

**MEMORANDUM**  
**Comfort Lake-Forest Lake Watershed District**

**To:** Board of Managers  
**From:** Mike Kinney  
**Subject:** 2021 Yearend Expenditures

**Date:** December 29, 2021

**Background/Discussion**

The purpose of this agenda item is to provide an update on District spending and implementation progress. As part of staff’s current preparations for the 2021 annual audit, we have reviewed year-to-date expenditures and have estimated yearend expenditures. Spending is a limited metric for measurement of progress, as the District seeks cost savings where it can and aims to use taxpayer dollars wisely. For more concrete progress metrics, such as progress toward water quality goals, view the [2022 Budget Presentation](#). The District has made significant progress toward cleaning up local lakes in recent years (e.g., 89% of the way toward achieving state water quality standards in District lakes, restored 185 acres of wetlands, reduced total suspended solids loading by 55,000 pounds per year).

**Update on 2021 District Budget and Spending**

Account Code	Budget Category	2021 Total Expense Budget (including transfers)	2021 Estimated Yearend Expenditure	% Spent
1000	Administration	\$423,391	\$419,296	99%
3000	Programs	\$1,389,429	\$1,162,304	84%
5000	Projects	\$1,516,978	\$693,943	46%
<b>Total</b>		<b>\$3,329,797</b>	<b>\$2,275,543</b>	<b>68%</b>

**Implementation Progress**

Although the District is estimated to come in under budget in 2021, it has continued to make steady progress toward all of its goals. Some planned activities have required a longer timeline than originally planned; other activities incurred some unexpected developments; others simply costed less than budgeted due to cost-saving efforts.

The following is a brief update on just a few of the implementation items that have a significant budget-expenditure discrepancy.

2021 Account Code	Budget Item	Est. Budget Balance	Comment
5-220-B	Volume Control Facility Implementation	\$60,000	No construction in 2021. Budgeted for construction, but not yet ready. Coordinating closely with City of Forest Lake affected timeline based on downtown study that needed to be completed first. Project still on track to be completed.
5-222-F2	Bone Lake NE Wetland Restoration	\$21,244	Construction slated for early 2022 due to need for frozen conditions (not

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			frozen enough in December '21). Project still on track to be completed.
5-228-B3 & B4	Forest Lake Castlewood and Hayward Avenue	\$70,000	Re-directed activities due to low cost-benefit. Performed feasibility assessments of Claros phosphorus-absorbing technology and cattail harvest (both found to have lower cost-benefit than expected). Implemented Castlewood subshed agricultural BMPs through ag. cost-share program. Staff/engineers are re-evaluating Forest Lake direct drainage projects and working with City of Forest Lake to implement additional street sweeping (even more than current "enhanced" program) based on ROI.
5-228-L1	Forest Lake CR50 Iron Enhanced Sand Filter	\$527,907	Construction slated for 2022. Landowner coordination/agreements took longer than expected. Project still on track to be completed.
5-228-D	Forest Lake WJD-6 Implementation	\$42,000	Grant awarded for FY22. Some costs incurred in '21 to gather information necessary to prepare grant application. Rest of the work will occur under the grant starting in '22 (cost savings realized by performing work under the grant).
5-229-C	Comfort Lake/Sunrise River Tax Forfeit Wetland Restoration	\$220,000	Construction slated for 2022/2023. Landowner coordination/agreements took longer than expected. Project still on track to be completed.
3-011	Aquatic Invasive Species Prevention & Management Program	\$74,380	Cost savings. Used less expensive herbicide and still achieved good control of curly-leaf pondweed in Forest Lake. Realized cost savings in watercraft inspection program by bringing more of the program in-house. Much of the District's work in AIS is grant-funded or supported by partner contributions.
	<b>Total</b>	<b>\$1,015,531</b>	<b>Some cost savings realized, some projects require longer timeline but are still on track, some projects are being re-prioritized due to cost-benefit.</b>

**Overall, the District is still on track to complete its planned activities and continue making progress toward not only water quality goals, but the new goals established in the recently adopted 10-year Watershed Management Plan.**

**District Wide**  
**Progress Toward Phosphorus Reduction Goals**



**State Standard Reduction Goal: 3,245lbs**  
**District Sustainable Reduction goal: 5,275lbs\***