



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 | Notes |
|---|---|-------------------------|------------------------------|---------------------------|------------------------------|--|
| TOTAL - COMFORT LAKE-FOREST LAKE | | | | | | |
| REVENUE & LOAN PROCEEDS | TAX LEVY | \$1,608,686 | \$1,719,850 | \$1,711,251 | \$1,719,850 | Levy is yet unchanged |
| | INTEREST REVENUE | \$39,526 | \$50,000 | \$50,000 | \$50,000 | |
| | EARNED GRANT REVENUE (awarded/high probability) | \$1,309,491 | \$926,092 | \$793,096 | \$428,538 | Includes \$50K in grant revenue to FY24 and \$50K to FY25 BWSR PRAP, PCA Local Climate Action, and Midwest Glacial Lakes Partnership Grant |
| | 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 | \$11,000 | \$271,000 | |
| | TOTAL REVENUE: | \$4,051,698 | \$3,543,828 | \$3,432,847 | \$2,726,888 | |
| EXPENSES | 1000 ADMINISTRATION | \$539,522 | \$590,239 | \$598,480 | \$511,766 | |
| | 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 | \$1,389,183 | |
| | 5000 PROJECTS | \$2,397,813 | \$1,351,730 | \$931,230 | \$653,804 | |
| | 6000 LAND ACQUISITION & MANAGEMENT | \$49,803 | \$18,314 | \$148,314 | \$43,135 | 2025 expense budget reflects increased staff budget to \$1.226M, new grant awards, and loan repayment schedule |
| | TOTAL EXPENDITURES: | \$4,081,972 | \$3,625,206 | \$3,278,207 | \$3,036,496 | |
| | REVENUE OVER/(UNDER) EXPENDITURES: | (\$30,274) | (\$81,378) | \$154,640 | (\$309,608) | |

| FUND INFORMATION | | | | | | |
|------------------|---|--------------------|-------------------|--------------------|-------------------|--|
| | unearned/dedicated revenues are already subtracted from this as part of the audit | \$1,126,958 | \$1,096,684 | \$1,096,684 | \$1,195,627 | |
| | Unearned Grant Revenue (already subtracted from YE reserve balance) | already taken out | already taken out | already taken out | already taken out | Loan repayment savings (dedicated funds) is reflective of original staff recommendation. Board discussed potentially revising this element of the levy breakout. |
| | 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 | |
| | End of Year Reserve Minus Dedicated Funds | \$1,096,684 | \$959,609 | \$1,195,627 | \$924,627 | |
| | Reserve percentage of budget (beginning of year) | 28% | 30% | 33% | 39% | |

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)



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| Account Code | Potential Budget Revision | ORIGINAL DRAFT | | | | REVISED DRAFT | | | | | Total Difference | Comment |
|--|---|-------------------------|----------------------------|-----------------------|---------------------------|-----------------------|----------------------------|-----------------------|-------------------|---------------------------|------------------|--|
| | | 2025 Est. Grant Spend | 2025 Est. Other Rev. Spend | 2025 Ongoing Expenses | 2025 Total Expense Budget | 2025 Est. Grant Spend | 2025 Est. Other Rev. Spend | 2025 Ongoing Expenses | 2025 New Expenses | 2025 Total Expense Budget | | |
| | | | | | | | | | | | | |
| Multiple | TOTAL District Staff Wages/Benefits (Rolled in to multiple subcategories) | | \$30,000 | \$960,000 | \$990,000 | | \$30,000 | \$960,000 | \$236,000 | \$1,226,000 | \$236,000 | Discussed at 6/20 workshop - Mgr Anderson recommended \$1.226 million |
| 3-004-B | NPS Abatement Residential Landowner Grant | TBD pending grant award | | \$50,000 | \$50,000 | \$40,000 | | \$10,000 | \$10,000 | \$60,000 | \$10,000 | Staff recommended change. Update per MGLP grant award decision announced in June |
| 3-005-A | Education & Outreach Ongoing Initiatives | TBD pending grant award | | \$52,000 | \$52,000 | \$10,000 | | \$42,000 | | \$52,000 | \$0 | Staff recommended change. Update per MGLP grant award decision announced in June |
| | | | | | | | | | | | | |
| | TOTAL | \$0 | \$30,000 | \$1,062,000 | \$1,092,000 | \$50,000 | \$30,000 | \$1,012,000 | \$246,000 | \$1,338,000 | | |
| DIFFERENCE (REVISED MINUS ORIGINAL) | | | | | | \$50,000 | \$0 | (\$50,000) | \$246,000 | \$246,000 | | |

| | |
|---------------------------------------|---------------------------|
| Grant/other revenue spend \$80,000 | Levy spend \$1,258,000 |
|---------------------------------------|---------------------------|

Notes
 2024 grant revenues will improve the District's 2024 YE fund balance:
 - BWSR Performance Review and Assistance Program = \$10,000
 - PCA Local Climate Action Planning Grant = \$40,000
 As such, current 2024 estimated yearend fund balance = \$1,245,627



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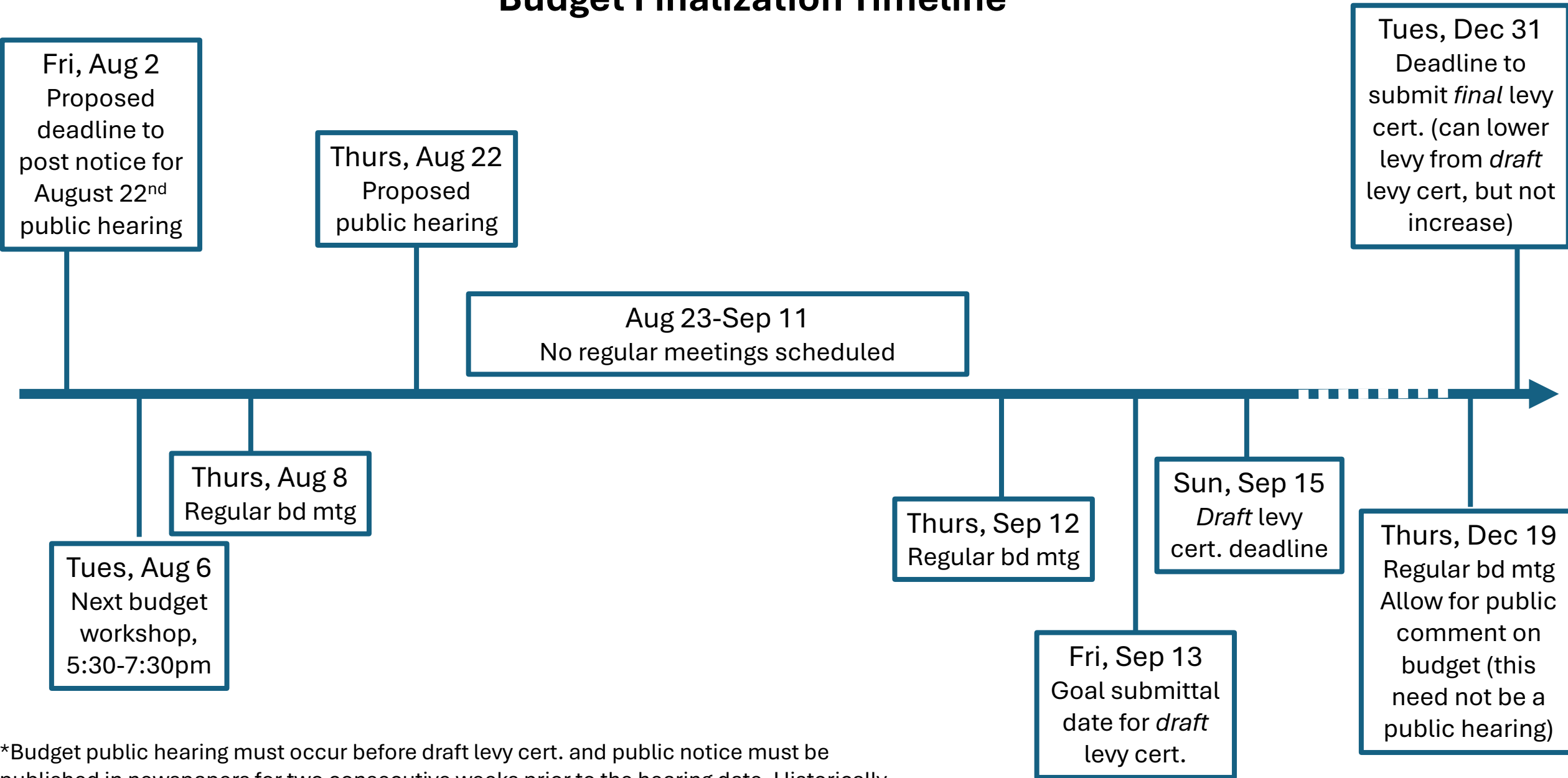
| Account Code | Budget Item | 2023 Audited Yearend | 2024 Total Expense Budget as Amended | 2024 Est. Total Yearend | 2025 WMP | 2025 Est. Grant Spend | 2025 Est. Other Rev. Spend | 2025 Ongoing Expenses | 2025 Total Expense Budget |
|--------------|-------------|----------------------|--------------------------------------|-------------------------|----------|-----------------------|----------------------------|-----------------------|---------------------------|
|--------------|-------------|----------------------|--------------------------------------|-------------------------|----------|-----------------------|----------------------------|-----------------------|---------------------------|

| | | | | | | | | | |
|--|---|-----------|-----------|-----------|-----------|----------|----------|-------------|-------------|
| <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 | \$1,196,000 | \$1,226,000 |
| | 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 |

| | | | | | | | | | |
|--------------|--|--------------------|--------------------|--------------------|--------------------|------------------|-----------------|--------------------|--------------------|
| 1-000 | ADMINISTRATION | \$539,522 | \$590,239 | \$598,480 | \$0 | | | \$511,766 | \$511,766 |
| 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 | | | 233,766 | 233,766 |
| 1-004 | PROFESSIONAL SERVICES | 148,311 | 172,536 | 172,536 | 0 | | | 125,000 | 125,000 |
| 2-000 | DEBT SERVICES FUND | \$150,000 | \$325,000 | \$294,304 | \$0 | | | \$438,608 | \$438,608 |
| 2-000 | CWP LOAN PRINCIPAL REPAYMENT | 150,000 | 325,000 | 294,304 | 0 | | | 438,608 | 438,608 |
| 3-000 | PROGRAMS | \$944,834 | \$1,351,609 | \$1,305,879 | \$1,342,961 | \$73,000 | \$78,500 | \$1,237,683 | \$1,389,183 |
| 3-000 | GENERAL PROGRAM DEVELOPMENT | 7,887 | 8,814 | 8,814 | 16,320 | 0 | 0 | 22,590 | 22,590 |
| 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 | 261,946 | 321,946 |
| 3-003 | MONITORING & DATA ASSESSMENT | 165,064 | 185,644 | 181,086 | 306,139 | 0 | 0 | 219,905 | 219,905 |
| 3-004 | NON-POINT SOURCE POLLUTION ABATEMENT | 40,298 | 172,129 | 172,129 | 138,437 | 40,000 | 0 | 189,931 | 229,931 |
| 3-005 | EDUCATION AND OUTREACH | 112,166 | 184,254 | 184,254 | 133,372 | 10,000 | 0 | 186,541 | 196,541 |
| 3-006 | INTERAGENCY COMMUNICATION | 54,386 | 60,513 | 55,639 | 63,030 | 0 | 0 | 48,948 | 48,948 |
| 3-007 | RESEARCH | 22,362 | 9,314 | 9,314 | 18,571 | 0 | 0 | 12,045 | 12,045 |
| 3-008 | MEASUREMENT OF PROGRESS | 8,080 | 10,314 | 10,314 | 12,944 | 0 | 0 | 12,045 | 12,045 |
| 3-009 | GRANT RESEARCH & PREPARATION | 13,943 | 28,314 | 28,314 | 24,199 | 0 | 0 | 29,582 | 29,582 |
| 3-010 | OPERATIONS & MAINTENANCE | 73,189 | 98,692 | 90,501 | 63,029 | 0 | 0 | 27,545 | 27,545 |
| 3-011 | AIS PREVENTION & MANAGEMENT | 201,500 | 245,769 | 226,450 | 311,991 | 23,000 | 18,500 | 205,560 | 247,060 |
| 3-012 | [SEE 6-000 LAND ACQUISITION & MGMT] | | | | | | | | |
| 3-013 | WATERSHED PLANNING & RESILIENCY | 24,692 | 85,564 | 87,777 | 29,826 | 0 | 0 | 21,045 | 21,045 |
| 5-000 | PROJECTS | \$2,397,813 | \$1,420,730 | \$931,230 | \$633,524 | \$355,538 | \$0 | \$298,266 | \$653,804 |
| 5-000 | GENERAL PROJECT DEVELOPMENT | 92,231 | 91,572 | 91,572 | 104,110 | 0 | 0 | 97,315 | 97,315 |
| 5-100 | FLOODPLAIN | 24,710 | 84,943 | 84,943 | 106,360 | 0 | 0 | 88,135 | 88,135 |
| 5-200 | LAKES | 2,204,841 | 1,194,329 | 704,829 | 266,608 | 355,538 | 0 | 112,815 | 468,353 |
| 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 |
| 6-000 | LAND ACQUISITION & MANAGEMENT | \$49,803 | \$18,314 | \$148,314 | \$311,203 | \$0 | \$0 | \$43,135 | \$43,135 |
| 6-000 | LAND ACQUISITION & MANAGEMENT | 49,803 | 18,314 | 148,314 | 311,203 | 0 | 0 | 43,135 | 43,135 |

| | | | | | | | | | |
|---------------------|--|--------------------|--------------------|--------------------|--------------------|------------------|-----------------|--------------------|--------------------|
| TOTAL BUDGET | | \$4,081,972 | \$3,705,893 | \$3,278,207 | \$2,287,688 | \$428,538 | \$78,500 | \$2,529,458 | \$3,036,496 |
|---------------------|--|--------------------|--------------------|--------------------|--------------------|------------------|-----------------|--------------------|--------------------|

Budget Finalization Timeline



*Budget public hearing must occur before draft levy cert. and public notice must be published in newspapers for two consecutive weeks prior to the hearing date. Historically, public hearing has been held at a regular board meeting, but isn't required to be.

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◀ [103D.905](#)

2023 Minnesota Statutes

103D.911 BUDGET.

Subdivision 1. **Hearing.** (a) Before adopting a budget, the managers shall hold a public hearing on the proposed budget.

(b) The managers shall publish a notice of the hearing with a summary of the proposed budget in one or more newspapers of general circulation in each county consisting of part of the watershed district. The notice and summary shall be published once each week for two successive weeks before the hearing. The last publication shall be at least two days before the hearing.

Subd. 2. **Adoption.** On or before September 15 of each year, the managers shall adopt a budget for the next year and decide on the total amount necessary to be raised from ad valorem tax levies to meet the watershed district's budget.

History: [1990 c 391 art 4 s 70](#); [1994 c 416 art 1 s 2](#)

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◀ [103D.911](#)

2023 Minnesota Statutes

103D.915 TAX LEVY.

Subdivision 1. **Certification to auditor.** After adoption of the budget and no later than September 15, the secretary of the watershed district shall certify to the auditor of each county within the watershed district the county's share of the tax, which shall be an amount bearing the same proportion to the total levy as the net tax capacity of the area of the county within the watershed bears to the net tax capacity of the entire watershed district. The maximum amount of a levy may not exceed the amount provided in section [103D.905](#).

Subd. 2. **Levy.** The auditor of each county in the watershed district shall add the amount of a levy made by the managers to the other tax levies on the property of the county within the watershed district for collection by the county treasurer with other taxes. The county treasurer shall make settlement of the taxes collected with the treasurer of the watershed district in the same manner as other taxes are distributed to the other political subdivisions. The levy authorized by this section is in addition to other county taxes authorized by law.

History: [1990 c 391 art 4 s 71](#); [1994 c 416 art 1 s 3](#)