

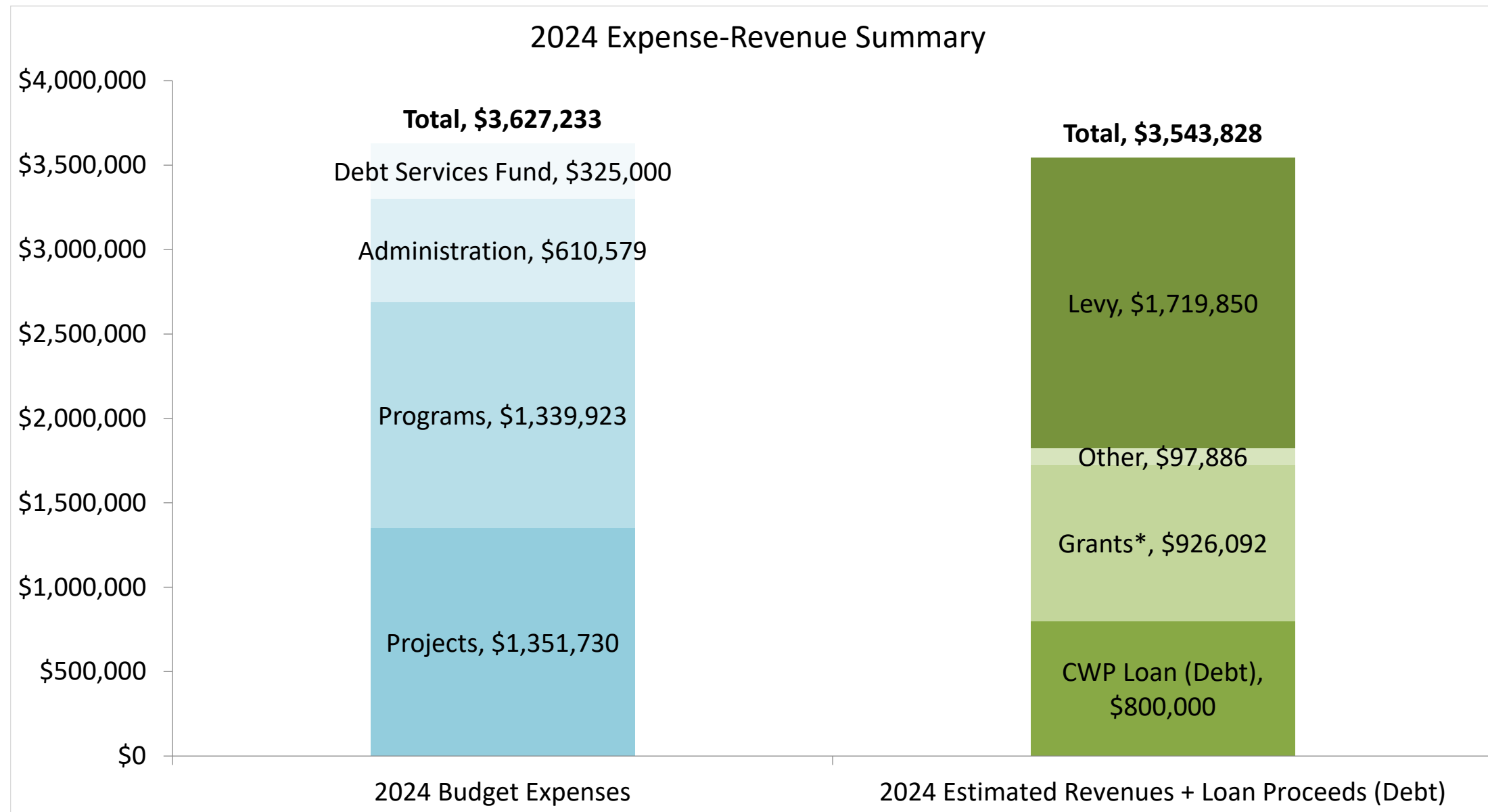


CLFLWD
WATERSHED DISTRICT

Draft 2024 Budget

Comfort Lake-Forest Lake Watershed District

JA/SS/MK Hybrid





Draft 2024 Budget

Comfort Lake-Forest Lake Watershed District

	Budget Item	2022 Audited Yearend	2023 Total Expense Budget	2023 Estimated Yearend	2024 Total Expense Budget (JA/SS/MK Hybrid)	Difference from 8/15/23 Draft	2025 Budget Scenario for Comparison
TOTAL - COMFORT LAKE-FOREST LAKE							
REVENUE	TAX LEVY	\$1,617,288	\$1,622,500	\$1,617,288	\$1,719,850	\$0	
	EARNED GRANT REVENUE (awarded/high probability)	\$1,540,369	\$2,926,563	\$1,275,148	\$926,092	\$0	
	OTHER (see Grant & Other Revenue Summary)	\$63,306	\$73,500	\$93,500	\$97,886	\$0	
	UNEARNED GRANT REVENUE (Not Included in Total)	\$398,650	\$38,040	\$0	\$213,440		
	TOTAL REVENUE:	\$3,220,963	\$4,622,563	\$2,985,936	\$2,743,828	\$0	
LOAN PROCEEDS							
	CWP LOAN DISBURSEMENT (DEBT)	\$763,394	\$1,200,000	\$1,362,698	\$800,000	\$0	
	TOTAL LOAN PROCEEDS:	\$763,394	\$1,200,000	\$1,362,698	\$800,000	\$0	
EXPENSES							
	1000 ADMINISTRATION	\$479,492	\$470,488	\$497,688	\$610,579	\$80,535	
	2000 DEBT SERVICES FUND (CWP LOAN REPAYMENT)	\$150,000	\$150,000	\$150,000	\$325,000	\$0	
	3000 PROGRAMS	\$1,614,149	\$2,035,605	\$1,199,862	\$1,339,923	\$25,000	
	5000 PROJECTS	\$1,831,087	\$2,288,596	\$2,314,373	\$1,351,730	\$50,000	
	TOTAL EXPENDITURES:	\$4,074,728	\$4,944,689	\$4,161,923	\$3,627,233	\$155,536	\$4,000,000
	REVENUE OVER/(UNDER) EXPENDITURES (without loan proceeds):	(\$853,765)	(\$322,126)	(\$1,175,987)	(\$883,405)		
	NET CHANGE IN CASH BALANCE (includes loan proceeds):	(\$90,371)	\$877,874	\$186,711	(\$83,405)		

FUND INFORMATION						
Prior Yearend/Beginning of Year Fund Balance (Reserve) - unearned/dedicated revenues are already subtracted from this as part of the audit	\$1,217,329	\$1,126,958	\$1,126,958	\$1,113,669		\$1,005,264
Est Current Yearend Balance	\$1,126,958	\$2,004,832	\$1,313,669	\$1,030,264		
Unearned Grant Revenue (already subtracted from YE reserve balance)	already taken out	already taken out	already taken out	already taken out		
Future Loan Payback (debt service portion of levy - subtracted during audit)	already taken out	\$200,000	\$200,000	\$25,000		
End of Year Reserve Minus Dedicated Funds	\$1,126,958	\$1,804,832	\$1,113,669	\$1,005,264		
Reserve percentage of budget (beginning of year)	29.88%	22.79%	27.08%	30.70%		25%

If the 2025 budget was \$4 million, then the 2024 ending fund balance would be 20% of the 2025 budget (rule of thumb is approx. 33%)

Earned grant revenue = grant revenue that has been spent

Unearned grant revenue = grant revenue that is in the District's bank account, but hasn't yet been spent (carries forward each year until grant is spent up; reference figure only/not factored into total)

Note: Grants require a minimum match (in some cases 20% of total project cost, in some cases 10% of total project cost)



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Comfort Lake-Forest Lake Watershed District

Account Code	Budget Item	2022 Audited Yearend Expense	2023 Total Expense Budget w/ Transfers	2023 YTD June	2023 Estimated Yearend	2024 WMP	2024 Est. Grant Spend	2024 Est. Other Rev. Spend	2024 Ongoing Expenses	2024 Total Expense Budget (JA/SS/MK Hybrid)	2024 Total Expense Budget
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<i>Staff/Consultant Summaries (pulled out from budget below)</i>											
	District Staff Wages/Benefits (Rolled in to each subcate	\$815,520	\$884,345	\$444,307	\$884,345	\$806,814	\$0	\$49,886	\$922,893	\$0	\$972,780
	Engineering Costs (Rolled in to subcategories below)	\$892,729	\$745,000	\$306,021	\$640,537	\$698,072	\$50,000	\$0	\$705,000	\$0	\$755,000
	Legal Costs (Rolled in to subcategories below)	\$70,988	\$87,000	\$38,214	\$69,191	\$94,420	\$5,000	\$0	\$80,000	\$0	\$85,000

1-000	ADMINISTRATION	\$479,493	\$470,488	\$286,162	\$497,688	\$462,224	\$0	\$0	\$530,043	\$80,536	\$610,579
1-001	BOARD ADMINISTRATION	34,512	32,700	10,901	32,700	73,213			36,000	4,000	40,000
1-002	GENERAL OFFICE EXPENSES	96,700	99,767	67,719	105,667	110,365			127,470	46,536	174,006
1-003	GENERAL ADMINISTRATIVE	222,406	228,021	131,102	236,321	184,671			256,573	0	256,573
1-004	PROFESSIONAL SERVICES	125,874	110,000	76,441	123,000	93,975			110,000	30,000	140,000

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

3-000	PROGRAMS	\$1,614,149	\$2,035,605	\$475,848	\$1,199,862	\$1,613,266	\$29,954	\$87,886	\$1,197,083	\$25,000	\$1,339,923
3-000	GENERAL PROGRAM DEVELOPMENT	7,187	12,559	3,741	8,559	15,845	0	0	8,814	0	8,814
3-001	DISTRICT RULES AND RULEMAKING	0	25,000	0	0	0	0	0	0	0	0
3-002	PERMITTING	232,694	225,433	108,580	241,170	218,545	0	78,386	183,901	0	262,287
3-003	MONITORING & DATA ASSESSMENT	178,184	184,229	106,174	167,409	297,222	0	0	176,144	0	176,144
3-004	NON-POINT SOURCE POLLUTION ABATEMENT	28,126	191,653	14,439	179,826	134,405	0	0	181,629	0	181,629
3-005	EDUCATION AND OUTREACH	133,179	149,203	50,456	149,203	136,773	0	0	184,254	0	184,254
3-006	INTERAGENCY COMMUNICATION	156,338	48,971	28,344	56,471	61,193	0	0	60,513	0	60,513
3-007	RESEARCH	76,904	9,559	18,716	24,559	18,030	0	0	9,314	0	9,314
3-008	MEASUREMENT OF PROGRESS	12,030	9,059	3,716	10,559	12,566	0	0	10,314	0	10,314
3-009	GRANT RESEARCH & PREPARATION	12,244	23,473	4,886	17,559	23,494	0	0	13,314	15,000	28,314
3-010	OPERATIONS & MAINTENANCE	51,394	63,387	44,784	70,473	61,193	0	0	98,692	0	98,692
3-011	AIS PREVENTION & MANAGEMENT	188,552	276,932	66,014	226,839	302,904	29,954	9,500	196,315	10,000	245,769
3-012	LAND ACQUISITION & MANAGEMENT	530,386	806,471	22,282	37,559	302,139	0	0	18,314	0	18,314
3-013	WATERSHED PLANNING & RESILIENCY	6,931	9,679	3,717	9,679	28,957	0	0	55,564	0	55,564

5-000	PROJECTS	\$1,831,087	\$2,288,596	\$1,694,828	\$2,314,373	\$1,996,791	\$896,138	\$0	\$405,592	\$50,000	\$1,351,730
5-000	GENERAL PROJECT DEVELOPMENT	129,773	112,793	49,583	97,793	101,077	0	0	91,572	0	91,572
5-100	FLOODPLAIN	35,058	77,676	13,772	27,676	103,263	0	0	34,943	50,000	84,943
5-200	LAKES	1,526,527	2,008,027	1,577,315	2,091,694	895,686	896,138	0	199,191	0	1,095,329
5-300	STREAMS	37,678	67,426	11,149	42,676	39,520	0	0	54,943	0	54,943
5-400	WETLANDS	13,869	15,117	7,432	15,117	833,751	0	0	16,629	0	16,629
5-500	UPLAND RESOURCES	81,251	0	31,860	31,860	0	0	0	0	0	0
5-600	GROUNDWATER	6,930	7,559	3,716	7,559	23,494	0	0	8,314	0	8,314

TOTAL BUDGET		\$4,074,728	\$5,119,689	\$2,531,838	\$4,161,923	\$4,222,281	\$926,092	\$87,886	\$2,457,719	\$155,536	\$3,627,233
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1000 Admin: Total New Expenses	\$80,536
2000 Debt Services (Loan Repayment): Total New Expenses	\$0
3000 Programs: Total New Expenses	\$25,000
4000 O&M (Potential New Category): Total New Expenses	\$0
5000 Projects: Total New Expenses	\$50,000
6000 Land Acquisition & Mgmt (Potential New Category): Total New Expenses	\$0
SUBTOTAL NEW	\$155,536
1000 Admin: already added on 8/15/23 draft for addtl office space (ongoing)	\$20,464
TOTAL INCLUDING ALREADY-ADDED OFFICE SPACE	\$176,000

8/15/23 Draft Budget Total:	\$3,471,697
8/23/23 JA Additions Draft Budget Total:	\$3,627,233
Difference	\$155,536



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1-001	Board Administration	\$34,512	\$32,700	\$10,901	\$32,700	\$73,213	\$36,000	\$4,000	\$40,000
1-001-4000	Managers Per Diem & Payroll Tax	30,575	30,000	10,250	30,000		32,000		32,000
1-001-4010	Manager Expenses	1,323	1,200	0	1,200		1,400	2,000	3,400
1-001-4265	Managers Training/Conferences	2,614	1,500	651	1,500		2,600	2,000	4,600
1-002	General Office Expenses	\$96,700	\$99,767	\$67,719	\$105,667	\$110,365	\$127,470	\$46,536	\$174,006
1-002-4240	Cell Phone/Office Phone/Internet	10,058	11,547	5,311	11,547		12,000		12,000
1-002-4203	Computer Supplies/Software/IT Support	25,781	23,500	20,065	25,000		25,000		25,000
1-002-4635	Copier (Lease)	3,937	3,000	1,913	4,000		4,000		4,000
1-002-4200	General Office/Meeting Supplies	3,051	2,500	4,914	5,000		3,000		3,000
1-002-4245	Dues/Fees/Subscriptions	1,309	1,900	550	1,900		1,900		1,900
1-002-4265	Conferences & Workshops/Staff Training & Ed	5,237	11,000	2,274	11,000		11,000		11,000
1-002-4320	Staff Expenses/Travel (Mileage)	2,134	700	152	2,100	2,200	2,200		2,200
1-002-4280	Postage	399	900	0	400		400		400
1-002-4290	Notices	130	200	0	200		130		130
1-002-4210	Office Space (Rent)	36,378	37,020	27,984	37,020		60,340	32,536	92,876
1-002-4220	Office Improvements/Furniture & Fixtures	0	500	0	500		500	14,000	14,500
1-002-4300	Utilities/Office Upkeep	8,285	7,000	4,556	7,000		7,000		7,000
1-003	General Administration	\$222,406	\$228,021	\$131,102	\$236,321	\$184,671	\$256,573	\$0	\$256,573
1-003-4100	Salary/Benefits General Admin	182,985	196,521	104,392	196,521		216,173		216,173
1-003-4330	Annual Audit	13,988	9,500	5,078	13,500		14,000		14,000
1-003-4245	MN Watersheds (formerly MAWD) Dues	6,212	6,000	5,776	6,300		6,400		6,400
1-003-4270	Insurance (LMCIT and workers comp)	19,221	16,000	15,856	20,000		20,000		20,000
1-004	Professional Services	\$125,874	\$110,000	\$76,441	\$123,000	\$93,975	\$110,000	\$30,000	\$140,000
1-004-4330	CPA/bookkeeping	34,087	40,000	35,176	38,000		40,000		40,000
1-004-4337	Consultant/Professional Services	44,322	20,000	9,759	30,000		20,000	30,000	50,000
1-004-4500	Consulting engineer	8,978	10,000	5,388	10,000		10,000		10,000
1-004-4410	Legal	38,487	40,000	26,119	45,000		40,000		40,000
TOTAL ADMINISTRATION		\$479,493	\$470,488	\$286,162	\$497,688	\$462,224	\$530,043	\$80,536	\$610,579

Comments
Per diems are tracked for board meetings; managers can submit additional requests for planning days/other mtgs
New: +\$2K. Travel & accommodations for MN Watersheds Annual Meeting, Summer Tour etc.
New: +\$2K. Registration fees for MN Watersheds annual mtg and other training/conferences
MidCo., Velocity, employee tech. reimbursement (11 employees @ \$25 per pay period)
Rymark IT Mgmt, device/peripheral purchases, software subscriptions, cyber security (webhosting moved to 3005)
Incl. monthly lease & ink costs (not paper)
Consumables (pens, paper, refreshments)
Newspaper/magazine subscriptions, local papers, No Till Mag, NALMS Mag, bank fees
Registration fees (\$1,000 per employee - 11 employees)
Mileage for admin. purposes only; mileage for permit inspections, monitoring sites, etc. will be coded to the appropriate program
General mailing/postage; large mailers (e.g. annual newsletter) will be coded to the appropriate program
Legal notices for board/admin related items (i.e. budget hearings)
Ongoing: +\$20,464 per new 4-yr lease agmt plus new 2nd floor space. NEW: +\$32,536 renovations (total add = +\$53K)
Some budget for office improvements. New office space TBD
Electric, rug service, City of FL utility bill, general office upkeep.
New: +\$14K "addtl setup expenses." Staff compensation (incl. benefits), admin work only; 2.6 FTE annually (all staff)
Per 2023-2024 service agreement
Dues = Estimated Market Values x 0.00048 x 0.005 not to exceed \$7,500
Includes boat and storage units
Redpath & Associates
New: Gallagher (\$10K) + Building Design Consultant (\$20K). Ongoing: HR Support.
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

Total New Expenses	\$80,536
Already added for addtl office space (ongoing)	\$20,464
Total	\$101,000



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2-000	Debt Services Fund	\$150,000	\$150,000	\$75,000	\$150,000	\$150,000	\$325,000	\$0	\$325,000
2-000-A	CWP Loan A Principal Repayment (0% Interest)	150,000	150,000	75,000	150,000	150,000	150,000		150,000
2-000-B	CWP Loan B Principal Repayment (0% Interest)	0	0	0	0		175,000		175,000
2-000-C	CWP Loan C Principal + Interest Repayment	0	0	0	0				0
2-000-D	CWP Loan D Principal + Interest Repayment	0	0	0	0				0
TOTAL DEBT SERVICES FUND		\$150,000	\$150,000	\$75,000	\$150,000	\$150,000	\$325,000	\$0	\$325,000

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

Account Number	Budget Item	2022 Total Expense Budget w/ Transfers	2022 Audited Yearend Expense	2023 Total Expense Budget w/ Transfers	2023 YTD June	2023 Estimated Yearend	2024 WMP	2024 Est. Grant Spend	2024 Est. Other Rev. Spend	2024 Ongoing Expenses	2024 Total Expense Budget (JA/SS/MK Hybrid)	2024 Total Expense Budget	Comments
Various	District Staff Program Support (Staff Management/Coord. To	455,859	473,122	513,978	254,197	513,978	426,164	0	49,886	515,490	0	565,376	FYI only - amounts are rolled into subcategories below
Various	Engineering Costs (Rolled in to subcategories below)	440,000	302,784	295,000	95,269	190,537				295,000		295,000	FYI only - amounts are rolled into subcategories below
Various	Legal Costs (Rolled in to subcategories below)	19,000	16,313	15,000	8,133	16,265				15,000		15,000	FYI only - amounts are rolled into subcategories below
3-000	General Program Development	\$14,944	\$7,187	\$12,559	\$3,741	\$8,559	\$15,845	\$0	\$0	\$8,814	\$0	\$8,814	
3-000-4100	Staff Management & Coordination	6,704	6,931	7,559	3,716	7,559	7,103			8,314		8,314	WMP 10-Year Projection: 0.1 FTE annual cost
3-000-A	General Program Development	8,240	257	5,000	25	1,000	8,742			500		500	New: +\$50K for general prog development. Most general program expenses can be coded to an individual program below
3-001	District Rules and Rulemaking	\$20,600	\$0	\$25,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
3-001-4100	Staff Management & Coordination	0	0	0	0	0	0			0		0	WMP 10-Year Projection: Less than 0.1 FTE
3-001-A	Ongoing Initiatives	0	0	0	0	0	0			0		0	Code rules/pre-development questions to 3002A
3-001-B	Rule Implementation Review	20,600	0	25,000	0	0	0			0		0	Last rules update completed in 2018. Staff keep running list of potential eventual revisions, but no full review anticipated in 2024.
3-002	Permitting	\$206,176	\$232,694	\$225,433	\$108,580	\$241,170	\$218,545	\$0	\$78,386	\$183,901	\$0	\$262,287	
3-002-4100	Staff Management & Coordination	134,076	138,643	151,170	74,325	151,170	142,055		49,886	116,401		166,287	WMP 10-Year Projection: 2.0 FTE annual cost
3-002-A	Ongoing Initiatives	70,040	94,051	72,141	34,256	90,000	74,305		28,500	66,500		95,000	Pre-permit review and gov't orgs costs covered by District, all the rest is covered by permittees.
3-002-B	Volume Banking Program Oversight	1,030	0	1,061	0	0	1,093			500		500	Staff-led, some budget for engineering assistance
3-002-C	Wetland Banking Program Oversight	1,030	0	1,061	0	0	1,093			500		500	Staff-led, some budget for engineering assistance
3-003	Monitoring & Data Assessment	\$191,548	\$178,184	\$184,229	\$106,174	\$167,409	\$297,222	\$0	\$0	\$176,144	\$0	\$176,144	
3-003-4100	Staff Management & Coordination	67,038	69,303	75,585	37,162	75,585	71,027			83,144		83,144	WMP 10-Year Projection: 1.0 FTE annual cost
3-003-A	Ongoing Initiatives	10,300	17,183	10,609	37,241	40,000	10,927			35,000		35,000	Planning & reporting support from EOR (report spans multiple monitoring categories e.g., stream/lake)
3-003-B	Stream Monitoring	90,000	80,931	60,000	31,746	31,824	131,127			36,000		36,000	Contracted for long-term sites & project effectiveness sites; no contracted diagnostic monitoring needed in 2023 (see DIY program and past diag. studies)
3-003-C	Lake Monitoring	17,000	10,767	20,000	25	20,000	65,564			20,000		20,000	Staff-led lake monitoring, CAMP program, equipment
3-003-D	Wetland Monitoring	0	0	10,609	0	0	10,927			1,000		1,000	Review results of Nat. Resource Inventory and H&H modeling for landlocked basins at end of 2022 and decide if/where wetland monitoring is needed
3-003-E	Groundwater Monitoring	7,210	0	7,426	0	0	7,649			1,000		1,000	Partner with DNR
3-004	Non-Point Source Pollution Abatement	\$182,408	\$28,126	\$191,653	\$14,439	\$179,826	\$134,405	\$0	\$0	\$181,629	\$0	\$181,629	
3-004-4100	Staff Management & Coordination	13,408	13,919	15,117	7,437	15,117	14,205			16,629		16,629	WMP 10-Year Projection: 0.2 FTE annual cost
3-004-A	Ongoing Initiatives	7,500	2,683	30,609	7,002	30,609	10,927			25,000		25,000	\$\$ For tech assist. Contracts with 2 SWCDs. Assistance from Blue Water Science for shoreline inventory updates (Bone/Forest/Comfort)
3-004-B	Residential Landowner Grant	5,000	2,082	50,000	0	50,000	10,927	TBD		50,000		50,000	\$\$ for BMPs - expanding program with help from GreenCorps member; also includes buckthorn removal tool rental program; potential MGLP grant
3-004-C	Agricultural and Rural BMP Incentives/Cost-Share	30,000	9,443	21,827	0	10,000	32,782			10,000		10,000	New potential ag bmps. Existing/ongoing agreements and easements budgeted under 3010 O&M
3-004-D	Commercial/Community Grant	75,000	0	74,100	0	74,100	10,927	TBD		80,000		80,000	\$75K for Lake Association sub-program (up to \$15K per lake basin: Bone, Comfort, Forest 1/2/3); \$5K for inclusive Community program; potential MGLP grant
3-004-E	Municipal Stormwater Remediation Program	51,500	0	0	0	0	54,636			0		0	Cost-share for cities to go above and beyond min SW mgmt requirements. Staff/eng coordination has been more successful than cost-share program
3-005	Education and Outreach	\$129,038	\$133,179	\$149,203	\$50,456	\$149,203	\$136,773	\$0	\$0	\$184,254	\$0	\$184,254	
3-005-4100	Staff Management & Coordination	67,038	70,453	75,585	38,618	75,585	71,027			83,144		83,144	WMP 10-Year Projection: 1.0 FTE annual cost
3-005-A	Ongoing initiatives & EMWREP participation	55,000	60,683	63,045	9,837	63,045	54,636			90,000		90,000	EMWREP, annual newsletter, event supplies, CAC projects, awards program, State of the Watershed, web hosting, New: PR consultant
3-005-B	Standard Project Signage	3,500	0	7,073	0	7,073	7,285			7,285		7,285	Begin once logo redesign and rebranding is complete.
3-005-C	Local student engagement/Chisago Co Children's Water Fes	3,500	2,042	3,500	2,000	3,500	3,825			3,825		3,825	Chisago Co. Childrens Water Festival: \$2,000; local school engagement (e.g. LILA): \$1,500
3-006	Interagency Communication	\$134,983	\$156,338	\$48,971	\$28,344	\$56,471	\$61,193	\$0	\$0	\$60,513	\$0	\$60,513	
3-006-4100	Staff Management & Coordination	40,223	41,589	45,351	22,330	45,351	42,616			49,886		49,886	WMP 10-Year Projection: 0.6 FTE annual cost
3-006-A	Ongoing Initiatives (Miscellaneous Projects)	5,150	8,997	1,000	1,863	3,000	5,464			500		500	Coordination with other local TMDL entities, MS4, etc. (Legal and engineer time) - see 3-000-A Gen Prog. Mgmt
3-006-B	Modeling (H&H Model Update)	82,400	82,369	0	0	0	5,464			500		500	Multi-year effort to update each subwatershed in the District. Coordinated with local municipalities. Little Comfort & Forest LMD in 2022.
3-006-C	Geographic Information Systems (GIS)	2,060	1,500	2,120	240	2,120	2,185			2,185		2,185	ArcGIS online subscription (discounted per Esri grant program)
3-006-D	District Web Mapper	5,150	21,884	500	3,910	6,000	5,464			2,442		2,442	Ongoing hosting/maintenance of projects database and interactive web map (\$192/mo)
3-006-E	Boundary Review	0	0	0	0	0	0			5,000		5,000	Coordinated with neighboring WDs; some engineering assistance, but not a comprehensive effort at this time
3-007	Research	\$44,629	\$76,904	\$9,559	\$18,716	\$24,559	\$18,030	\$0	\$0	\$9,314	\$0	\$9,314	
3-007-4100	Staff Management & Coordination	6,704	6,931	7,559	3,716	7,559	7,103			8,314		8,314	WMP 10-Year Projection: 0.1 FTE annual cost
3-007-A	Ongoing Initiatives	37,925	69,973	2,000	15,000	17,000	10,927			0		0	Three phases of paleo core initiatives completed as of 2022! Moody, Shields, Comfort, Bone, School, Little Comfort, Forest 3 basins
3-007-B	New Initiatives	0	0	0	0	0	0			1,000		1,000	Potential new research initiatives (e.g. coordination with local universities)

Account Number	Budget Item	2022 Total Expense Budget w/ Transfers	2022 Audited Yearend Expense	2023 Total Expense Budget w/ Transfers	2023 YTD June	2023 Estimated Yearend	2024 WMP	2024 Est. Grant Spend	2024 Est. Other Rev. Spend	2024 Ongoing Expenses	2024 Total Expense Budget (JA/SS/MK Hybrid)	2024 Total Expense Budget	Comments
3-008	Measurement of Progress	\$8,704	\$12,030	\$9,059	\$3,716	\$10,559	\$12,566	\$0	\$0	\$10,314	\$0	\$10,314	
3-008-4100	Staff Management & Coordination	6,704	6,931	7,559	3,716	7,559	7,103			8,314		8,314	WMP 10-Year Projection: 0.1 FTE annual cost
3-008-A	Ongoing Initiatives	2,000	5,099	1,500	0	3,000	5,464			2,000		2,000	Engineering assistance with project p-reduction analysis & adaptive management summary presentation
3-009	Grant Research and Preparation	\$22,154	\$12,244	\$23,473	\$4,886	\$17,559	\$23,494	\$0	\$0	\$13,314	\$15,000	\$28,314	
3-009-4100	Staff Management & Coordination	6,704	6,931	7,559	3,716	7,559	7,103			8,314		8,314	WMP 10-Year Projection: 0.1 FTE annual cost
3-009-A	Ongoing Initiatives	15,450	5,313	15,914	1,170	10,000	16,391			5,000	15,000	20,000	New: expand grant sources and size. Consultant time to assist w/ preparing grants, work plan revisions.
3-010	Operations & Maintenance	\$52,583	\$51,394	\$63,387	\$44,784	\$70,473	\$61,193	\$0	\$0	\$98,692	\$0	\$98,692	
3-010-4100	Staff Management & Coordination	40,223	41,616	45,351	22,297	45,351	42,616			49,886		49,886	WMP 10-Year Projection: 0.6 FTE annual cost
3-010-A	Ongoing Initiatives	10,300	9,243	0	21,328	23,000	0			22,415		22,415	Ongoing easement/agreement payments, plus \$500 for misc. technical assistance
3-010-B	Annual Recurring Operations & Maintenance	2,060	536	2,122	1,158	2,122	2,185			10,000		10,000	Ongoing vegetation mgmt, invasive species removal, equipment, signage/gate replacement (can work w/ volunteers or seek CCM grant)
3-010-C	Unplanned Major Maintenance	0	0	15,914	0	0	16,391			16,391		16,391	Per WMP
3-010-D	8th Street Basin Iron Enhanced Sand Filter	0	0	0	0	0	0			0		0	Construction not likely in 2023. Continue coord with City of FL and maybe replace iron sand media if/when basin gets expanded by City.
3-010-E	Hilo Lane Iron Enhanced Sand Filter	0	0	0	0	0	0			0		0	Scheduled for 2026
3-010-F	Shields Lake Stormwater Reuse System	0	0	0	0	0	0			0		0	Scheduled for 2029
3-011	Aquatic Invasive Species (AIS) Prevention & Managemer	\$252,626	\$188,552	\$276,932	\$66,014	\$226,839	\$302,904	\$29,954	\$9,500	\$196,315	\$10,000	\$245,769	
3-011-4100	Staff Management & Coordination	53,630	55,442	60,468	29,728	60,468				66,515		66,515	WMP 10-Year Projection: 0.8 FTE annual cost
3-011-20-A	(District-Wide) Ongoing Initiatives	5,000	550	10,000	1,425	3,000				3,000		3,000	Time for Smith Partners to review contract docs, consultant time from EOR
3-011-20-B	(District-Wide) Watercraft Inspections	74,000	66,490	74,854	17,516	74,854		15,354	9,500	50,000		74,854	Includes partner contrib and expected Wash Co grants. Grants are likely but not guaranteed
3-011-20-C	(District-Wide) AIS Prevention at Boat Launch Sites	1,236	1,503	1,236	4,688	5,000		TBD	TBD	5,000		5,000	Garbage/compost upkeep, signage upkeep on bins, portable restroom at Bone Lake. POTENTIAL: CD3 station if grant or partner funding can be leveraged
3-011-20-D	(District-Wide) AIS Early Detection and Rapid Response	1,030	75	1,030	0	0		TBD	TBD	10,000	5,000	15,000	New: +\$20K for Bone & Comfort rapid response. Ongoing: \$10K for unexpected AIS costs; fund remainder from reserve/grants/partners if needed
3-011-20-E	(District-Wide) Invasive Species Control Pilot Projects	1,030	0	1,030	0	634				1,000		1,000	Some funding for small scale research projects, but mainly support research institutions like MAISRC and provide in-kind staff time to support efforts
3-011-21-F	(Moody) Point-Intercept Macrophyte Survey	3,400	3,100	0	0	0				3,100		3,100	Continue doing full-point intercept surveys each year to assess plant community health over time
3-011-21-G	(Moody) AIS Management	1,500	0	1,500	0	3,100				1,000	3,000	4,000	Possible small CLP treatment depending on point-intercept survey outcome, but not likely
3-011-21-H	(Moody) Common Carp Management	0	0	0	0	0						0	Coordinate fish surveys with DNR per their schedule
3-011-22-F	(Bone) Point-Intercept Macrophyte Survey	0	0	2,400	0	2,400						0	Last point-intercept survey in 2023; every five years = next survey in 2028
3-011-22-G	(Bone) AIS Management	4,500	5,700	6,000	0	6,000		1,500		4,500		6,000	CLP: survey+herbicide costs. EWM: survey cost only; likely able to obtain DNR AIS Control grant
3-011-22-H	(Bone) Common Carp Management	0	0	0	0	0						0	Fish barriers in place and maintained through 3010 O&M Program. Coordinate fish surveys with DNR. Recent PCA report indicated carp population is low.
3-011-25-F	(Little Comfort) Point-Intercept Macrophyte Survey	0	0	0	0	0						0	Chisago County and EOR did point-intercept survey on Little Comfort in 2019. Will coordinate with Chisago County re next survey.
3-011-25-G	(Little Comfort) AIS Management	0	0	0	0	0						0	Staff perform check-up survey - funded through Staff Management & Coordination
3-011-25-H	(Little Comfort) Common Carp Management	0	0	0	0	0						0	Coordinate fish surveys with DNR per their schedule
3-011-26-F	(Shields) Point-Intercept Macrophyte Survey	3,300	3,100	0	0	0						0	Shields Lake is OK to have meander survey instead of full point-intercept survey
3-011-26-G	(Shields) AIS Management	1,500	1,347	3,000	715	4,600		1,500		1,500		3,000	BWS survey costs&herbicide, CLP treatment to reduce internal loading.
3-011-26-H	(Shields) Common Carp Management	2,000	4,501	2,000	0	2,000				500		500	Carp management slated for 2023, plan for some rollover into 2024. Latest survey says population is low. Perform some outreach re carp angling.
3-011-27-F	(Keewahtin) Point-Intercept Macrophyte Survey	0	0	0	0	0						0	Last point-intercept survey in 2020; every five years = next survey in 2025.
3-011-27-G	(Keewahtin) AIS Management	1,500	800	800	0	1,083				1,200		1,200	Largely staff-coordinated purple loosestrife management. Potentially some herbicide treatment costs.
3-011-28-F	(Forest) Point-Intercept Macrophyte Survey	0	0	4,000	0	3,400						0	Last point-intercept survey in 2023; every five years = next survey in 2028
3-011-28-G	(Forest) AIS Management	95,000	37,745	93,714	11,941	45,400		11,600		45,000		56,600	CLP & FR: survey+herbicide costs. EWM: survey cost only.
3-011-28-H	(Forest) Common Carp Management	0	0	10,000	0	10,000						0	Carp survey/management slated for 2023
3-011-29-F	(Comfort) Point-Intercept Macrophyte Survey	0	0	0	0	0						0	Last point-intercept survey in 2023; every five years = next survey in 2028 (move up schedule per discussion at May 11, 2023 mtg)
3-011-29-G	(Comfort) AIS Management	4,000	8,200	4,900	0	4,900				4,000	2,000	6,000	CLP: survey+herbicide costs. EWM: survey cost only. Includes 2023 point-intercept survey costs
3-012	Land Acquisition & Management	\$523,704	\$530,386	\$806,471	\$22,282	\$37,559	\$302,139	\$0	\$0	\$18,314	\$0	\$18,314	
3-012-4100	Staff Management & Coordination	6,704	7,504	7,559	3,716	7,559	7,103			8,314		8,314	WMP 10-Year Projection: 0.1 FTE annual cost. Staff oversee North Shore Tri Nature Area resto in partnership with Great River Greening w/ LCCMR grant
3-012-A	Ongoing Initiatives	517,000	522,882	798,912	18,566	30,000	295,036			10,000		10,000	New: +\$300K. Some funding for engineering/appraisals, but will revise budget as needed if/when grants are awarded and acquisitions are certain
3-013	Watershed Planning & Resiliency	\$31,424	\$6,931	\$9,679	\$3,717	\$9,679	\$28,957	\$0	\$0	\$55,564	\$0	\$55,564	
3-013-4100	Staff Management & Coordination	6,704	6,931	7,559	3,717	7,559	7,103			8,314		8,314	WMP 10-Year Projection: 0.1 FTE annual cost
3-013-A	Ongoing Initiatives	20,600	0	0	0	0	21,855					0	Engineering assistance
3-013-B	Vulnerability Assessment	2,060	0	0	0	0	0			47,250		47,250	Full vulnerability assessment still not completed, but some data gathered. 2 yrs of grant applications not awarded for effort. Consider funding from levy in 2024.
3-013-C	Emergency Response Plan	2,060	0	2,120	0	2,120	0			0		0	Internally-led effort
3-013-D	Watershed Management Plan Update	0	0	0	0	0	0			0		0	No updates planned until 2030
TOTAL PROGRAMS		\$1,815,520	\$1,614,149	\$2,035,605	\$475,848	\$1,199,862	\$1,613,266	\$29,954	\$87,886	\$1,197,083	\$25,000	\$1,339,923	

Account Number	Budget Item	2022 Audited Yearend Expense	2023 Total Expense Budget w/ Transfers	2023 YTD June	2023 Estimated Yearend	2024 WMP	2024 Est. Grant Spend	2024 Est. Other Rev. Spend	2024 Ongoing Expenses	2024 Total Expense Budget (JA/SS/MK Hybrid)	2024 Total Expense Budget
Various	District Staff Projects Support (Staff Management/Co	159,413	173,846	85,718	173,846	163,363	0	0	191,230		191,230
Various	Engineering Costs (Rolled in to subcategories below	580,967	440,000	205,364	440,000		50,000		400,000		450,000
Various	Legal Costs (Rolled in to subcategories below)	16,188	32,000	3,963	7,926		5,000		25,000		30,000
5-000	General Project Development	\$129,773	\$112,793	\$49,583	\$97,793	\$101,077	\$0	\$0	\$91,572	\$0	\$91,572
5-000-4100	Staff Management & Coordination	34,652	37,793	18,581	37,793	35,514			41,572		41,572
5-000-A	General Project Dev./Pre-Project Investigation	95,121	75,000	31,001	60,000	65,564			50,000		50,000
5-100	Floodplain	\$227,989	\$77,676	\$13,772	\$27,676	\$103,263	\$0	\$0	\$34,943	\$50,000	\$84,943
5-100-4100	Staff Management & Coordination	20,791	22,676	11,149	22,676	21,308			24,943		24,943
5-120-A	Volume Control Facility/Regional Treatment Impl.	8,849	40,000	2,624	5,000	81,955			10,000		10,000
5-120-B	Greenway Corridor Visioning & Assessment	5,418	15,000	0	0	0			0		0
5-120-C	Floodplain/Greenway Implementation									50,000	50,000
5-200	Lakes	\$1,526,527	\$2,008,027	\$1,577,315	\$2,091,694	\$895,686	\$896,138	\$0	\$199,191	\$0	\$1,095,329
5-200-4100	Staff Management & Coordination	62,381	68,027	33,690	68,027	63,925			74,829		74,829
5-221-A	(Moody) Diagnostic Study Update		0		0	0					0
5-221-B	(Moody) Diagnostic Study Impl. (Capstone Projects)	23,581	40,000	20,000	40,000	0	215,058		59,942		275,000
5-221-C	(Moody) Wetland C Outlet Pond Treatment		0		0	0					0
5-221-D	(Moody) Lofton Pond Treatment		0		0	54,636					0
5-221-E	(Moody) SWA Implementation	45	10,000		0	0					0
5-221-F	(Moody) Internal Load Management		0		0	0					0
5-222-A	(Bone) Diagnostic Study Update		0		0	0					0
5-222-B	(Bone) Diagnostic Study Implementation		0		0	0					0
5-222-C	(Bone) NE Legacy Wetland Restoration	162,145	0	125	125	0					0
5-222-D	(Bone) SWA Implementation	9,754	10,000	130	500	0					0
5-222-E	(Bone) Shoreline Restoration		0		0	0					0
5-223-A	(Birch) Agricultural BMP Implementation		0		0	0	TBD		TBD		0
5-224-A	(School) Agricultural BMP Implementation	9,460	40,000	430	1,000	0	TBD		TBD		0
5-225-A	(Little Comfort) Diagnostic Study Update		0		0	0					0
5-225-B	(Little Comfort) Diagnostic Study Implementation		0		0	0	TBD		TBD		0
5-225-C	(Little Comfort) Infiltration Basin (Heath Ave Subshe	54,117	60,000	34,388	35,000	0	295,080		29,920		325,000
5-225-D	(Little Comfort) Internal Load Management	1,125	60,000		0	0					0
5-226-A	(Shields) Diagnostic Study Update		0		0	0					0
5-226-B	(Shields) Diagnostic Study Update Implementation		0		0	0					0
5-226-C	(Shields) Internal Load Management		0		0	0					0
5-226-D	(Shields) Shoreline Restoration	875	10,000	6,268	10,000	0			500		500
5-227-A	(Keewahin) Diagnostic Study Update		0		0	0					0
5-227-B	(Keewahin) Diagnostic Study Implementation		0		0	0					0
5-227-C	(Keewahin) Shoreline Restoration		0		0	0					0
5-228-A	(Forest) Diagnostic Study Update	36,317	0		0	0					0
5-228-B	(Forest) Diagnostic Study Update Implementation		30,000		0	0					0
5-228-C	(Forest) CR-50 Iron Enhanced Sand Filter	890,126	350,000	283,150	356,065	0					0
5-228-D	(Forest) WJD-6 Implementation (Wetland Restoratio	17,058	30,000	15,743	50,000	0	386,000		24,000		410,000
5-228-E	(Forest) Direct Drainage Retrofit Implementation		0		1,000	104,139	TBD			TBD	0
5-228-F	(Forest) Internal Load Management		300,000	12,902	282,000	273,182			10,000		10,000
5-228-G	(Forest) Shoreline Restoration		0		0	0					0
5-229-A	(Comfort) Diagnostic Study Update		0		0	0					0
5-229-B	(Comfort) Diagnostic Study Update Implementation		0		0	0					0
5-229-C	(Comfort) Tax Forfeit Wetland Restoration	259,540	1,000,000	1,170,491	1,247,978	0					0
5-229-D	(Comfort) Shallow Pond Restoration		0		0	204,886					0
5-229-E	(Comfort) City of Forest Lake Urban Retrofits	4	0		0	194,918	TBD			TBD	0
5-229-F	(Comfort) Shoreline Restoration		0		0	0					0
5-299-A	Secondary Lakes Water Quality Studies		0		0	0					0

Status	Comments
	FYI only - amounts are rolled into subcategories below
	FYI only - amounts are rolled into subcategories below
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Ongoing	WMP 10-Year Projection: 0.5 FTE annual cost
Ongoing	New: +\$60k. weekly staff-EOR coordination meetings, pre-project investigations to target new projects as opportunities present themselves
Ongoing	WMP 10-Year Projection: 0.3 FTE annual cost
In Progress	Continued coordination among engineer/staff/city to sort out feasibility
See Other	New: +\$60K. Ongoing: Focus on high priority lake WQ projects, floodplain vuln.; comp. shoreline resto., and eval. land acq. opportunities against WMP
Ongoing	WMP 10-Year Projection: 0.9 FTE annual cost
Complete	Study complete. Moody needs 38 lb/yr remaining to achieve goal (future projects)
In Progress	FY22 CWF Project - Moody Capstone Projects, 62 lb/yr P reduction
Complete	Weir installation at outlet of pond south of Wetland C, impounds water in Wetland C and estimated to reduce 69 lb/yr load
See Other	Project feasibility is low. See 5221B Capstone Projects instead.
See Other	In progress through 3004C Agricultural BMP Incentives
Complete	Alum re-application in 2028-2029
Complete	Study complete. Phosphorus load reduction goal achieved through completed projects and ongoing ag practices.
Complete	Multiple projects implemented under diagnostic study.
Complete	FY21 CWF Grant Bone NE Wetland, 15-20 lb/yr phosphorus removal
See Other	In progress through 3004C Agricultural BMP Incentives
See Other	In progress through 3004 Cost-Share Program
Future	Potential future project. Work with landowner. Seek grants and other revenues.
In Progress	In Progress. Working through design/feasibility with landowner. Possibly work with partners' grants for ag bmps. Apply for CWF/CPL for wetland resto in '25
Complete	Study complete. Little Comfort: 236-256 lb/yr remaining to achieve goal (future projects)
Future	Implement more projects to achieve Little Comfort load reduction goals
In Progress	FY21 CWF Grant Infiltration Basin: 80-100 lb/yr P reduction. Construction possibly winter '23/'24. Re-evaluate once feasibility study is complete.
Future	Alum treatment not recommended at this time. Potential future application once more projects are in place.
Complete	Goal load reduction achieved. Continue monitoring under program 3003 Monitoring & Data Assessment.
Complete	Project maintenance under 3010 O&M.
Complete	Alum re-application in 2029-2030
See Other	In progress through 3004 Cost-Share Program. 2023 project - direct implementation in partnership with City at city park
See Other	Keewahin meeting water quality goals; implement programs to further protect WQ
See Other	Keewahin meeting water quality goals; implement programs to further protect WQ
See Other	In progress through 3004 Cost-Share Program
Complete	Study complete. Forest: 100 lb/yr remaining to achieve goal (future projects)
Future	High priority practices from diagnostic study are complete/underway. May implement lower priority practices as needed.
In Progress	FY20 CWF Grant CR50 IESF, 97 lb/yr. Project closeout in 2023
In Progress	FY22 CWF Grant WJD-6 Wetland, 20 lb/yr. Construct in winter '23/'24 - most will probably be billed in FY24
Future	Forest Lake Dead End Streets - apply for CPL Expedited grant(s) and partner with City of Forest Lake
In Progress	FY23 CWF Grant Alum Treatment - Phase 1 dose in 2023, monitoring in 2024, phase 2 dose in 2025; 527 lb/yr P reduction
See Other	In progress through 3004 Cost-Share Program
Complete	Study complete. Comfort: 32 lb/yr remaining to achieve goal (future projects)
See Other	WQ goals may possibly be met thru completed Comfort LMD projects and upstream lakes (Little Comfort reaching goals, Forest Lake alum treatment)
In Progress	FY20 CWF Grant Sunrise/Hwy 61, 89 lb/yr to Sunrise River, 65 lb/yr to Comfort Lk. Project closeout in 2023.
Future	Still implementing other projects in this area, such as regional treatment facility. Project requires significant land acquisition due to water level impacts.
Future	Low cost-benefit, but staff is evaluating potential sites from report and coord with City. Several sites retrofitted thru permitting program over the years
See Other	In progress through 3004 Cost-Share Program
Ongoing	District-staff led, as opportunities arise

Account Number	Budget Item	2022 Audited Yearend Expense	2023 Total Expense Budget w/ Transfers	2023 YTD June	2023 Estimated Yearend	2024 WMP	2024 Est. Grant Spend	2024 Est. Other Rev. Spend	2024 Ongoing Expenses	2024 Total Expense Budget (JA/SS/MK Hybrid)	2024 Total Expense Budget
5-300	Streams	\$37,678	\$67,426	\$11,149	\$42,676	\$39,520	\$0	\$0	\$54,943	\$0	\$54,943
5-300-4100	Staff Management/Coord.	20,791	22,676	11,149	22,676	21,308			24,943		24,943
5-320-A	(District-wide) Stream Diagnostic Study		0	0	0	18,212					0
5-340-A	(Sunrise River) Diagnostic Study Implementation		0	0	0	0					0
5-341-A	(BBSLC Tributary) Diagnostic Study Implementation	16,887	44,750	0	20,000	0			30,000		30,000
5-342-A	(WJD-6) Diagnostic Study Implementation		0	0	0	0					0
5-343-A	(Meadowbrook Tributary) Diagnostic Study Implementation		0	0	0	0					0
5-400	Wetlands	\$13,869	\$15,117	\$7,432	\$15,117	\$833,751	\$0	\$0	\$16,629	\$0	\$16,629
5-400-4100	Staff Management/Coord.	13,869	15,117	7,432	15,117	14,205			16,629		16,629
5-420-A	Comprehensive Wetland Inventory		0	0	0	0					0
5-420-B	Wetland Bank Implementation		0	0	0	819,545					0
5-420-C	Wetland Enhancements		0	0	0	0					0
5-500	Upland Resources	\$81,251	\$0	\$31,860	\$31,860	\$0	\$0	\$0	\$0	\$0	\$0
5-500-4100	Staff Management/Coord.	0	0	0	0	0			0		0
5-520-B	Natural Resources Inventory and Prioritization	81,251	0	31,860	31,860	0					0
5-600	Groundwater	\$6,930	\$7,559	\$3,716	\$7,559	\$23,494	\$0	\$0	\$8,314	\$0	\$8,314
5-600-4100	Staff Management/Coord.	6,930	7,559	3,716	7,559	7,103			8,314		8,314
5-620-A	GW-Dependent Natural Resource Inventory and Review		0	0	0	0					0
5-620-B	GW-Dependent Natural Resource Action Plan		0	0	0	16,391					0
5-620-C	Lake Groundwater-Surface Water Interaction Study		0	0	0	0					0
TOTAL PROJECTS		\$2,024,018	\$2,288,596	\$1,694,828	\$2,314,373	\$1,996,791	\$896,138	\$0	\$405,592	\$50,000	\$1,351,730

Status	Comments
Ongoing	WMP 10-Year Projection: 0.3 FTE annual cost
See Other	New: +\$2K. Ongoing: Additional diagnostic monitoring is occurring through ongoing 3003 Monitoring & Data Assessment Program
Future	Majority of loading from this tributary is addressed through projects under 5200 Lakes. May implement more as opportunities arise.
Future	Beaver dam analogs not feasible. Investigate other project options along this stream channel. Ongoing monitoring work will help
See Other	Two ongoing lake W/Q projects along WJD-6 in 2022/2023 (WJD-6 Wetland Resto and CR50 IESF)
See Other	Loading from this tributary is addressed through projects under 5200 Lakes. May implement more projects as opportunities arise.
Ongoing	WMP 10-Year Projection: 0.2 FTE annual cost
Future	2022 NRI collected some wetland data. May perform more comprehensive inventory w/ field work in future
Future	Priority sites identified, but no willing landowners as of now
Future	New: +\$213K. Ongoing: implement as opportunities/funding arise. Possible wetland restoration at Bone Lake South Wetland
Ongoing	WMP 10-Year Projection: 0.01 FTE in one year (2022)
Future	New: +\$20K. Ongoing: 2022 NRI collected some upland data. May perform more comprehensive inventory w/ field work in future
Ongoing	WMP 10-Year Projection: 0.1 FTE annual cost
Future	2022 NRI collected some groundwater data. May perform more comprehensive inventory w/ field work in future
Future	New: +\$12K. Lower priority item compared to other projects
Future	Lower priority item compared to other projects

	Budget Item	Audited	Approved	Estimated	Proposed	Estimated Expenses										Comments
		2022 Yearend	2023 Total Expense Budget	2023 Estimated Yearend	2024 Projection Scenario (Based on 6% Levy Inc)	2025 Projection Scenario (Based on 3% Levy Inc)	2026 Projection Scenario (Based on 3% Levy Inc)	2027 Projection Scenario (Based on 3% Levy Inc)	2028 Projection Scenario (Based on 3% Levy Inc)	2029 Projection Scenario (Based on 3% Levy Inc)	2030 Projection Scenario (Based on 3% Levy Inc)	2031 Projection Scenario (Based on 3% Levy Inc)	2032 Projection Scenario (Based on 3% Levy Inc)	2033 Projection Scenario (Based on 3% Levy Inc)		
REVENUE	TAX LEVY	\$1,617,288	\$1,622,500	\$1,617,288	\$1,719,850	\$1,771,446	\$1,824,589	\$1,879,327	\$1,935,706	\$1,993,778	\$2,053,591	\$2,115,199	\$2,178,655	\$2,244,014	Scenario: increase levy by 3% each year from 2025-2033 2025-2028 grants: ambitiously estimate we can win grants equal to about half of implementation costs Partner contrib, permits, interest Difficult to estimate unearned revenue scenarios far into the future. Focus on estimated earned revenues that are tied to expenses	
	EARNED GRANT REVENUE	\$1,540,369	\$2,926,563	\$1,275,148	\$926,092	\$1,046,516	\$924,057	\$972,675	\$982,222	\$1,111,884	\$1,015,288	\$1,024,826	\$1,050,320	\$1,076,580		
	OTHER (partners, permit fees)	\$63,306	\$73,500	\$93,500	\$97,886	\$100,000	\$103,000	\$106,090	\$109,273	\$112,551	\$115,927	\$119,405	\$122,987	\$126,677		
	UNEARNED GRANT REVENUE (Not Included in Total)	\$398,650	\$38,040	\$0	\$213,440											
	TOTAL REVENUE:	\$3,220,963	\$4,622,563	\$2,985,936	\$2,743,828	\$2,917,961	\$2,851,646	\$2,958,092	\$3,027,201	\$3,218,213	\$3,184,806	\$3,259,429	\$3,351,962	\$3,447,271		
LOAN	CWP LOAN DISBURSEMENT (DEBT)	\$763,394	\$1,200,000	\$1,362,698	\$800,000	\$73,907	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	Loans A & B are disbursed, obtain Loan C and Loan D to bring total disbursements to \$4.5M, end in 2025	
	TOTAL LOAN PROCEEDS:	\$763,394	\$1,200,000	\$1,362,698	\$800,000	\$73,907	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
EXPENSES	1000 ADMINISTRATION	\$479,492	\$470,488	\$497,688	\$610,579	\$628,897	\$647,763	\$667,196	\$687,212	\$707,829	\$729,064	\$750,935	\$773,463	\$796,667	Estimated admin expenses based on recent years Loans A, B, C, & D Estimated program expenses (WMP minus land acquisitions; seek grants for large land acquisitions) Estimated project expenses (WMP minus volume control/wetland restorations; seek grants/banking revenue for large capital projects)	
	2000 DEBT SERVICES FUND (CWP Loan Repay)	\$150,000	\$150,000	\$150,000	\$325,000	\$441,665	\$519,522	\$519,522	\$519,522	\$519,522	\$519,522	\$519,522	\$252,857	\$175,000		
	3000 PROGRAMS	\$1,614,149	\$2,035,605	\$1,199,862	\$1,339,923	\$1,350,273	\$1,460,338	\$1,456,386	\$1,475,480	\$1,823,769	\$1,630,575	\$1,699,651	\$1,750,641	\$1,803,160		
	5000 PROJECTS	\$1,831,087	\$2,288,596	\$2,314,373	\$1,351,730	\$742,758	\$387,777	\$488,964	\$488,964	\$400,000	\$400,000	\$350,000	\$350,000	\$350,000		
	TOTAL EXPENDITURES:	\$4,074,728	\$4,944,689	\$4,161,923	\$3,627,233	\$3,163,593	\$3,015,401	\$3,132,069	\$3,171,179	\$3,451,120	\$3,279,161	\$3,320,109	\$3,126,961	\$3,124,827		
	REVENUE OVER/(UNDER) EXPENDITURES (without loan proceeds):	(\$853,765)	(\$322,126)	(\$1,175,987)	(\$883,405)	(\$245,632)	(\$163,754)	(\$173,977)	(\$143,978)	(\$232,907)	(\$94,355)	(\$60,680)	\$225,001	\$322,444		
	NET CHANGE IN FUND BALANCE (includes loan proceeds):	(\$90,371)	\$877,874	\$186,711	(\$83,405)	(\$171,725)	(\$163,754)	(\$173,977)	(\$143,978)	(\$232,907)	(\$94,355)	(\$60,680)	\$225,001	\$322,444		

FUND INFORMATION														
Prior Yearend/Beginning of Year Fund Balance (Reserve) - does not include unearned/dedicated revenues	\$1,217,329	\$1,126,958	\$1,126,958	\$1,313,669	\$1,230,264	\$1,058,539	\$894,785	\$720,808	\$576,830	\$343,923	\$249,568	\$188,888	\$413,889	\$413,889
Est Current Yearend Balance	\$1,126,958	\$2,004,832	\$1,313,669	\$1,230,264	\$1,058,539	\$894,785	\$720,808	\$576,830	\$343,923	\$249,568	\$188,888	\$413,889	\$736,333	\$736,333
Unearned Grant Revenue (already subtracted)														
Future Loan Payback (debt service dedicated portion of levy)	\$200,000	\$200,000	\$200,000	\$25,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
First 6 months min operating estimate	\$870,000	\$870,000	\$870,000	\$870,000	\$870,000	\$870,000	\$870,000	\$870,000	\$870,000	\$870,000	\$870,000	\$870,000	\$870,000	\$870,000
End of Year Balance Minus Dedicated Funds	\$56,958	\$934,832		\$335,264	\$188,539	\$24,785	(\$149,192)	(\$293,170)	(\$526,077)	(\$620,432)	(\$681,112)	(\$456,111)	(\$133,667)	(\$133,667)
Actual reserve percentage of budget	29.88%	22.79%		36.22%	38.89%	35.10%	28.57%	22.73%	16.71%	10.49%	7.52%	6.04%	13.25%	

NOTES

- Earned grant revenue = grant revenue that has been received and spent
- Unearned grant revenue = grant revenue that is in the District's bank account, but hasn't yet been spent (carries forward each year until grant is spent up; reference figure only/not factored into total)
- 2025-2033 grant revenues assume staying on track with 1/3 of program/project expenditures funded by grants.
- Large-scale expenditures including volume control facility, wetland banks, land acquisition, and office space are taken out of expense projections. Recommend adding these back into the budget once revenues are secured.



Draft 2024 Budget

Comfort Lake-Forest Lake Watershed District

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

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

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

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

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

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

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

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

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

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



Draft 2024 Budget

Comfort Lake-Forest Lake Watershed District

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)
ESTIMATED 2024 Grants												
Awarded												
5-225-C	BWSR	CWF - Projects & Practices	(Little Comfort) Infiltration Basin	L. Comfort/Comfort	(FY2021)	(FY2021)	(FY2021)	\$177,300	Q4	[awarded]	80	\$300
5-228-D	BWSR	CWF - Projects & Practices	(Forest) WJD-6 Wetland Restoration	Forest Lake	(FY2022)	(FY2022)	(FY2022)	\$193,000	Q1-Q4	[awarded]	20	\$500
5-221-B	BWSR	CWF - Projects & Practices	(Moody) Diagnostic Study Impl. - Capstone Projects	Moody Lake	(FY2022)	(FY2022)	(FY2022)	\$119,750	Q1-Q4	[awarded]	62	\$300
5-228-F	BWSR	CWF - Projects & Practices	(Forest) Lake Alum Treatment	Forest Lake	(FY2023)	(FY2023)	(FY2023)	\$213,440	Q1	[awarded]	527	\$100
TBD/Pending												
3-011-B	Wash. Co.	AIS Prevention Aid Grant	Watercraft Inspections	Forest & Bone	\$15,354		\$15,354	\$15,354	Q4	90%	N/A	N/A
3-011-28-G	Wash. Co.	AIS Prevention Aid Grant	Flowering Rush Management	Forest Lake	\$5,800		\$5,800	\$5,800	Q4	90%	N/A	N/A
3-011-28-G	Wash. Co.	AIS Prevention Aid Grant	Curly-leaf Pondweed Management	Forest Lake	\$5,800		\$5,800	\$5,800	Q4	90%	N/A	N/A
3-011-21-G	DNR	AIS Control Projects	Curly-leaf Pondweed Management	Moody Lake	\$1,500		\$0	\$0	Q4	90%	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	90%	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	90%	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. \$10K discount)		N/A	90%	N/A	N/A
3-004-B	MGLP	Lake Conservation Grant Program	Shoreline inventories, outreach, and restorations	District-Wide	\$60,000	\$60,000	TBD	TBD	TBD	75%	TBD	TBD
3-004-B	ATB	America the Beautiful Grant Program	Shoreline inventories, outreach, and restorations	District-Wide	TBD partnership grant		TBD	TBD	TBD	50%	TBD	TBD
5-224-A	BWSR	CWF - Projects & Practices	July Avenue Feedlot	School Lake	\$90,000	\$9,000	TBD	TBD	TBD	50%	60	\$60
5-229-F	BWSR	CWF - Projects & Practices	Comfort Lake Shoreline Restoration	Comfort Lake	\$100,000	\$10,000	TBD	TBD	TBD	50%	TBD	TBD
5-228-G	DNR	Expedited Conservation Projects	Forest Lake Dead End Streets/City Parks	Forest Lake	\$35,000	\$3,500	TBD	TBD	TBD	50%	TBD	TBD
3-012-A	DNR	Conservation Partners Legacy	Bone Lake South Acquisition	Bone Lake	\$500,000	\$50,000	TBD	TBD	TBD	50%	TBD	TBD
3-012-A	DNR	Conservation Partners Legacy	Heath Avenue Acquisition	Little Comfort Lk	\$100,000	\$10,000	TBD	TBD	TBD	50%	TBD	TBD
5-223-A/5-224-A	NRCS	EQIP Program	TBD - Moody/Bone Ag BMPs	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD
TBD	BWSR	Water Storage Grants	TBD - Must result in measurable creation of storage	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD
5-120-A	DNR	Flood Hazard Mitigation Grants	TBD Volume control facility/Greenway visioning	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD
TBD	USFWS	N. American WCA Std/Small Grants	TBD Wetland restoration project	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD
TBD	USFWS	Partners for Fish & Wildlife	TBD Funds to private landowners for habitat resto	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD
TBD	NRCS	Watershed and Flood Prevention	TBD - must be under NRCS authorized plan	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD
TBD	NRCS	Ag Conservation Easement Program	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD
TBD	CCM	Conservation Corps CWF: Crew Labor	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD
3-005-A	Mortenson	Sustainable Environmental Systems	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD
Not Awarded												
Estimated 2024 Grant Total					\$916,454	\$143,700	\$29,954	\$733,444				
ESTIMATED 2024 Other Revenue (Taxes, Partner Contributions, Permit Revenue etc.)												
	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	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 Fu	TBD	TBD			TBD					
3-011-B	Multiple	Partner contributions	Watercraft inspection program	Forest/Bone/Comfort				\$9,500	Q4	N/A	N/A	N/A
3-011-28-G	City of FL	AIS Mgmt on Forest Lake	AIS prevention and mgmt for Forest Lake	Forest Lake				\$0	Q4	N/A	N/A	N/A
3-002-A	Permittees	Permitting Fees/Deposits	Permitting Fees/Deposits	District-Wide				\$78,386	Q1-Q4	N/A	Various	Various
	N/A	Interest Income	Interest Income	N/A				\$10,000	Q1-Q4	N/A	N/A	N/A
Estimated 2024 Other Revenue Total					\$0	\$0	\$0	\$97,886				
ESTIMATED 2024 Combined Total					\$916,454	\$143,700	\$29,954	\$831,330				



Draft 2024 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)
ESTIMATED 2023 Grants												
Awarded												
5-228-C	BWSR	CWF - Projects & Practices	(Forest) WJD6 Iron-Enhanced Sand Filter (CR50 IESF)	Forest Lake	(FY2020)	(FY2020)	(FY2020)	\$74,740	Q4	[awarded]	97	\$500
5-229-C	BWSR	CWF - Projects & Practices	(Comfort) Sunrise Drained Wetland Restoration (Tax Forfeiture)	Sunrise/Comfort	(FY2020)	(FY2020)	(FY2020)	\$246,000	Q4	[awarded]	89	\$600
5-226-D	DNR	Conservation Partners Legacy (CPL)	(Shields) Park Shoreline Restoration	Shields Lake	(FY2020)	(FY2020)	(FY2020)	\$8,000	Q4	[awarded]	N/A	N/A
5-225-C	BWSR	CWF - Projects & Practices	(Little Comfort) Infiltration Basin	L. Comfort/Comfort	(FY2021)	(FY2021)	(FY2021)	\$141,840	Q4	[awarded]	TBD	TBD
5-222-C	BWSR	CWF - Projects & Practices	(Bone) Northeast Wetland Restoration	Bone Lake	(FY2021)	(FY2021)	(FY2021)	\$17,120	Q4	[awarded]	15	\$600
5-228-D	BWSR	CWF - Projects & Practices	(Forest) WJD-6 Wetland Restoration	Forest Lake	(FY2022)	(FY2022)	(FY2022)	\$0	N/A	[awarded]	20	\$500
5-221-B	BWSR	CWF - Projects & Practices	(Moody) Diagnostic Study Impl. - Capstone Projects	Moody Lake	(FY2022)	(FY2022)	(FY2022)	\$0	N/A	[awarded]	62	\$300
Various	PCA	319 Small Watersheds Focus	CR50 IESF and Sunrise River-Hwy 61 Wetland Projects	Forest/Comfort	(FY2022)	(FY2022)	(FY2022)	\$100,000	Q1	[awarded]	See other	See other
3-012-A	LSOHC	Lessard-Sams Outdoor Heritage Fund	Bone Lk South Wetland Acquisition & Enhancement	Bone Lake	\$4,475,000	\$765,000	\$1,942,000	\$1,942,000	Q4	[awarded]	N/A	N/A
Various	LCCMR	Env. Nat. Resource Trust Fund (ENRTF)	Partner on habitat resto projects (GRG would be grantee)	Forest/Comfort	\$77,000	\$10,000	N/A: GRG is Fiscal Agent	N/A	N/A	[awarded]	N/A	N/A
Various	PCA	GreenCorps Host Site Program	1 FTE Sep-Aug	District-Wide	N/A	\$300	N/A	N/A	N/A	[awarded]	N/A	N/A
5-229-C	BWSR	LSC WBIF Partnership	(Comfort) Sunrise Drained Wetland Restoration (Tax Forfeiture)	Comfort Lake	\$300,449	\$50,000	\$300,449	\$300,449	Q1	[awarded]	89	\$500
5-228-F	BWSR	CWF - Projects & Practices	Forest Lake Alum Treatment	Forest Lake	\$533,600	\$133,400	\$533,600	\$266,800	Q2	[awarded]	527	\$100
3-006-A	BWSR	LSC WBIF Partnership	Wyoming Enhanced Street Sweeping Study	Comfort Lake	\$8,000	\$800	\$8,000	\$8,000	Q2	[awarded]	N/A	N/A
3-011-B	Wash. Co.	AIS Prevention Aid Grant	Watercraft Inspections	Forest & Bone	\$15,354		\$15,354	\$15,354	Q4	90%	N/A	N/A
3-011-28-G	Wash. Co.	AIS Prevention Aid Grant	Flowering Rush Management	Forest Lake	\$1,800		\$1,800	\$1,800	Q4	90%	N/A	N/A
3-011-28-G	Wash. Co.	AIS Prevention Aid Grant	Curly-leaf Pondweed Management	Forest Lake	\$1,800		\$1,800	\$1,800	Q4	90%	N/A	N/A
3-011-21-G	DNR	AIS Control Projects	Curly-leaf Pondweed Management	Moody Lake	\$1,500		\$0	\$0	Q4	75%	N/A	N/A
3-011-22-G	DNR	AIS Control Projects	Curly-leaf Pondweed Management	Bone Lake	\$1,500		\$3,000	\$1,500	Q4	75%	N/A	N/A
3-011-26-G	DNR	AIS Control Projects	Curly-leaf Pondweed Management	Shields Lake	\$1,500		\$3,000	\$1,500	Q4	75%	N/A	N/A
TBD/Pending												
3-006-D	ESRI	Conservation GIS Grant	One-year ArcGIS Advanced license with all extensions	District-Wide	N/A	\$1,200	(Est. \$10K discount)	N/A	N/A	90%	N/A	N/A
5-228-E	DNR	Expedited Conservation Projects	(Forest) Dead End Streets Phase 1	Forest Lake	\$40,000	\$4,000	TBD	TBD	TBD	50%	TBD	TBD
5-223-A/5-224-A	NRCS	EQIP Program	TBD - Moody/Bone Ag BMPs	TBD	\$10,000	TBD	\$10,000	\$10,000	TBD	TBD	TBD	TBD
3-012-A	DNR	CPL Traditional Cycle	Land acquisition	TBD	TBD	TBD	TBD	TBD	Q4	50%	N/A	N/A
TBD	DNR	Expedited Conservation Projects	Forest Lake Dead End Streets	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD
Not Awarded												
3-013-B	PCA	Climate Resiliency Planning	Floodplain Vulnerability Analysis	District-Wide	\$45,230	\$5,593	\$45,230	\$0	N/A	[not awarded]	N/A	N/A
Estimated 2023 Grant Total					\$5,512,733	\$964,700	\$2,819,003	\$3,136,903				
ESTIMATED 2023 Other Revenue (Taxes, Partner Contributions, Permit Revenue etc.)												
3-011-28-G	City of FL	AIS Mgmt on Forest Lake	AIS prevention and mgmt for Forest Lake	Forest Lake				\$9,000	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	Q4	N/A	N/A	N/A
3-011-B	BLA	Watercraft Inspections	Boat launch inspections for Bone Lake	Bone Lake				\$3,000	Q4	N/A	N/A	N/A
3-011-B	City Scandia	Watercraft Inspections	Boat launch inspections for Bone Lake	Bone Lake				\$1,000	Q4	N/A	N/A	N/A
3-011-B	Scandia Lions	Watercraft Inspections	Boat launch inspections for Bone Lake	Bone Lake				\$500	Q4	N/A	N/A	N/A
3-002-A	Permittees	Permitting Fees/Deposits	Permitting Fees/Deposits	District-Wide				\$50,000	Q1-Q4	N/A	Various	Various
	N/A	Interest Income	Interest Income	N/A				\$5,000	Q1-Q4	N/A	N/A	N/A
Estimated 2023 Other Revenue Total					\$0	\$0	\$0	\$73,500				
ESTIMATED 2023 Combined Total					\$5,512,733	\$964,700	\$2,819,003	\$3,210,403				



Draft 2024 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)
2022 Grants												
Awarded												
5-228-D	BWSR	CWF - Projects & Practices	(Forest) WJD-6 Wetland Restoration	Forest Lake	\$386,000	\$96,500	\$386,000	\$193,000	Q2	[awarded]	38	\$500
5-221-B	BWSR	CWF - Projects & Practices	(Moody) Diagnostic Study Impl. - Capstone Projects	Moody Lake	\$239,500	\$59,875	\$239,500	\$119,750	Q2	[awarded]	45	\$300
3-012-A	DNR	Conservation Partners Legacy (CPL)	Land Acquisition - Cranberry Lake Channel Property	Forest Lake	\$400,000	\$40,000	\$400,000	\$400,000	Q1	[awarded]	N/A	N/A
Various	PCA	319 Small Watersheds Focus	CR50 IESF and Sunrise River-Hwy 61 Wetland Projects	Forest/Comfort	\$291,965	\$194,674	\$291,965	\$191,965	Q4	[awarded]	TBD	TBD
5-228-A	BWSR	LSC WBIF Partnership	Forest Lake Internal Load Analysis	Forest Lake	\$16,500	\$19,830	\$16,500	\$16,500	Q3	[awarded]	N/A	N/A
3-011-B	Wash. Co.	AIS Prevention Aid Grant	Watercraft Inspections	Forest & Bone	\$15,354		\$15,354	\$15,354	Q4	[awarded]	N/A	N/A
3-011-28-G	Wash. Co.	AIS Prevention Aid Grant	Flowering Rush Management	Forest Lake	\$1,800		\$1,800	\$1,800	Q4	[awarded]	N/A	N/A
3-011-28-G	Wash. Co.	AIS Prevention Aid Grant	Curly-leaf Pondweed Management	Forest Lake	\$1,800		\$1,800	\$1,800	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
3-006-4100	BWSR	LSC WBIF Partnership	1W1P staff - admin, reporting, protocol development	District-Wide	(FY2021)	(FY2021)	(FY2021)	\$6,036	Q1-Q4	[awarded]	N/A	N/A
5-228-C	BWSR	CWF - Projects & Practices	WJD6 Iron-Enhanced Sand Filter (CR50 IESF)	Forest Lake	(FY2020)	(FY2020)	(FY2020)	\$298,960	Q4	[awarded]	97	\$500
5-229-C	BWSR	CWF - Projects & Practices	Sunrise Drained Wetland Restoration (Tax Forfeit)	Sunrise/Comfort	(FY2020)	(FY2020)	(FY2020)	\$0	N/A	[awarded]	89	\$600
5-222-C	BWSR	CWF - Projects & Practices	Bone Lake Northeast Wetland Restoration	Bone Lake	(FY2021)	(FY2021)	(FY2021)	\$68,480	Q4	[awarded]	15	\$600
5-225-C	BWSR	CWF - Projects & Practices	Little Comfort Lake Phosphorus Reduction Impl.	L. Comfort/Comfort	(FY2021)	(FY2021)	(FY2021)	\$0	N/A	[awarded]	90	\$100
3-006-D	ESRI	Conservation GIS Grant	One-year ArcGIS Advanced license with all extensions	District-Wide	N/A	\$1,200	(Est. \$10K discount)		N/A	90%	N/A	N/A
Not Awarded												
[Not Awarded]	PCA	Planning & Resiliency	Floodplain Vulnerability Assessment	District-Wide	\$25,000	\$3,000	[not awarded]	[not awarded]	[not awarded]	[not awarded]	N/A	N/A
[Not Awarded]	BWSR	CWF - Projects & Practices	July Avenue Feedlot	School Lake	\$40,000	N/A	[not awarded]	[not awarded]	[not awarded]	[not awarded]	79	\$60
Estimated 2022 Grant Total					\$1,420,919	\$415,079	\$1,355,919	\$1,316,645				
2022 Other Revenue (Taxes, Partner Contributions, Permit Revenue etc.)												
3-011-28-G	City of FL	AIS Mgmt on Forest Lake	AIS prevention and mgmt for Forest Lake	Forest Lake				\$9,773	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	Q4	N/A	N/A	N/A
3-011-B	BLA	Watercraft Inspections	Boat launch inspections for Bone Lake	Bone Lake				\$3,000	Q4	N/A	N/A	N/A
3-011-B	City Scandia	Watercraft Inspections	Boat launch inspections for Bone Lake	Bone Lake				\$1,000	Q4	N/A	N/A	N/A
3-011-B	Scandia Lions	Watercraft Inspections	Boat launch inspections for Bone Lake	Bone Lake				\$500				
3-002-A	Permittees	Permitting Fees/Deposits	Permitting Fees/Deposits	District-Wide					Q1-Q4	N/A	Various	Various
	N/A	Interest Income	Interest Income	N/A				\$5,000	Q1-Q4	N/A	N/A	N/A
2022 Other Revenue Total					\$0	\$0	\$0	\$24,273				
2022 Combined Total					\$1,420,919	\$415,079	\$1,355,919	\$1,340,918				



Draft 2024 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)
2021 Grants												
Awarded												
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	\$600
5-229-E	BWSR	CWF - Projects & Practices	(Little Comfort) Infiltration Basin	L. Comfort/Comfort	\$354,600	\$88,650	\$354,600	\$177,300	Q2	[awarded]	TBD	TBD
5-820-A	BWSR	LSC WBIF Partnership	1W1P staff initiatives - admin, reporting, protocol develop	District-Wide	\$13,000		\$13,000	\$4,308	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	\$0	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	\$500
5-229-E	BWSR	CWF - Projects & Practices	Sunrise Drained Wetland Restoration (Tax Forfeit)	Sunrise/Comfort	(FY2020)	(FY2020)	(FY2020)	\$0	Q2	[awarded]	81	\$600
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)	\$4,882	Q4	[awarded]	N/A	N/A
5-228-B3 and B4	BWSR	Watershed Based Funding	Castlewood/Hayward Subwatershed BMP Implementation	Forest Lake	(FY2019)	(FY2019)	(FY2019)	\$23,494	Q4	[awarded]	TBD	TBD
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	\$58
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]	1,007	\$57
5-422-F	BWSR	CWF - Projects & Practices	Bone Lake Partially Drained Wetland Restorations	Bone Lake	(FY2017)	(FY2017)	(FY2017)	\$8,800	N/A	[awarded]	35	\$274
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
Estimated 2021 Grant Total					\$585,800	\$132,650	\$573,400	\$521,500				
2021 Other Revenue (Partner Contributions, Permit Revenue etc.)												
3-011-28-G	City of FL	AIS Mgmt on Forest Lake	Flowering rush, curlyleaf pondweed	Forest Lake			\$10,214	\$10,214	Q4	N/A	N/A	N/A
3-011-B	City of FL	Watercraft Inspections	Boat launch inspections for Forest Lake	Forest Lake			\$19,081	\$19,081	Q4	N/A	N/A	N/A
3-011-28-G	FLLA	AIS Mgmt on Forest Lake	Flowering rush & Curlyleaf pondweed	Forest Lake			\$0	\$0	Q4	N/A	N/A	N/A
3-011-B	FLLA	Watercraft Inspections	Boat launch inspections for Forest Lake	Forest Lake			\$0	\$0	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
	N/A	Interest Income		N/A						N/A	N/A	N/A
2021 Other Revenue Total					\$0	\$0	\$38,295	\$88,295				
2021 Combined Total					\$585,800	\$132,650	\$611,695	\$609,795				



Draft 2024 Budget

Comfort Lake-Forest Lake Watershed District

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



NOTES

Auditor who works at Redpath confirmed we can levy for future loan repayments, not just what is due that year

In reality, levy payment is actually lower than levied (usually receive approx. 98%, because a small percentage isn't received due to delinquent taxes). In this case we can set the Debt Services levy to exactly \$350K, then the General Fund gets lowered proportionately with the total levy

*Debt Services levy to exceed loan repayment for four years, building a reserve for future loan repayments



Draft 2024 Budget

Comfort Lake-Forest Lake Watershed District

Estimated Market Values and Net Tax Capacities

Summary Table of EMV, NTC, Levy, Impact												
Budget Year	Estimated Market Value (EMV) (Prior Year Basis)*	Net Tax Capacity (NTC) (Prior Year Basis)*	Budget Year Levy**	Ratio Levy/Estimated Market Value	Ratio Levy/Net Tax Capacity	Washington Co. Median Tax Impact	Chisago Co. Median Tax Impact	Year-to-Year EMV Increase	Year-to-Year NTC Increase	Year-to-Year Levy Increase	Year-to-Year Increase Washington Median Tax Impact	Year-to-Year Increase Chisago Median Tax Impact
2014	\$1,431,515,600	\$14,032,122	\$755,000	0.05%	5.38%							
2015	\$1,470,005,400	\$14,824,066	\$755,000	0.05%	5.09%			2.69%	5.64%	0%		
2016	\$1,602,023,700	\$16,215,018	\$803,650	0.05%	4.96%	\$95.99	\$103.07	8.98%	9.38%	6%		
2017	\$1,679,944,600	\$17,397,726	\$998,000	0.06%	5.74%	\$133.17	\$123.03	4.86%	7.29%	24%	38.73%	19.37%
2018	\$1,747,607,400	\$18,053,592	\$1,200,000	0.07%	6.65%	\$135.42	\$139.44	4.03%	3.77%	20%	1.69%	13.34%
2019	\$1,826,385,900	\$18,955,914	\$1,300,000	0.07%	6.86%	\$144.61	\$140.58	4.51%	5.00%	8%	6.79%	0.82%
2020	\$2,068,377,700	\$20,586,584	\$1,400,000	0.07%	6.80%	\$162.33	\$152.36	13.25%	8.60%	8%	12.25%	8.38%
2021	\$2,200,044,800	\$21,733,418	\$1,475,000	0.07%	6.79%	\$163.54	\$205.29	6.37%	5.57%	5%	0.75%	34.74%
2022	\$2,294,312,700	\$22,805,705	\$1,622,500	0.07%	7.11%	\$175.27	\$224.99	4.28%	4.93%	10%	7.17%	9.60%
2023	\$2,406,482,200	\$24,076,992	\$1,622,500	0.07%	6.74%	\$184.35	\$226.22	4.89%	5.57%	0%	5.18%	0.55%
2024	\$2,975,872,700	\$30,189,871	\$1,719,850	0.06%	5.70%	\$188.50	\$231.00	23.66%	25.39%	6%	2.25%	2.11%
Average Increase				0.06%	6.16%			7.75%	8.12%	9%	10.37%	12.40%

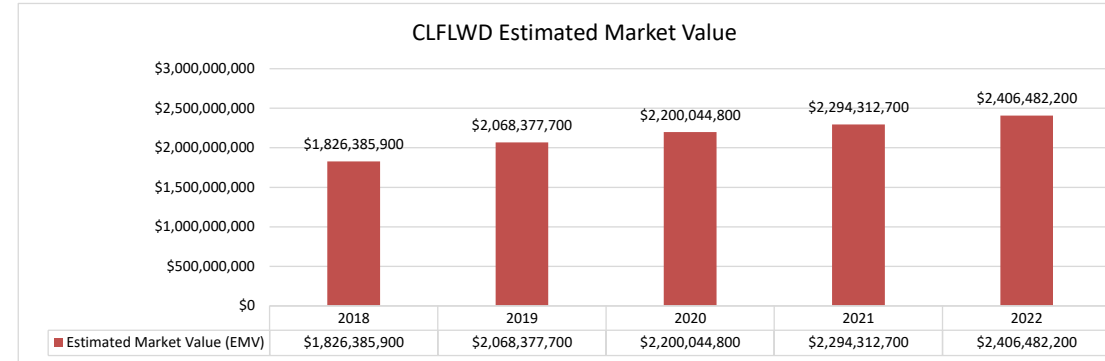
*Government Budgets, and the levies needed to support them, are always for the coming (next) year. However, the basis for the levy (i.e., the Estimated Market Value (EMV) and Net Tax Capacity (NTC) data) is from the year prior to the budget year. E.g., the 2023 budget year line above indicates the 2022 EMV and 2022 NTC because the 2023 EMV and 2023 NTC are not yet calculated.

**2024 levy is yet to be finalized

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

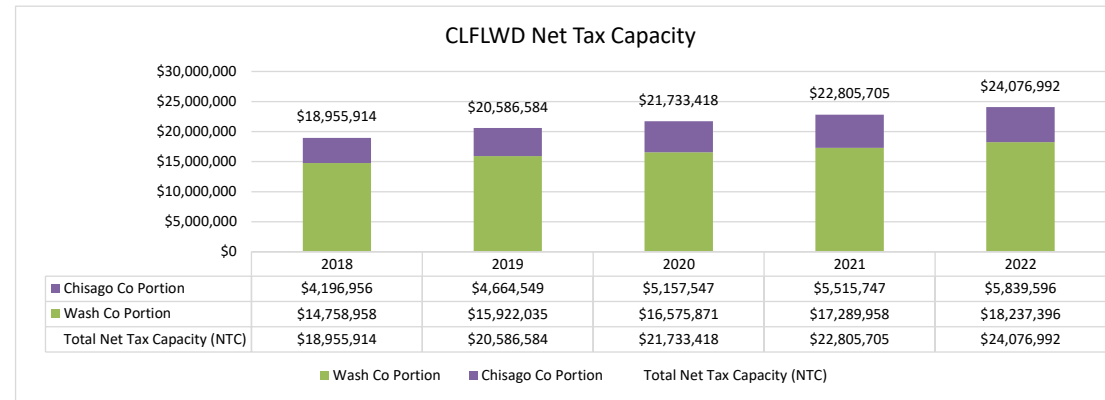
The District's tax levy prior to 2014 was relatively low and relatively flat for several years. From 2002-2008 the levy was approximately \$250,000. From 2009-2015 the levy was \$755,000.

Estimated Market Value		
Year	Estimated Market Value (EMV)	Increase from Previous Year
2014	\$1,470,005,400	
2015	\$1,602,023,700	8.98%
2016	\$1,679,944,600	4.86%
2017	\$1,747,607,400	4.03%
2018	\$1,826,385,900	4.51%
2019	\$2,068,377,700	13.25%
2020	\$2,200,044,800	6.37%
2021	\$2,294,312,700	4.28%
2022	\$2,406,482,200	4.89%
2023	\$2,975,872,700	23.66%

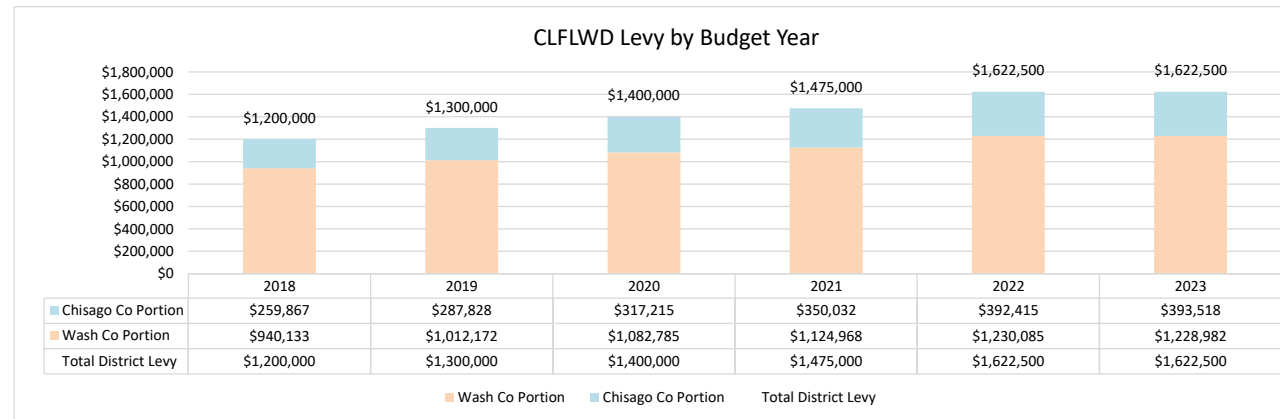


Total Net Tax Capacity (Levy Apportionment)									
Year	Total Net Tax Capacity (NTC)	Wash Co Portion	Chisago Co Portion	Sum check	Total Increase from Previous Year	Wash Co increase from prev year	Chis Co increase from prev year	Washington Percent of Total	Chisago Percent of Total
2014	\$14,032,122	\$11,057,930	\$2,974,192	\$14,032,122				78.80%	21.20%
2015	\$14,824,066	\$11,799,226	\$3,024,840	\$14,824,066	5.64%	6.70%	1.70%	79.60%	20.40%
2016	\$16,215,018	\$12,812,228	\$3,402,790	\$16,215,018	9.38%	8.59%	12.49%	79.01%	20.99%
2017	\$18,053,592	\$14,143,983	\$3,909,609	\$18,053,592	11.34%	10.39%	14.89%	78.34%	21.66%
2018	\$18,955,914	\$14,758,958	\$4,196,956	\$18,955,914	5.00%	4.35%	7.35%	77.86%	22.14%
2019	\$20,586,584	\$15,922,035	\$4,664,549	\$20,586,584	8.60%	7.88%	11.14%	77.34%	22.66%
2020	\$21,733,418	\$16,575,871	\$5,157,547	\$21,733,418	5.57%	4.11%	10.57%	76.27%	23.73%
2021	\$22,805,705	\$17,289,958	\$5,515,747	\$22,805,705	4.93%	4.31%	6.95%	75.81%	24.19%
2022	\$24,076,992	\$18,237,396	\$5,839,596	\$24,076,992	5.57%	5.48%	5.87%	75.75%	24.25%
2023	\$30,189,871	\$22,937,069	\$7,252,802	\$30,189,871	25.39%	25.77%	24.20%	75.98%	24.02%

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



Levy								
Budget Year	Total District Levy	Wash Co Portion	Chisago Co Portion	Sum check	Total Increase from Previous Year	Wash Co increase from prev year	Chis Co increase from prev year	Levy/Net Tax Capacity
2014	\$755,000	\$594,973	\$160,027	\$755,000				5.38%
2015	\$755,000	\$600,943	\$154,057	\$755,000	0.00%	1.00%	-3.73%	5.09%
2016	\$803,650	\$635,001	\$168,649	\$803,650	6.44%	5.67%	9.47%	4.96%
2017	\$998,000	\$786,431	\$211,569	\$998,000	24.18%	23.85%	25.45%	5.53%
2018	\$1,200,000	\$940,133	\$259,867	\$1,200,000	20.24%	19.54%	22.83%	6.33%
2019	\$1,300,000	\$1,012,172	\$287,828	\$1,300,000	8.33%	7.66%	10.76%	6.31%
2020	\$1,400,000	\$1,082,785	\$317,215	\$1,400,000	7.69%	6.98%	10.21%	6.44%
2021	\$1,475,000	\$1,124,968	\$350,032	\$1,475,000	5.36%	3.90%	10.35%	6.47%
2022	\$1,622,500	\$1,230,085	\$392,415	\$1,622,500	10.00%	9.34%	12.11%	7.11%
2023	\$1,622,500	\$1,228,982	\$393,518	\$1,622,500	0.00%	-0.09%	0.28%	6.74%
2024	\$1,719,850	\$1,306,674	\$413,176	\$1,719,850	6.00%	6.32%	5.00%	5.70%



\$97,350