MEMORANDUM
Comfort Lake-Forest Lake Watershed District

Date: April 19, 2024
To: CLFLWD Board of Managers
From: Mike Kinney, District Administrator
Subject: 2023 Year-In-Review, Annual Report, Progress Report

District Wide

Background/Discussion

The following yearend reporting items were distributed to the Board at the March 28th regular board meeting: 2023 Year in Review, 2023 Annual Report, and 2023 Progress Report. The following pages of this memo include the comments received from managers on the various reports.

The Annual Report is due to the Board of Water and Soil Resources by April 29, 2024. We will include the Year-In-Review and Progress Summary in that transmission.

Staff recommends the Board discuss revisions to the reports at the April 24th special board meeting, then consider approving the reports at the April 25th regular board meeting.

Report Changes and Comments Received from Managers

Year in Review
- Added text to explain why these accomplishments are important to the watershed and taxpayers; explain "so what?" as discussed at the March 28th meeting

Annual Report
- Regular change: Updated financial table with audited financials as per usual (audit report is in April 25th board packet)
- Summary of Manager Schmaltz's comments:
    o Print settings: no page numbers shown [must be printed on custom narrow margin print settings in order to show all content, including page numbers]
    o Cover page:
        ▪ Add anticipated report approval date (4/25/24)
        ▪ [Note that cover photo caption is provided on the following page]
        ▪ Alternate cover photos in future years to have representation from multiple lakes.
    o Pg 5: Obtain photos for all managers
    o Pg 15: The chart and color key is confusing. [Add text to reiterate and clarify improving vs declining trends in water quality table]

- o Pg 23: Why isn't FLLA included in the credits? [Add Forest Lake Lake Association to the list of funding contributors. This was mistakenly left off in the original draft.]
- o Pg 23: Don't really understand why we have triple digit % figures on the pie chart. [Clean up charts and removed decimal places from pie chart.]
- o Pg 26 and rest of project section is well done and impactful
- o Pg 31: Where is the asterisk footnote for the asterisk? [Add footnotes: *Estimated earned grant revenue. Some grant revenues were uncertain at the time of budget approval. **Includes permit fees, interest, and partner contributions]
- o Pg 33: Expenses total and match expenses on p35 [Confirm the 2024 expense budget and expense budget table match]
- o Pg 36: [The table name on page 36 includes a parenthetical (updated as of February 2024. Add a footnote as well to further explain: **The 2024 budget was adopted in fall 2023. Between that time and the drafting of this report, more information has been released regarding grant awards and project schedules, resulting in an updated revenue estimate. This table details the most recent revenue estimates for 2024.)
- o Pg 37: One is inclined to assume that this is the WD work plan and should tie out to the expense budget…but there is a big difference. The title should change to Table 10: 2024 "Staff" work plan…i.e., captive employees vs consultants/vendors. [Change table name to further clarify that the table is the "staff" work plan. The total of $972,780 ties to the District Staff Wages/Benefits line item in table 8.]
  - - Manager Anderson's comments:
    - o Received 4/19/24. Images of hand-written comments are posted on the 4/24/24 special board meeting webpage.

Progress Report
- - Manager Anderson's comments:
  - o Cover: Remove Emily Heinz's name and place double spaced after last Appendices listing on page 4.
  - o Pg 2: Number sequence is off. Show all pages for a topic, i.e. (24-28) to keep sequencing visible.
    - ▪ The table of contents was generated automatically in Microsoft word. Each page number ties to the page on which the section header is located. In order to give a page sequence, staff will need to remove the automatic table of contents and create one manually. The manually created table will not automatically update if further changes are made, thus requiring more staff time to update.

- o Pg 5: Remove 'Do' from header in blue box & incorporate the goals established by the State's Clean Water Round Table. We should respect those goals, as they guide the agencies that manage the clean water funds. We need to be in alignment with those goals.
  - ▪ Source = Clean Water Council Strategic Plan. https://www.pca.state.mn.us/sites/default/files/wq-cwc1-26.pdf
- o Pg 8: The method described here is useful for a workplan, but not in explaining our budget categories and overhead expenses. We need the discussion to be from the unallocated budget perspective, which means the full budgeted amount before allocations should be shown. You might then provide a percent of the total amount allocated to the actual program/project areas to show the percentage of overhead costs used to support the District's implementation efforts. List the actual total dollars for each of the Administrative categories, and then calculate the percentage.
- o Pg 24: Note: This will hopefully not be the way we calculate our grant needs in future years. Our program goals for grants since inception of the Legacy Amendment has been to achieve 100% of the cost of a project, including the match amount. Now there are grants for AIS and outreach to our public, so those rules apply to those grants as well. We are too small of a District to have a goal less than 100% of those costs. I don't recall any vote by the Board that changed this direction. I believe it was a Smart Goal initiative, but not sure about that. I just know it isn't sustainable.
- o Pg 27: It would be helpful to list the grants by Sub-watershed. If you can work a reduced map graphic of the sub-watersheds on this page, that would be great. Here is one in the Appendix section that shows projects, maybe that would work here too.
- o Pg 34:
  - ▪ a. Second to last sentence in first paragraph, beginning with Accordingly…. present should be presently.
  - ▪ b. Paragraph 3; second sentence, remove 'is both' and replace with 'takes'; also remove 'and cost prohibitive' That is an opinion statement and not a fact. The price is more, but not prohibitive. Point intercept surveys are more accurate and specific on location and size of AIS locations, making the treatment more specific and targeted, while improving the management outcomes.)
  - ▪ c. Paragraph 3, Line 6, second sentence, 'These areas are then considered by the District …staff (Note: The Board is the final determiner.)

- ▪ d. Paragraph 3, last sentence, strike '~~other organizations may~~' and replace with "lake associations"
- ▪ e. Add a footnote on this chart with asterisk on the 218 listing for Comfort Lake EWM as follows: *Comfort lakes Association received a $50,000 Innovation Grant for an all-lake treatment of EWM so all 218 acres were surveyed by point intercept method.
  - o Pg 40: Footnote 3; Clarification on this statement: There were multiple photo surveys taken of our lakes shorelines by property/lot, in 5 year intervals, starting in 1998 on Comfort, and continuing every 5 years until 2014. There must be historical records of this. It's a good starting point for staff.
  - o Appendix D – Portfolio of Completed & In Progress Projects: It is not clear to the reader if this sub-watershed map is representing historical projects, or 2023 projects. One suggestion is to add the year each project started and was completed i.e., (2012-2014) on the project listing page. Also on the TSS footnotes page, please add the stats to the written document – in highlight format. Not everyone reading this will want to hyperlink to a bigger report, or they may be reading a printed copy!.
  - o GENERAL NOTE THROUGHOUT: Make the cutlines for photos throughout the report black ink so they are visible.