

Budget Changes Summary - Option Comparison

Account Code	2026 Budget Item	Description of Potential Changes	Original 2026 Budget (5/30/25)
REVENUES		TOTAL	\$1,875,843
Various	Levy	Increase levy by 23.7% or 15.6% or 19.9%	\$1,805,843
2-000	CWP Loan "E"	Potentially take out loan E in 2026 and/or 2027	\$0
3-002	Permit Revenues (Fees+Deposits)	Adjust procedures to bill more to permit deposits	\$60,000
3-011-28-G	Forest Lake AIS Tri-Party Agreement	Consider increasing partner contribution levels	\$10,000
EXPENSES [no changes to 2026 expenses across options]		TOTAL	\$2,568,243
Various	Staff Wages & Benefits	Staff wages	\$1,348,600
ADMIN			
1-001-4000	Managers Per Diem & Payroll Tax	Note that FY25 estimated YE for this item is \$60,000 (2x the budget)	\$30,000
1-002-4203	Computer Supplies/Software/IT Support	Delay manager computer replacements	\$40,300
1-002-4210	Office Space (Rent)	Remove taxes from rent (2026 budget assumes this)	\$46,547
1-004-4330	CPA/bookkeeping	Cut accountant costs: have Business & Ops Mgr take in house	\$49,000
1-004-4337	Consultant/Professional Services	Cut HR consultant costs: have Business & Ops Mgr take in house	\$60,000
DEBT			
2-000	CWP Loan C and Loan D	Revised payment schedules for C&D from 7-yr to 10-yr payment	\$514,306
2-000	CWP Loan E	Opt 1: start repayment in 2027, Opt 2: start repayment in 2028	\$0
PROGRAMS			
3-001-B	Rule Implementation Review	Delay portion, bring in-house, and/or get grant(s)	\$60,000
3-003-A	Monitoring Ongoing Initiatives	Cut consultant costs - write report in house, scaled back report, later time	\$29,000
3-003-B	Stream Monitoring	Cut consultant costs and stream monitoring	\$82,000
3-003-C	Lake Monitoring	Cut lake sediment cores and cut back CAMP lakes to highest priority	\$30,500
3-004-A	Cost-Share Technical Assistance	Cut consultant/SWCD costs - use project design templates	\$25,000
3-004-C	Agricultural and Rural BMP Incentives/Cost-Share	Cut new agricultural incentives unless funded by outside grant	\$12,490
3-005-A	Education Ongoing Initiatives	Cut back on printing/mailing, PR consultant after Moore work completed	\$74,000
3-005-B	Standard Project Signage	Scale back and focus on signage covered by grants	\$10,000
3-007-A	Research	Cut funding for new research initiatives - staff time only	\$1,000
3-008-A	Measurement of Progress	Cut consultant costs - staff time only	\$1,000
3-011-20-B	Watercraft Inspection Program	Cut back on fall inspection hours	\$68,500
3-011-25-G	(Little Comfort) AIS Management	Cut BWS cost - staff can perform AIS meander survey	\$1,000
PROJECTS			
5-000-A	General Project Dev./Pre-Project	Limit consultant costs to necessities only, cover w/ grants	\$75,000
5-120-B	Greenway Corridor Visioning & Assessment	Seek to cover 100% of consultant costs with grants	\$10,000
5-420-C	Wetland Enhancements	Expense w/ Bone Lk South CPL grant may change, amend later	\$0

Option 1 (23.7% Levy Increase)	
Change	2026 Budget
\$705,985	\$2,581,828
\$427,985	\$2,233,828
\$234,000	\$234,000
\$42,000	\$102,000
\$2,000	\$12,000
(\$364,910)	\$2,203,333
(\$138,600)	\$1,210,000
\$0	\$30,000
(\$7,500)	\$32,800
\$13,368	\$59,915
(\$19,000)	\$30,000
(\$15,000)	\$45,000
(\$64,546)	\$449,760
N/A for 2026	N/A for 2026
(\$30,000)	\$30,000
(\$20,000)	\$9,000
(\$75,000)	\$7,000
(\$21,500)	\$9,000
(\$13,000)	\$12,000
(\$2,490)	\$10,000
(\$26,000)	\$48,000
(\$10,000)	\$0
(\$1,000)	\$0
(\$1,000)	\$0
(\$5,000)	\$63,500
(\$1,000)	\$0
(\$38,642)	\$36,358
(\$10,000)	\$0
\$121,000	\$121,000

Option 2 (15.6% Levy Increase)	
Change	2026 Budget
\$725,712	\$2,601,555
\$281,712	\$2,087,555
\$400,000	\$400,000
\$42,000	\$102,000
\$2,000	\$12,000

Option 3 (19.9% Levy Increase)	
Change	2026 Budget
\$725,363	\$2,601,206
\$359,363	\$2,165,206
\$322,000	\$322,000
\$42,000	\$102,000
\$2,000	\$12,000

Same 2026 Expenses as Option 1