

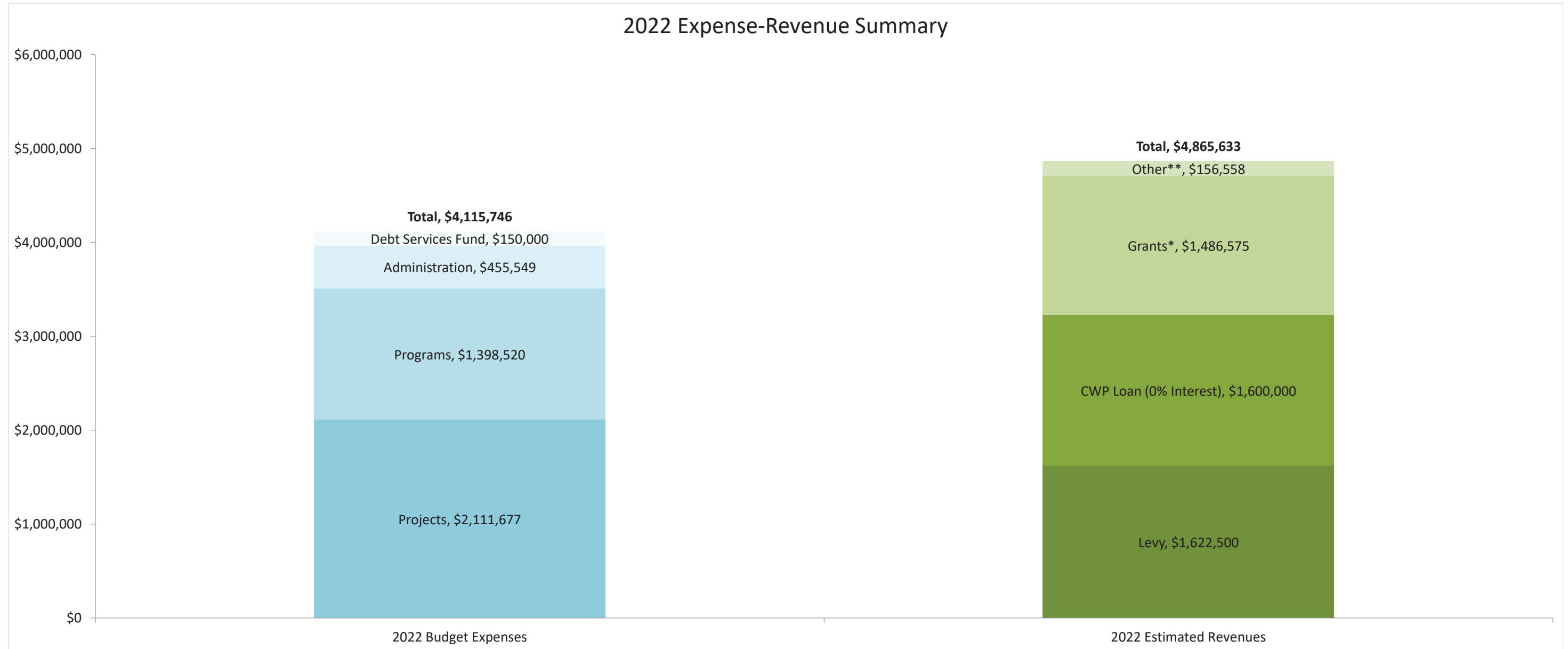


# 2022 Budget

Comfort Lake-Forest Lake Watershed District



### 2022 Expense-Revenue Summary



\*Earned grant revenue (grant revenue spent); see Revenue-Expense Summary for unearned grant revenue  
\*\*Other revenues include partner contributions, permit deposits, interest income.



# 2022 Budget

## Comfort Lake-Forest Lake Watershed District

# Budget Overview

Account Code	Budget Item	2020 Audited Yearend Expense	2021 Total Expense Budget w/ Transfers	2021 YTD Expense (July)	2021 Est. Yearend Expense	2022 WMP	2022 Est. Grant Spend	2022 Est. Other Rev. Spend	2022 Ongoing Expenses	2022 New Expenses	2022 Total Expense Budget
<i>Staff/Consultant Summaries (pulled out from budget below)</i>											
	District Staff Wages/Benefits (Rolled in to each subca	\$586,091	\$700,000	\$357,151	\$746,729	\$784,345	\$70,390	\$107,261	\$606,694		\$784,345
	Engineering Costs (Rolled in to subcategories below)	\$752,195	\$658,000	\$378,782	\$769,385	\$677,740	\$100,000	\$0	\$650,000		\$750,000
	Legal Costs (Rolled in to subcategories below)	\$80,495	\$89,000	\$37,640	\$64,525	\$91,670	\$10,000	\$0	\$94,000		\$104,000
<b>1-000</b>	<b>ADMINISTRATION</b>	<b>\$300,316</b>	<b>\$388,391</b>	<b>\$227,828</b>	<b>\$377,081</b>	<b>\$744,690</b>	<b>\$0</b>	<b>\$0</b>	<b>\$430,549</b>	<b>\$25,000</b>	<b>\$455,549</b>
1-001	BOARD ADMINISTRATION	63,191	67,000	40,219	68,107	69,010			69,000	0	69,000
1-002	GENERAL OFFICE EXPENSES	83,375	101,250	76,633	121,160	413,030			99,250	25,000	124,250
1-003	GENERAL ADMINISTRATIVE	71,728	134,141	58,280	99,909	174,070			174,299	0	174,299
1-004	PROFESSIONAL SERVICES	82,022	86,000	52,695	87,905	88,580			88,000	0	88,000
<b>2-000</b>	<b>DEBT SERVICES FUND</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$150,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$150,000</b>	<b>\$0</b>	<b>\$150,000</b>
2-000	CWP LOAN PRINCIPAL REPAYMENT	0	0	0	0	150,000	0	0	150,000	0	150,000
<b>3-000</b>	<b>PROGRAMS</b>	<b>\$1,324,707</b>	<b>\$1,453,748</b>	<b>\$676,100</b>	<b>\$1,257,550</b>	<b>\$1,686,145</b>	<b>\$196,500</b>	<b>\$202,081</b>	<b>\$870,129</b>	<b>\$129,810</b>	<b>\$1,398,520</b>
3-000	GENERAL PROGRAM DEVELOPMENT	36,028	68,732	43,387	74,377	14,935	0	0	14,944	0	14,944
3-001	DISTRICT RULES AND RULEMAKING	1,673	5,000	0	0	20,600	0	0	0	20,600	20,600
3-002	PERMITTING	251,363	243,503	142,396	244,107	206,000	0	102,058	104,118	0	206,176
3-003	MONITORING & DATA ASSESSMENT	230,890	271,550	167,677	203,996	280,160	0	0	184,338	7,210	191,548
3-004	NON-POINT SOURCE POLLUTION ABATEMENT	47,838	64,624	16,656	41,145	126,690	71,500	0	35,908	75,000	182,408
3-005	EDUCATION AND OUTREACH	93,408	120,275	46,556	112,794	128,922	0	0	114,038	15,000	129,038
3-006	INTERAGENCY COMMUNICATION	173,167	175,468	71,212	176,337	134,930	0	0	134,983	0	134,983
3-007	RESEARCH	17,580	97,335	5,405	72,341	68,495	0	0	44,629	0	44,629
3-008	MEASUREMENT OF PROGRESS	6,904	7,419	4,747	7,318	11,845	0	0	8,704	0	8,704
3-009	GRANT RESEARCH & PREPARATION	34,279	15,954	10,779	21,436	22,145	0	0	22,154	0	22,154
3-010	OPERATIONS & MAINTENANCE	88,678	47,263	39,525	54,067	67,980	0	50,523	2,060	0	52,583
3-011	AIS PREVENTION & MANAGEMENT	206,974	263,519	87,202	196,453	287,233	35,000	49,500	166,126	2,000	252,626
3-012	LAND ACQUISITION	17,181	53,107	17,668	30,287	284,795	90,000	0	6,704	10,000	106,704
3-013	WATERSHED PLANNING & RESILIENCY	118,742	20,000	22,892	22,892	31,415	0	0	31,424	0	31,424
<b>5-000</b>	<b>PROJECTS</b>	<b>\$553,723</b>	<b>\$1,487,658</b>	<b>\$365,367</b>	<b>\$882,178</b>	<b>\$3,072,139</b>	<b>\$1,362,122</b>	<b>\$281,416</b>	<b>\$259,800</b>	<b>\$208,340</b>	<b>\$2,111,677</b>
5-000	GENERAL PROJECT DEVELOPMENT	125,942	91,108	86,255	108,553	95,275	16,760	0	78,560	0	95,319
5-100	FLOODPLAIN	19,202	150,000	70,046	90,000	97,335	55,056	0	60,056	0	115,111
5-200	LAKES	316,769	1,139,562	107,926	571,558	2,583,103	1,268,900	281,416	92,369	25,000	1,667,684
5-300	STREAMS	1,120	6,036	653	1,120	91,970	18,056	0	12,056	0	30,111
5-400	WETLANDS	90,047	75,435	100,007	109,795	116,390	0	0	13,408	103,000	116,408
5-500	UPLAND RESOURCES	0	5,000	0	0	73,130	0	0	0	72,100	72,100
5-600	GROUNDWATER	645	20,518	480	1,152	14,935	3,352	0	3,352	8,240	14,944
<b>TOTAL BUDGET</b>		<b>\$2,178,746</b>	<b>\$3,329,797</b>	<b>\$1,269,295</b>	<b>\$2,516,809</b>	<b>\$5,652,973</b>	<b>\$1,558,622</b>	<b>\$483,496</b>	<b>\$1,710,477</b>	<b>\$363,150</b>	<b>\$4,115,746</b>

12%

44%

45%

\$2,042,119  
50%  
^Estimated potential expenses funded by grants/other

\$2,073,627  
50%



# 2022 Budget

## Comfort Lake-Forest Lake Watershed District

## 1000 - Administrative Budget

Account Number	Budget Item	2020 Audited Yearend Expense	2021 Total Expense Budget w/ Transfers	2021 YTD Expense (July)	2021 Est. Yearend Expense	2022 WMP	2022 Ongoing Expenses	2022 New Expenses	2022 Total Expense Budget
<b>1-001</b>	<b>Board Administration</b>	<b>\$63,191</b>	<b>\$67,000</b>	<b>\$40,219</b>	<b>\$68,107</b>	<b>\$69,010</b>	<b>\$69,000</b>	<b>\$0</b>	<b>\$69,000</b>
1-001-4800	Advisory Committee	0	100		100		200		200
1-001-4330	Annual Audit	8,050	8,300	9,406	9,406		8,500		8,500
1-001-4245	MAWD Dues	4,964	5,609	5,280	5,609		5,800		5,800
1-001-4270	Insurance (LMCIT and workers comp)	13,597	9,000	16,434	9,000		9,750		9,750
1-001-4000	Managers Per Diem & Payroll Tax	35,250	41,250	9,000	41,250		41,250		41,250
1-001-4010	Manager Expenses	319	1,241		1,241		1,500		1,500
1-001-4265	Managers Training/Conferences	1,011	1,500	99	1,500		2,000		2,000
<b>1-002</b>	<b>General Office Expenses</b>	<b>\$83,375</b>	<b>\$101,250</b>	<b>\$76,633</b>	<b>\$121,160</b>	<b>\$413,030</b>	<b>\$99,250</b>	<b>\$25,000</b>	<b>\$124,250</b>
1-002-4240	Cell Phone/Office Phone/Internet	8,926	6,000	6,131	10,510		10,000		10,000
1-002-4203	Computer Supplies/Software/IT Support/Web H	21,292	24,600	31,742	40,000		23,500	5,000	28,500
1-002-4635	Copier (Lease)	3,512	5,000	1,413	5,000		5,000		5,000
1-002-4200	General Office/Meeting Supplies	2,283	2,500	2,290	2,500		2,500		2,500
1-002-4245	Dues/Fees/Subscriptions	699	3,200	936	3,200		3,200		3,200
1-002-4265	Conferences & Workshops/Staff Training & Edu	894	10,000	1,380	10,000		10,000		10,000
1-002-4320	Staff Expenses/Travel (Mileage)	1,347	2,000	606	2,000		2,000		2,000
1-002-4280	Postage/Printing	1,111	1,000	528	1,000		500		500
1-002-4290	Notices	720	150	0	150		750		750
1-002-4210	Office Space (Rent)	33,465	40,600	28,042	40,600		35,600	20,000	55,600
1-002-4220	Office Improvements/Furniture & Fixtures	3,935	0	170	0		0		0
1-002-4300	Utilities/Office Upkeep	5,192	6,200	3,396	6,200		6,200		6,200
<b>1-003</b>	<b>General Administration</b>	<b>\$71,728</b>	<b>\$134,141</b>	<b>\$58,280</b>	<b>\$99,909</b>	<b>\$174,070</b>	<b>\$174,299</b>	<b>\$0</b>	<b>\$174,299</b>
1-003-4100	Salary/Benefits General Admin	71,728	134,141	58,280	99,909		174,299		174,299
<b>1-004</b>	<b>Professional Services</b>	<b>\$82,022</b>	<b>\$86,000</b>	<b>\$52,695</b>	<b>\$87,905</b>	<b>\$88,580</b>	<b>\$88,000</b>	<b>\$0</b>	<b>\$88,000</b>
1-004-4330	CPA/bookkeeping	23,115	25,000	23,617	40,487		25,000		25,000
1-004-4337	Consultant/Professional Services	9,966	3,000	4,334	5,000		3,000		3,000
1-004-4500	Consulting engineer	9,003	8,000	5,495	9,420		10,000		10,000
1-004-4410	Legal	39,937	50,000	19,249	32,998		50,000		50,000
<b>TOTAL ADMINISTRATION</b>		<b>\$300,316</b>	<b>\$388,391</b>	<b>\$227,828</b>	<b>\$377,081</b>	<b>\$744,690</b>	<b>\$430,549</b>	<b>\$25,000</b>	<b>\$455,549</b>

Comments
Used for meeting supplies/expenses. Remainder of CAC budget is under 3005 Education & Outreach.
Increase expected from 2021
Increase expected from 2021
Increase expected from 2021
Based on 42 meetings (board mtgs or liaison mtgs), 5 managers, \$125 per diem. Plus prep days for 24 meetings.
Travel & accommodations for MAWD Annual Meeting, MAWD Summer Tour etc. Minor increase from 2021.
Registration fees (\$185 ea. MAWD Annual Meeting, additional \$\$ for other training). Increase from 2020
MidCo., EvolveIP, employee cell phone reimbursement
IT Mgmt, Carbonite, device/peripheral purchases, software subscriptions, webhosting NEW: Data Mgmt Sys.
Incl. monthly lease & ink costs (not paper)
Consumables (pens, paper, refreshments)
Newspaper/magazine subscriptions, local papers, No Till Mag, NALMS Mag, LMC dues, bank fees
Registration fees (same as 2021)
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: new office space
Acquire new office space in 2022 (see line item above), potentially budget for improvements in 2023
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)
Same budget as 2020. 2020 est. YE based on additional work from Redpath and Abdo in addition to CLA contract.
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



## 2022 Budget

Comfort Lake-Forest Lake Watershed District

## 2000 - Debt Services Fund

Account Number	Budget Item	2020 Audited Yearend Expense	2021 Total Expense Budget w/ Transfers	2021 Est. Yearend Expense	2022 WMP	2022 Ongoing Expenses	2022 New Expenses	2022 Total Expense Budget
<b>2-000</b>	<b>Debt Services Fund</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$150,000</b>	<b>\$150,000</b>	<b>\$0</b>	<b>\$150,000</b>
2-000-A	CWP Loan A Principal Repayment				150,000	150,000		150,000
2-000-B	CWP Loan B Principal Repayment							0
<b>TOTAL DEBT SERVICES FUND</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$150,000</b>	<b>\$150,000</b>	<b>\$0</b>	<b>\$150,000</b>

Comments
Clean Water Partnership (CWP) 0% interest Loan A repayment begins in 2022. \$150K/yr for 10 years



# 2022 Budget

## Comfort Lake-Forest Lake Watershed District

## 3000 - Programs Budget

Account Number	Budget Item	2021 Total Expense Budget w/ Transfers	2021 YTD Expense (July)	2021 Est. Yearend Expense	2022 WMP	2022 Est. Grant Spend	2022 Est. Other Rev. Spend	2022 Ongoing Expenses	2022 New Expenses	2022 Total Expense Budget
										914,859
Various	District Staff Program Support (Staff Manage	474,519	299,410	513,275		0	107,261	348,598		455,859
Various	Engineering Costs (Rolled in to subcategories	350,000	239,147	409,965				440,000		440,000
Various	Legal Costs (Rolled in to subcategories below	19,000	10,429	17,878				19,000		19,000
<b>3-000</b>	<b>General Program Development</b>	<b>\$68,732</b>	<b>\$43,387</b>	<b>\$74,377</b>	<b>\$14,935</b>	<b>\$0</b>	<b>\$0</b>	<b>\$14,944</b>	<b>\$0</b>	<b>\$14,944</b>
3-000-4100	Staff Management & Coordination	68,732	43,387	74,377	6,695			6,704		6,704
3-000-A	General Program Development	0		0	8,240			8,240		8,240
<b>3-001</b>	<b>District Rules and Rulemaking</b>	<b>\$5,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$20,600</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$20,600</b>	<b>\$20,600</b>
3-001-4100	Staff Management & Coordination	0			0			0		0
3-001-A	Ongoing Initiatives	0		0	0					0
3-001-B	Rule Implementation Review	5,000			20,600				20,600	20,600
<b>3-002</b>	<b>Permitting</b>	<b>\$243,503</b>	<b>\$142,396</b>	<b>\$244,107</b>	<b>\$206,000</b>	<b>\$0</b>	<b>\$102,058</b>	<b>\$104,118</b>	<b>\$0</b>	<b>\$206,176</b>
3-002-4100	Staff Management & Coordination	143,503	90,493	155,131	133,900		67,038	67,038		134,076
3-002-A	Ongoing Initiatives	100,000	51,903	88,976	70,040		35,020	35,020		70,040
3-002-B	Volume Banking Program Oversight				1,030			1,030		1,030
3-002-C	Wetland Banking Program Oversight				1,030			1,030		1,030
<b>3-003</b>	<b>Monitoring &amp; Data Assessment</b>	<b>\$271,550</b>	<b>\$167,677</b>	<b>\$203,996</b>	<b>\$280,160</b>	<b>\$0</b>	<b>\$0</b>	<b>\$184,338</b>	<b>\$7,210</b>	<b>\$191,548</b>
3-003-4100	Staff Management & Coordination	62,821	39,615	67,911	66,950			67,038		67,038
3-003-A	Ongoing Initiatives	193,729	128,062	136,085	10,300			10,300		10,300
3-003-B	Stream Monitoring	5,000			123,600			90,000		90,000
3-003-C	Lake Monitoring				61,800			17,000		17,000
3-003-D	Wetland Monitoring	10,000			10,300				0	0
3-003-E	Groundwater Monitoring				7,210				7,210	7,210
<b>3-004</b>	<b>Non-Point Source Pollution Abatement</b>	<b>\$64,624</b>	<b>\$16,656</b>	<b>\$41,145</b>	<b>\$126,690</b>	<b>\$71,500</b>	<b>\$0</b>	<b>\$35,908</b>	<b>\$75,000</b>	<b>\$182,408</b>
3-004-4100	Staff Management & Coordination	12,124	7,668	13,145	13,390			13,408		13,408
3-004-A	Ongoing Initiatives	10,000	650	5,000	10,300			7,500		7,500
3-004-B	Residential Landowner Grant	7,500	0	3,000	10,300	5,000				5,000
3-004-C	Agricultural and Rural BMP Incentives/Cost-S	20,000	8,338	20,000	30,900	15,000		15,000		30,000
3-004-D	Commercial/Community Grant	15,000			10,300			0	75,000	75,000
3-004-E	Municipal Stormwater Remediation Program	0			51,500	51,500				51,500
<b>3-005</b>	<b>Education and Outreach</b>	<b>\$120,275</b>	<b>\$46,556</b>	<b>\$112,794</b>	<b>\$128,922</b>	<b>\$0</b>	<b>\$0</b>	<b>\$114,038</b>	<b>\$15,000</b>	<b>\$129,038</b>
3-005-4100	Staff Management & Coordination	51,775	31,671	54,294	66,950			67,038		67,038
3-005-A	Ongoing initiatives & EMWREP participation	50,000	12,797	50,000	51,500			40,000	15,000	55,000
3-005-B	Standard Project Signage	15,000	3	5,000	6,867			3,500		3,500
3-005-C	Local student engagement/Chisago Co Child	3,500	2,085	3,500	3,605			3,500		3,500
<b>3-006</b>	<b>Interagency Communication</b>	<b>\$175,468</b>	<b>\$71,212</b>	<b>\$176,337</b>	<b>\$134,930</b>	<b>\$0</b>	<b>\$0</b>	<b>\$134,983</b>	<b>\$0</b>	<b>\$134,983</b>
3-006-4100	Staff Management & Coordination	44,268	28,893	49,532	40,170			40,223		40,223
3-006-A	Ongoing Initiatives (Miscellaneous Projects)	5,000	15,018	25,746	5,150			5,150		5,150
3-006-B	Modeling (H&H Model Update)	75,000	26,241	50,000	82,400			82,400		82,400
3-006-C	Geographic Information Systems (GIS)	1,200	1,060	1,060	2,060			2,060		2,060
3-006-D	District Web Mapper	50,000		50,000	5,150			5,150		5,150
<b>3-007</b>	<b>Research</b>	<b>\$97,335</b>	<b>\$5,405</b>	<b>\$72,341</b>	<b>\$68,495</b>	<b>\$0</b>	<b>\$0</b>	<b>\$44,629</b>	<b>\$0</b>	<b>\$44,629</b>
3-007-4100	Staff Management & Coordination	7,335	4,603	7,891	6,695			6,704		6,704
3-007-A	Ongoing Initiatives	90,000	802	64,450	61,800			37,925		37,925
3-007-B	New Initiatives	0								0

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
WMP 10-Year Projection: Less than 0.1 FTE
Code rules/pre-development questions to 3002A
Last rules update completed in 2018
WMP 10-Year Projection: 2.0 FTE annual cost
Includes comments on municipal variance requests. Pre-permit review and gov't orgs costs covered by District, rest covered by permittees.
WMP 10-Year Projection: 1.0 FTE annual cost
Planning & reporting, equipment
Long-term, Diagn, Effect.; Assumes Contracted
Assumes staff-led, plus CAMP and equipment
Assumes staff-led (levels & veg)
Assumes Contracted
WMP 10-Year Projection: 0.2 FTE annual cost
\$\$ For SWCD tech assist. Contracts with 2 SWCDs. Same as 2020.
\$\$ for BMPs - based on projected landowner interest and program structure
Existing cropland rental agreement/supplies + new potential ag bmps.
Target program to lake associations. Allocate up to \$15K per lake basin (Bone, Comfort, Forest 1/2/3)
Cost-share for cities to go above and beyond min SW mgmt requirements on upcoming road projects (e.g., Hayward/North Shore Trl). Depends on opportunities
WMP 10-Year Projection: 1.0 FTE annual cost
EMWREP, Watershed Partners, Annual Newsletter, Event Supplies, CAC Projects, awards program, State of the Watershed. New: logo redesign
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. Forest LMD in 2022.
ArcGIS online subscription (discounted per Esri grant program)
NEW ITEM: Create new District web mapper platform (also serve as database for projects, permits etc.)
WMP 10-Year Projection: 0.1 FTE annual cost
SCWRS Paleo Cores Phase III (per contract payment schedule split '21/'22)
Potential new research initiatives (e.g. coordination with local universities) - fund from reserve as necessary.



# 2022 Budget

## Comfort Lake-Forest Lake Watershed District

## 3000 - Programs Budget

Account Number	Budget Item	2021 Total Expense Budget w/ Transfers	2021 YTD Expense (July)	2021 Est. Yearend Expense	2022 WMP	2022 Est. Grant Spend	2022 Est. Other Rev. Spend	2022 Ongoing Expenses	2022 New Expenses	2022 Total Expense Budget	Comments
										914,859	
<b>3-008</b>	<b>Measurement of Progress</b>	<b>\$7,419</b>	<b>\$4,747</b>	<b>\$7,318</b>	<b>\$11,845</b>	<b>\$0</b>	<b>\$0</b>	<b>\$8,704</b>	<b>\$0</b>	<b>\$8,704</b>	
3-008-4100	Staff Management & Coordination	4,919	3,102	5,318	6,695			6,704		6,704	WMP 10-Year Projection: 0.1 FTE annual cost
3-008-A	Ongoing Initiatives	2,500	1,645	2,000	5,150			2,000		2,000	Engineering assistance with project p-reduction analysis & adaptive management summary presentation
<b>3-009</b>	<b>Grant Research and Preparation</b>	<b>\$15,954</b>	<b>\$10,779</b>	<b>\$21,436</b>	<b>\$22,145</b>	<b>\$0</b>	<b>\$0</b>	<b>\$22,154</b>	<b>\$0</b>	<b>\$22,154</b>	
3-009-4100	Staff Management & Coordination	5,954	3,755	6,436	6,695			6,704		6,704	WMP 10-Year Projection: 0.1 FTE annual cost
3-009-A	Ongoing Initiatives	10,000	7,024	15,000	15,450			15,450		15,450	Consultant time to prepare grants, work plan revisions.
<b>3-010</b>	<b>Operations &amp; Maintenance</b>	<b>\$47,263</b>	<b>\$39,525</b>	<b>\$54,067</b>	<b>\$67,980</b>	<b>\$0</b>	<b>\$50,523</b>	<b>\$2,060</b>	<b>\$0</b>	<b>\$52,583</b>	
3-010-4100	Staff Management & Coordination	22,263	14,039	24,067	40,170		40,223			40,223	WMP 10-Year Projection: 0.6 FTE annual cost
3-010-A	Ongoing Initiatives	25,000	25,486	30,000	10,300		10,300			10,300	Engineering assist, Develop Comp O&M plan
3-010-B	Annual Recurring Operations & Maintenance				2,060			2,060		2,060	
3-010-C	Unplanned Major Maintenance				15,450					0	Fund from reserve if needed
3-010-D	8th Street Basin Iron Enhanced Sand Filter				0					0	
3-010-E	Hilo Lane Iron Enhanced Sand Filter				0					0	
3-010-F	Shields Lake Stormwater Reuse System				0					0	
<b>3-011</b>	<b>Aquatic Invasive Species (AIS) Prevention</b>	<b>\$263,519</b>	<b>\$87,202</b>	<b>\$196,453</b>	<b>\$287,233</b>	<b>\$35,000</b>	<b>\$49,500</b>	<b>\$166,126</b>	<b>\$2,000</b>	<b>\$252,626</b>	
3-011-4100	Staff Management & Coordination	47,719	30,379	52,077				53,630		53,630	WMP 10-Year Projection: 0.8 FTE annual cost
3-011-20-A	(District-Wide) Ongoing Initiatives	10,000	2,377	4,074				5,000		5,000	Time for Smith Partners to review contract docs, consultant time from EOR
3-011-20-B	(District-Wide) Watercraft Inspections	80,000	23,467	70,000		16,500	27,500	30,000		74,000	Agreement with Chisago Co has historically been for \$75K. Includes portable restroom for inspectors. Includes partner contrib and expected wash co grants
3-011-20-C	(District-Wide) AIS Prevention at Boat Launch	1,200	163	1,200				1,236		1,236	Garbage/compost upkeep (~\$180/mo for 5 months), signage upkeep on bins (\$100)
3-011-20-D	(District-Wide) AIS Early Detection and Rapid	0		0				1,030		1,030	Fund Rapid Response from reserve if necessary. Code to this line item. No need for new ZM sampler plates.
3-011-20-E	(District-Wide) Invasive Species Control Pilot	500	3,889	4,755				1,030		1,030	FY20 DNR Behavior Change Grant - improved bait disposal signage and outreach. FY21 District-wide purple loosestrife mgmt biocontrol initiative
3-011-21-F	(Moody) Point-Intercept Macrophyte Survey	3,400		3,400				3,400		3,400	Need to do point-intercept survey every year if treating CLP with herbicide. DNR req. due to Natural Env. Lake status.
3-011-21-G	(Moody) AIS Management	3,000		3,000		1,500		0		1,500	Herbicide applicator costs only (BWS costs under PIS). CLP treatment to reduce internal loading.
3-011-21-H	(Moody) Common Carp Management	0		0				0		0	Last fish survey in 2015. DNR likely to do a bluegill gill netting survey in 2021 (was scheduled for 2020 but delayed due to COVID-19)
3-011-22-F	(Bone) Point-Intercept Macrophyte Survey	0		0				0		0	Last point-intercept survey in 2018; every five years = survey in 2023
3-011-22-G	(Bone) AIS Management	6,000	2,626	6,000		1,500		4,500		6,000	CLP: survey+herbicide costs. EWM: survey cost only
3-011-22-H	(Bone) Common Carp Management	0		0				0		0	Continued monitoring of carp population by staff, fund harvest from reserve if necessary
3-011-25-F	(Little Comfort) Point-Intercept Macrophyte S	0		0				0		0	Chisago County and EOR did point-intercept survey on Little Comfort in 2019.
3-011-25-G	(Little Comfort) AIS Management	0		0				0		0	Staff perform check-up survey.
3-011-25-H	(Little Comfort) Common Carp Management	3,000		3,000				0		0	2016 carp survey: carp pop low, impacts to WQ are moderate-low, bluegill population helps to control carp. Next survey in 2021
3-011-26-F	(Shields) Point-Intercept Macrophyte Survey	3,300		3,300				3,300		3,300	Need to do point-intercept survey every year if treating CLP with herbicide. DNR req. due to Natural Env. Lake status.
3-011-26-G	(Shields) AIS Management	1,400	2,331	2,331		1,500		0		1,500	BWS survey costs&herbicide, CLP treatment to reduce internal loading.
3-011-26-H	(Shields) Common Carp Management	0		0				2,000		2,000	2022 funds for carp fishing tournament/incentives
3-011-27-F	(Keewahtin) Point-Intercept Macrophyte Surv	0		0				0		0	Last point-intercept survey in 2020; every five years = next survey in 2025.
3-011-27-G	(Keewahtin) AIS Management	5,000	800	800				0		0	Largely staff-coordinated. Additional costs may be funded from reserve if necessary
3-011-28-F	(Forest) Point-Intercept Macrophyte Survey	0		0				0		0	Last point-intercept survey in 2018; every five years = survey in 2023
3-011-28-G	(Forest) AIS Management	95,000	21,170	38,515		14,000	22,000	59,000		95,000	CLP & FR: survey+herbicide costs. EWM: survey cost only.
3-011-29-F	(Comfort) Point-Intercept Macrophyte Survey	0		0				0		0	Last point-intercept survey in 2019; every five years = next survey in 2024
3-011-29-G	(Comfort) AIS Management	4,000		4,000				4,000		4,000	CLP: survey+herbicide costs. EWM: survey cost only.
<b>3-012</b>	<b>Land Acquisition</b>	<b>\$53,107</b>	<b>\$17,668</b>	<b>\$30,287</b>	<b>\$284,795</b>	<b>\$90,000</b>	<b>\$0</b>	<b>\$6,704</b>	<b>\$10,000</b>	<b>\$106,704</b>	
3-012-4100	Staff Management & Coordination	3,107	1,806	3,096	6,695			6,704		6,704	WMP 10-Year Projection: 0.1 FTE annual cost
3-012-A	Ongoing Initiatives	50,000	15,862	27,192	278,100	90,000				100,000	Seek land acquisition grants. Conservation Partners Legacy requires 10% match.
<b>3-013</b>	<b>Watershed Planning &amp; Resiliency</b>	<b>\$20,000</b>	<b>\$22,892</b>	<b>\$22,892</b>	<b>\$31,415</b>	<b>\$0</b>	<b>\$0</b>	<b>\$31,424</b>	<b>\$0</b>	<b>\$31,424</b>	
3-013-4100	Staff Management & Coordination		0	0	6,695			6,704		6,704	WMP 10-Year Projection: 0.1 FTE annual cost
3-013-A	Ongoing Initiatives				20,600			20,600		20,600	Engineering assistance
3-013-B	Vulnerability Assessment				2,060			2,060		2,060	
3-013-C	Emergency Response Plan				2,060			2,060		2,060	
3-013-D	Watershed Management Plan Update	20,000	22,892	22,892	0					0	
<b>TOTAL PROGRAMS</b>		<b>\$1,453,748</b>	<b>\$676,100</b>	<b>\$1,257,550</b>	<b>\$1,686,145</b>	<b>\$196,500</b>	<b>\$202,081</b>	<b>\$870,129</b>	<b>\$129,810</b>	<b>\$1,398,520</b>	



## 2022 Budget

Comfort Lake-Forest Lake Watershed District

Account Number	Budget Item	2020 Audited Yearend Expense	2021 Total Expense Budget w/ Transfers	2021 YTD Expense (July)	2021 Est. Yearend Expense	2022 WMP	2022 Est. Grant Spend	2022 Est. Other Rev. Spend	2022 Ongoing Expenses	2022 New Expenses	2022 Total Expense Budget
											489,187
Various	District Staff Projects Support (Staff Mana	55,297	91,340	57,741	99,313		70,390	0	83,798		154,187
Various	Engineering Costs (Rolled in to subcategory	285,411	300,000	134,141	350,000		100,000		200,000		300,000
Various	Legal Costs (Rolled in to subcategories be	22,394	20,000	7,962	13,649		10,000		25,000		35,000
<b>5-000</b>	<b>General Project Development</b>	<b>\$125,942</b>	<b>\$91,108</b>	<b>\$86,255</b>	<b>\$108,553</b>	<b>\$95,275</b>	<b>\$16,760</b>	<b>\$0</b>	<b>\$78,560</b>	<b>\$0</b>	<b>\$95,319</b>
5-000-4100	Staff Management & Coordination	13,146	31,108	19,573	33,553	33,475	16,760		16,760		33,519
5-000-A	General Project Development	112,795	60,000	66,682	75,000	61,800			61,800		61,800
<b>5-100</b>	<b>Floodplain</b>	<b>\$19,202</b>	<b>\$150,000</b>	<b>\$70,046</b>	<b>\$90,000</b>	<b>\$97,335</b>	<b>\$55,056</b>	<b>\$0</b>	<b>\$60,056</b>	<b>\$0</b>	<b>\$115,111</b>
5-100-4100	Staff Management & Coordination	0	0	0	0	20,085	10,056		10,056		20,111
5-120-A	Volume Control Facility Implementation	19,202	100,000	15,726	30,000	77,250	45,000				45,000
5-120-B	Greenway Corridor Visioning & Assessment		50,000	54,320	60,000	0			50,000		50,000
<b>5-200</b>	<b>Lakes</b>	<b>\$316,769</b>	<b>\$1,139,562</b>	<b>\$107,926</b>	<b>\$571,558</b>	<b>\$2,583,103</b>	<b>\$1,268,900</b>	<b>\$281,416</b>	<b>\$92,369</b>	<b>\$25,000</b>	<b>\$1,667,684</b>
5-200-4100	Staff Management & Coordination	31,684	49,618	31,321	53,693	60,255	30,167		30,167		60,334
5-221-A	(Moody) Diagnostic Study Update					0			0		0
5-221-B	(Moody) Diagnostic Study Implementation		5,000		5,000	0			0		0
5-221-C	(Moody) Wetland C Outlet Pond Treatment		0		0	25,750			0		0
5-221-D	(Moody) Lofton Pond Treatment				0	0			0		0
5-221-E	(Moody) SWA Implementation				0	37,080	5,000				5,000
5-221-F	(Moody) Internal Load Management	4,643			0	0			0		0
5-222-A	(Bone) Diagnostic Study Update				0	0			0		0
5-222-B	(Bone) Diagnostic Study Implementation			223	300	0			0		0
5-222-C	(Bone) NE Legacy Wetland Restoration		41,244	11,955	171,200	0			0		0
5-222-D	(Bone) SWA Implementation	14,221	10,000	13,675	15,000	55,620	100,000		10,000		110,000
5-222-E	(Bone) Shoreline Restoration				0	0			0		0
5-223-A	(Birch) Agricultural BMP Implementation				0	5,150	1,000	1,000	2,000		4,000
5-224-A	(School) Agricultural BMP Implementation				0	38,625	19,313	19,313			38,625
5-225-A	(Little Comfort) Diagnostic Study Update				0	0			0		0
5-225-B	(Little Comfort) Diagnostic Study Impleme	39,705			0	0			0		0
5-225-C	(Little Comfort) Heath Ave Outlet Stormwa	8,434	62,500	11,764	38,000	515,000	24,000		6,000		30,000
5-225-D	(Little Comfort) Internal Load Management			414	500	123,600	4,000		1,000		5,000
5-226-A	(Shields) Diagnostic Study Update				0	15,450			0		0
5-226-B	(Shields) Diagnostic Study Update Implem	139,079	35,000		35,000	0			0		0
5-226-C	(Shields) Internal Load Management				0	0			0		0
5-226-D	(Shields) Shoreline Restoration				0	0			0		0
5-227-A	(Keewahtin) Diagnostic Study Update				0	5,150			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				0	15,450			15,450		15,450
5-228-B	(Forest) Diagnostic Study Update Implem	14,657	71,200		71,200	0			0		0
5-228-C	(Forest) CR-50 Iron Enhanced Sand Filter	18,833	550,000	12,568	83,400	721,708	633,120	158,280			791,400
5-228-D	(Forest) WJD-6 Implementation		50,000	3,515	10,000	154,500	15,000				15,000
5-228-E	(Forest) Direct Drainage Retrofit Implementation		10,000		10,000	98,161	15,000				15,000
5-228-F	(Forest) Internal Load Management				0	0			0		0
5-228-G	(Forest) Shoreline Restoration				0	0			0		0
5-229-A	(Comfort) Diagnostic Study Update	27,729	5,000	18,265	18,265	0			0		0
5-229-B	(Comfort) Diagnostic Study Update Implementation				0	0			0		0
5-229-C	(Comfort) Tax Forfeit Wetland Restoration	17,783	250,000	4,227	60,000	527,875	422,300	77,823	27,752		527,875
5-229-D	(Comfort) Shallow Pond Restoration				0	0			0		0
5-229-E	(Comfort) Forest Lake Urban Retrofits				0	183,729		25,000		25,000	50,000
5-229-F	(Comfort) Shoreline Restoration				0	0			0		0
5-299-A	Secondary Lakes Water Quality Studies				0	0			0		0

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: 0.5 FTE annual cost
General proj dev, smaller initiatives that don't require a scope to be approved by the board and specific project code assigned
WMP 10-Year Projection: 0.3 FTE annual cost
Design in 2022 pending sufficient landowner agreements, implementation possibly in 2023 but may be further out due to city/landowner coordination
EOR assistance - outlook is to expand greenway corridor vision. Implementation will occur in multiple categories once visioning/assessment complete
WMP 10-Year Projection: 0.9 FTE annual cost
169 lb/yr remaining to achieve 2040 goal
Completed this project. Weir installation at outlet of pond south of Wetland C, impounds water in Wetland C and estimated to reduce 69 lb/yr load
Implement if needed after another round of diagnostic monitoring (scheduled for 2021, then 2027)
Complete the FY19 Bone Lake SWA Implementation grant. Some EOR assistance with ag field conversion project in NW tributary
Alum re-application in 2028-2029
100 lb/yr remaining to achieve 2040 goal
15 lb/yr. Complete in FY21
90 lb/yr; FY19 CWF Grant (extend to Dec 31, 2022)
Targeting for non-phosphorus focus in 3004A
Horse paddock BMPs. BMP cost for fencing. Mostly staff time.
July Avenue ag BMPs - move cattle yard and install settling pond. Some EOR assistance, mostly staff time. Some construction cost.
559 lb/yr remaining to achieve 2040 goal
East Wetland Impoundment: 75 lb/yr (FY21 CWF Grant). Implement in 2023.
Alum Treatment: 59 lb/yr (FY21 CWF Grant) – implement in 2023. Dosing and RFQ in 2022.
Update load response model in 2022 - see 5-228-A Forest Lake Diagnostic Study Update
Alum re-application in 2029-2030
Targeting for non-phosphorus focus in 3004A
Implement through programs led by District staff
Targeting for non-phosphorus focus in 3004A
Update load response model in 2022
85 lb/yr. Finish most of design/engineering in 2021, implementation and bidding/construction oversight in fall 2022. Likely get billed for most work in 2022.
40 lb/yr (estimate). Dependent on landowner interest. Continued design and feasibility.
46 lb/yr incitop P/TSS reducing shoreline restos
42 lb/yr (estimate)
Targeting for non-phosphorus focus in 3004A
394 lb/yr remaining to achieve 2040 goal
*2040 goal can be met thru L. Comfort 2040 goal
87 lb/yr. Implement in 2022, probably roll in 2023 b/c need to construct in winter conditions (construction in Jan/Feb, bill in March or later).
*may not be needed to meet 2040 WQ goals
*may not be needed to meet 2040 WQ goals, more related to TSS reductions. Commercial area big box retrofit, and/or residential raingarden opportunities
Targeting for non-phosphorus focus in 3004A
District-staff led





## 2022 Budget

Comfort Lake-Forest Lake Watershed District

Account Number	Budget Item	2020 Audited Yearend Expense	2021 Total Expense Budget w/ Transfers	2021 YTD Expense (July)	2021 Est. Yearend Expense	2022 WMP	2022 Est. Grant Spend	2022 Est. Other Rev. Spend	2022 Ongoing Expenses	2022 New Expenses	2022 Total Expense Budget
											489,187
<b>5-300</b>	<b>Streams</b>	<b>\$1,120</b>	<b>\$6,036</b>	<b>\$653</b>	<b>\$1,120</b>	<b>\$91,970</b>	<b>\$18,056</b>	<b>\$0</b>	<b>\$12,056</b>	<b>\$0</b>	<b>\$30,111</b>
5-300-4100	Staff Management/Coord.	1,047	1,036	653	1,120	20,085	10,056		10,056		20,111
5-320-A	(District-wide) Stream Diagnostic Study					17,167			0		0
5-340-A	(Sunrise River) Diagnostic Study Implemen	48	5,000			0			0		0
5-341-A	(BBSLC Tributary) Diagnostic Study Imple	25				54,719	8,000		2,000		10,000
5-342-A	(WJD-6) Diagnostic Study Implementation					0			0		0
5-343-A	(Meadowbrook Tributary) Diagnostic Study Implementation					0			0		0
<b>5-400</b>	<b>Wetlands</b>	<b>\$90,047</b>	<b>\$75,435</b>	<b>\$100,007</b>	<b>\$109,795</b>	<b>\$116,390</b>	<b>\$0</b>	<b>\$0</b>	<b>\$13,408</b>	<b>\$103,000</b>	<b>\$116,408</b>
5-400-4100	Staff Management/Coord.	8,776	9,061	5,713.87	9,795	13,390			13,408		13,408
5-420-A	Comprehensive Wetland Inventory	3,999				103,000			0	103,000	103,000
5-420-B	Wetland Bank Implementation					0					0
5-420-C	Wetland Enhancements	77,271	66,374	94,293	100,000	0					0
<b>5-500</b>	<b>Upland Resources</b>	<b>\$0</b>	<b>\$5,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$73,130</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$72,100</b>	<b>\$72,100</b>
5-500-4100	Staff Management/Coord.	0	0	0	0	1,030			0		0
5-520-B	Natural Resources Inventory and Prioritization		5,000			72,100			0	72,100	72,100
<b>5-600</b>	<b>Groundwater</b>	<b>\$645</b>	<b>\$20,518</b>	<b>\$480</b>	<b>\$1,152</b>	<b>\$14,935</b>	<b>\$3,352</b>	<b>\$0</b>	<b>\$3,352</b>	<b>\$8,240</b>	<b>\$14,944</b>
5-600-4100	Staff Management/Coord.	645	518	480	1,152	6,695	3,352		3,352		6,704
5-620-A	GW-Dependent Natural Resource Inventory and Review		20,000			8,240			0	8,240	8,240
5-620-B	GW-Dependent Natural Resource Action Plan					0					0
5-620-C	Lake Groundwater-Surface Water Interaction Study					0					0
<b>TOTAL PROJECTS</b>		<b>\$553,723</b>	<b>\$1,487,658</b>	<b>\$365,367</b>	<b>\$882,178</b>	<b>\$3,072,139</b>	<b>\$1,362,122</b>	<b>\$281,416</b>	<b>\$259,800</b>	<b>\$208,340</b>	<b>\$2,111,677</b>

Comments
WMP 10-Year Projection: 0.3 FTE annual cost Sediment, Habitat, Buffers. Could delay until we meet lake WQ goals (begin in 2nd 5 years of WMP)
School Lk Outlet Channel Resto: 60 lb/yr (FY21 CWF Grant). Unsure if implementation will occur in 2022. Budget some dollars for eng/tech assistance From the WJD-6 Feasibility Study
WMP 10-Year Projection: 0.2 FTE annual cost Includes an update in 2027. Could delay until we meet lake WQ goals (begin in 2nd 5 years of WMP) 94 acres of high priority restorations (4 sites) (timeline: 2024-2031) Restos likely less intensive than past projects (2027-2031 timeline; 2020/2021 expenses associated with Bone/Moody wetland restos)
WMP 10-Year Projection: 0.01 FTE in one year (2022) An add-on to the wetland inventory. Could delay until we meet lake WQ goals (begin in 2nd 5 years of WMP)
WMP 10-Year Projection: 0.1 FTE annual cost Could delay until we meet lake WQ goals (begin in 2nd 5 years of WMP)



# 2022 Budget

Comfort Lake-Forest Lake Watershed District

## Staff and Consultant Cost Breakout

	Estimated 2022 Costs	Comment
<b>District Staff (Wages &amp; Benefits)</b>		
1000 - Administration	\$174,299	Divided per workload analysis
3000 - Programs	\$455,859	Divided per workload analysis
5000 - Projects	\$154,187	Divided per workload analysis
<b>DISTRICT STAFF TOTAL</b>	<b>\$784,345</b>	
<b>Consultants/Partners</b>		
Emmons & Olivier Resources (EOR) (Engineer)	\$750,000	Reflected in top rollup in budget. Based on 2020 YE
Smith Partners (Legal)	\$104,000	Reflected in top rollup in budget. Based on 2020 YE
Accounting	\$25,000	All in line item 1-004-4330
Washington Conservation District	\$20,000	Tech. Assist: \$20K. Based on 2021 contract.
Chisago Soil & Water Conservation Dist.	\$25,000	Tech. Assist: \$25K. Based on 2020-2021 contract.
Blue Water Science	\$27,000	Invasive plant surveys (Moody, Bone, Shields, Forest, Comfort), point-intercept surveys (Moody, Shields)
<b>CONSULTING/PARTNER TOTAL</b>	<b>\$951,000</b>	
<b>COMBINED TOTAL</b>	<b>\$1,735,345</b>	
Total 2022 Budget	\$4,115,746	
Personnel/Consultants/Partners % of Total Budget	42%	

### EOR Breakdown by Category

EOR 1000 - Administration	\$10,000	Reflected in 1-004-4500. Based on allocation of majority of expenses to programs/projects.
EOR 3000 - Programs	\$440,000	Reflected in top rollup in budget. Based on 2019 YE and est. 2020 YE. Increase due to monitoring program assistance.
EOR 5000 - Projects	\$300,000	Reflected in top rollup in budget. Based on 2019 YE and est. 2020 YE.
<u>Total</u>	<u>\$750,000</u>	

### Smith Partners Breakdown by Category

Smith Partners 1000 - Administration	50,000	Reflected in 1-004-4410. While staff codes project/program related work out to 3000/5000 series, the majority of legal counsel is administrative.
Smith Partners 3000 - Programs	19,000	Reflected in top rollup in budget. Based on 2019 YE and est. 2020 YE.
Smith Partners 5000 - Projects	35,000	Reflected in top rollup in budget. Based on 2019 YE and est. 2020 YE.
<u>Total</u>	<u>\$104,000</u>	



# 2022 Budget

## Comfort Lake-Forest Lake Watershed District

	Budget Item	2020 Expense Budget	2020 Audited YE	2021 Expense Budget	2021 Est. Yearend	2022 Total Expense Budget (5% Levy Inc)	2022 Total Expense Budget (10% Levy Inc)
<b>ADMINISTRATION</b>							
<b>REVENUE</b>	TAX LEVY	\$258,200	\$257,718	\$258,200	\$257,718	\$258,200	\$258,200
	OTHER (Interest Income, Ag Market Value, FY20 PRAP Grant)	\$5,000	\$9,705	\$5,000	\$5,000	\$5,000	\$5,000
	<b>TOTAL REVENUE:</b>	<b>\$263,200</b>	<b>\$267,423</b>	<b>\$263,200</b>	<b>\$262,718</b>	<b>\$263,200</b>	<b>\$263,200</b>
<b>EXPENSES:</b>	1000 ADMINISTRATION	\$260,835	\$300,316	\$388,391	\$377,081	\$455,549	\$455,549
	2000 DEBT SERVICES FUND (CWP LOAN REPAYMENT)	\$0	\$0	\$0	\$0	\$150,000	\$150,000
	<b>TOTAL EXPENDITURES:</b>	<b>\$260,835</b>	<b>\$300,316</b>	<b>\$388,391</b>	<b>\$377,081</b>	<b>\$605,549</b>	<b>\$605,549</b>
	<b>REVENUE OVER/(UNDER) EXPENDITURES:</b>	<b>\$2,365</b>	<b>(\$32,893)</b>	<b>(\$125,191)</b>	<b>(\$114,363)</b>	<b>(\$342,349)</b>	<b>(\$342,349)</b>
<b>PROJECTS/PROGRAMS</b>							
<b>REVENUE</b>	TAX LEVY	\$1,141,800	\$1,139,671	\$1,216,800	\$1,139,671	\$1,290,550	\$1,364,300
	EARNED GRANT REVENUE (Reported in Audit Financial Report)	\$353,029	\$299,100	\$0	\$515,432	\$1,486,575	\$1,486,575
	LOAN	\$361,231	\$361,231	\$856,693	\$1,200,000	\$1,600,000	\$1,600,000
	OTHER (see Grant & Other Revenue Summary)	\$1,085,425	\$78,393	\$637,000	\$104,500	\$151,558	\$151,558
	UNEARNED GRANT REVENUE (Not Included in Total)		\$548,553	\$622,938	\$707,175	\$110,900	\$110,900
	<b>TOTAL REVENUE:</b>	<b>\$2,941,485</b>	<b>\$1,878,395</b>	<b>\$2,710,493</b>	<b>\$2,959,603</b>	<b>\$4,528,683</b>	<b>\$4,602,433</b>
<b>EXPENSES:</b>	3000 PROGRAMS	\$1,472,717	\$1,324,707	\$1,453,748	\$1,257,550	\$1,398,520	\$1,398,520
	5000 PROJECTS	\$114,454	\$553,723	\$1,487,658	\$882,178	\$2,111,677	\$2,111,677
	<b>TOTAL EXPENDITURES:</b>	<b>\$1,587,171</b>	<b>\$1,878,430</b>	<b>\$2,941,406</b>	<b>\$2,139,728</b>	<b>\$3,510,197</b>	<b>\$3,510,197</b>
	<b>REVENUE OVER/(UNDER) EXPENDITURES:</b>	<b>\$1,354,314</b>	<b>(\$34)</b>	<b>(\$230,914)</b>	<b>\$819,875</b>	<b>\$1,018,486</b>	<b>\$1,092,236</b>
<b>TOTAL - COMFORT LAKE-FOREST LAKE</b>							
<b>REVENUE</b>	TAX LEVY	\$1,400,000	\$1,397,389	\$1,475,000	\$1,397,389	\$1,548,750	\$1,622,500
	EARNED GRANT REVENUE (Reported in Audit Financial Report)	\$353,029	\$299,100	\$0	\$515,432	\$1,486,575	\$1,486,575
	LOAN DISBURSEMENT	\$361,231	\$361,231	\$856,693	\$1,200,000	\$1,600,000	\$1,600,000
	OTHER (see Grant & Other Revenue Summary)	\$1,090,425	\$88,098	\$642,000	\$109,500	\$156,558	\$156,558
	UNEARNED GRANT REVENUE (Not Included in Total)	\$0	\$548,553	\$622,938	\$707,175	\$110,900	\$110,900
	<b>TOTAL REVENUE:</b>	<b>\$3,204,685</b>	<b>\$2,145,818</b>	<b>\$2,973,693</b>	<b>\$3,222,321</b>	<b>\$4,791,883</b>	<b>\$4,865,633</b>
<b>EXPENSES</b>	1000 ADMINISTRATION	\$260,835	\$300,316	\$388,391	\$377,081	\$455,549	\$455,549
	2000 DEBT SERVICES FUND (CWP LOAN REPAYMENT)	\$0	\$0	\$0	\$0	\$150,000	\$150,000
	3000 PROGRAMS	\$1,472,717	\$1,324,707	\$1,453,748	\$1,257,550	\$1,398,520	\$1,398,520
	5000 PROJECTS	\$114,454	\$553,723	\$1,487,658	\$882,178	\$2,111,677	\$2,111,677
	RESERVE CONTRIBUTION	\$0	\$0	\$0	\$0	\$0	\$0
	<b>TOTAL EXPENDITURES:</b>	<b>\$1,848,006</b>	<b>\$2,178,746</b>	<b>\$3,329,797</b>	<b>\$2,516,809</b>	<b>\$4,115,746</b>	<b>\$4,115,746</b>
	<b>REVENUE OVER/(UNDER) EXPENDITURES:</b>	<b>\$1,356,679</b>	<b>(\$32,927)</b>	<b>(\$356,105)</b>	<b>\$705,512</b>	<b>\$676,137</b>	<b>\$749,887</b>

(Administration levy: \$250,000; Insurance premium levy: \$

(Implementation levy: total minus admin and insurance)

FUND INFORMATION							
	Prior Yearend/Beginning of Year Fund Balance (Reserve)		\$960,022	\$919,583	\$919,583	\$1,625,095	\$1,625,095
	Est Current Yearend Balance		\$919,583	\$563,478	\$1,625,095	\$2,301,232	\$2,374,982
	Dedicated Funds: Unearned Grant Revenue		\$548,553	\$622,938	\$707,175	\$110,900	\$110,900
	Dedicated Funds: Future Loan Payback					\$200,000	\$200,000
	Dedicated Funds: First 6 months min operating estimate		\$700,000	\$870,000	\$870,000	\$870,000	\$870,000
	End of Year Reserve Minus Dedicated Funds & First 6 Months Operating		(\$328,970)	(\$929,460)	\$47,920	\$1,120,332	\$1,194,082
	Actual non-dedicated reserve percentage of budget (beginning of year)		0.00%	44.06%	27.62%	36.54%	39.48%

Estimated 2022 ending reserve fund balance

Earned grant revenue = grant revenue that has been spent



# 2022 Budget

## Appendix - Grant & Other Revenue Summary

### 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)
<b>ESTIMATED 2022 Grants</b>												
<b>Awarded</b>												
5-228-L	BWSR	CWF - Projects & Practices	WJD6 Iron-Enhanced Sand Filter (CR50 IESF)	Forest Lake	(FY2020)	(FY2020)	(FY2020)	\$373,700	Q2	[awarded]	85	\$440
5-229-E	BWSR	CWF - Projects & Practices	Sunrise Drained Wetland Restoration (Tax Forfeit)	Comfort Lake	(FY2020)	(FY2020)	(FY2020)	\$246,000	Q2	[awarded]	54	\$456
5-226-D	DNR	Conservation Partners Legacy (CPL)	Shields Lake Park Shoreline Restoration	Shields Lake	(FY2020)	(FY2020)	(FY2020)	\$8,000	Q4	[awarded]	TBD	TBD
5-228-B3	BWSR	Watershed Based Funding	Castlewood Subwatershed BMP Implementation	Forest Lake	(FY2019)	(FY2019)	(FY2019)	TBD	Q4	[awarded]	TBD	TBD
5-228-B4	BWSR	Watershed Based Funding	Hayward Avenue BMP Implementation	Forest Lake	(FY2019)	(FY2019)	(FY2019)	TBD	Q4	[awarded]	N/A	N/A
5-222-F	BWSR	CWF - Projects & Practices	Bone Lake Diagnostic Study/SWA BMP Impl.	Bone Lake	(FY2019)	(FY2019)	(FY2019)	\$57,600	Q1	[awarded]	N/A	N/A
Various	PCA	319 Small Watersheds Focus	Multiple Projects (~\$300K over 4-yr period)	District-Wide	(FY2021)	(FY2021)	(FY2021)	\$100,000	Q4	[awarded]	TBD	TBD
5-228-L	BWSR	CWF - Projects & Practices	Bone Lake Northeast Wetland Restoration	Bone Lake	(FY2021)	(FY2021)	(FY2021)	\$68,480	Q2	[awarded]	15	\$571
5-229-E	BWSR	CWF - Projects & Practices	Little Comfort Lake Phosphorus Reduction Impl.	L. Comfort/Comfort	(FY2021)	(FY2021)	(FY2021)	TBD	Q2	[awarded]	206	\$86
5-820-A	BWSR	LSC WBI Partnership	LSC 1W1P Implementation (Projects TBD)	District-Wide	TBD	TBD		\$5,000	Q2-Q4	[awarded]	TBD	TBD
<b>TBD/Pending</b>												
5-228-D	BWSR	CWF - Projects & Practices	(Forest) WJD-6 Wetland Restoration	Forest Lake	\$632,832	\$158,208	\$632,832	\$316,416	Q1	75%	40	\$791
5-221-B	BWSR	CWF - Projects & Practices	(Moody) Diagnostic Study Impl. - Capstone Projects	Moody Lake	\$120,000	\$30,000	\$120,000	\$60,000	Q1	75%	24	\$250
3-011-B	Wash. Co.	AIS Prevention Aid Grant	Watercraft Inspections	Forest & Bone	\$16,500		\$16,500	\$16,500	Q4	90%	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	90%	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	90%	N/A	N/A
3-011-21-G	DNR	AIS Control Projects	Curly-leaf Pondweed Management	Moody Lake	\$1,500		\$1,500	\$1,500	Q4	75%	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	75%	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	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. approx. \$10K discount)		N/A	90%	N/A	N/A
5-920-A	DNR	Conservation Partners Legacy (CPL)	Land Acquisition		\$90,000	\$9,000		\$0	TBD	TBD	TBD	TBD
5-120-A	DNR	Flood Hazard Mitigation Grants	Volume control facility/Greenway visioning		\$95,000			\$0	TBD	TBD	TBD	TBD
TBD	USFWS	N. American WCA Std/Small Grants	Wetland restoration project		TBD	TBD		\$0	TBD	TBD	TBD	TBD
TBD	USFWS	Partners for Fish & Wildlife	Funds to private landowners for habitat resto		\$5,000			\$0	TBD	TBD	TBD	TBD
5-223-A/5-224-A	NRCS	EQIP Program	Birch and School Ag BMPs		\$20,313			\$0	TBD	TBD	TBD	TBD
TBD	CCM	Conservation Corps CWF: Crew Labor	TBD		TBD	TBD		\$0	TBD	TBD	TBD	TBD
3-007-B	LCCMR	Env. Nat. Resource Trust Fund (ENRTF)	TBD - Potential CLP phosphorus reduction experiment		TBD	TBD		\$0	TBD	TBD	TBD	TBD
3-005-A	NFWF	Five Star and Urban Waters Restoration	TBD - Education Project		\$25,000	\$25,000		\$0	TBD	TBD	TBD	TBD
Various	Mortenson	Sustainable Environmental Systems	General unrestricted funding		\$20,000			\$0	TBD	TBD	TBD	TBD
TBD	LSOHC	Outdoor Heritage Fund	Easement/acquisition or projects. Requ. habitat benefit		\$400,000			\$0	TBD	TBD	TBD	TBD
TBD	BEF	TBD - get connected with partners						\$0	TBD	TBD	TBD	TBD
TBD	Env. Initiative	TBD						\$0	TBD	TBD	TBD	TBD
TBD	Nature Cons.	TBD						\$0	TBD	TBD	TBD	TBD
<b>Estimated 2022 Grant Total</b>					<b>\$1,455,145</b>	<b>\$223,408</b>	<b>\$787,432</b>	<b>\$1,269,796</b>				

<b>ESTIMATED 2022 Other Revenue (Taxes, Partner Contributions, Permit Revenue, Loans etc.)</b>												
	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	Fees (Permit Fees)	Potential funding source	District-Wide			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 Fund	TBD	TBD			TBD					
3-011-28-G	City of FL	AIS Mgmt on Forest Lake	Flowering rush, curlyleaf pondweed	Forest Lake			\$20,000	\$20,000	Q4	N/A	N/A	N/A
3-011-B	City of FL	Watercraft Inspections	Boat launch inspections for Forest Lake	Forest Lake			\$15,000	\$15,000	Q4	N/A	N/A	N/A
3-011-28-G	FLLA	AIS Mgmt on Forest Lake	Flowering rush & Curlyleaf pondweed	Forest Lake			\$2,000	\$2,000	Q4	N/A	N/A	N/A
3-011-B	FLLA	Watercraft Inspections	Boat launch inspections for Forest Lake	Forest Lake			\$3,500	\$3,500	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 Inspecti	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				\$102,058	Q1-Q4	N/A	Various	Various



# 2022 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)
	N/A	Interest Income		N/A				\$5,000		N/A	N/A	N/A
Various	PCA	Clean Water Partnership Loan	CLFLWD Adaptive Management Project Impl.	District-Wide				\$1,100,000	Q4	N/A	Various	Various
<b>Estimated 2022 Other Revenue Total</b>					<b>\$0</b>	<b>\$0</b>	<b>\$49,500</b>	<b>\$1,256,558</b>				
<b>ESTIMATED 2022 Combined Total</b>					<b>\$1,455,145</b>	<b>\$223,408</b>	<b>\$836,932</b>	<b>\$2,526,354</b>				



# 2022 Budget

## Appendix - Grant & Other Revenue Summary

### 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)
<b>2021 Grants</b>												
<b>Awarded</b>												
TBD	PCA	319 Small Watersheds Focus	TBD (will be ~\$300K over 4 years)	District-Wide	\$300,000	TBD	TBD	See FY22	N/A	[awarded]	TBD	TBD
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	\$571
5-229-E	BWSR	CWF - Projects & Practices	Little Comfort Lake Phosphorus Reduction Impl.	L. Comfort/Comfort	\$354,600	\$88,650	\$354,600	\$177,300	Q2	[awarded]	206	\$86
5-820-A	BWSR	LSC WBIF Partnership	LSC 1W1P Implementation	District-Wide	TBD	TBD		\$5,000	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	\$1,500	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	\$440
5-229-E	BWSR	CWF - Projects & Practices	Sunrise Drained Wetland Restoration (Tax Forfeit)	Comfort Lake	(FY2020)	(FY2020)	(FY2020)	\$0	Q2	[awarded]	54	\$456
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)	\$4,905	Q4	[awarded]	N/A	N/A
5-228-B3	BWSR	Watershed Based Funding	Castlewood Subwatershed BMP Implementation	Forest Lake	(FY2019)	(FY2019)	(FY2019)	\$19,690	Q4	[awarded]	TBD	TBD
5-228-B4	BWSR	Watershed Based Funding	Hayward Avenue BMP Implementation	Forest Lake	(FY2019)	(FY2019)	(FY2019)	\$19,690	Q4	[awarded]	N/A	N/A
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	\$73
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]	1,000	\$76
5-422-F	BWSR	CWF - Projects & Practices	Bone Lake Partially Drained Wetland Restorations	Bone Lake	(FY2017)	(FY2017)	(FY2017)	\$8,800	N/A	[awarded]	50	\$88
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
<b>Estimated 2021 Grant Total</b>					<b>\$872,800</b>	<b>\$132,650</b>	<b>\$560,400</b>	<b>\$539,601</b>				
<b>ESTIMATED 2021 Other Revenue (Partner Contributions, Permit Revenue, Loans etc.)</b>												
3-011-28-G	City of FL	AIS Mgmt on Forest Lake	Flowering rush, curlyleaf pondweed	Forest Lake			\$20,000	\$20,000	Q4	N/A	N/A	N/A
3-011-B	City of FL	Watercraft Inspections	Boat launch inspections for Forest Lake	Forest Lake			\$15,000	\$15,000	Q4	N/A	N/A	N/A
3-011-28-G	FLLA	AIS Mgmt on Forest Lake	Flowering rush & Curlyleaf pondweed	Forest Lake			\$2,000	\$2,000	Q4	N/A	N/A	N/A
3-011-B	FLLA	Watercraft Inspections	Boat launch inspections for Forest Lake	Forest Lake			\$3,500	\$3,500	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
Various	PCA	Clean Water Partnership Loan	CLFLWD Adaptive Management Project Impl.	District-Wide				\$856,693	Q4	N/A	Various	Various
	N/A	Interest Income		N/A				\$5,000		N/A	N/A	N/A
<b>Estimated 2021 Other Revenue Total</b>					<b>\$0</b>	<b>\$0</b>	<b>\$49,500</b>	<b>\$961,193</b>				
<b>ESTIMATED 2021 Combined Total</b>					<b>\$872,800</b>	<b>\$132,650</b>	<b>\$609,900</b>	<b>\$1,500,793</b>				



# 2022 Budget

## Comfort Lake-Forest Lake Watershed District

### Appendix - Grant & Other Revenue Summary

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)
<b>2020 Grants</b>												
<b>Awarded</b>												
5-228-L	BWSR	CWF - Projects & Practices	WJD6 Headwaters Iron-Enhanced Sand Filter (CR50 IESF)	Forest Lake	\$747,400	\$186,850	\$747,400	\$373,700	Q2	[awarded]	85	\$440
5-229-E	BWSR	CWF - Projects & Practices	Sunrise River Drained Wetland Restoration (Tax Forfeit Pro	Comfort Lake	\$492,000	\$123,000	\$492,000	\$246,000	Q2	[awarded]	54	\$456
1-001, 3-008-A	BWSR	PRAP Assistance Program	Workload Analysis	District-Wide	\$10,000	\$7,500	\$7,500	\$7,500	Q4	[awarded]	N/A	N/A
5-226-D	DNR	Conservation Partners Legacy (CPL)	Shields Lake Park Shoreline Restoration	Shields Lake	\$8,000	\$1,000	\$8,000	\$0	N/A	[awarded]	TBD	TBD
3-011-20-C	DNR	Behavior Change Grant Program	AIS Outreach at Boat Launches	Forest, Bone, Comf	\$4,905	In-Kind	\$4,905	\$0	N/A	[awarded]	N/A	N/A
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
3-011-28-G	Wash. Co.	AIS Prevention Aid Grant	Flowering Rush Management	Forest Lake	\$14,000		\$5,143	\$5,143	Q4	[awarded]	N/A	N/A
3-011-28-G	Wash. Co.	AIS Prevention Aid Grant	Curly-leaf Pondweed Management	Forest Lake	\$35,000		\$5,143	\$5,143	Q4	[awarded]	N/A	N/A
3-011-21-G	DNR	AIS Control Projects	Curly-leaf Pondweed Management	Moody Lake	\$1,350		\$1,391	\$1,391	Q4	[awarded]	N/A	N/A
3-011-22-G	DNR	AIS Control Projects	Curly-leaf Pondweed Management	Bone Lake	\$1,150		\$1,194	\$1,194	Q4	[awarded]	N/A	N/A
3-011-26-G	DNR	AIS Control Projects	Curly-leaf Pondweed Management	Shields Lake	\$1,150		\$1,155	\$1,155	Q4	[awarded]	N/A	N/A
3-011-28-G	DNR	AIS Control Projects	Curly-leaf Pondweed Management	Forest Lake	\$7,000		\$7,000	\$7,000	Q4	[awarded]	N/A	N/A
3-011-28-G	DNR	AIS Control Projects	Flowering Rush Management	Forest Lake	\$1,650		\$1,737	\$1,737	Q4	[awarded]	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. approx. \$10K discount)		N/A	[awarded]	N/A	N/A
3-010-A	DNR	Conservation Partners Legacy (CPL)	Shields Lake fish barrier retrofits	Shields Lake	(FY2017)	(FY2017)	(FY2017)	\$30,600	Q4	[awarded]	N/A	N/A
5-421-A	EPA, PCA	CWA Section 319	Moody Lake Wetland Rehabilitation	Moody Lake	(FY2016)	(FY2016)	(FY2016)	\$44,556	Q3	[awarded]	445	\$61
<b>Estimated 2020 Grant Total</b>					<b>\$1,340,105</b>	<b>\$319,550</b>	<b>\$1,299,068</b>	<b>\$741,619</b>				
<b>2020 Other Revenue (Partner Contributions, Permit Revenue, Loans etc.)</b>												
3-011-28-G	City of FL	City of Forest Lake	Flowering rush, curlyleaf pondweed	Forest Lake			\$20,000	\$20,000	Q4	N/A	N/A	N/A
3-011-B	City of FL	Watercraft Inspections	Boat launch inspections for Forest Lake	Forest Lake			\$15,000	\$15,000	Q4	N/A	N/A	N/A
3-011-28-G	FLLA	AIS Mgmt on Forest Lake	Flowering rush & Curlyleaf pondweed	Forest Lake			\$2,000	\$2,000	Q4	N/A	N/A	N/A
3-011-B	FLLA	Watercraft Inspections	Boat launch inspections for Forest Lake	Forest Lake			\$3,500	\$3,500	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 & Lions	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				\$5,000				
5-228-B3	N/A	N/A	Castlewood hay crop revenue	Forest Lake				\$1,840	Q4	N/A	TBD	TBD
Various	PCA	Clean Water Partnership Loan	CLFLWD Adaptive Management Project Implementation	District-Wide	(FY2017)	(FY2017)	(FY2017)	\$361,231	Q4	[awarded]	Various	Various
<b>2020 Other Revenue Total</b>					<b>\$0</b>	<b>\$0</b>	<b>\$49,500</b>	<b>\$467,571</b>				
<b>2020 Combined Total</b>					<b>\$1,340,105</b>	<b>\$319,550</b>	<b>\$1,348,568</b>	<b>\$1,209,190</b>				



# 2022 Budget

## Comfort Lake-Forest Lake Watershed District

### Appendix - Grant & Other Revenue Summary

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)
<b>2019 Grants</b>												
<b>Awarded</b>												
5-222-F	BWSR	CWF - Projects & Practices	Bone Lake Diagnostic Study/SWA BMP Implementation	Bone Lake	\$144,000	\$36,000	\$144,000	\$72,000	Q1	[awarded]	TBD	TBD
3-006-D	ESRI	Conservation GIS Grant	One-year ArcGIS Advanced license with all extensions	District-Wide		\$1,200	(Est. approx. \$10K discount)		N/A	[awarded]	N/A	N/A
3-011-B	Wash. Co.	AIS Prevention Aid Grant	Watercraft Inspections	Forest & Bone	\$32,500	\$0	\$16,500	\$16,500	Q4	[awarded]	N/A	N/A
3-011-28-G	Wash. Co.	AIS Prevention Aid Grant	Flowering Rush	Forest Lake	\$15,248	\$0	\$9,000	\$9,000	Q4	[awarded]	N/A	N/A
5-228-B3	Wash. Co.	Watershed Based Funding	Castlewood Subwatershed BMP Implementation	Forest Lake	\$39,380	\$3,938	\$39,380	\$19,690	N/A	[awarded]	20	TBD
5-228-B4	Wash. Co.	Watershed Based Funding	Hayward Avenue BMP Implementation	Forest Lake	\$39,380	\$3,938	\$39,380	\$19,690	N/A	[awarded]	128	TBD
5-221-C	BWSR	CWF - Projects & Practices	Moody Lake Alum Treatment	Moody Lake	(FY2018)	(FY2018)	(FY2018)	\$0	N/A	[awarded]	324	\$73
5-226-A	BWSR	CWF - Projects & Practices	Shields Lake SW Harvest, Irrigation Reuse & Alum Treat.	Shields Lake	(FY2017)	(FY2017)	(FY2017)	\$329,600	Q4	[awarded]	1,000	\$76
5-422-F	BWSR	CWF - Projects & Practices	Bone Lake Partially Drained Wetland Restorations	Bone Lake	(FY2017)	(FY2017)	(FY2017)	\$35,200	Q2	[awarded]	50	\$88
5-228-B	BWSR	Clean Water Fund (CWF)	Forest Lake Wetland Treatment Basin Implementation	Forest Lake	(FY2016)	(FY2016)	(FY2016)	\$16,200	Q2	[awarded]	56	\$145
5-421-A	BWSR	Clean Water Fund (CWF)	Moody Lake Wetland Rehabilitation	Moody Lake	(FY2016)	(FY2016)	(FY2016)	\$39,008	Q2	[awarded]	445	\$61
5-421-A	EPA, PCA	CWA Section 319	Moody Lake Wetland Rehabilitation	Moody Lake	(FY2016)	(FY2016)	(FY2016)	\$0	N/A	[awarded]	445	\$61
<b>Submitted, Not Awarded</b>												
TBD	PCA	319 Small Watersheds Focus	TBD (\$1M in funding over 16-year period)	TBD	\$1,000,000	N/A	N/A	N/A	N/A	[not awarded]	N/A	N/A
Various	Mortensen	Sustaining Environmental Systems	Unrestricted funding for multiple projects and programs	District-Wide	\$20,000	N/A	N/A	N/A	N/A	[not awarded]	N/A	N/A
3-007-B	LCCMR	Env. Nat. Resource Trust Fund (ENRTF)	Claros Pilot Projects (2020 work)	District-Wide	\$150,000	N/A	N/A	N/A	N/A	[not awarded]	N/A	N/A
3-007-B	SCRA	Lake St. Croix Watershed Improvement	Claros Pilot Projects (2019 work)	District-Wide	\$40,000	N/A	N/A	N/A	N/A	[not awarded]	N/A	N/A
3-005-A	MDH	Contaminants of Emerging Concern Initi	Citizen Action Network Program	District-Wide	\$8,000	N/A	N/A	N/A	N/A	[not awarded]	N/A	N/A
3-011-26-H	DNR	Conservation Partners Legacy	Shields Lake Carp Removal	Shields Lake	\$22,500	N/A	N/A	N/A	N/A	[not awarded]	N/A	N/A
5-229-A	BWSR	CWF - Accelerated Implementation Gra	Comfort Lk Diagnostic & H&H Model Update	Comfort Lake	\$124,000	N/A	N/A	N/A	N/A	[not awarded]	N/A	N/A
<b>2019 Grant Total</b>					<b>\$1,635,008</b>	<b>\$45,076</b>	<b>\$248,260</b>	<b>\$556,888</b>				
<b>2019 Other Revenue (Partner Contributions, Permit Revenue, Loans etc.)</b>												
3-011-28-G	City of FL	AIS Mgmt	Flowering rush, curlyleaf pondweed, zebra mussels	Forest Lake			\$28,500	\$28,500	Q3/Q4	N/A	N/A	N/A
3-011-B	City of FL	Watercraft Inspections	Boat launch inspections for Forest Lake	Forest Lake			\$15,000	\$15,000	Q4	N/A	N/A	N/A
3-011-28-G	FLLA	AIS Mgmt on Forest Lake	Flowering rush & Curlyleaf pondweed	Forest Lake			\$2,100	\$2,100	Q4	N/A	N/A	N/A
3-011-B	FLLA	Watercraft Inspections	Boat launch inspections for Forest Lake	Forest Lake			\$3,400	\$3,400	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 Inspecti	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			\$62,972	\$62,972	Q1-Q4	N/A	N/A	N/A
3-006-4100	CMSCWD	Staff sharing program	Permit inspections, outreach, plan update	District-Wide			\$694	\$694	Q1-Q4	N/A	N/A	N/A
5-800-4100	1W1P	One Watershed, One Plan	Plan writing and outreach support	District-Wide			\$1,732	\$1,732	Q1-Q4	N/A	N/A	N/A
Various	PCA	Clean Water Partnership Loan	CLFLWD Adaptive Management Project Implementation	District-Wide	(FY2017)	(FY2017)	(FY2017)	\$282,076	Q4	N/A	Various	Various
<b>2019 Other Revenue Total</b>					<b>\$0</b>		<b>\$123,398</b>	<b>\$405,473</b>				
<b>2019 Combined Total</b>					<b>\$1,635,008</b>	<b>\$45,076</b>	<b>\$371,658</b>	<b>\$962,361</b>				





# 2022 Budget

## Comfort Lake-Forest Lake Watershed District

## Appendix - Projects by Lake-LMD

Account Number	Budget Item	2020 Est. Yearend Expense	2021 Total Expense Budget	2021 YTD Expense (Feb)	2021 Est. Yearend Expense	2022 WMP	2022 Est. Grant Spend	2022 Est. Other Rev. Spend	2022 Ongoing Expenses	2022 New Expenses	2022 Total Expense Budget
<b>Bone Lake Management District</b>		<b>\$18,352</b>	<b>\$52,500</b>	<b>\$25,852</b>	<b>\$191,500</b>	<b>\$118,450</b>	<b>\$105,000</b>	<b>\$0</b>	<b>\$10,000</b>	<b>\$15,000</b>	<b>\$130,000</b>
<b>Moody Lake Subtotal</b>		<b>\$4,643</b>	<b>\$5,000</b>	<b>\$0</b>	<b>\$5,000</b>	<b>\$62,830</b>	<b>\$5,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$5,000</b>
5-221-A	(Moody) Diagnostic Study Update			0	0	0	0	0	0	0	0
5-221-B	(Moody) Diagnostic Study Implementation		5,000	0	5,000	0	0	0	0	0	0
5-221-C	(Moody) Wetland C Outlet Pond Treatment		0	0	0	25,750	0	0	0	0	0
5-221-D	(Moody) Lofton Pond Treatment		0	0	0	0	0	0	0	0	0
5-221-E	(Moody) SWA Implementation			0	0	37,080	5,000	0	0	0	5,000
5-221-F	(Moody) Internal Load Management	4,643		0	0	0	0	0	0	0	0
<b>Bone Lake Subtotal</b>		<b>\$13,709</b>	<b>\$47,500</b>	<b>\$25,852</b>	<b>\$186,500</b>	<b>\$55,620</b>	<b>\$100,000</b>	<b>\$0</b>	<b>\$10,000</b>	<b>\$15,000</b>	<b>\$125,000</b>
5-222-A	(Bone) Diagnostic Study Update			0	0	0	0	0	0	0	0
5-222-B	(Bone) Diagnostic Study Implementation			223	300	0	0	0	0	0	0
5-222-C	(Bone) NE Legacy Wetland Restoration		37,500	11,955	171,200	0	0	0	0	0	0
5-222-D	*(Bone) SWA Implementation	13,709	10,000	13,675	15,000	55,620	100,000	0	10,000	0	110,000
5-222-E	(Bone) Shoreline Restoration			0	0	0	0	0	0	0	0
3-004-D	Commercial/Community Grant									15,000	15,000
<b>Little Comfort Lake Management District</b>		<b>\$25,914</b>	<b>\$62,500</b>	<b>\$12,178</b>	<b>\$38,500</b>	<b>\$737,094</b>	<b>\$56,313</b>	<b>\$20,313</b>	<b>\$11,000</b>	<b>\$0</b>	<b>\$87,625</b>
<b>Birch Lake Subtotal</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$5,150</b>	<b>\$1,000</b>	<b>\$1,000</b>	<b>\$2,000</b>	<b>\$0</b>	<b>\$4,000</b>
5-223-A	(Birch) Agricultural BMP Implementation			0	0	5,150	1,000	1,000	2,000	0	4,000
<b>School Lake Subtotal</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$38,625</b>	<b>\$19,313</b>	<b>\$19,313</b>	<b>\$0</b>	<b>\$0</b>	<b>\$38,625</b>
5-224-A	(School) Agricultural BMP Implementation			0	0	38,625	19,313	19,313	0	0	38,625
<b>Little Comfort Lake Subtotal</b>		<b>\$25,914</b>	<b>\$62,500</b>	<b>\$12,178</b>	<b>\$38,500</b>	<b>\$693,319</b>	<b>\$36,000</b>	<b>\$0</b>	<b>\$9,000</b>	<b>\$0</b>	<b>\$45,000</b>
5-225-A	(Little Comfort) Diagnostic Study Update			0	0	0	0	0	0	0	0
5-225-B	(Little Comfort) Diagnostic Study Implementation	17,455		0	0	0	0	0	0	0	0
5-225-C	*(Little Comfort) Heath Ave Outlet Stormwater Mgmt.	8,434	62,500	11,764	38,000	515,000	24,000	0	6,000	0	30,000
5-225-D	*(Little Comfort) Internal Load Management			414	500	123,600	4,000	0	1,000	0	5,000
5-341-A	*(BBSLC Tributary) Diagnostic Study Implementation	25		0	0	54,719	8,000	0	2,000	0	10,000
<b>Forest Lake Management District</b>		<b>\$172,569</b>	<b>\$716,200</b>	<b>\$16,083</b>	<b>\$209,600</b>	<b>\$1,010,419</b>	<b>\$663,120</b>	<b>\$158,280</b>	<b>\$15,450</b>	<b>\$45,000</b>	<b>\$881,850</b>
<b>Shields Lake Subtotal</b>		<b>\$139,079</b>	<b>\$35,000</b>	<b>\$0</b>	<b>\$35,000</b>	<b>\$15,450</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
5-226-A	(Shields) Diagnostic Study Update			0	0	15,450	0	0	0	0	0
5-226-B	(Shields) Diagnostic Study Update Implementation	139,079	35,000	0	35,000	0	0	0	0	0	0
5-226-C	(Shields) Internal Load Management			0	0	0	0	0	0	0	0
5-226-D	(Shields) Shoreline Restoration			0	0	0	0	0	0	0	0
<b>Lake Keewahlin Subtotal</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$5,150</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
5-227-A	(Keewahlin) Diagnostic Study Update			0	0	5,150	0	0	0	0	0
5-227-B	(Keewahlin) Diagnostic Study Implementation			0	0	0	0	0	0	0	0
5-227-C	(Keewahlin) Shoreline Restoration			0	0	0	0	0	0	0	0
<b>Forest Lake Subtotal</b>		<b>\$33,490</b>	<b>\$681,200</b>	<b>\$16,083</b>	<b>\$174,600</b>	<b>\$989,819</b>	<b>\$663,120</b>	<b>\$158,280</b>	<b>\$15,450</b>	<b>\$45,000</b>	<b>\$881,850</b>
5-228-A	(Forest) Diagnostic Study Update			0	0	15,450	0	0	15,450	0	15,450
5-228-B	(Forest) Diagnostic Study Update Implementation	14,658	71,200	0	71,200	0	0	0	0	0	0
5-228-C	*(Forest) CR-50 Iron Enhanced Sand Filter	18,832	550,000	12,568	83,400	721,708	633,120	158,280	0	0	791,400
5-228-D	(Forest) WJD-6 Implementation		50,000	3,515	10,000	154,500	15,000	0	0	0	15,000
5-228-E	(Forest) Direct Drainage Retrofit Implementation		10,000	0	10,000	98,161	15,000	0	0	0	15,000
5-228-F	(Forest) Internal Load Management			0	0	0	0	0	0	0	0
5-228-G	(Forest) Shoreline Restoration			0	0	0	0	0	0	0	0
3-004-D	Commercial/Community Grant									45,000	45,000
<b>Comfort Lake Management District</b>		<b>\$64,714</b>	<b>\$405,000</b>	<b>\$92,538</b>	<b>\$168,265</b>	<b>\$788,854</b>	<b>\$467,300</b>	<b>\$102,823</b>	<b>\$77,752</b>	<b>\$40,000</b>	<b>\$687,875</b>
<b>Comfort Lake Subtotal</b>		<b>\$64,714</b>	<b>\$405,000</b>	<b>\$92,538</b>	<b>\$168,265</b>	<b>\$788,854</b>	<b>\$467,300</b>	<b>\$102,823</b>	<b>\$77,752</b>	<b>\$40,000</b>	<b>\$687,875</b>
5-120-A	Volume Control Facility Implementation	19,202	100,000	15,726	30,000	77,250	45,000	0	0	0	45,000
5-120-B	Greenway Corridor Visioning & Assessment		50,000	54,320	60,000	0	0	0	50,000	0	50,000
5-229-A	(Comfort) Diagnostic Study Update	27,729	5,000	18,265	18,265	0	0	0	0	0	0
5-229-B	(Comfort) Diagnostic Study Update Implementation			0	0	0	0	0	0	0	0
5-229-C	*(Comfort) Tax Forfeit Wetland Restoration	17,783	250,000	4,227	60,000	527,875	422,300	77,823	27,752	0	527,875
5-229-D	(Comfort) Shallow Pond Restoration			0	0	0	0	0	0	0	0
5-229-E	(Comfort) Forest Lake Urban Retrofits			0	0	183,729	0	25,000	0	25,000	50,000
5-229-F	(Comfort) Shoreline Restoration			0	0	0	0	0	0	0	0
3-004-D	Commercial/Community Grant									15,000	15,000
<b>Total Allocated to Lake Management Districts</b>		<b>\$281,550</b>	<b>\$1,236,200</b>	<b>\$146,651</b>	<b>\$607,865</b>	<b>\$2,654,817</b>	<b>\$1,291,733</b>	<b>\$281,416</b>	<b>\$114,202</b>	<b>\$100,000</b>	<b>\$1,787,350</b>

Comments
169 lb/yr = Moody Lake remaining phosphorus load 169 lb/yr remaining to achieve 2040 goal
See 5-221-E Implement if needed after another round of diagnostic monitoring (scheduled for 2021, then 2027) Complete the FY19 Bone Lake SWA Implementation grant. Some EOR assistance with ag field conversion project in NW tributary Alum re-application in 2028-2029 100 lb/yr = Bone Lake remaining phosphorus load 100 lb/yr remaining to achieve 2040 goal
15 lb/yr 90 lb/yr; FY19 CWF Grant (extend to Dec 31, 2022) Targeting for non-phosphorus focus in 3004A New addition by Board of Managers at 5/13/21 regular board meeting. \$15K per lake basin (Bone, Comfort, Forest 1/2/3)
323 lb/yr = Birch Lake remaining phosphorus load Horse paddock BMPs. BMP cost for fencing. Mostly staff time. 477 lb/yr = School Lake remaining phosphorus load July Avenue ag BMPs - move cattle yard and install settling pond. Some EOR assistance, mostly staff time. Some construction cost. 559 lb/yr = Little Comfort Lake remaining phosphorus load 559 lb/yr remaining to achieve 2040 goal
East Wetland Impoundment: 75 lb/yr (FY21 CWF Grant). Implement in full in 2022. Alum Treatment: 59 lb/yr (FY21 CWF Grant) -- implement in 2023. Dosing and RFQ in 2022. Includes School Lake outlet -- School Lk Outlet Channel Resto: 60 lb/yr (FY21 CWF Grant)
0 lb/yr = Shields Lake remaining phosphorus load Update load response model in 2022 - see 5-228-A Forest Lake Diagnostic Study Update Alum re-application in 2029-2030 Targeting for non-phosphorus focus in 3004A 0 lb/yr = Lake Keewahlin remaining phosphorus load Implement through programs led by District staff Targeting for non-phosphorus focus in 3004A 213 lb/yr = Forest Lake remaining phosphorus load Update load response model in 2022 85 lb/yr. Finish most of design/engineering in 2021, implementation and bidding/construction oversight in 2022. 40 lb/yr (estimate) 46 lb/yr (incltop P/TSS reducing shoreline restos) 42 lb/yr (estimate) Targeting for non-phosphorus focus in 3004A New addition by Board of Managers at 5/13/21 regular board meeting. \$15K per lake basin (Bone, Comfort, Forest 1/2/3)
116 lb/yr = Comfort Lake remaining phosphorus load Design in 2022 pending sufficient landowner agreements, implementation possibly in 2023 Implementation will occur in multiple categories once visioning/assessment complete; expect some EOR assistance in 2022, but mostly staff time *2040 goal can be met thru L. Comfort 2040 goal 87 lb/yr. Implement in 2022, maybe roll in 2023 b/c need to construct in winter conditions *may not be needed to meet 2040 WQ goals *may not be needed to meet 2040 WQ goals, more related to TSS reductions. Commercial area big box retrofit, and/or residential raingarden opportunities Targeting for non-phosphorus focus in 3004A New addition by Board of Managers at 5/13/21 regular board meeting. \$15K per lake basin (Bone, Comfort, Forest 1/2/3)



# 2022 Budget

## Comfort Lake-Forest Lake Watershed District

Projects in 2012-2021 WMP Expected Not to be Completed by End of 2021 (See also: Draft WMP Appendix B - PRAP Evaluation Table)	Projects in 2021 Budget Expected Not to be Completed by End of 2021	Included in Proposed 2022 Budget or Short List of Remaining Projects to Achieve District Lake WQ Goals (See also: 2020 Progress Report Appendix E)	
		Project	Status
<b>District-Wide</b>			
5220B Volume Control Facility Implementation	Volume Control Facility Implementation (carried forward)	Volume Control Facility Implementation	
5220C Chemical Treatment of Inflows (re-directed to other projects)			
5420C Wetland Restoration/Bank Implementation (incl. in draft WMP)			
<b>Bone Lake Management District</b>			
<b>Moody Lake Projects</b>			
5221A Inlet Fish Barrier (re-directed to other projects)	Targeted Ag BMPs - SWA Impl. (carried forward)	Targeted Ag BMPs - SWA Impl. Peterson Pond Internal Load Mgmt Lofton Pond Alum Treatment	In Progress Planned Planned (2023)
<b>Bone Lake Subtotal</b>			
5222C Bone Lake Infiltration Basin Impl. (re-directed to other projects)	Targeted Ag BMPs - SWA Impl. (carried forward)	Targeted Ag BMPs - SWA Impl.	In Progress
5222E Bone Lake Alum Treatment (data suggests not needed)	Northeast Wetland Restoration (carried forward)	Northeast Wetland Restoration	In Progress
5222F Bone Lake Diagnostic Study Impl. (see short list of projects)			
<b>Little Comfort Lake Management District</b>			
<b>Birch Lake</b>			
N/A	Agricultural BMP Implementation (carried forward)	Agricultural BMP Implementation	Planned
<b>School Lake</b>			
N/A	Agricultural BMP Implementation (carried forward)	Agricultural BMP Implementation	Planned
<b>Little Comfort Lake</b>			
5225C Little Comfort Lake Alum Treatment (see short list of projects)	School Lake Outlet Channel Improvements (carried forward)	School Lake Outlet Channel Improvements	In Progress
5225D Little Comfort Phos. Source Impl. (see short list of projects)	East Wetland Impoundment (carried forward)	East Wetland Impoundment	In Progress
5341C BBSLC Trib Stream Restoration (see short list of projects)	Little Comfort Alum Treatment (carried forward)	Little Comfort Alum Treatment Livestock Management Liberty Ponds NPDES Coordination	In Progress Planned Planned
<b>Forest Lake Management District</b>			
<b>Shields Lake</b>			
5226A Shields Feas. Study-Biomanipulation (re-directed to other projects)			
<b>Lake Keewahtin</b>			
5227B Keewahtin Stormwater and Shoreline BMP Impl. (lower priority)			
<b>Forest Lake</b>			
5228D Forest Urban Stormwater Retrofit Impl. (FL01, FL81) (see short list)	WJD-6 County Road 50 IESF (carried forward)	WJD-6 County Road 50 Iron Enhanced Sand Filter	In Progress
5228G Forest Imperial Ave Area BMP Implementation (FL44) (re-directed)	Castlewood Agricultural BMPs (carried forward)	Castlewood Agricultural BMPs	In Progress
5228I Forest North Shore Trail BMP Implementation (FL44) (re-directed)	WJD-6 Implementation (carried forward)	WJD-6 Implementation	Planned
5228J Forest In-Lake Treatment (TBD)	Direct Drainage Implementation (carried forward)	Direct Drainage Implementation	Planned
5228L WJD-6 Improvements Impl. (see short list)		Forest Lake Alum Treatment	TBD
<b>Comfort Lake Management District</b>			
<b>Comfort Lake Subtotal</b>			
5229B Comfort Sunrise Regional SW Project Impl. (see short list)	Tax Forfeit (Sunrise) Wetland Resto (carried forward)	Tax Forfeit (Sunrise River) Wetland Restoration	In Progress
5229E Comfort BMP Impl. On Tax Forfeit Land (see short list)	Little Comfort Lake Improvement Projects (carried forward)	Little Comfort Lake Improvement Projects Forest Lake Urban Retrofits Shoreline Restorations Shallow Pond Restoration	In Progress Planned Planned Planned



## 2022 Budget Comfort Lake-Forest Lake Watershed District

## Appendix - Revenue-Expense Projection Scenarios 2021-2027 (10% Levy Increase)

	Budget Item	2020 YE	2021 Est. Yearend	2022 Total Expense Budget (5% Levy Inc)	2022 Total Expense Budget (10% Levy Inc)	2023 Projection Scenario (Based on 10% Levy Inc)	2024 Projection Scenario (Based on 10% Levy Inc)	2025 Projection Scenario (Based on 10% Levy Inc)	2026 Projection Scenario (Based on 10% Levy Inc)	2027 Projection Scenario (Based on 10% Levy Inc)	
<b>REVENUE</b>	TAX LEVY	\$1,397,389	\$1,397,389	\$1,548,750	\$1,622,500	\$1,784,750	\$1,963,225	\$2,159,548	\$2,375,502	\$2,613,052	
	EARNED GRANT REVENUE (Reported in Audit)	\$299,100	\$515,432	\$1,486,575	\$1,486,575	\$982,577	\$998,396	\$316,762	\$628,617	\$244,482	Est. receive grant funds equal to half of projects budget
	LOAN DISBURSEMENT	\$361,231	\$1,200,000	\$1,600,000	\$1,600,000	\$1,556,693	\$500,000	\$700,000	\$500,000	\$500,000	Loan A (closeout in 2021); Loan B (2021-2024); Loan C (2025
	OTHER (partners, permit fees, wetland bank)	\$88,098	\$109,500	\$156,558	\$156,558	\$195,376	\$900,000	\$100,000	\$900,000	\$100,000	Partner contrib, permits, PLUS wetland banking
	CARRYOVER/RESERVE FUND		\$0	\$0	\$0						
	UNEARNED GRANT REVENUE (Not Included in Total)	\$548,553	\$707,175	\$110,900	\$110,900	\$589,546	\$599,037	\$190,057	\$377,170	\$146,689	Unearned grant revenue: see footnote below
	<b>TOTAL REVENUE:</b>	<b>\$2,145,818</b>	<b>\$3,222,321</b>	<b>\$4,791,883</b>	<b>\$4,865,633</b>	<b>\$4,519,396</b>	<b>\$4,361,621</b>	<b>\$3,276,310</b>	<b>\$4,404,119</b>	<b>\$3,457,534</b>	
<b>EXPENSES</b>	1000 ADMINISTRATION	\$300,316	\$355,907	\$455,549	\$455,549	\$448,761	\$462,224	\$476,090	\$490,373	\$505,084	
	2000 DEBT SERVICES FUND			\$150,000	\$150,000	\$150,000	\$150,000	\$500,000	\$500,000	\$500,000	Loan B repayments begin in 2025, added to Loan A repaymen
	3000 PROGRAMS	\$1,324,707	\$1,335,906	\$1,398,520	\$1,398,520	\$1,835,392	\$1,613,266	\$1,654,160	\$1,773,342	\$1,778,780	
	5000 PROJECTS	\$553,723	\$861,599	\$2,111,677	\$2,111,677	\$1,965,154	\$1,996,791	\$633,524	\$1,257,233	\$488,964	Project expenses only. Does NOT include loan repayment exp
	<b>TOTAL EXPENDITURES:</b>	<b>\$2,178,746</b>	<b>\$2,553,412</b>	<b>\$4,115,746</b>	<b>\$4,115,746</b>	<b>\$4,399,307</b>	<b>\$4,222,281</b>	<b>\$3,263,774</b>	<b>\$4,020,948</b>	<b>\$3,272,828</b>	2023-2027 expenditures from 10-year WMP budget
	<b>REVENUE OVER/(UNDER) EXPENDITURES:</b>	<b>(\$32,928)</b>	<b>\$668,909</b>	<b>\$676,137</b>	<b>\$749,887</b>	<b>\$120,089</b>	<b>\$139,340</b>	<b>\$12,536</b>	<b>\$383,171</b>	<b>\$184,706</b>	

FUND INFORMATION										
Prior Yearend/Beginning of Year Fund Balance (Reserve)	\$960,022	\$919,583	\$1,588,492	\$1,588,492	\$2,338,379	\$2,458,468	\$2,597,808	\$2,610,343	\$2,993,514	
Est Current Yearend Balance	\$919,583	\$1,588,492	\$2,264,629	\$2,338,379	\$2,458,468	\$2,597,808	\$2,610,343	\$2,993,514	\$3,178,221	
Dedicated Funds: Unearned Grant Revenue	\$548,553	\$707,175	\$110,900	\$110,900	\$589,546	\$599,037	\$190,057	\$377,170	\$146,689	
Dedicated Funds: Future Loan Payback			\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	
Dedicated Funds: First 6 months min operating estimate	\$700,000	\$700,000	\$870,000	\$870,000	\$870,000	\$870,000	\$870,000	\$870,000	\$870,000	
End of Year Balance Minus Dedicated Funds	(\$328,970)	\$181,317	\$1,083,729	\$1,157,479	\$798,922	\$928,770	\$1,350,286	\$1,546,345	\$1,961,532	
Actual reserve percentage of budget	44.06%	36.01%	38.60%	38.60%	53.15%	58.23%	79.60%	64.92%	91.47%	

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)

Earned and unearned grant revenues refer to awarded grants only; does not include potential new grants

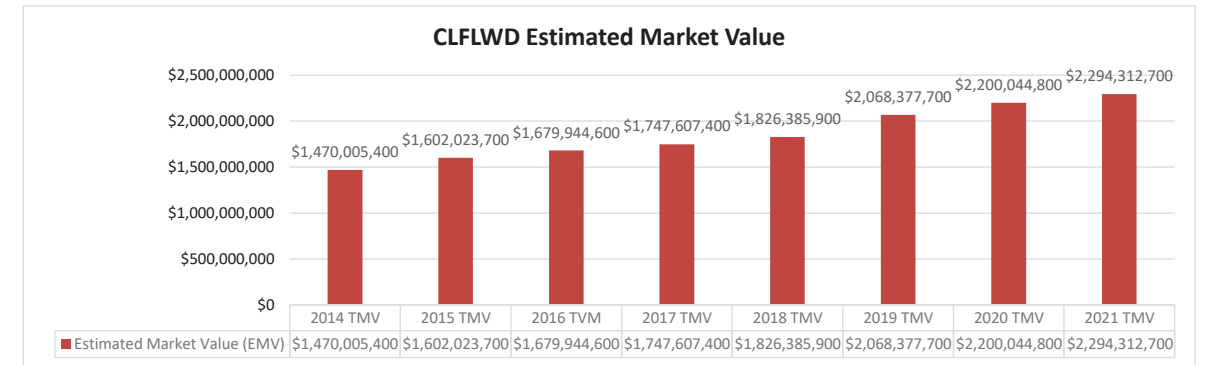
2020-2027 levy total      \$16,862,105



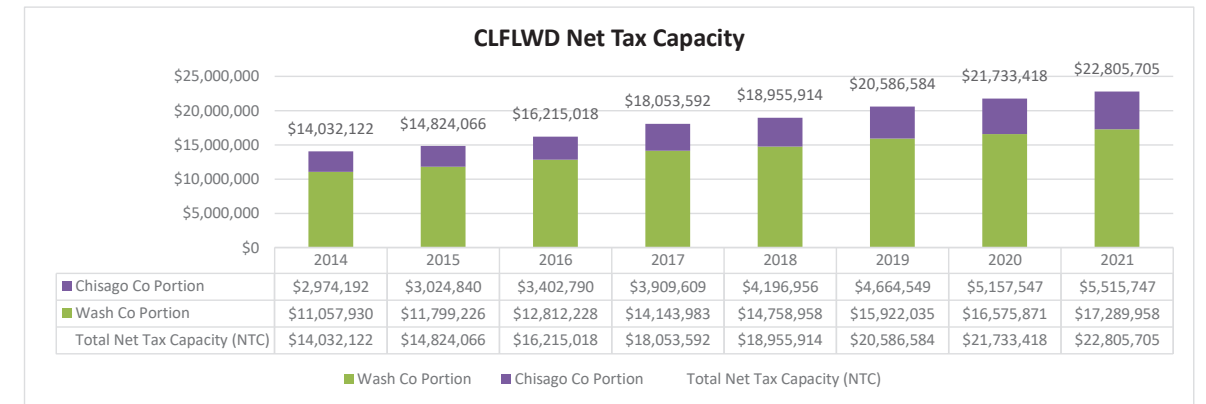
# 2022 Budget

## Comfort Lake-Forest Lake Watershed District

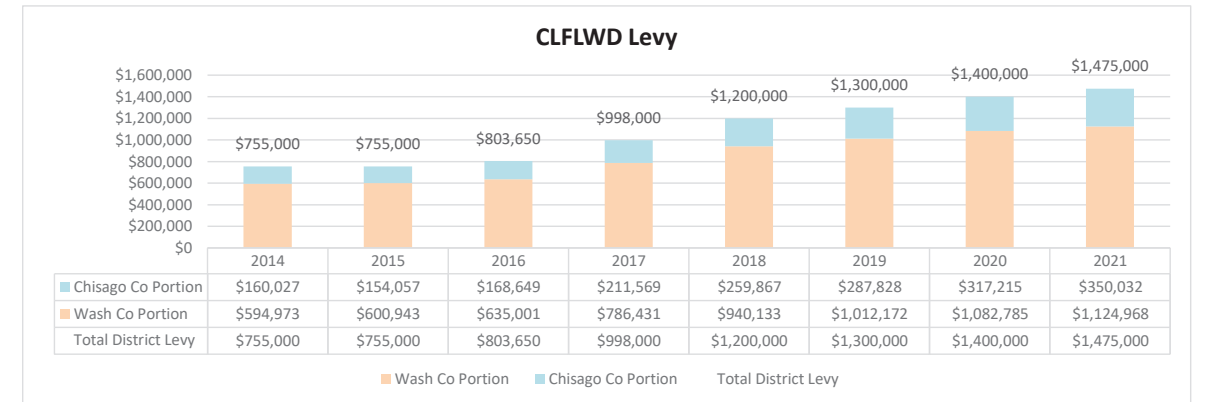
Estimated Market Value		
Year	Estimated Market Value (EMV)	Increase from Previous Year
2014 TMV	\$1,470,005,400	
2015 TMV	\$1,602,023,700	8.98%
2016 TMV	\$1,679,944,600	4.86%
2017 TMV	\$1,747,607,400	4.03%
2018 TMV	\$1,826,385,900	4.51%
2019 TMV	\$2,068,377,700	13.25%
2020 TMV	\$2,200,044,800	6.37%
2021 TMV	\$2,294,312,700	4.28%
2022 EMV	\$2,294,312,701	0.00%



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%



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%



EMV, NTC, Levy						
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
2014	\$1,470,005,400	\$14,824,066	\$755,000	0.05%	5.09%	0%
2015	\$1,470,005,400	\$14,032,122	\$755,000	0.05%	5.38%	6%
2016	\$1,602,023,700	\$14,824,066	\$803,650	0.05%	5.42%	24%
2017	\$1,679,944,600	\$16,215,018	\$998,000	0.06%	6.15%	20%
2018	\$1,747,607,400	\$18,053,592	\$1,200,000	0.07%	6.65%	8%
2019	\$1,826,385,900	\$18,955,914	\$1,300,000	0.07%	6.86%	8%
2020	\$2,068,377,700	\$20,586,584	\$1,400,000	0.07%	6.80%	5%
2021	\$2,200,044,800	\$21,733,418	\$1,475,000	0.07%	6.79%	10%
2022	\$2,294,312,700	\$22,805,705	\$1,622,500	0.07%	7.11%	

\*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 2022 line above indicates the 2021 EMV and 2021 NTC because the 2022 EMV and 2022 NTC are not yet calculated.



## 2022 Budget Comfort Lake-Forest Lake Watershed District

## Appendix - Levy Breakout by Category

Levy Category	2022 Levy Breakout	2023 Levy Breakout (Projection)	2024 Levy Breakout (Projection)	2025 Levy Breakout (Projection)	2026 Levy Breakout (Projection)	2027 Levy Breakout (Projection)	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	\$1,176,550	\$1,005,025	\$1,201,348	\$1,417,302	\$1,654,852	\$7,469,377	
Debt Services	\$350,000	\$350,000	\$700,000	\$700,000	\$700,000	\$700,000	\$3,500,000	Loan A+B compounded starting in 2024
<b>Total Levy</b>	<b>\$1,622,500</b>	<b>\$1,784,750</b>	<b>\$1,963,225</b>	<b>\$2,159,548</b>	<b>\$2,375,502</b>	<b>\$2,613,052</b>	<b>\$12,518,577</b>	



## 2022 Budget

### Comfort Lake-Forest Lake Watershed District

Project Budget-Spend Ratio	2017 YE	2018 YE	2019 YE	2020 YE	2021 Est. Yearend
5000 Projects Budget	\$720,658	\$1,362,437	\$897,432	\$951,763	\$1,548,234
5000 Projects YE Spend	\$963,414	\$1,028,621	\$842,242	\$589,448	\$882,178
Spend/Budget %	134%	75%	94%	62%	57%



## 2022 Budget Comfort Lake-Forest Lake Watershed District

## Appendix - Loan Repayment Projection Scenarios

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

Year	Disbursement Loan A	Disbursement Loan B	Disbursement Loan C	Repayment Loan A	Repayment Loan B	Repayment Loan C	Total Repayment	Disbursement- Repayment Balance	Comment
2019	\$282,076							\$282,076	Loan A disbursements
2020	\$361,231							\$361,231	Loan A disbursements
2021	\$856,693	\$343,307						\$1,200,000	Final Loan A disbursements (Q3); Begin Loan B disbursements (Q4)
2022		\$1,600,000		\$150,000			\$150,000	\$1,450,000	Loan A repayments; Loan B disbursements
2023		\$1,556,693		\$150,000			\$150,000	\$1,406,693	Loan A repayments; Final Loan B disbursements
2024			\$500,000	\$150,000	\$350,000		\$500,000	\$0	Loan A repayments; Loan B repayments; Begin Loan C disbursements
2025			\$700,000	\$150,000	\$350,000		\$500,000	\$200,000	Loan A repayments; Loan B repayments; Loan C disbursements
2026			\$500,000	\$150,000	\$350,000		\$500,000	\$0	Loan A repayments; Loan B repayments; Loan C disbursements
2027			\$500,000	\$150,000	\$350,000		\$500,000	\$0	Loan A repayments; Loan B repayments; Final Loan C disbursements
2028				\$150,000	\$350,000	\$220,000	\$720,000	(\$720,000)	Loan A repayments; Loan B repayments; Loan C repayments
2029				\$150,000	\$350,000	\$220,000	\$720,000	(\$720,000)	Loan A repayments; Loan B repayments; Loan C repayments
2030				\$150,000	\$350,000	\$220,000	\$720,000	(\$720,000)	Loan A repayments; Loan B repayments; Loan C repayments
2031				\$150,000	\$350,000	\$220,000	\$720,000	(\$720,000)	Loan A repayments; Loan B repayments; Loan C repayments
2032					\$350,000	\$220,000	\$570,000	(\$570,000)	Loan B repayments; Loan C repayments
2033					\$350,000	\$220,000	\$570,000	(\$570,000)	Loan B repayments; Loan C repayments
2034						\$220,000	\$220,000	(\$220,000)	Loan C repayments
2035						\$220,000	\$220,000	(\$220,000)	Loan C repayments
2036						\$220,000	\$220,000	(\$220,000)	Loan C repayments
2037						\$220,000	\$220,000	(\$220,000)	Loan C repayments
<b>TOTAL</b>	<b>\$1,500,000</b>	<b>\$3,500,000</b>	<b>\$2,200,000</b>	<b>\$1,500,000</b>	<b>\$3,500,000</b>	<b>\$2,200,000</b>	<b>\$7,200,000</b>	<b>\$0</b>	

Loan A has already been approved, and disbursement period is underway

Loan B & C are subject to MN Pollution Control Agency approval

Loan A & Loan B both under current General Obligation Note of \$5M

If applying for Loan C, will need to obtain another General Obligation Note

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 2024-2033 have compounded repayments from two or more loans, resulting in \$500,000+ in loan principal repayments.**