

An aerial photograph of a forest with a winding stream. The trees are mostly bare, suggesting late autumn or winter. The stream flows through the center of the forest, curving to the left. The overall scene is a natural, wooded landscape.

# 2023 Budget Presentation

September 8, 2022  
Regular Board Meeting

## Expense Budget

- Total Expense Budget = \$4,944,689
  - 20% increase from 2022 budget

## Estimated Revenues

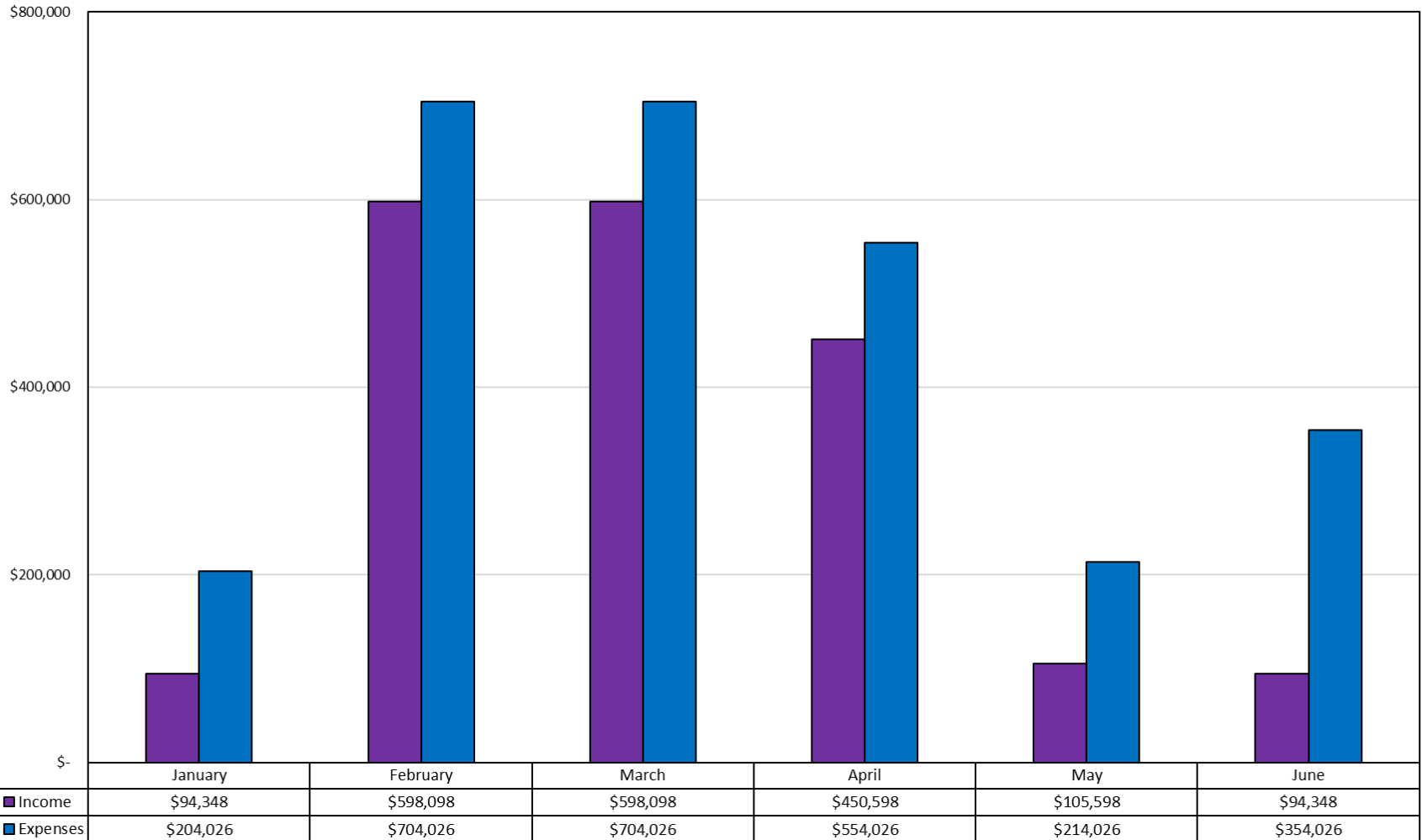
- Levy = \$1,622,500
  - No change from 2022 levy
  - +.5 to 4% median tax impact increase  
(median home value increase exceeds tax rate decrease – tax impact would be lower for houses with exact same value as last year)
- Clean Water Partnership Loan = \$1,200,000
- Projected Grants & Other Revenue = \$2,122,189

# 2023 Jan-Jun Cash Flow Projections



*Numbers reviewed and graphs prepared by District Accountant*

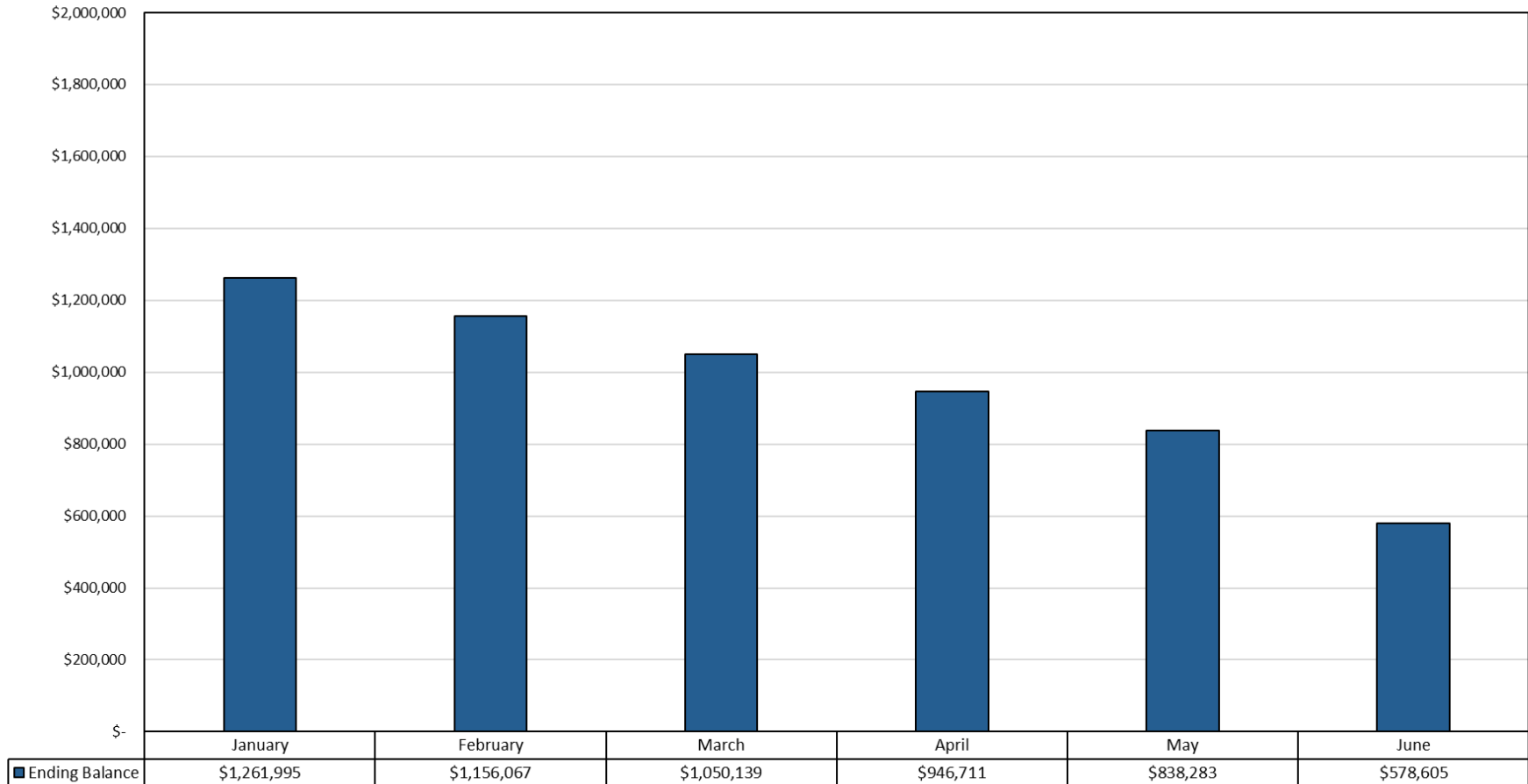
**Comfort Lake Forest Lake Watershed District Projected Revenue/Expenses - 2023**  
 (does not include levy revenues, which are annually received in early July and late December)



# 2023 Jan-Jun Cash Flow Projections

*Numbers reviewed and graphs prepared by District Accountant*

## Comfort Lake Forest Lake Watershed District Projected Fund Balance - 2023 (does not include levy revenues, which are annually received in early July and late December)



Estimated beginning fund balance: \$1,371,673 (does not include any unearned/dedicated funds, but it does include all of the earned FY22 revenues such as the December 2022 levy payments)

## **Cash flow projection conclusion:**

- Fund balance is sufficient to support the District's work in January-June 2023, until the first levy payment arrives in early July 2023.
- Project grants and zero interest Clean Water Partnership loan are critical to enabling the District to keep pace on large water quality projects.

# Fund Balance Projection - Starting Point

- 2021 Audited YE Available Fund Balance = \$1,217,329
  - Total assets = \$2,551,637
  - Unearned/dedicated funds = \$1,334,308
  - Available yearend fund balance = \$1,217,329
- 2022 Estimated Earned Revenue/Expenses = \$154,343
  - Part of the basis for our estimated 2023 starting point
  - $\$1,217,329 + \$154,343 = \$1,371,673$  (rounded to whole numbers)
- 2022 Estimated YE Available Fund Balance = \$1,371,673
- 2023 Estimated Beginning Available Fund Balance = \$1,371,673

Estimates are on the higher end

- Budgeted staff benefits/wages
- Projected engineering costs based on the most recent 2-year monthly average
- Projected administration and program expenses based on expected work (all other admin/program costs besides staff and engineer)
- Expected project construction costs (Highway 61 Wetland Enhancement, CR50 Iron Enhanced Sand Filter, Shields Lake City Park Shoreline Restoration)
- Loan A repayment

- Highway 61/Sunrise River Wetland Enhancement grants (CWF, WBIF, Section 319)
- CR50 Iron Enhanced Sand Filter grants (CWF, Section 319)
- Shields Lake City Park grant (CPL)
- CWP Loan – front load majority of loan disbursements in first six months to finance grant match and other water resource improvement work. Not as much loan needed in Jul-Dec.
- (No FY23 levy payments shown in projection. Levy payments are annually received in early July and late December.)



- Staff: 11 FTE to align with Houston Engineering Workload Analysis study (currently 10 FTE); budget includes estimated increases
- Engineer: Monthly average over last 2 years = \$75,000
  - Project engineering for ongoing projects
  - Feasibility/field investigation to keep project hopper full
  - Some programmatic assistance (e.g., permitting, monitoring)

# Estimated Expenses

Engineering assistance with many ongoing activities.

Example agenda from most recent coordination meeting →  
(weekly permitting mtg is separate)

Moody Capstone
Moody Cattle Crossing
Bone NE Wetland Project Closeout
Bone SWA Implementation
Melanie Trail Stormwater BMPs
Bone SE Wetland Acquisition
CR50 IESF
WJD-6 Wetland Restoration
Shields Lake City Park Shoreline Restoration
North Shore Circle Project
School Lk Outlet Channel
Little Comfort East Wetland/Gravel Pit
Little Comfort Alum Dosing
Hwy 61 Wetland/Tax Forfeit
Regional Treatment Facility
Natural Resource Inventory & Climate Change Toolkit
2022 Stream Monitoring
H&H Model Update

# Progress Toward Goals

- Close to meeting water quality goals
- Increased focus on building landscape resiliency
  - Protect water quality investments
  - Prevent flooding
  - Protect against other water resources threats (sediment, metals, pathogens)
  - Enhance and protect ecology and habitat



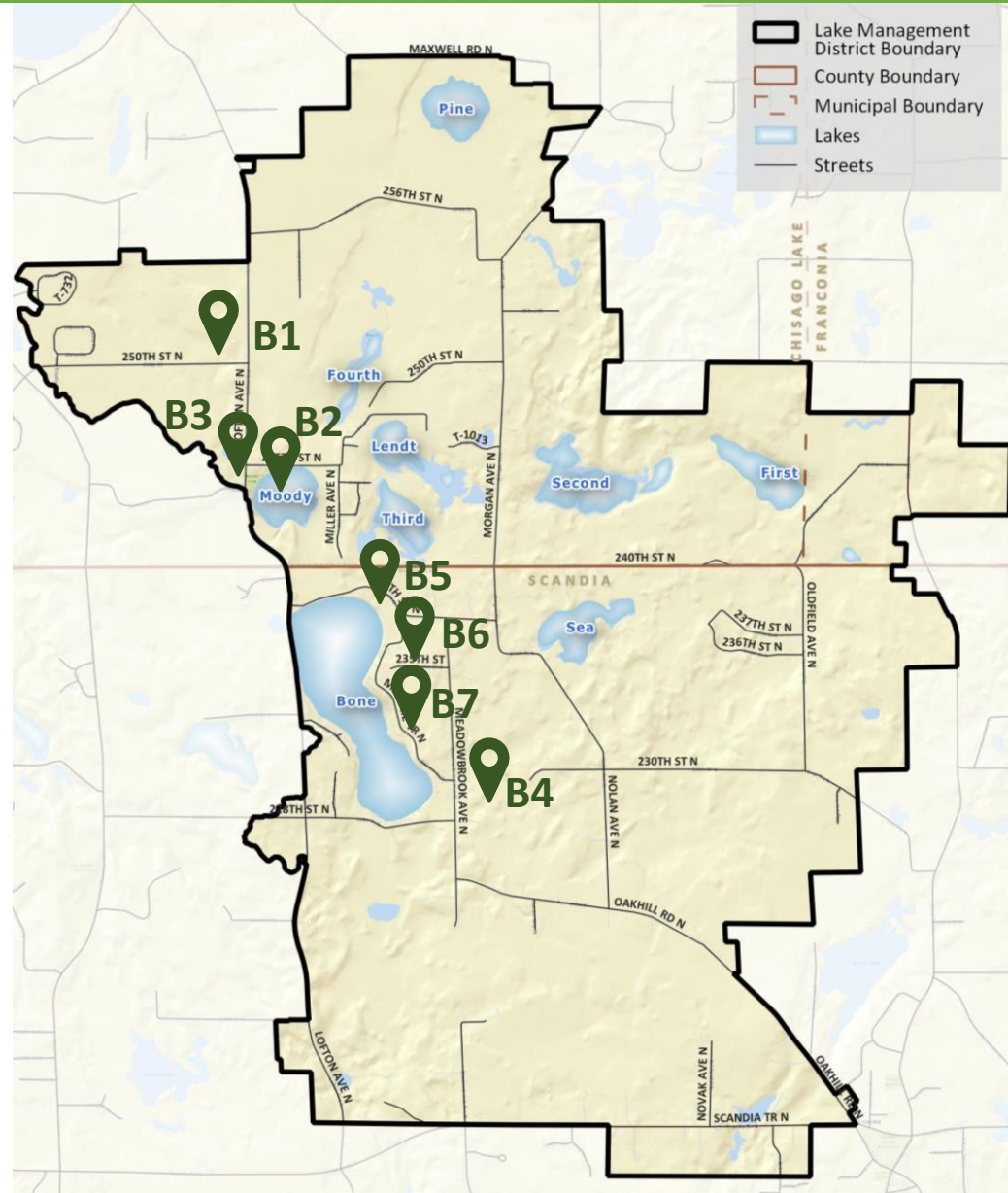
**State Standard Reduction Goal: 3,245lbs**  
**District Sustainable Reduction Goal: 5,275lbs\***

# Bone Lake Management District



## Completed and In Progress Projects

Projects	Phosphorus Reductions
B1: Moody Wetland Rehabilitation - Completed	455 lb/yr
B2: Moody Lake Alum Treatment - Completed	324 lb/yr
B3: Moody Lake Capstone Projects – In Progress	45 lb/yr
B4: Bone Lake Southeast Drained Wetland Restorations - Completed	35 lb/yr
B5: Bone Lake Northeast Legacy Wetland Restoration – In Progress	15 lb/yr
B6: Melanie Trail Cropland Conversion – Ongoing	34 lb/yr
B7: Melanie Trail Roadside Best Management Practices – In Progress	2 lb/yr
Fish Barriers & Rough Fish Harvest – Completed	Necessary to maintain WQ
Moody/Bone Agricultural Best Management Practices (Locations TBD) – In Progress	TBD

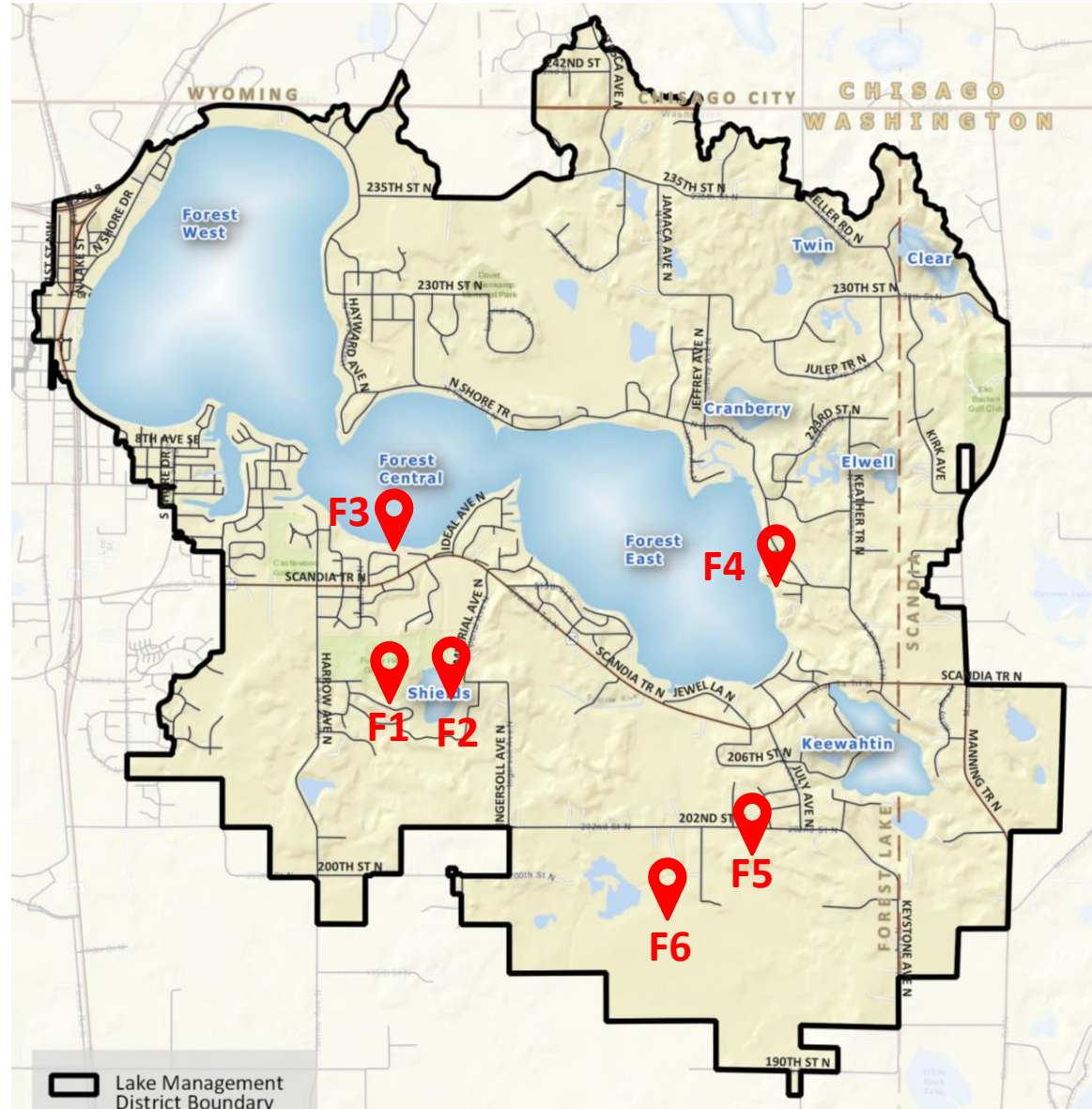


# Forest Lake Management District

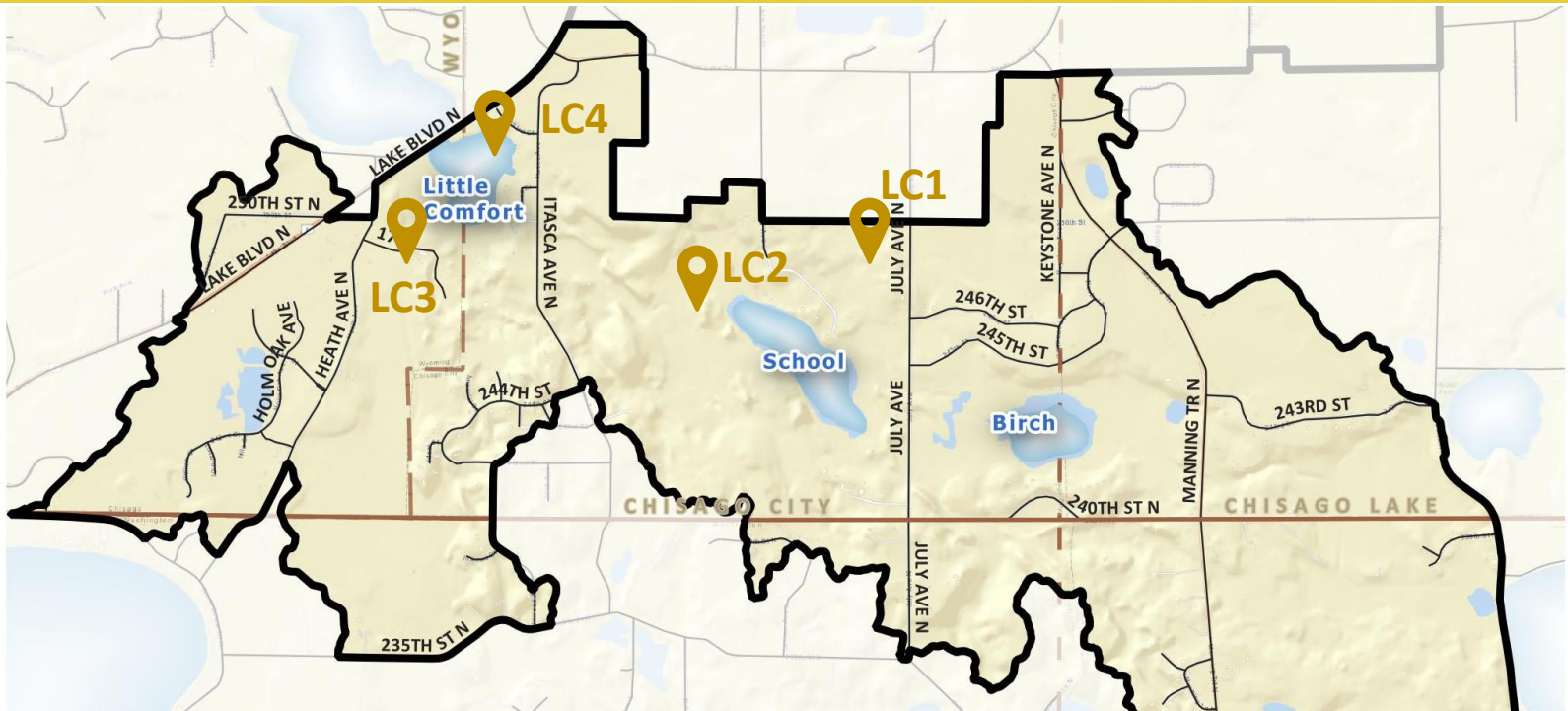


## Completed and In Progress Projects

Projects	P Reductions
F1: Shields Lake Stormwater Reuse & Alum - Completed	1,000 lb/yr to Shields 531 lb/yr to Forest
F2: Shields Lake Fish Barrier, Aerator - Completed Shoreline Restoration – In Progress	Necessary to maintain water quality
F3: Hilo Lane Stormwater Retrofit - Completed	12 lb/yr
F4: 3 <sup>rd</sup> Lake Pond Restoration - Completed	56 lb/yr
F5: CR50 Iron Enhanced Sand Filter – In Progress	97 lb/yr
F6: Washington Judicial Ditch 6 Wetland Restoration – In Progress	38 lb/yr
Enhanced Street Sweeping – Ongoing	143 lb/yr P 381,648 lb/yr solids reduct.
Forest Lake Alum Treatment – pending grant request	527 lb/yr

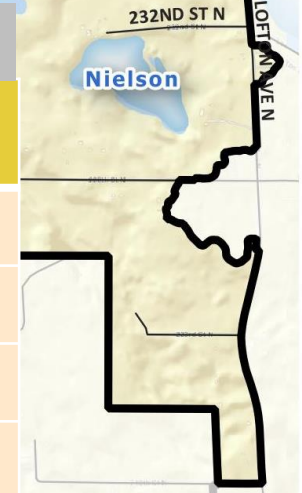


# Little Comfort Lake Management District



## Completed and In Progress Projects

Projects	Estimated Annual Phosphorus Reductions
LC1: July Avenue Ag BMPs & Wetland Restorations – In Progress	TBD
LC2: School Lake Outlet Channel – In Progress	TBD pending feasibility
LC3: East Wetland Impoundment/Gravel Pit – In Progress	100 lb/yr
LC4: Little Comfort Alum Dosing – In Progress	TBD pending feasibility

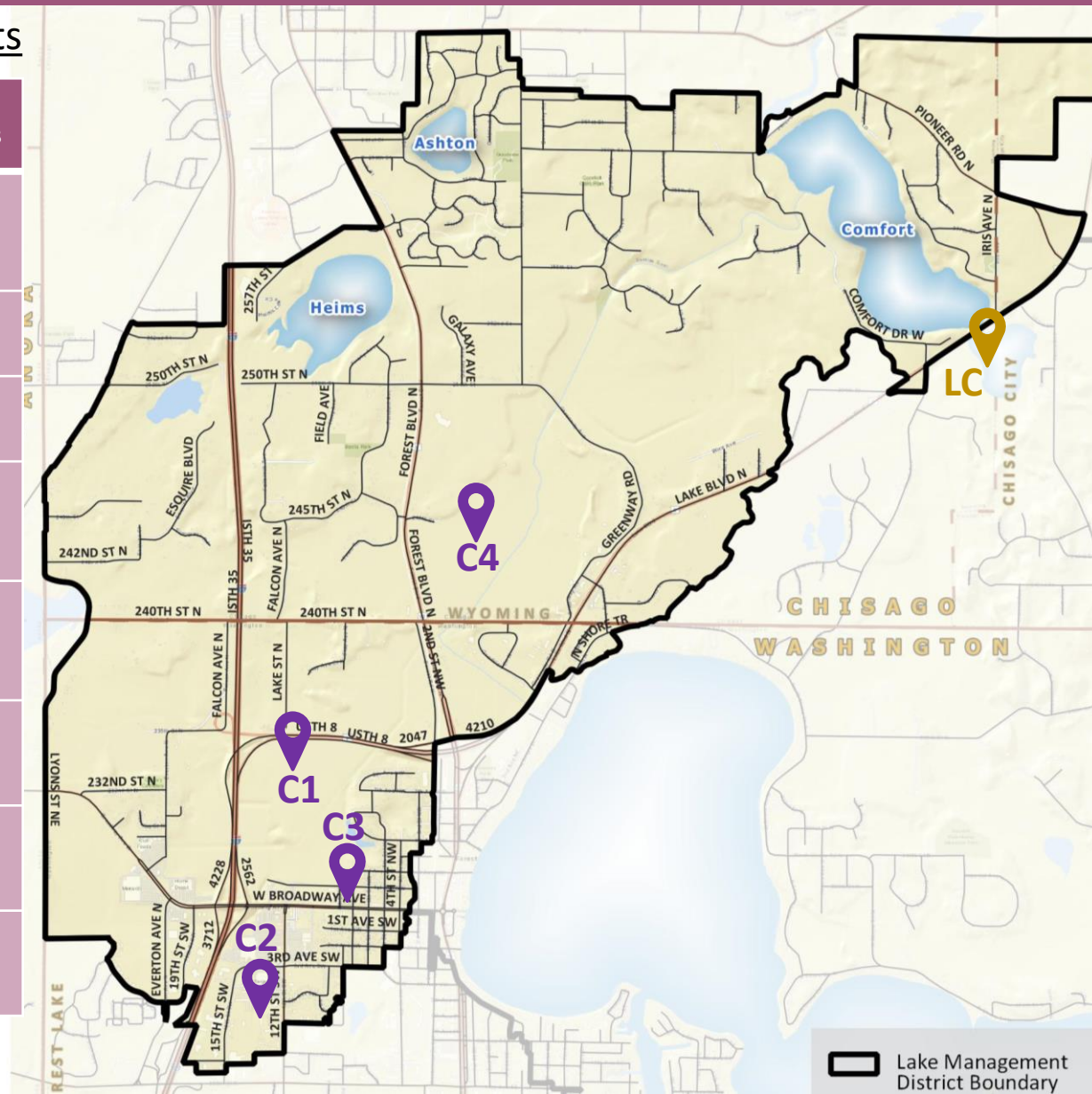


# Comfort Lake Management District



## Completed and In Progress Projects

Projects	P Reductions & Other Outcomes
C1: Bixby Park Wetland Enhancement (Chisago Co. Petition) - Completed	92 lb/yr P
C2: Target Retrofits - Completed	5 lb/yr P
C3: Broadway Ave Iron Sand Filter – Completed	15 lb/yr P
C4: Hwy 61/Sunrise Wetland Enhancement (Chisago Co Petition) – In Progress	61 lb/yr P 73% reduction in sediment
Enhanced Street Sweeping (Multiple Locations) - Ongoing	65 lb/yr P 154,814 lb/yr solids reduct.
Regional Treatment Facility (Location TBD) – In Progress	TBD
Stormwater Permits (Multiple Locations)	28 lb/yr P
LC: Little Comfort Lake Projects – In Progress	64 lb/yr to Comfort Lake



□ Lake Management District Boundary

Public comments on  
proposed 2023 budget and  
levy may be made again at  
the December 15, 2022  
regular board meeting