearned revenue scenarios far into the future. Focus on estimated earned revenues that are tied to expenses	
	EARNED GRANT REVENUE	\$1,540,369	\$2,926,563	\$1,275,148	\$926,092	\$1,046,516	\$924,057	\$972,675	\$982,222	\$1,111,884	\$1,015,288	\$1,024,826	\$1,050,320	\$1,076,580		
	OTHER (partners, permit fees)	\$63,306	\$73,500	\$93,500	\$97,886	\$100,000	\$103,000	\$106,090	\$109,273	\$112,551	\$115,927	\$119,405	\$122,987	\$126,677		
	UNEARNED GRANT REVENUE (Not Included in Total)	\$398,650	\$38,040	\$0	\$213,440											
	TOTAL REVENUE:	\$3,220,963	\$4,622,563	\$2,985,936	\$2,743,828	\$2,917,961	\$2,851,646	\$2,958,092	\$3,027,201	\$3,218,213	\$3,184,806	\$3,259,429	\$3,351,962	\$3,447,271		
LOAN	CWP LOAN DISBURSEMENT (DEBT)	\$763,394	\$1,200,000	\$1,362,698	\$800,000	\$73,907	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	Loans A & B are disbursed, obtain Loan C and Loan D to bring total disbursements to \$4.5M, end in 2025	
	TOTAL LOAN PROCEEDS:	\$763,394	\$1,200,000	\$1,362,698	\$800,000	\$73,907	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
EXPENSES	1000 ADMINISTRATION	\$479,492	\$470,488	\$497,688	\$590,239	\$607,946	\$626,185	\$644,970	\$664,319	\$684,249	\$704,776	\$725,920	\$747,697	\$770,128	Estimated admin expenses based on recent years Loans A, B, C, & D Estimated program expenses (WMP minus land acquisitions; seek grants for large land acquisitions) Estimated project expenses (WMP minus volume control/wetland restorations; seek grants/banking revenue for large capital projects)	
	2000 DEBT SERVICES FUND (CWP Loan Repay)	\$150,000	\$150,000	\$150,000	\$325,000	\$441,665	\$519,522	\$519,522	\$519,522	\$519,522	\$519,522	\$519,522	\$252,857	\$175,000		
	3000 PROGRAMS	\$1,614,149	\$2,035,605	\$1,199,862	\$1,339,923	\$1,350,273	\$1,460,338	\$1,456,386	\$1,475,480	\$1,823,769	\$1,630,575	\$1,699,651	\$1,750,641	\$1,803,160		
	5000 PROJECTS	\$1,831,087	\$2,288,596	\$2,314,373	\$1,351,730	\$742,758	\$387,777	\$488,964	\$488,964	\$400,000	\$400,000	\$350,000	\$350,000	\$350,000		
	TOTAL EXPENDITURES:	\$4,074,728	\$4,944,689	\$4,161,923	\$3,606,893	\$3,142,643	\$2,993,822	\$3,109,843	\$3,148,286	\$3,427,540	\$3,254,874	\$3,295,093	\$3,101,195	\$3,098,288		
	REVENUE OVER/(UNDER) EXPENDITURES (without loan proceeds):	(\$853,765)	(\$322,126)	(\$1,175,987)	(\$863,065)	(\$224,682)	(\$142,176)	(\$151,751)	(\$121,085)	(\$209,327)	(\$70,068)	(\$35,664)	\$250,767	\$348,983		
	NET CHANGE IN FUND BALANCE (includes loan proceeds):	(\$90,371)	\$877,874	\$186,711	(\$63,065)	(\$150,775)	(\$142,176)	(\$151,751)	(\$121,085)	(\$209,327)	(\$70,068)	(\$35,664)	\$250,767	\$348,983		

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	\$1,313,669	\$1,250,604	\$1,099,829	\$957,654	\$805,903	\$684,818	\$475,490	\$405,422	\$369,758	\$620,525
Est Current Yearend Balance	\$1,126,958	\$2,004,832	\$1,313,669	\$1,250,604	\$1,099,829	\$957,654	\$805,903	\$684,818	\$475,490	\$405,422	\$369,758	\$620,525	\$969,508
Unearned Grant Revenue (already subtracted)													
Future Loan Payback (debt service dedicated portion of levy)	\$200,000	\$200,000	\$200,000	\$25,000	\$0	\$0	\$0	\$0	\$0	\$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	\$870,000	\$870,000	\$870,000	\$870,000	\$870,000
End of Year Balance Minus Dedicated Funds	\$56,958	\$934,832		\$355,604	\$229,829	\$87,654	(\$64,097)	(\$185,182)	(\$394,510)	(\$464,578)	(\$500,242)	(\$249,475)	\$99,508
Actual reserve percentage of budget	29.88%	22.79%		36.42%	39.79%	36.74%	30.79%	25.60%	19.98%	14.61%	12.30%	11.92%	20.03%

- 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)
 - 2025-2033 grant revenues assume staying on track with 1/3 of program/project expenditures funded by grants.
 - Large-scale expenditures including volume control facility, wetland banks, land acquisition, and office space are taken out of expense projections. Recommend adding these back into the budget once revenues are secured.



Draft 2024 Budget

Comfort Lake-Forest Lake Watershed District

Loan Repayment Schedule Projection Scenario (Loans A, B, C, D)

Year	Disbursement Loan A (Closed Out)	Disbursement Loan B (Closed Out)	Disbursement Loan C (In Progress)	Disbursement Loan D (Potential Future)	Total Disbursement	Repayment Loan A (0% Interest, 10-yr Payment)	Repayment Loan B (0% Interest, 10-yr Payment)	Repayment Loan C (1.5% Interest, 7-yr Payment)	Repayment Loan D (1.5% Interest, 7-yr Payment)	Total Repayment	Estimated Debt Service Levy	Debt Service Levy Minus Repayment	Debt Service Levy YE Savings Balance (Dedicated Fund)	Disbursement- Repayment Balance
2019	\$282,076				\$282,076									\$282,076
2020	\$361,231				\$361,231									\$361,231
2021	\$856,693				\$856,693									\$856,693
2022		\$763,395			\$763,395	\$150,000				\$150,000	\$350,000	\$200,000	\$200,000	\$613,395
2023		\$986,605	\$376,093		\$1,362,698	\$150,000				\$150,000	\$350,000	\$200,000	\$400,000	\$1,212,698
2024			\$373,907	\$426,093	\$800,000	\$150,000	\$175,000			\$325,000	\$350,000	\$25,000	\$425,000	\$475,000
2025				\$73,907	\$73,907	\$150,000	\$175,000	\$116,665		\$441,665	\$400,000	-\$41,665	\$383,335	(\$367,758)
2026						\$150,000	\$175,000	\$116,665	\$77,857	\$519,522	\$450,000	-\$69,522	\$313,812	(\$519,522)
2027						\$150,000	\$175,000	\$116,665	\$77,857	\$519,522	\$450,000	-\$69,522	\$244,290	(\$519,522)
2028						\$150,000	\$175,000	\$116,665	\$77,857	\$519,522	\$450,000	-\$69,522	\$174,768	(\$519,522)
2029						\$150,000	\$175,000	\$116,665	\$77,857	\$519,522	\$450,000	-\$69,522	\$105,245	(\$519,522)
2030						\$150,000	\$175,000	\$116,665	\$77,857	\$519,522	\$475,000	-\$44,522	\$60,723	(\$519,522)
2031						\$150,000	\$175,000	\$116,665	\$77,857	\$519,522	\$475,000	-\$44,522	\$16,201	(\$519,522)
2032							\$175,000		\$77,857	\$252,857	\$236,656	-\$16,201	\$0	(\$252,857)
2033							\$175,000			\$175,000	\$175,000	\$0	\$0	(\$175,000)
TOTAL	\$1,500,000	\$1,750,000	\$750,000	\$500,000	\$4,500,000	\$1,500,000	\$1,750,000	\$816,656	\$545,000	\$4,611,656	\$4,611,656	\$0		(\$111,656)
					PRINCIPAL	\$1,500,000	\$1,750,000	\$750,000	\$500,000	\$4,500,000				
					ESTIMATED INTEREST PAYMENTS	\$0	\$0	\$66,656	\$45,000	\$111,656				

ESTIMATED INTEREST REVENUE FROM CLFLWD SAVINGS ACCOUNT	2023	2024	2025
	\$20,000	\$50,000	\$50,000

NEW: CWP Loans capped at \$750K, no longer 0% interest, and repayments must now be made at 1.5% interest rate on 7-yr schedule.

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

Loan B is now closed out, and repayments to begin in 2024.

Loan C is awarded, and agreement execution is in progress, pending board discussion about new interest rate and approval.

Loan D is necessary if District wishes to disburse an additional \$500,000 in loan funds because Loan C cannot be amended to exceed \$750,000.

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

NOTE: Years 2026-2031 have compounded repayments from multiple loans, resulting in >\$500,000 in loan repayments. See 2021-2027 Projections page for estimated impacts on expense-revenue breakout

Draft 2024 Budget

Comfort Lake-Forest Lake Watershed District

Earned Grant Revenue Breakout

Account	Grant	Total Grant Award	Estimated FY2024				Comment
			FY24 Grant Revenue	FY24 Grant Expenditures	FY24 Unearned Revenue	FY24 EARNED Revenue	
	GRAND TOTAL	\$5,962,654	\$3,425,444	\$3,618,092	\$213,440	\$3,618,092	
5-225-C	CWF Little Comfort Lake Projects	\$354,600	\$177,300	\$295,080	\$0	\$295,080	TBD pending timing and grant amendment
5-228-D	CWF WJD-6 Wetland Restoration	\$386,000	\$193,000	\$386,000	\$0	\$386,000	All grant funds allocated to construction. Construct in winter '23/'24 - most will probably be billed (and earned) in FY24
5-221-B	CWF Moody - Capstone Projects	\$239,500	\$119,750	\$215,058	\$0	\$215,058	Most of construction in 2024
5-228-F	CWF FY23 Forest Alum	\$533,600	\$213,440	\$0	\$213,440	\$0	Rec'd first 50% payment in '23 and earned by completing the first half of alum treatment fall '23. Next 40% payment in '24, but won't be earned until 2nd half of treatment in '25.
3-012-A	LCCMR Great River Greening Partnership	\$77,000	N/A	N/A	N/A	N/A	Great River Greening is fiscal agent and will pay for the work (\$77,000 worth of work occurring at North Shore Trail Nature Area)
Various	Other Grants (reimbursement basis; e.g., AIS grants)	\$29,954	\$29,954	\$29,954	\$0	\$29,954	Grant awards pending 2024 submittals/decisions. General estimate for annual AIS grants that are earned on a reimbursement basis (i.e., never result in unearned revenue)
	AWARDED OR HIGH PROBABILITY	\$1,620,654	\$733,444	\$926,092	\$213,440	\$926,092	
3-012-A	Lessard-Sams Bone Lake South Wetland	\$1,942,000	\$1,942,000	\$1,942,000	\$0	\$1,942,000	Awarded; reimbursement basis; uncertain what fiscal year closing will occur and revenue will be earned; pending landowner agreement
	AWARDED, REVENUE PENDING LANDOWNER AGREEMENT	\$1,942,000	\$1,942,000	\$1,942,000	\$0	\$1,942,000	
5-229-F	CWF Comfort Lake Shoreline Restoration	\$100,000	\$50,000	\$50,000	\$0	\$50,000	Apply in August '23; notice of award in December '23; potential 50% payment in Q1 '24
5-224-A	CWF July Ave Feedlot	\$90,000	\$45,000	\$45,000	\$0	\$45,000	Apply in August '23; notice of award in December '23; potential 50% payment in Q1 '24
3-012-A	CPL Bone Lake South Additional Acquisition Costs	\$500,000	\$500,000	\$500,000	\$0	\$500,000	Apply in September '23; notice of award in December '23; potential to close and receive full reimbursement in '24, pending landowner agreement
3-012-A	CPL Heath Avenue WQ Project Land Acquisition	\$100,000	\$100,000	\$100,000	\$0	\$100,000	Apply in September '23; notice of award in December '23; potential to close and receive full reimbursement in '24, pending landowner agreement
5-228-G	ECP Forest Lake North Shore Circle City Park Shoreline Resto	\$40,000	\$35,000	\$35,000	\$0	\$35,000	Apply in September '23; notice of award in October '23; potential to construct and receive majority of reimbursement in '24, pending City of Forest Lake agreement
3-004	MN Glacial Lakes Partnership Grant - Shoreline Restorations, Inventories, Outreach	\$60,000	\$20,000	\$20,000	\$0	\$20,000	1:1 match requirement. If awarded \$60K grant, must provide \$60K match. We've been informed that the MGLP Steering Committee ranked our project highly. Awards announced late '23 or early '24.
	GRANT APPLICATIONS IN PROGRESS OR UNDER REVIEW	\$890,000	\$750,000	\$750,000	\$0	\$750,000	
3-004	America the Beautiful Partnership Grant - Shoreline Restorations, Outreach	TBD	Potentially N/A	Potentially N/A	Potentially N/A	Potentially N/A	Joint grant that will likely be administered by DNR acting as fiscal agent. CLFLWD may not see these dollars on our books, but the funding would be going toward our shorelines.
3-012-A	MDA Noxious Invasive Species Grant - buckthorn removal on District-owned properties and DNR boat launches	\$15,000	TBD	TBD	TBD	TBD	Can apply anytime
1-004	BWSR PRAP - Strategic Planning & Equity Plan	\$10,000	TBD	TBD	TBD	TBD	Can apply anytime
3-004	Lessard-Sams OHF - Comprehensive Shoreline Resto & Easement Program	\$500,000	[beyond 2024]	[beyond 2024]	[beyond 2024]	[beyond 2024]	Can apply in May '24; project period would begin July '25
5-120-A	BWSR Flood Storage Projects (apply when project is ID'd)	\$1,000,000	[beyond 2024]	[beyond 2024]	[beyond 2024]	[beyond 2024]	Can apply to this grant program once a project is identified; in the meantime, City of Forest Lake is moving forward with projects of its own for regional treatment
5-228-G or 3-012-A	CPL/ECP - Apply for additional projects/acquisitions as needed	TBD	TBD	TBD	TBD	TBD	Applying for 2 CPL grants and 1 ECP grant in round 1 of each program; can apply to subsequent rounds as project feasibility progresses
1-002	USDA Rural Community Facilities Grant Program - Office Space	TBD	TBD	TBD	TBD	TBD	Apply to this grant program and/or other office space grant programs when site is ID'd and feasibility study is complete
TBD	Other grant programs as opportunities arise	TBD	TBD	TBD	TBD	TBD	
	POTENTIAL FUTURE GRANT APPLICATIONS	\$1,510,000					



Draft 2024 Budget

Comfort Lake-Forest Lake Watershed District

6% Increase Projection Levy Category	2023 Levy Breakout	2024 Levy Breakout (6% Increase)	2025 Levy Breakout (3% Increase Scenario)	2026 Levy Breakout (3% Increase Scenario)	2027 Levy Breakout (3% Increase Scenario)	2028 Levy Breakout (3% Increase Scenario)	TOTAL	Comments
Implementation (§103B.241)	\$1,272,500	\$1,369,850	\$1,371,446	\$1,374,589	\$1,429,327	\$1,485,706	\$8,303,417	Metro WDs can levy all work under 103B
Debt Services	\$350,000	\$350,000	\$400,000	\$450,000	\$450,000	\$450,000	\$2,450,000	
Total Levy	\$1,622,500	\$1,719,850	\$1,771,446	\$1,824,589	\$1,879,327	\$1,935,706	\$10,753,417	



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



Draft 2024 Budget

Comfort Lake-Forest Lake Watershed District

Estimated Market Values and Net Tax Capacities

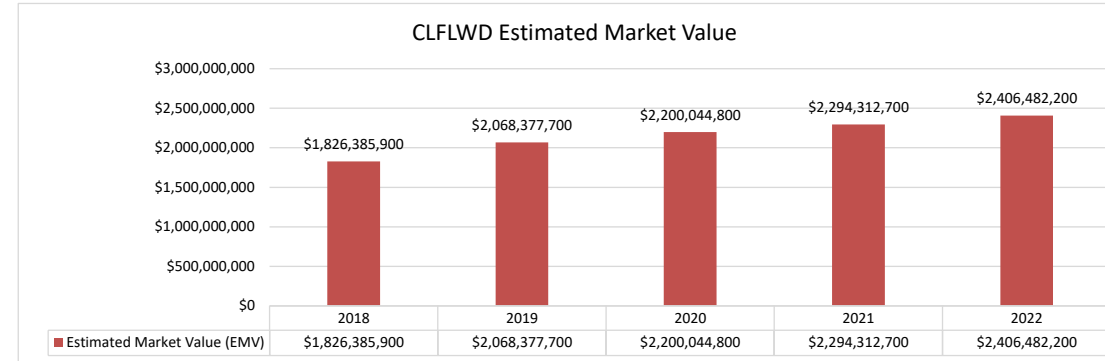
Summary Table of EMV, NTC, Levy, Impact												
Budget Year	Estimated Market Value (EMV) (Prior Year Basis)*	Net Tax Capacity (NTC) (Prior Year Basis)*	Budget Year Levy**	Ratio Levy/Estimated Market Value	Ratio Levy/Net Tax Capacity	Washington Co. Median Tax Impact	Chisago Co. Median Tax Impact	Year-to-Year EMV Increase	Year-to-Year NTC Increase	Year-to-Year Levy Increase	Year-to-Year Increase Washington Median Tax Impact	Year-to-Year Increase Chisago Median Tax Impact
2014	\$1,431,515,600	\$14,032,122	\$755,000	0.05%	5.38%							
2015	\$1,470,005,400	\$14,824,066	\$755,000	0.05%	5.09%			2.69%	5.64%	0%		
2016	\$1,602,023,700	\$16,215,018	\$803,650	0.05%	4.96%	\$95.99	\$103.07	8.98%	9.38%	6%		
2017	\$1,679,944,600	\$17,397,726	\$998,000	0.06%	5.74%	\$133.17	\$123.03	4.86%	7.29%	24%	38.73%	19.37%
2018	\$1,747,607,400	\$18,053,592	\$1,200,000	0.07%	6.65%	\$135.42	\$139.44	4.03%	3.77%	20%	1.69%	13.34%
2019	\$1,826,385,900	\$18,955,914	\$1,300,000	0.07%	6.86%	\$144.61	\$140.58	4.51%	5.00%	8%	6.79%	0.82%
2020	\$2,068,377,700	\$20,586,584	\$1,400,000	0.07%	6.80%	\$162.33	\$152.36	13.25%	8.60%	8%	12.25%	8.38%
2021	\$2,200,044,800	\$21,733,418	\$1,475,000	0.07%	6.79%	\$163.54	\$205.29	6.37%	5.57%	5%	0.75%	34.74%
2022	\$2,294,312,700	\$22,805,705	\$1,622,500	0.07%	7.11%	\$175.27	\$224.99	4.28%	4.93%	10%	7.17%	9.60%
2023	\$2,406,482,200	\$24,076,992	\$1,622,500	0.07%	6.74%	\$184.35	\$226.22	4.89%	5.57%	0%	5.18%	0.55%
2024	\$2,975,872,700	\$30,189,871	\$1,719,850	0.06%	5.70%	\$188.50	\$231.00	23.66%	25.39%	6%	2.25%	2.11%
Average Increase				0.06%	6.16%			7.75%	8.12%	9%	9.35%	11.11%

*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.

Blank spaces are datapoints where information/files are not readily available. Tax base records prior to 2014 are not readily available.

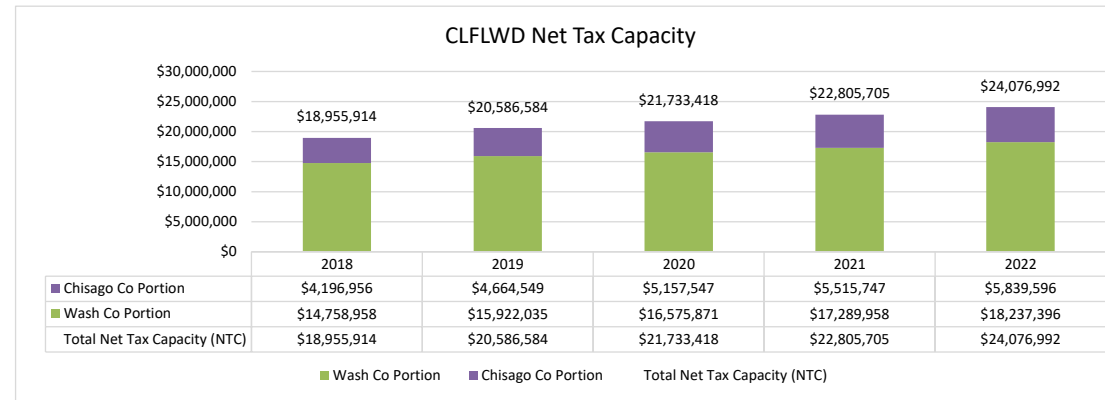
The District's tax levy prior to 2014 was relatively low and relatively flat for several years. From 2002-2008 the levy was approximately \$250,000. From 2009-2015 the levy was \$755,000.

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%
2023	\$2,975,872,700	23.66%

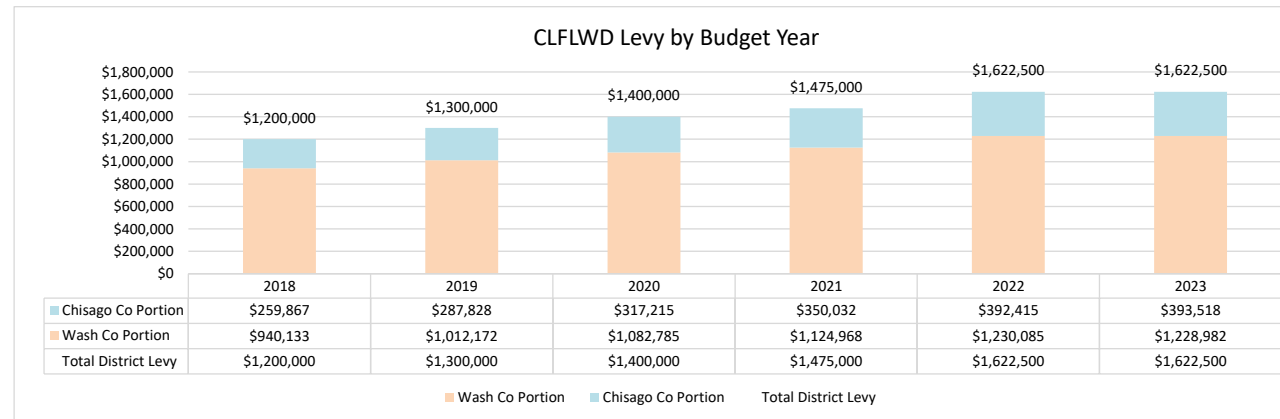


Total Net Tax Capacity (Levy Apportionment)									
Year	Total Net Tax Capacity (NTC)	Wash Co Portion	Chisago Co Portion	Sum check	Total Increase from Previous Year	Wash Co increase from prev year	Chis Co increase from prev year	Washington Percent of Total	Chisago Percent of Total
2014	\$14,032,122	\$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%
2023	\$30,189,871	\$22,937,069	\$7,252,802	\$30,189,871	25.39%	25.77%	24.20%	75.98%	24.02%

9% 9% 11% Avg 5-year NTC increase



Levy								
Budget 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	\$1,622,500	\$1,228,982	\$393,518	\$1,622,500	0.00%	-0.09%	0.28%	6.74%
2024	\$1,719,850	\$1,306,674	\$413,176	\$1,719,850	6.00%	6.32%	5.00%	5.70%



\$97,350