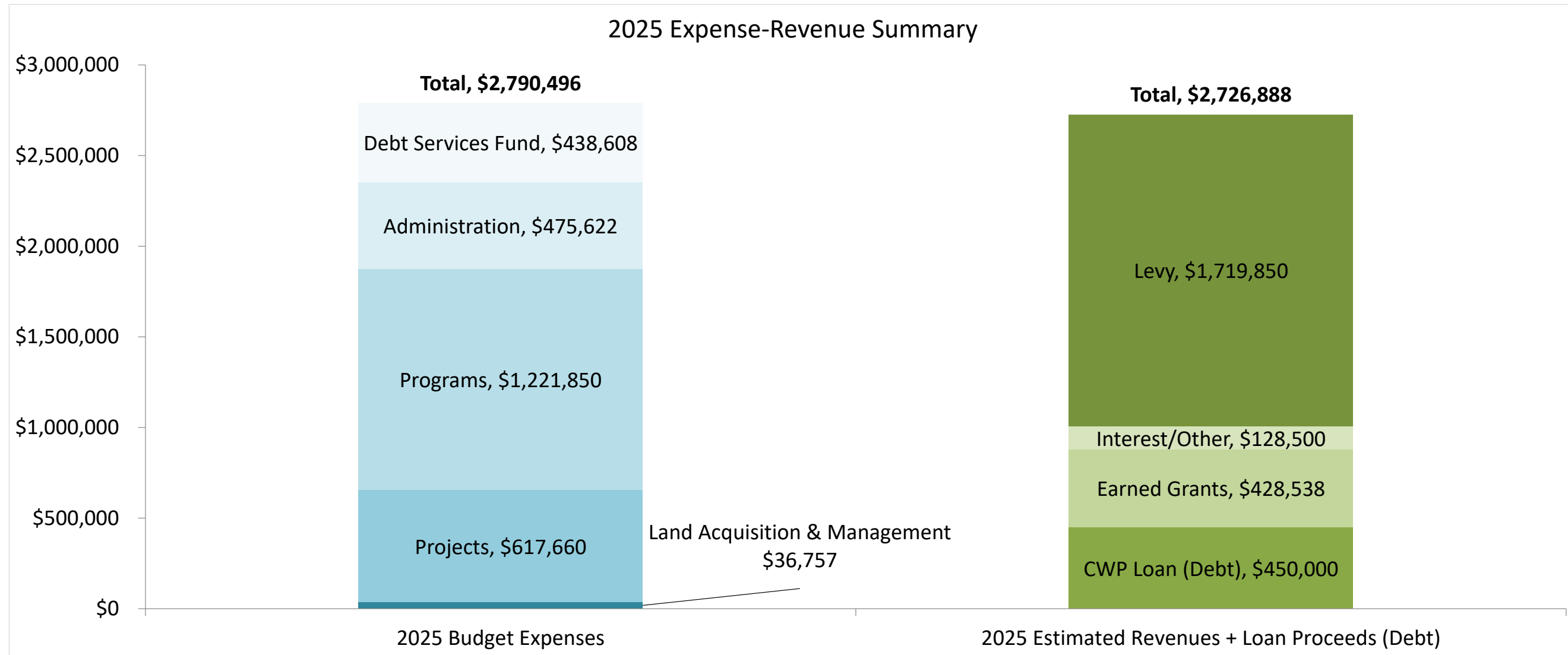




**CLFLWD**  
WATERSHED DISTRICT

# Draft 2025 Budget

Comfort Lake-Forest Lake Watershed District





# Draft 2025 Budget

## Comfort Lake-Forest Lake Watershed District

	Budget Item	2023 Audited Yearend	2024 Total Expense Budget	2024 Estimated Yearend	2025 Total Expense Budget
<b>TOTAL - COMFORT LAKE-FOREST LAKE</b>					
<b>REVENUE &amp; LOAN PROCEEDS</b>	TAX LEVY	\$1,608,686	\$1,719,850	\$1,711,251	\$1,719,850
	INTEREST REVENUE	\$39,526	\$50,000	\$50,000	\$50,000
	EARNED GRANT REVENUE (awarded/high probability)	\$1,309,491	\$926,092	\$743,096	\$428,538
	OTHER (partnerships, permit revenue)	\$107,391	\$47,886	\$78,500	\$78,500
	CWP LOAN DISBURSEMENT (DEBT)	\$986,604	\$800,000	\$800,000	\$450,000
	UNEARNED GRANT REVENUE (Not Included in Total)	\$30,738	\$213,440	\$213,440	\$0
	UNCERTAIN GRANTS (Not Included in Total)	N/A	N/A	\$31,000	\$226,000
	<b>TOTAL REVENUE:</b>	<b>\$4,051,698</b>	<b>\$3,543,828</b>	<b>\$3,382,847</b>	<b>\$2,726,888</b>
<b>EXPENSES</b>	1000 ADMINISTRATION	\$539,522	\$590,239	\$598,480	\$475,622
	2000 DEBT SERVICES FUND (CWP LOAN REPAYMENT)	\$150,000	\$325,000	\$294,304	\$438,608
	3000 PROGRAMS	\$944,834	\$1,339,923	\$1,305,879	\$1,221,850
	5000 PROJECTS	\$2,397,813	\$1,351,730	\$931,230	\$617,660
	6000 LAND ACQUISITION & MANAGEMENT	\$49,803	\$18,314	\$148,314	\$36,757
	<b>TOTAL EXPENDITURES:</b>	<b>\$4,081,972</b>	<b>\$3,625,206</b>	<b>\$3,278,207</b>	<b>\$2,790,496</b>
	<b>REVENUE OVER/(UNDER) EXPENDITURES:</b>	<b>(\$30,274)</b>	<b>(\$81,378)</b>	<b>\$104,640</b>	<b>(\$63,608)</b>

FUND INFORMATION				
unearned/dedicated revenues are already subtracted from this as part of the audit	\$1,126,958	\$1,096,684	\$1,096,684	\$1,145,627
Unearned Grant Revenue (already subtracted from YE reserve balance)	already taken out	already taken out	already taken out	already taken out
Loan Repayment Savings (built up in 2022-2024, start drawing from savings in 2025 - see loan repayment projections)	already taken out	(\$55,696)	(\$55,696)	\$38,607
<b>End of Year Reserve Minus Dedicated Funds</b>	<b>\$1,096,684</b>	<b>\$959,609</b>	<b>\$1,145,627</b>	<b>\$1,120,627</b>
Reserve percentage of budget (beginning of year)	28%	30%	33%	41%

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)



# Draft 2025 Budget

## Comfort Lake-Forest Lake Watershed District

Account Code	Budget Item	2023 Audited Yearend	2024 Total Expense Budget as Amended	2024 Est. Total Yearend	2025 WMP	2025 Est. Grant Spend	2025 Est. Other Rev. Spend	2025 Ongoing Expenses	2025 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 subcategory)	\$895,951	\$972,780	\$972,779	\$806,814	\$0	\$30,000	\$960,000	\$990,000
	Engineering Costs (Rolled in to subcategories below)	\$639,756	\$755,000	\$755,000		\$40,000	\$0	\$410,000	\$450,000
	Legal Costs (Rolled in to subcategories below)	\$67,821	\$85,000	\$85,000		\$2,000	\$0	\$80,000	\$82,000

<b>1-000</b>	<b>ADMINISTRATION</b>	<b>\$539,522</b>	<b>\$590,239</b>	<b>\$598,480</b>	<b>\$0</b>			<b>\$475,622</b>	<b>\$475,622</b>
1-001	BOARD ADMINISTRATION	26,920	40,000	31,000	0			35,000	35,000
1-002	GENERAL OFFICE EXPENSES	105,702	121,130	128,551	0			118,000	118,000
1-003	GENERAL ADMINISTRATIVE	258,589	256,573	266,393	0			197,622	197,622
1-004	PROFESSIONAL SERVICES	148,311	172,536	172,536	0			125,000	125,000
<b>2-000</b>	<b>DEBT SERVICES FUND</b>	<b>\$150,000</b>	<b>\$325,000</b>	<b>\$294,304</b>	<b>\$0</b>			<b>\$438,608</b>	<b>\$438,608</b>
2-000	CWP LOAN PRINCIPAL REPAYMENT	150,000	325,000	294,304	0			438,608	438,608
<b>3-000</b>	<b>PROGRAMS</b>	<b>\$944,834</b>	<b>\$1,351,609</b>	<b>\$1,305,879</b>	<b>\$1,342,961</b>	<b>\$23,000</b>	<b>\$78,500</b>	<b>\$1,120,350</b>	<b>\$1,221,850</b>
3-000	GENERAL PROGRAM DEVELOPMENT	7,887	8,814	8,814	16,320	0	0	18,338	18,338
3-001	DISTRICT RULES AND RULEMAKING	0	0	0	0	0	0	0	0
3-002	PERMITTING	221,266	262,287	251,287	225,103	0	60,000	217,297	277,297
3-003	MONITORING & DATA ASSESSMENT	165,064	176,144	171,586	306,139	0	0	200,770	200,770
3-004	NON-POINT SOURCE POLLUTION ABATEMENT	40,298	181,629	181,629	138,437	0	0	194,417	194,417
3-005	EDUCATION AND OUTREACH	112,166	184,254	184,254	133,372	0	0	171,027	171,027
3-006	INTERAGENCY COMMUNICATION	54,386	60,513	55,639	63,030	0	0	40,444	40,444
3-007	RESEARCH	22,362	9,314	9,314	18,571	0	0	9,919	9,919
3-008	MEASUREMENT OF PROGRESS	8,080	10,314	10,314	12,944	0	0	9,919	9,919
3-009	GRANT RESEARCH & PREPARATION	13,943	28,314	28,314	24,199	0	0	25,330	25,330
3-010	OPERATIONS & MAINTENANCE	73,189	98,692	90,501	63,029	0	0	25,419	25,419
3-011	AIS PREVENTION & MANAGEMENT	201,500	245,769	226,450	311,991	23,000	18,500	188,551	230,051
3-012	[SEE 6-000 LAND ACQUISITION & MGMT]								
3-013	WATERSHED PLANNING & RESILIENCY	24,692	85,564	87,777	29,826	0	0	18,919	18,919
<b>5-000</b>	<b>PROJECTS</b>	<b>\$2,397,813</b>	<b>\$1,420,730</b>	<b>\$931,230</b>	<b>\$633,524</b>	<b>\$355,538</b>	<b>\$0</b>	<b>\$262,122</b>	<b>\$617,660</b>
5-000	GENERAL PROJECT DEVELOPMENT	92,231	91,572	91,572	104,110	0	0	82,432	82,432
5-100	FLOODPLAIN	24,710	84,943	84,943	106,360	0	0	81,757	81,757
5-200	LAKES	2,204,841	1,194,329	704,829	266,608	355,538	0	97,932	453,470
5-300	STREAMS	22,086	24,943	24,943	134,498	0	0	0	0
5-400	WETLANDS	14,724	16,629	16,629	14,632	0	0	0	0
5-500	UPLAND RESOURCES	31,860	0	0	0	0	0	0	0
5-600	GROUNDWATER	7,362	8,314	8,314	7,316	0	0	0	0
<b>6-000</b>	<b>LAND ACQUISITION &amp; MANAGEMENT</b>	<b>\$49,803</b>	<b>\$18,314</b>	<b>\$148,314</b>	<b>\$311,203</b>	<b>\$0</b>	<b>\$0</b>	<b>\$36,757</b>	<b>\$36,757</b>
6-000	LAND ACQUISITION & MANAGEMENT	49,803	18,314	148,314	311,203	0	0	36,757	36,757

<b>TOTAL BUDGET</b>		<b>\$4,081,972</b>	<b>\$3,705,893</b>	<b>\$3,278,207</b>	<b>\$2,287,688</b>	<b>\$378,538</b>	<b>\$78,500</b>	<b>\$2,333,458</b>	<b>\$2,790,496</b>
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# Draft 2025 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)	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			\$986,605	\$150,000				\$150,000	\$350,000	\$200,000	\$400,000	\$836,605
2024			\$750,000	\$50,000	\$800,000	\$150,000	\$87,500	\$56,804		\$294,304	\$350,000	\$55,696	\$455,696	\$505,696
2025				\$450,000	\$450,000	\$150,000	\$175,000	\$113,607		\$438,607	\$400,000	(\$38,607)	\$417,089	\$11,393
2026						\$150,000	\$175,000	\$113,607	\$75,738	\$514,345	\$400,000	(\$114,345)	\$302,744	(\$514,345)
2027						\$150,000	\$175,000	\$113,607	\$75,738	\$514,345	\$400,000	(\$114,345)	\$188,399	(\$514,345)
2028						\$150,000	\$175,000	\$113,607	\$75,738	\$514,345	\$400,000	(\$114,345)	\$74,054	(\$514,345)
2029						\$150,000	\$175,000	\$113,607	\$75,738	\$514,345	\$450,000	(\$64,345)	\$9,709	(\$514,345)
2030						\$150,000	\$175,000	\$113,607	\$75,738	\$514,345	\$504,636	(\$9,709)	\$0	(\$514,345)
2031						\$150,000	\$175,000	\$56,804	\$75,738	\$457,542	\$457,542	\$0	\$0	(\$457,542)
2032							\$175,000		\$75,738	\$250,738	\$250,738	\$0	\$0	(\$250,738)
2033							\$175,000			\$175,000	\$175,000	\$0	\$0	(\$175,000)
2034							\$87,500			\$87,500	\$87,500	\$0	\$0	(\$87,500)
<b>TOTAL</b>	<b>\$1,500,000</b>	<b>\$1,750,000</b>	<b>\$750,000</b>	<b>\$500,000</b>	<b>\$4,500,000</b>	<b>\$1,500,000</b>	<b>\$1,750,000</b>	<b>\$795,250</b>	<b>\$530,166</b>	<b>\$4,575,416</b>	<b>\$4,575,416</b>	<b>\$0</b>		<b>(\$75,416)</b>
					<b>PRINCIPAL</b>	<b>\$1,500,000</b>	<b>\$1,750,000</b>	<b>\$750,000</b>	<b>\$500,000</b>	<b>\$4,500,000</b>				
					<b>ESTIMATED INTEREST PAYMENTS</b>	<b>\$0</b>	<b>\$0</b>	<b>\$45,250</b>	<b>\$30,166</b>	<b>\$75,416</b>				

<b>ESTIMATED INTEREST REVENUE FROM CLFLWD SAVINGS ACCOUNT</b>	<b>2023</b>	<b>2024 estimated</b>	<b>2025 estimated</b>
	<b>\$39,526</b>	<b>\$50,000</b>	<b>\$50,000</b>

**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 is closed out and in the repayment phase

Loan B is closed out and in the repayment phase

Loan C is awarded and \$750,000 has been disbursed. Staff received updated loan interest projects from PCA in mid May 2024.

Option 1 (recommended): Close out Loan C, apply for and disburse \$500,000 under Loan D later this year/early 2025. Est. total interest = \$75,416

Option 2: Loan C may be amended to include an additional \$500,000. Est. total interest = \$121,797

**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 2025 Budget**  
Comfort Lake-Forest Lake Watershed District

Earned Grant Revenue

Account	Grant	Total Grant Award	Estimated FY2024				Estimated FY2025				Comment
			FY24 Grant Revenue	FY24 Grant Expenditures	FY24 Unearned Revenue	FY24 EARNED Revenue	FY25 Grant Revenue	FY25 Grant Expenditures	FY25 Unearned Revenue	FY25 EARNED Revenue	
<b>GRAND TOTAL</b>		<b>\$10,994,600</b>	<b>\$2,922,250</b>	<b>\$3,216,096</b>	<b>\$0</b>	<b>\$3,216,096</b>	<b>\$1,074,538</b>	<b>\$654,538</b>	<b>\$420,000</b>	<b>\$654,538</b>	
5-228-D	FY22 CWF WJD-6 Wetland Restoration	\$386,000	\$193,000	\$386,000	\$0	\$386,000					Closeout in 2024
5-221-B	FY22 CWF Moody - Capstone Projects	\$239,500	\$119,750	\$215,058	\$0	\$215,058					Closeout in 2024
5-228-F	FY23 CWF Forest Alum	\$533,600		\$5,538	\$0	\$5,538	\$297,538	\$297,538		\$297,538	Rec'd first 50% payment in '23 and earned by completing the first half of alum treatment fall '23. Next 40% payment in '24, but won't be earned until 2nd half of treatment in '25.
5-224-A	FY24 CWF July Ave Feedlot	\$90,000	\$45,000	\$45,000	\$0	\$45,000	\$45,000	\$45,000	\$0	\$45,000	Grant awarded. Budgeted for entire grant budget in 2024, but likely carry over into 2025.
5-228-G	ECP Forest Lake North Shore Circle City Park Shoreline Resto	\$26,000	\$13,000	\$13,000	\$0	\$13,000	\$13,000	\$13,000	\$0	\$13,000	Grant awarded. Seeking additional grant funds from Laura Jane Musser Fund
5-225-C	LSC WBIF Heath Avenue IESF Feasibility Study	\$49,000	\$49,000	\$49,000	\$0	\$49,000	\$0	\$0	\$0	\$0	To be completed in 2024
3-011	Washington County AIS annual grants	\$29,500	\$29,500	\$29,500	\$0	\$29,500	\$23,000	\$23,000	\$0	\$23,000	2025 amounts pending, but likely lower than 2024: Bone/Forest Watercraft Inspections, Forest Lk Flowering Rush, Forest Lake Curly-leaf Pondweed
3-004	MN Glacial Lakes Partnership Grant - Shoreline Restorations, Inventories, Outreach	\$60,000	\$0	\$0	\$0	\$0	\$50,000	\$50,000	\$0	\$50,000	1:1 match requirement. \$60K grant awarded, staff time will serve as \$60K match. \$40K for shoreline projects, \$20K for education & outreach.
3-012-A	LCCMR ENRTF Great River Greening Partnership - North Shore Trail Nature Area	\$77,000	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Great River Greening is fiscal agent and will pay for the work (\$77,000 worth of work occurring at North Shore Trail Nature Area)
3-004	GreenCorps Member Host	1 FTE	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	CLFLWD was selected to be a host site for the MPCA GreenCorps for the September 2024-August 2025 season. CLFLWD will be assigned 1 FTE for the period (valued at \$40,000+)
3-004-C	Agricultural BMP grants obtained by farm operators	TBD	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	District doesn't handle the funds, but the benefits are realized in the watershed through the implementation of agricultural BMPs
<b>AWARDED OR HIGH PROBABILITY</b>		<b>\$1,490,600</b>	<b>\$449,250</b>	<b>\$743,096</b>	<b>\$0</b>	<b>\$743,096</b>	<b>\$428,538</b>	<b>\$428,538</b>	<b>\$0</b>	<b>\$428,538</b>	
3-012-A	Lessard-Sams Bone Lake South Wetland	\$1,942,000	\$1,942,000	\$1,942,000	\$0	\$1,942,000					Awarded; reimbursement basis; uncertain what fiscal year closing will occur and revenue will be earned; pending landowner agreement
3-012-A	CPL Bone Lake South Additional Acquisition Costs	\$500,000	\$500,000	\$500,000	\$0	\$500,000					Awarded; reimbursement basis; uncertain what fiscal year closing will occur and revenue will be earned; pending landowner agreement
<b>AWARDED, REVENUE PENDING LANDOWNER AGREEMENT</b>		<b>\$2,442,000</b>	<b>\$2,442,000</b>	<b>\$2,442,000</b>	<b>\$0</b>	<b>\$2,442,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
1-004	BWSR PRAP - Strategic Planning & Equity Plan	\$10,000	\$10,000	\$10,000	\$0	\$10,000	N/A	N/A	N/A	N/A	Can apply anytime
3-004, 3-005	BWSR Pollinator Pathways	\$90,000	\$0	\$0	\$0	\$0	\$45,000	\$45,000	\$45,000	\$45,000	Applied in June '24; award decision in August '24
5-228-G	Musser Fund Forest Lake North Shore Circle City Park Shoreline Resto	\$22,000	\$11,000	\$11,000	\$0	\$11,000	\$11,000	\$11,000	\$0	\$11,000	Applied in March '24; award decision in July '24; potentially spend half in 2024, half in 2025
3-013-B	PCA Local Climate Action - Planning	\$40,000	\$20,000	\$20,000	\$0	\$20,000	\$0	\$0	\$0	\$0	Applied in April '24; potentially awarded in July 2024 and complete work before yearend
3-004, 3-011	LCCMR ENRTF Shoreline Restoration & AIS Prevention Partnership Grant	[\$160,000 not awarded]									Applied for \$160,000 in March '24, but not awarded. LCCMR rec'd more proposals than available funding, and it is common for first-time proposals like this to not be funded. May tweak proposal and re-submit next year.
3-013-B	BWSR Flood Storage Projects - Planning Grant for Floodplain Modeling	[\$40,000 not awarded]									Applied for \$40,000 in April '24, but not awarded because we are still too early in the process. Complete initial floodplain work and reapply in 2025.
<b>GRANT APPLICATIONS IN PROGRESS, UNDER REVIEW, OR NOT AWARDED</b>		<b>\$62,000</b>	<b>\$31,000</b>	<b>\$31,000</b>	<b>\$0</b>	<b>\$31,000</b>	<b>\$11,000</b>	<b>\$11,000</b>	<b>\$0</b>	<b>\$11,000</b>	

# Draft 2025 Budget

## Comfort Lake-Forest Lake Watershed District

Account	Grant	Total Grant Award	Estimated FY2024				Estimated FY2025				Comment
			FY24 Grant Revenue	FY24 Grant Expenditures	FY24 Unearned Revenue	FY24 EARNED Revenue	FY25 Grant Revenue	FY25 Grant Expenditures	FY25 Unearned Revenue	FY25 EARNED Revenue	
	FY25 CWF Heath Ave Iron Enhanced Sand Filter	\$1,000,000	N/A	N/A	N/A	N/A	\$500,000	\$80,000	\$420,000	\$80,000	
	FY25 CWF Scandia Street Sweeper Purchase	\$250,000 to City of Scandia	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
	FY25 CWF Accelerated Implementation Grant	TBD									
3-004	America the Beautiful Partnership Grant - Shoreline Restorations, Outreach	TBD	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Joint grant that will likely be administered by DNR acting as fiscal agent. CLFLWD may not see these dollars on our books, but the funding would be going toward our shorelines.
3-004	Lessard-Sams OHF - Bone Lake South Phase 2 (Restoration Work)	\$3,000,000	[beyond 2024]	[beyond 2024]	[beyond 2024]	[beyond 2024]	[beyond 2025]	[beyond 2025]	[beyond 2025]	[beyond 2025]	Application deadline in May, project period begins in July of the following year.
5-120-A	- BWSR Flood Storage Projects - Planning, Implementation and/or - FEMA Federal Flood Mitigation Grants and/or - DNR Flood Hazard Mitigation Grants	\$3,000,000	[beyond 2024]	[beyond 2024]	[beyond 2024]	[beyond 2024]	\$75,000	\$75,000	\$0	\$75,000	Can apply once a project is identified; in the meantime, City of Forest Lake is moving forward with projects of its own for regional treatment
5-228-G or 3-012-A	CPL/ECP - Apply for additional projects/acquisitions as needed	TBD	[beyond 2024]	[beyond 2024]	[beyond 2024]	[beyond 2024]	\$40,000	\$40,000	\$0	\$40,000	Consistent grant program for habitat improvement projects and land acquisitions
3-004	NRCS and other agricultural BMP grant programs	TBD	[beyond 2024]	[beyond 2024]	[beyond 2024]	[beyond 2024]	\$20,000	\$20,000	\$0	\$20,000	Work with farmer-led council to identify grant seeking needs; some grants may go directly to farmers
1-002	USDA Rural Community Facilities Grant Program - Office Space	TBD	[beyond 2024]	[beyond 2024]	[beyond 2024]	[beyond 2024]					Apply to this grant program and/or other office space grant programs when site is ID'd and site-specific feasibility study is complete
TBD	MPCA State Revolving Fund Point Source Pollution Abatement	TBD	[beyond 2024]	[beyond 2024]	[beyond 2024]	[beyond 2024]					Apply once eligible project is ID'd
TBD	Other grant programs as opportunities arise This is not an exhaustive list of potential grant programs	TBD	[beyond 2024]	[beyond 2024]	[beyond 2024]	[beyond 2024]					
	<b>POTENTIAL FUTURE GRANT APPLICATIONS</b>	<b>\$7,000,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$635,000</b>	<b>\$215,000</b>	<b>\$420,000</b>	<b>\$215,000</b>	

	Budget Item	Audited	Estimated	Draft	Projections: Core/Critical Scenario								Comments
		2023 Audited Yearend	2024 Estimated Yearend	2025 Draft Budget	2026 Projection Scenario	2027 Projection Scenario	2028 Projection Scenario	2029 Projection Scenario	2030 Projection Scenario	2031 Projection Scenario	2032 Projection Scenario	2033 Projection Scenario	
<b>REVENUE + LOAN</b>	TAX LEVY	\$1,608,686	\$1,711,251	\$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	Scenario: increase levy by 3% each year from 2026-2033
	INTEREST REVENUE	\$39,526	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	Interest earnings are a function of cash balance in bank; will vary over time; include rough estimate of \$50K as placeholder
	EARNED GRANT REVENUE	\$1,309,491	\$743,096	\$428,538	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD	Grant funds uncertain; add grants in as they are awarded, and amend budget with associated expenditures
	OTHER (partners, permit fees)	\$107,391	\$78,500	\$78,500	\$80,855	\$83,281	\$85,779	\$88,352	\$91,003	\$93,733	\$96,545	\$99,441	Partner contrib, permits, interest
	CWP LOAN DISBURSEMENT (DEBT)	\$986,604	\$800,000	\$450,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	Loans A & B are disbursed, amend Loan C to bring total disbursements to \$4.5M, end in 2025
	UNCERTAIN GRANTS (Not Included in Total)	N/A	\$31,000	\$226,000	\$1,407,233	\$638,964	\$1,539,143	\$624,405	\$1,571,550	\$531,260	\$547,197	\$563,613	CLFLWD will seek grants equal to project expenditures and as eligibility allows for programmatic work
	<b>TOTAL REVENUE:</b>	<b>\$4,051,698</b>	<b>\$3,382,847</b>	<b>\$2,726,888</b>	<b>\$1,902,301</b>	<b>\$1,957,870</b>	<b>\$2,015,106</b>	<b>\$2,074,059</b>	<b>\$2,134,781</b>	<b>\$2,197,324</b>	<b>\$2,261,744</b>	<b>\$2,328,096</b>	
<b>EXPENSES</b>	LOAN REPAYMENT	\$150,000	\$294,304	\$438,607	\$514,345	\$514,345	\$514,345	\$514,345	\$514,345	\$457,542	\$250,738	\$175,000	Core/critical (not grant funded)
	STAFF WAGES & BENEFITS	\$895,951	\$972,779	\$990,000	\$1,019,700	\$1,050,291	\$1,081,800	\$1,114,254	\$1,147,681	\$1,182,112	\$1,217,575	\$1,254,102	Core/critical (largely not grant funded; amend w/ grants as they are awarded)
	ADMINISTRATION/OVERHEAD	\$315,482	\$382,307	\$324,000	\$333,720	\$343,732	\$354,044	\$364,665	\$375,605	\$386,873	\$398,479	\$410,434	Core/critical (not grant funded)
	PERMIT ENGINEER/LEGAL REVIEW	\$74,029	\$85,000	\$90,000	\$92,700	\$95,481	\$98,345	\$101,296	\$104,335	\$107,465	\$110,689	\$114,009	Core/critical (not grant funded)
	PROJECT O&M	\$73,189	\$40,615	\$16,500	\$80,000	\$20,000	\$20,000	\$273,354	\$20,000	\$20,000	\$20,000	\$20,000	Core/critical (not grant funded; Hilo IESF in 2026, Shields SW Reuse in 2029, other projects as needed)
	OTHER ONGOING PROGRAMS	\$302,633	\$623,203	\$455,350	TBD dependent on grants and available fund balance								High priority, but not core/critical - budget as able and seek grants
	NEW PROJECTS	\$2,228,245	\$740,000	\$466,038	TBD dependent on grants and available fund balance								High priority, but not core/critical - budget as able and seek grants
	LAND ACQUISITION & MGMT	\$42,441	\$140,000	\$10,000	TBD dependent on grants and available fund balance								High priority, but not core/critical - budget as able and seek grants
	<b>TOTAL EXPENDITURES:</b>	<b>\$4,081,972</b>	<b>\$3,278,207</b>	<b>\$2,790,495</b>	<b>\$2,040,465</b>	<b>\$2,023,849</b>	<b>\$2,068,534</b>	<b>\$2,367,914</b>	<b>\$2,161,966</b>	<b>\$2,153,991</b>	<b>\$1,997,481</b>	<b>\$1,973,545</b>	
	<b>REVENUE OVER/(UNDER) EXPENDITURES</b>	<b>(\$30,274)</b>	<b>\$104,640</b>	<b>(\$63,607)</b>	<b>(\$138,165)</b>	<b>(\$65,979)</b>	<b>(\$53,428)</b>	<b>(\$293,855)</b>	<b>(\$27,185)</b>	<b>\$43,333</b>	<b>\$264,263</b>	<b>\$354,551</b>	

FUND INFORMATION												
Prior Yearend/Beginning of Year Fund Balance (Reserve) - does not include unearned/dedicated revenues	\$1,126,958	\$1,096,684	\$1,145,628	\$1,120,628	\$1,096,808	\$1,145,174	\$1,206,091	\$976,582	\$959,105	\$1,002,438	\$1,266,701	
Loan Repayment Savings (built up in 2022-2025, start drawing from savings in 2026 - see loan repayment projections)	Taken out of FB	(\$55,696)	\$38,607	\$114,345	\$114,345	\$114,345	\$64,345	\$9,709	(\$0)	(\$0)	\$0	
Est Current Yearend Balance	<b>\$1,096,684</b>	<b>\$1,145,628</b>	<b>\$1,120,628</b>	<b>\$1,096,808</b>	<b>\$1,145,174</b>	<b>\$1,206,091</b>	<b>\$976,582</b>	<b>\$959,105</b>	<b>\$1,002,438</b>	<b>\$1,266,701</b>	<b>\$1,621,251</b>	
Beginning of year reserve percentage of budget	27.61%	33.45%	41.05%	54.92%	54.19%	55.36%	50.93%	45.17%	44.53%	50.19%	64.18%	

**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)



Account Number	Budget Item	2023 Audited Yearend	2024 Total Expense Budget as Amended	2024 Est. Yearend	2025 WMP	2025 Ongoing Expenses	2025 Total Expense Budget
<b>1-001</b>	<b>Board Administration</b>	<b>\$26,920</b>	<b>\$40,000</b>	<b>\$31,000</b>	<b>\$75,409</b>	<b>\$35,000</b>	<b>\$35,000</b>
1-001-4000	Managers Per Diem & Payroll Tax	23,000	32,000	26,000		30,000	30,000
1-001-4010	Manager Expenses	1,816	3,400	2,000		2,500	2,500
1-001-4265	Managers Training/Conferences	2,104	4,600	3,000		2,500	2,500
<b>1-002</b>	<b>General Office Expenses</b>	<b>\$105,702</b>	<b>\$121,130</b>	<b>\$128,551</b>	<b>\$113,676</b>	<b>\$118,000</b>	<b>\$118,000</b>
1-002-4240	Cell Phone/Office Phone/Internet	9,982	12,000	11,000		11,000	11,000
1-002-4203	Computer Supplies/Software/IT Support	27,447	25,000	30,000		30,000	30,000
1-002-4635	Copier (Lease)	4,163	4,000	3,000		3,000	3,000
1-002-4200	General Office/Meeting Supplies	7,202	3,000	4,000		2,000	2,000
1-002-4245	Dues/Fees/Subscriptions	737	1,900	500		1,000	1,000
1-002-4265	Conferences & Workshops/Staff Training & Ed	6,162	11,000	10,000		10,000	10,000
1-002-4320	Staff Expenses/Travel (Mileage)	3,909	2,200	2,200		2,000	2,000
1-002-4280	Postage	369	400	400		400	400
1-002-4290	Notices	45	130	100		100	100
1-002-4210	Office Space (Rent)	37,668	40,000	41,851		46,000	46,000
1-002-4220	Office Improvements/Furniture & Fixtures	0	14,500	14,500		500	500
1-002-4300	Utilities/Office Upkeep	8,018	7,000	11,000		12,000	12,000
<b>1-003</b>	<b>General Administration</b>	<b>\$258,589</b>	<b>\$256,573</b>	<b>\$266,393</b>	<b>\$190,211</b>	<b>\$197,622</b>	<b>\$197,622</b>
1-003-4100	Salary/Benefits General Admin	224,039	216,173	216,173		151,622	151,622
1-003-4330	Annual Audit	5,078	14,000	18,078		14,000	14,000
1-003-4245	MN Watersheds (formerly MAWD) Dues	5,776	6,400	7,142		7,000	7,000
1-003-4270	Insurance (LMCIT and workers comp)	23,696	20,000	25,000		25,000	25,000
<b>1-004</b>	<b>Professional Services</b>	<b>\$148,311</b>	<b>\$172,536</b>	<b>\$172,536</b>	<b>\$96,794</b>	<b>\$125,000</b>	<b>\$125,000</b>
1-004-4330	CPA/bookkeeping	54,797	40,000	40,000		40,000	40,000
1-004-4337	Consultant/Professional Services	40,665	82,536	82,536		35,000	35,000
1-004-4500	Consulting engineer	9,219	10,000	10,000		10,000	10,000
1-004-4410	Legal	43,630	40,000	40,000		40,000	40,000
<b>TOTAL ADMINISTRATION</b>		<b>\$539,522</b>	<b>\$590,239</b>	<b>\$598,480</b>	<b>\$476,090</b>	<b>\$475,622</b>	<b>\$475,622</b>

Comments
Per diems are tracked for board meetings; managers can submit additional requests for planning days/other mtgs
Travel & accommodations for MN Watersheds Annual Meeting, Summer Tour etc.
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), apparel
Newspaper/magazine subscriptions, local papers, No Till Mag, NALMS Mag, bank fees
Registration fees (\$1,000 per employee - 10 full-time permanent 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)
Rent+CAM for Suite A only
Several improvements budgeted in 2024 including energy smart upgrades. Likely little needed in 2025
Electric, office cleaning crew, City of FL utility bill, general office upkeep.
1.7 full-time equivalents
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
Ongoing: HR Support (\$35K). 2024 budget included \$52K for Building Design Consultant
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



# Draft 2025 Budget Detail

Comfort Lake-Forest Lake Watershed District

Account Number	Budget Item	2023 Audited Yearend	2024 Total Expense Budget	2024 Est. Yearend	2025 WMP	2025 Ongoing Expenses	2025 Total Expense Budget
<b>2-000</b>	<b>Debt Services Fund</b>	<b>\$150,000</b>	<b>\$325,000</b>	<b>\$294,304</b>	<b>\$150,000</b>	<b>\$438,608</b>	<b>\$438,608</b>
2-000-A	CWP Loan A Principal Repayment (0% Interest)	150,000	150,000	150,000		150,000	150,000
2-000-B	CWP Loan B Principal Repayment (0% Interest)	0	175,000	87,500		175,000	175,000
2-000-C	CWP Loan C Principal + Interest Repayment	0	0	56,804		113,608	113,608
2-000-D	CWP Loan D Principal + Interest Repayment	0	0				0
<b>TOTAL DEBT SERVICES FUND</b>		<b>\$150,000</b>	<b>\$325,000</b>	<b>\$294,304</b>	<b>\$150,000</b>	<b>\$438,608</b>	<b>\$438,608</b>

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	2023 Audited Yearend	2024 Total Expense Budget as Amended	2024 Est. Yearend	2025 WMP	2025 Est. Grant Spend	2025 Est. Other Rev. Spend	2025 Ongoing Expenses	2025 Total Expense Budget
Various	District Staff Program Support (Staff Management/Coord. T	494,983	557,062	557,061	431,634	0	30,000	630,000	660,000
Various	Engineering Costs (Rolled in to subcategories below)	190,537	295,000	295,000				200,000	200,000
Various	Legal Costs (Rolled in to subcategories below)	16,265	15,000	15,000				15,000	15,000
<b>3-000</b>	<b>General Program Development</b>	<b>\$7,887</b>	<b>\$8,814</b>	<b>\$8,814</b>	<b>\$16,320</b>	<b>\$0</b>	<b>\$0</b>	<b>\$18,338</b>	<b>\$18,338</b>
3-000-4100	Staff Management & Coordination	7,362	8,314	8,314	7,316			17,838	17,838
3-000-A	General Program Development	525	500	500	9,004			500	500
<b>3-001</b>	<b>District Rules and Rulemaking</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
3-001-4100	Staff Management & Coordination	0	0	0	0			0	0
3-001-A	Ongoing Initiatives	0	0	0	0			0	0
3-001-B	Rule Implementation Review	0	0	0	0			0	0
<b>3-002</b>	<b>Permitting</b>	<b>\$221,266</b>	<b>\$262,287</b>	<b>\$251,287</b>	<b>\$225,103</b>	<b>\$0</b>	<b>\$60,000</b>	<b>\$217,297</b>	<b>\$277,297</b>
3-002-4100	Staff Management & Coordination	147,237	166,287	166,287	146,316		30,000	157,297	187,297
3-002-A	Ongoing Initiatives	74,029	95,000	85,000	76,535		30,000	60,000	90,000
3-002-B	Volume Banking Program Oversight	0	500	0	1,126			0	0
3-002-C	Wetland Banking Program Oversight	0	500	0	1,126			0	0
<b>3-003</b>	<b>Monitoring &amp; Data Assessment</b>	<b>\$165,064</b>	<b>\$176,144</b>	<b>\$171,586</b>	<b>\$306,139</b>	<b>\$0</b>	<b>\$0</b>	<b>\$200,770</b>	<b>\$200,770</b>
3-003-4100	Staff Management & Coordination	73,619	83,144	83,144	73,158			80,270	80,270
3-003-A	Ongoing Initiatives	40,585	35,000	25,776	11,255			27,000	27,000
3-003-B	Stream Monitoring	47,742	36,000	49,826	135,061			80,000	80,000
3-003-C	Lake Monitoring	3,118	20,000	12,840	67,531			13,500	13,500
3-003-D	Wetland Monitoring	0	1,000	0	11,255			0	0
3-003-E	Groundwater Monitoring	0	1,000	0	7,879			0	0
<b>3-004</b>	<b>Non-Point Source Pollution Abatement</b>	<b>\$40,298</b>	<b>\$181,629</b>	<b>\$181,629</b>	<b>\$138,437</b>	<b>\$0</b>	<b>\$0</b>	<b>\$194,417</b>	<b>\$194,417</b>
3-004-4100	Staff Management & Coordination	14,728	16,629	16,629	14,632			107,027	107,027
3-004-A	Ongoing Initiatives	15,576	25,000	25,000	11,255			25,000	25,000
3-004-B	Residential Landowner Grant	3,104	50,000	50,000	11,255	TBD pending grant award		50,000	50,000
3-004-C	Agricultural and Rural BMP Incentives/Cost-Share	6,890	10,000	10,000	33,765			12,390	12,390
3-004-D	Commercial/Community Grant		80,000	80,000	11,255	TBD pending grant award(s)		0	0
3-004-E	Municipal Stormwater Remediation Program	0	0	0	56,275	TBD pending grant award		0	0
<b>3-005</b>	<b>Education and Outreach</b>	<b>\$112,166</b>	<b>\$184,254</b>	<b>\$184,254</b>	<b>\$133,372</b>	<b>\$0</b>	<b>\$0</b>	<b>\$171,027</b>	<b>\$171,027</b>
3-005-4100	Staff Management & Coordination	74,721	83,144	83,144	73,158			107,027	107,027
3-005-A	Ongoing Initiatives	35,445	90,000	90,000	56,275	TBD pending grant award		52,000	52,000
3-005-B	Standard Project Signage	0	7,285	7,285	0			10,000	10,000
3-005-C	Local student engagement	2,000	3,825	3,825	3,939			2,000	2,000
<b>3-006</b>	<b>Interagency Communication</b>	<b>\$54,386</b>	<b>\$60,513</b>	<b>\$55,639</b>	<b>\$63,030</b>	<b>\$0</b>	<b>\$0</b>	<b>\$40,444</b>	<b>\$40,444</b>
3-006-4100	Staff Management & Coordination	45,503	49,886	49,886	43,895			35,676	35,676
3-006-A	Ongoing Initiatives (Miscellaneous Projects)	2,278	500	500	5,628			0	0
3-006-B	Modeling (H&H Model Update)	0	500	500	5,628			0	0
3-006-C	Geographic Information Systems (GIS)	240	2,185	2,185	2,251			2,200	2,200
3-006-D	District Web Mapper	6,365	2,442	2,568	5,628			2,568	2,568
3-006-E	Boundary Review	0	5,000	0	0			0	0
<b>3-007</b>	<b>Research</b>	<b>\$22,362</b>	<b>\$9,314</b>	<b>\$9,314</b>	<b>\$18,571</b>	<b>\$0</b>	<b>\$0</b>	<b>\$9,919</b>	<b>\$9,919</b>
3-007-4100	Staff Management & Coordination	7,362	8,314	8,314	7,316			8,919	8,919
3-007-A	Ongoing Initiatives	15,000	0	0	11,255			1,000	1,000
3-007-B	New Initiatives	0	1,000	1,000	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
0.2 full-time equivalents
New: +\$50K for general prog development. Most general program expenses can be coded to an individual program below
<0.1 full-time equivalents
Code rules/pre-development questions to 3002A
Last rules update completed in 2018. Staff keep running list of potential eventual revisions, but no full review anticipated in 2024.
<b>This program contributes to the District's Comprehensive Shoreline Restoration Initiative</b>
2.1 full-time equivalents
Pre-permit review and gov't orgs costs covered by District, all the rest is covered by permittees.
Staff-led, some budget for engineering assistance
Staff-led, some budget for engineering assistance
0.9 full-time equivalents
Planning & reporting support from EOR (report spans multiple monitoring categories e.g., stream/lake)
Contracted long-term sites, project effectiveness sites; diagnostic monitoring, stream equipment
Staff-led lake monitoring, CAMP program, lake equipment
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
Partner with DNR
<b>This program contributes to the District's Comprehensive Shoreline Restoration Initiative</b>
1.2 full-time equivalents
\$\$ For tech assist. Contracts with 2 SWCDs. Assistance from Blue Water Science for shoreline inventory updates (Bone/Forest/Comfort)
\$\$ for BMPs - expanding program with help from GreenCorps member and grant apps; also includes buckthorn removal tool rental program
Existing ag BMP commitments + new potential ag bmps
Aim for 100% grant funded. Work with lake associations and other community groups to apply for partnership grants for projects of their choosing.
Cost-share for cities to go above and beyond min SW mgmt requirements. Staff/eng coordination has been more successful than cost-share program
<b>This program contributes to the District's Comprehensive Shoreline Restoration Initiative</b>
1.2 full-time equivalents
EMWREP, District Tour, Materials/Mailers Printing/Postage, Event/Engagement Supplies, CAC Projects, Website/Constant Contact, Blue Thumb
Multi-year effort. Began in 2023 after logo/re-branding was completed.
Chisago Co. Childrens Water Festival: \$2,000
0.4 full-time equivalents
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. Little Comfort & Forest LMD in 2022.
ArcGIS online subscription (discounted per Esri grant program)
Ongoing hosting/maintenance of projects database and interactive web map (\$192/mo)
Coordinated with neighboring WDs; some engineering assistance, but not a comprehensive effort at this time
0.1 full-time equivalents
Three phases of paleo core initiatives completed as of 2022! Moody, Shields, Comfort, Bone, School, Little Comfort, Forest 3 basins
Potential new research initiatives (e.g. coordination with local universities)

Account Number	Budget Item	2023 Audited Yearend	2024 Total Expense Budget as Amended	2024 Est. Yearend	2025 WMP	2025 Est. Grant Spend	2025 Est. Other Rev. Spend	2025 Ongoing Expenses	2025 Total Expense Budget	Comments
<b>3-008</b>	<b>Measurement of Progress</b>	<b>\$8,080</b>	<b>\$10,314</b>	<b>\$10,314</b>	<b>\$12,944</b>	<b>\$0</b>	<b>\$0</b>	<b>\$9,919</b>	<b>\$9,919</b>	
3-008-4100	Staff Management & Coordination	7,362	8,314	8,314	7,316			8,919	8,919	0.1 full-time equivalents
3-008-A	Ongoing Initiatives	718	2,000	2,000	5,628			1,000	1,000	Engineering assistance with project p-reduction analysis & adaptive management summary presentation
<b>3-009</b>	<b>Grant Research and Preparation</b>	<b>\$13,943</b>	<b>\$28,314</b>	<b>\$28,314</b>	<b>\$24,199</b>	<b>\$0</b>	<b>\$0</b>	<b>\$25,330</b>	<b>\$25,330</b>	
3-009-4100	Staff Management & Coordination	7,362	8,314	8,314	7,316			17,838	17,838	0.2 full-time equivalents
3-009-A	Ongoing Initiatives	6,580	20,000	20,000	16,883			7,492	7,492	Consultant time to assist w/ preparing grants, work plan revisions.
<b>3-010</b>	<b>Operations &amp; Maintenance</b>	<b>\$73,189</b>	<b>\$98,692</b>	<b>\$90,501</b>	<b>\$63,029</b>	<b>\$0</b>	<b>\$0</b>	<b>\$25,419</b>	<b>\$25,419</b>	
3-010-4100	Staff Management & Coordination	44,171	49,886	49,886	43,895			8,919	8,919	0.1 full-time equivalents
3-010-A	Ongoing Initiatives	26,774	22,415	22,415	0			13,000	13,000	Vehicle maintenance/gas, legal notices, aerator electric bills, EOR assistance, staff mileage, property service fees
3-010-B	Annual Recurring Operations & Maintenance	2,244	10,000	3,500	2,251			3,500	3,500	Ongoing easement/agreement payments for projects (Mattson, Zaruba)
3-010-C	Unplanned Major Maintenance	0	16,391	14,700	16,883				0	Budget transfer or fund from reserve if needed
3-010-D	8th Street Basin Iron Enhanced Sand Filter	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	Scheduled for 2026
3-010-F	Shields Lake Stormwater Reuse System	0	0		0				0	Scheduled for 2029
<b>3-011</b>	<b>Aquatic Invasive Species (AIS) Prevention &amp; Managemen</b>	<b>\$201,500</b>	<b>\$245,769</b>	<b>\$226,450</b>	<b>\$311,991</b>	<b>\$23,000</b>	<b>\$18,500</b>	<b>\$188,551</b>	<b>\$230,051</b>	
3-011-4100	Staff Management & Coordination	58,191	66,515	66,515				71,351	71,351	0.8 full-time equivalents
3-011-20-A	(District-Wide) Ongoing Initiatives	1,425	3,000	3,000				1,500	1,500	Time for Smith Partners to review contract docs, consultant time from EOR
3-011-20-B	(District-Wide) Watercraft Inspections	75,842	74,854	75,000		15,000	18,500	50,000	83,500	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	7,022	5,000	5,000		TBD pending grant award		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	233	15,000	0			TBD		0	Fund from reserve and utilize partnerships as needed
3-011-20-E	(District-Wide) Invasive Species Control Pilot Projects	0	1,000	0					0	Staff time only. Include in 2025 work plan to support research institutions like MAISRC
3-011-21-F	(Moody) Point-Intercept Macrophyte Survey	0	3,100	3,100					0	Perform point intercept surveys every 5 years
3-011-21-G	(Moody) AIS Management	2,626	4,000	535		TBD pending grant award		2,000	2,000	Meander survey and potential small CLP treatment depending on point-intercept survey outcome and holistic lake management approach
3-011-21-H	(Moody) Common Carp Management	0	0	0					0	Coordinate fish surveys with DNR per their schedule
3-011-22-F	(Bone) Point-Intercept Macrophyte Survey	2,600	0	0					0	Last point-intercept survey in 2023; every five years = next survey in 2028
3-011-22-G	(Bone) AIS Management	3,400	6,000	6,000		TBD pending grant award		5,500	5,500	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	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	Staff-led meander survey is sufficient for a lake of this size
3-011-25-G	(Little Comfort) AIS Management	0	0	0		TBD pending grant award			0	Staff perform meander survey - funded through Staff Management & Coordination
3-011-25-H	(Little Comfort) Common Carp Management	0	0	0					0	Coordinate fish surveys with DNR per their schedule
3-011-26-F	(Shields) Point-Intercept Macrophyte Survey	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	3,315	3,000	3,000		TBD pending grant award		2,000	2,000	BWS survey costs&herbicide, CLP treatment to reduce internal loading.
3-011-26-H	(Shields) Common Carp Management		500	500					0	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				2,500	2,500	Last point-intercept survey in 2020; every five years = next survey in 2025.
3-011-27-G	(Keewahtin) AIS Management	1,083	1,200	1,200				1,200	1,200	Largely staff-coordinated purple loosestrife management. Potentially some herbicide treatment costs.
3-011-28-F	(Forest) Point-Intercept Macrophyte Survey	2,900	0	0					0	Last point-intercept survey in 2023; every five years = next survey in 2028
3-011-28-G	(Forest) AIS Management	34,970	56,600	56,600		8,000		42,000	50,000	CLP & FR: survey+herbicide costs. EWM: survey cost only.
3-011-28-H	(Forest) Common Carp Management	4,792	0	0					0	Carp survey/management slated for 2023
3-011-29-F	(Comfort) Point-Intercept Macrophyte Survey	900	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	2,200	6,000	6,000		TBD pending grant award		5,500	5,500	CLP: survey+herbicide costs. EWM: survey cost only. Includes 2023 point-intercept survey costs
<b>3-012</b>	<b>Land Acquisition &amp; Management - See 6000 Series</b>									
<b>3-013</b>	<b>Watershed Planning &amp; Resiliency</b>	<b>\$24,692</b>	<b>\$85,564</b>	<b>\$87,777</b>	<b>\$29,826</b>	<b>\$0</b>	<b>\$0</b>	<b>\$18,919</b>	<b>\$18,919</b>	
3-013-4100	Staff Management & Coordination	7,362	8,314	8,314	7,316			8,919	8,919	0.1 full-time equivalents
3-013-A	Ongoing Initiatives	0	0	0	22,510			10,000	10,000	Engineering assistance
3-013-B	Vulnerability Assessment	0	77,250	77,250	0	TBD pending grant award(s)			0	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	17,330	0	2,213	0				0	Internally-led effort
3-013-D	Watershed Management Plan Update	0	0	0	0				0	No updates planned until 2030
<b>TOTAL PROGRAMS</b>		<b>\$944,834</b>	<b>\$1,351,609</b>	<b>\$1,305,879</b>	<b>\$1,342,961</b>	<b>\$23,000</b>	<b>\$78,500</b>	<b>\$1,120,350</b>	<b>\$1,221,850</b>	

Account Number	Budget Item	2023 Audited Yearend	2024 Total Expense Budget as Amended	2024 Est. Yearend	2025 WMP	2025 Est. Grant Spend	2025 Est. Other Rev. Spend	2025 Ongoing Expenses	2025 Total Expense Budget
Various	District Staff Projects Support (Staff Management/Coord.)	169,567	191,230	191,230	168,263	0	0	151,622	151,622
Various	Engineering Costs (Rolled in to subcategories below)	440,000	450,000	450,000		40,000		200,000	240,000
Various	Legal Costs (Rolled in to subcategories below)	7,926	30,000	30,000		2,000		25,000	27,000
<b>5-000</b>	<b>General Project Development</b>	<b>\$92,231</b>	<b>\$91,572</b>	<b>\$91,572</b>	<b>\$104,110</b>	<b>\$0</b>	<b>\$0</b>	<b>\$82,432</b>	<b>\$82,432</b>
5-000-4100	Staff Management & Coordination	36,810	41,572	41,572	36,579			62,432	62,432
5-000-A	General Project Dev./Pre-Project Investigation	55,421	50,000	50,000	67,531			20,000	20,000
<b>5-100</b>	<b>Floodplain</b>	<b>\$24,710</b>	<b>\$84,943</b>	<b>\$84,943</b>	<b>\$106,360</b>	<b>\$0</b>	<b>\$0</b>	<b>\$81,757</b>	<b>\$81,757</b>
5-100-4100	Staff Management & Coordination	22,086	24,943	24,943	21,947			26,757	26,757
5-120-A	Volume Control Facility/Regional Treatment Impl.	2,624	10,000	10,000	84,413	TBD pending grant award		5,000	5,000
5-120-B	Greenway Corridor Visioning & Assessment	0	0	0	0				0
5-120-C	Floodplain/Greenway Implementation		50,000	50,000	N/A	TBD pending grant award		50,000	50,000
<b>5-200</b>	<b>Lakes</b>	<b>\$2,204,841</b>	<b>\$1,194,329</b>	<b>\$704,829</b>	<b>\$266,608</b>	<b>\$355,538</b>	<b>\$0</b>	<b>\$97,932</b>	<b>\$453,470</b>
5-200-4100	Staff Management & Coordination	66,500	74,829	74,829	65,842			62,432	62,432
5-221-B	(Moody) Diagnostic Study Impl. (Capstone Projects)	43,663	275,000	190,000					0
5-223-A	(Birch) Agricultural BMP Implementation	0	0			TBD pending grant award		1,000	1,000
5-224-A	(School) Agricultural BMP Impl. (July Ave Feedlot)	430	99,000	49,500		45,000		4,500	49,500
5-225-B	(Little Comfort) Diagnostic Study Implementation	0	0						0
5-225-C	(Little Comfort) Heath Ave IESF	40,872	325,000	60,000		TBD pending grant award		10,000	10,000
5-225-D	(Little Comfort) Internal Load Management	0	0						0
5-226-D	(Shields) Shoreline Restoration	6,295	500	500					0
5-228-D	(Forest) WJD-6 Implementation (Wetland Restoratio	96,150	410,000	320,000					0
5-228-F	(Forest) Internal Load Management	289,536	10,000	10,000		297,538		20,000	317,538
5-228-G	(Forest) Shoreline Restoration (Public Properties)	0	0			13,000			13,000
5-229-D	(Comfort) Shallow Pond Restoration	0	0			See Floodplain/Greenway Implementation			0
5-229-E	(Comfort) City of Forest Lake Urban Retrofits	0	0		200,766	See Floodplain/Greenway Implementation			0
5-299-A	Secondary Lakes Water Quality Studies	0	0						0
<b>5-300</b>	<b>Streams</b>	<b>\$22,086</b>	<b>\$24,943</b>	<b>\$24,943</b>	<b>\$134,498</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
5-300-4100	Staff Management/Coord.	22,086	24,943	24,943	21,947			0	0
5-320-A	(District-wide) Stream Diagnostic Study	0	0		0				0
5-340-A	(Sunrise River) Diagnostic Study Implementation	0	0		112,551				0
5-341-A	(BBSLC Tributary) Diagnostic Study Implementation	0	0	0	0				0
<b>5-400</b>	<b>Wetlands</b>	<b>\$14,724</b>	<b>\$16,629</b>	<b>\$16,629</b>	<b>\$14,632</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
5-400-4100	Staff Management/Coord.	14,724	16,629	16,629	14,632			0	0
5-420-A	Comprehensive Wetland Inventory	0	0		0				0
5-420-B	Wetland Bank Implementation	0	0		0				0
5-420-C	Wetland Enhancements	0	0		0	TBD pending grant award			0
<b>5-500</b>	<b>Upland Resources</b>	<b>\$31,860</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
5-500-4100	Staff Management/Coord.	0	0	0	0			0	0
5-520-B	Natural Resources Inventory and Prioritization	31,860	0		0				0
<b>5-600</b>	<b>Groundwater</b>	<b>\$7,362</b>	<b>\$8,314</b>	<b>\$8,314</b>	<b>\$7,316</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
5-600-4100	Staff Management/Coord.	7,362	8,314	8,314	7,316			0	0
5-620-B	GW-Dependent Natural Resource Action Plan	0	0		0				0
5-620-C	Lake Groundwater-Surface Water Interaction Study	0	0		0				0
<b>TOTAL PROJECTS</b>		<b>\$2,397,813</b>	<b>\$1,420,730</b>	<b>\$931,230</b>	<b>\$633,524</b>	<b>\$355,538</b>	<b>\$0</b>	<b>\$262,122</b>	<b>\$617,660</b>

2025 Status	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
Ongoing	0.7 full-time equivalents
Ongoing	New: +\$60k. weekly staff-EOR coordination meetings, pre-project investigations to target new projects as opportunities present themselves
Ongoing	0.3 full-time equivalents
In Progress	Continued coordination among engineer/staff/city to sort out feasibility
See Other ->	Ongoing: Focus on high priority lake WQ projects, floodplain vuln.; comp. shoreline resto., and eval. land acq. opportunities against WMP
Future	Implementation of Floodplain Vulnerability Assessment. May also implement under Volume Control Facility, Land Acquisition, Cost-Share
	<b>Some items in this budget category contribute to the District's Comprehensive Shoreline Restoration Initiative</b>
Ongoing	0.7 full-time equivalents
Complete '24	FY22 CWF Project - Moody Capstone Projects, 62 lb/yr P reduction. Closeout in 2024.
Future	Potential future project. Work with landowner. Seek grants and other revenues.
In Progress	FY24 CWF July Ave Feedlot. Full grant spend budgeted in 2024.
Future	Implement more projects to achieve Little Comfort load reduction goals
In Progress	Apply for FY25 CWF
Future	Alum treatment not recommended at this time. Potential future application once more projects are in place.
See Other ->	In progress through 3004 Cost-Share Program. 2023 project - direct implementation in partnership with City at city park
Complete '24	FY22 CWF Grant WJD-6 Wetland, 20 lb/yr. Closeout in 2024.
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
In Progress	North Shore Circle Park Restoration. FY24 ECP grant awarded. Staff time = match. Applied for Musser grant to help cover match portion.
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
Ongoing	District-staff led - will be worked into 2025 staff work plan
Ongoing	<0.1 full-time equivalents
See Other ->	Additional diagnostic monitoring is occurring through ongoing 3003 Monitoring & Data Assessment Program
See Other ->	Loading from this tributary addressed through projects under Lakes and Greenway Corridor Initiative. Stream re-meander has low cost-benefit.
See Other ->	Beaver dam analogs not feasible. Investigate other project options along this stream channel/at School Lake. See Monitoring Program and Lakes.
Ongoing	<0.1 full-time equivalents
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	Ongoing: implement as opportunities/funding arise. Possible wetland restoration at Bone Lake South Wetland w/ Lessard-Sams OHF
Ongoing	<0.1 full-time equivalents
Future	2022 NRI collected some upland data. May perform more comprehensive inventory w/ field work in future
Ongoing	<0.1 full-time equivalents
Future	2022 NRI collected some groundwater data. Ma perform more comprehensive inventory w/ field work in future
Future	Lower priority item compared to other projects



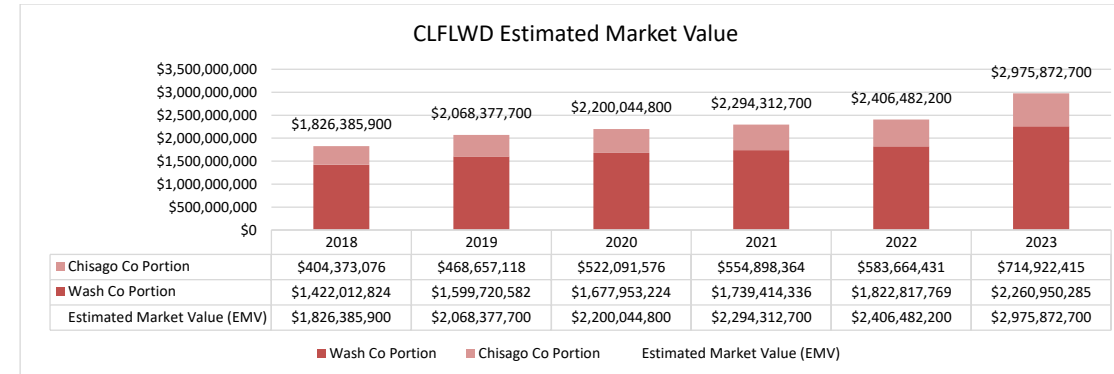
# Draft 2025 Budget Detail

Comfort Lake-Forest Lake Watershed District

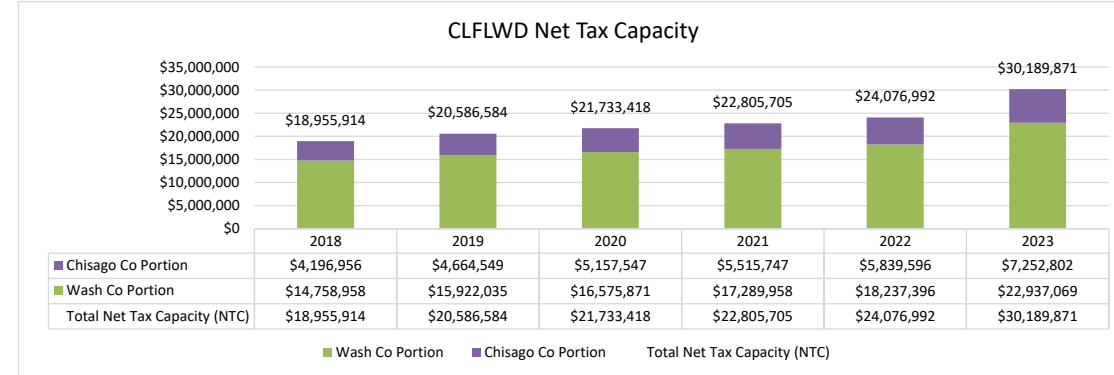
Account Number	Budget Item	2023 Audited Yearend	2024 Total Expense Budget	2024 Est. Yearend	2025 WMP	2025 Est. Grant Spend	2025 Est. Other Rev. Spend	2025 Ongoing Expenses	2025 Total Expense Budget
<b>6-000</b>	<b>Land Acquisition &amp; Management</b>	<b>\$49,803</b>	<b>\$18,314</b>	<b>\$148,314</b>	<b>\$311,203</b>	<b>\$0</b>	<b>\$0</b>	<b>\$36,757</b>	<b>\$36,757</b>
6-000-4100	Staff Management & Coordination	7,362	8,314	8,314	7,316			26,757	26,757
6-000-A	Ongoing Initiatives & New Acquisition Investigations	42,441	10,000	10,000	303,887			10,000	10,000
6-000-B	Tax Forfeit Properties								0
6-000-C	Broadway & I-35 Open Space								0
6-000-D	North Shore Trail Nature Area								0
6-000-E	Hayward Avenue Wetland								0
6-000-F	Bone Lake South Wetland								0
6-000-G	Heath Ave Iron Enhanced Sand Filter			130,000					0
6-000-H	Office Space Acquisition						TBD pending grant award(s)		0
<b>TOTAL LAND ACQUISITION &amp; MANAGEMENT</b>		<b>\$49,803</b>	<b>\$18,314</b>	<b>\$148,314</b>	<b>\$311,203</b>	<b>\$0</b>	<b>\$0</b>	<b>\$36,757</b>	<b>\$36,757</b>

Comments
0.3 full-time equivalents

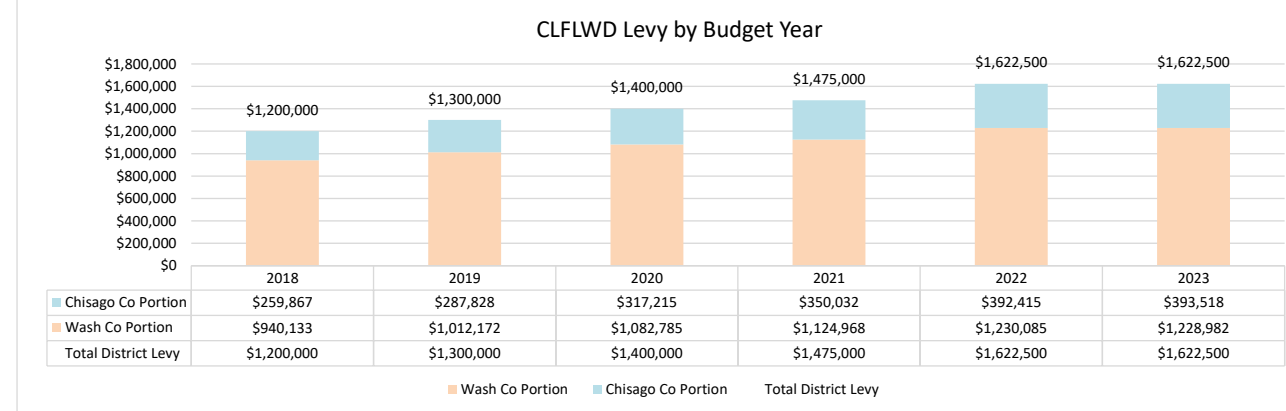
Estimated Market Value				
Year	Estimated Market Value (EMV)	Increase from Previous Year	Wash Co Portion	Chisago Co Portion
2014	\$1,470,005,400		\$1,158,428,983	\$311,576,417
2015	\$1,602,023,700	8.98%	\$1,275,131,917	\$326,891,783
2016	\$1,679,944,600	4.86%	\$1,327,401,132	\$352,543,468
2017	\$1,747,607,400	4.03%	\$1,369,152,984	\$378,454,416
2018	\$1,826,385,900	4.51%	\$1,422,012,824	\$404,373,076
2019	\$2,068,377,700	13.25%	\$1,599,720,582	\$468,657,118
2020	\$2,200,044,800	6.37%	\$1,677,953,224	\$522,091,576
2021	\$2,294,312,700	4.28%	\$1,739,414,336	\$554,898,364
2022	\$2,406,482,200	4.89%	\$1,822,817,769	\$583,664,431
2023	\$2,975,872,700	23.66%	\$2,260,950,285	\$714,922,415



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%



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