



## MEMORANDUM

Comfort Lake-Forest Lake Watershed District

**Date:** September 18, 2025  
**To:** CLFLWD Board of Managers  
**From:** Mike Kinney, District Administrator  
Emily Heinz, Planning Coordinator  
**Subject:** 2026 Budget & Levy



**District Wide**

### Background/Discussion

The purpose of this agenda item is to adopt the 2026 budget and direct certification of the levy. The District will hold a duly noticed public hearing on September 25<sup>th</sup> and accept comments from the public on the proposed budget and levy.

The levy must be certified to Washington County and Chisago County auditors by September 30<sup>th</sup>. The District will offer another public comment opportunity at its regular board meeting on December 18<sup>th</sup>. The Board of Managers may not increase, but may reduce the District levy by re-certifying the levy on or before December 26<sup>th</sup>.

The total proposed expense budget for 2026 is \$4,424,067. The Board proposes a levy ranging from \$2,167,012 to \$2,233,828.

Enclosed are two resolutions for the Board's consideration.

- A. Resolution A: Levy = \$2,167,012
- B. Resolution B: Levy = \$2,233,828

### Recommended Motion

Manager \_\_\_\_\_ moves to adopt resolution [A or B] adopting the 2026 budget and directing certification of the levy. Seconded by Manager \_\_\_\_\_.

### Attached

Resolution A  
Resolution B

**RESOLUTION A**

**COMFORT LAKE-FOREST LAKE WATERSHED DISTRICT  
BOARD OF MANAGERS**

**RESOLUTION 25-09-01**

**RESOLUTION TO ADOPT 2026 BUDGET and CERTIFY TAX LEVIES**

Manager \_\_\_\_\_ offered the following resolution and moved its adoption, seconded by Manager \_\_\_\_\_:

**WHEREAS** Minnesota Statutes Sections 103D.911 and 103D.915 require that the Board of Managers adopt a budget for the next year; decide on the total amount necessary to be raised from ad valorem tax levies to meet the watershed district's budget; and certify to the auditor of each county within the watershed district the county's share of the tax;

**WHEREAS** pursuant to Minnesota Statutes Section 103D.911, the Comfort Lake-Forest Lake Watershed District Board of Managers held a public hearing, duly noticed, on September 25, 2025, for the purpose of receiving public comment on the proposed budget and levy, and no member of the public offered comment;

**THEREFORE BE IT RESOLVED** that a 2026 budget of \$4,424,067 is adopted, to be funded by carryover, reserves, loans, grants and interest of \$2,257,055 and a watershed-wide ad valorem levy of \$2,167,012.

**BE IT FURTHER RESOLVED** that a watershed-wide ad valorem levy in the total amount of \$2,167,012 is to be certified for the year 2026 and encompasses the following, to be allocated between Chisago and Washington Counties in proportion to the net tax capacity of that part of the watershed lying within each county:

- A levy of \$2,167,012, as authorized by the Metropolitan Surface Water Management Act, Minnesota Statutes § 103B.241, for the purpose of paying the costs of preparing a watershed management plan and implementing the projects in that plan, including payments due on notes issued for the purpose of implementing projects;

**BE IT FURTHER RESOLVED** that the District Administrator is directed to certify to the auditors of Chisago and Washington Counties each County's share of the District's ad valorem tax levy, in accordance with Minnesota Statutes sections 103D.915 and 275.065.

The question was on the adoption of the above resolution and there were \_\_\_\_ ayes and \_\_\_\_ nays as follows:

<b>Manager</b>	<b>Aye</b>	<b>Nay</b>	<b>Absent</b>	<b>Abstain</b>
Stephen Schmaltz				
Dave Bakke				
Jackie Anderson				
Doug Toavs				
Jim Schottmuller				

The President declared the resolution adopted.

Dated:

\_\_\_\_\_  
Dave Bakke, Secretary

\* \* \* \* \*

I, Dave Bakke, Secretary of the Comfort Lake-Forest Lake Watershed District Board of Managers, do hereby certify that the above resolution is a true and correct transcription of an action of the Board taken on the date above indicated.

IN TESTIMONY WHEREOF, I have hereunto set my hand this \_\_\_\_ day of \_\_\_\_\_ 2025.

\_\_\_\_\_  
Dave Bakke, Secretary

**RESOLUTION B**

**COMFORT LAKE-FOREST LAKE WATERSHED DISTRICT  
BOARD OF MANAGERS**

**RESOLUTION 25-09-01**

**RESOLUTION TO ADOPT 2026 BUDGET and CERTIFY TAX LEVIES**

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**WHEREAS** pursuant to Minnesota Statutes Section 103D.911, the Comfort Lake-Forest Lake Watershed District Board of Managers held a public hearing, duly noticed, on September 25, 2025, for the purpose of receiving public comment on the proposed budget and levy, and no member of the public offered comment;

**THEREFORE BE IT RESOLVED** that a 2026 budget of \$4,424,067 is adopted, to be funded by carryover, reserves, loans, grants and interest of \$2,190,239 and a watershed-wide ad valorem levy of \$2,233,828.

**BE IT FURTHER RESOLVED** that a watershed-wide ad valorem levy in the total amount of \$2,167,012 is to be certified for the year 2026 and encompasses the following, to be allocated between Chisago and Washington Counties in proportion to the net tax capacity of that part of the watershed lying within each county:

- A levy of \$2,233,828, as authorized by the Metropolitan Surface Water Management Act, Minnesota Statutes § 103B.241, for the purpose of paying the costs of preparing a watershed management plan and implementing the projects in that plan, including payments due on notes issued for the purpose of implementing projects;

**BE IT FURTHER RESOLVED** that the District Administrator is directed to certify to the auditors of Chisago and Washington Counties each County's share of the District's ad valorem tax levy, in accordance with Minnesota Statutes sections 103D.915 and 275.065.

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<b>Manager</b>	<b>Aye</b>	<b>Nay</b>	<b>Absent</b>	<b>Abstain</b>
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