



## MEMORANDUM

Comfort Lake-Forest Lake Watershed District

**Date:** May 5, 2026  
**To:** CLFLWD Board of Managers  
**From:** Mike Kinney, District Administrator  
**Subject:** Budget Workshop #1 - Prioritization



**District Wide**

### **Background/Discussion:**

The purpose of this budget workshop is to kick off the FY2027 budgeting process and discuss priorities for the next fiscal year. Last year, the Board of Managers began the budgeting process with a general discussion about priorities, then directed staff to prepare a budget in alignment with those priorities. At this year's prioritization workshop, managers may wish to utilize the [Watershed Management Plan](#) as a discussion framework and keep in mind the core/critical items identified in the [Workload Analysis](#).

### **Workshop #1 Ending Objective/Checkpoint:**

Direct staff to prepare a budget consistent with the directives given at Workshop #1. Consider directing staff to prepare a presentation of the proposed budget to kick off discussion at Workshop #2.



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**Watershed Management Plan Framework**

<b>Account Code</b>	<b>Budget Item</b>
<b>1-000</b>	<b>ADMINISTRATION</b>
1-001	BOARD ADMINISTRATION <sup>1</sup>
1-002	GENERAL OFFICE EXPENSES <sup>1</sup>
1-003	GENERAL ADMINISTRATION <sup>1</sup>
1-004	PROFESSIONAL SERVICES <sup>1</sup>
<b>2-000</b>	<b>DEBT SERVICES FUND<sup>1</sup></b>
<b>3-000</b>	<b>PROGRAMS</b>
3-000	DISTRICT STAFF – IMPLEMENTATION FUND <sup>1</sup>
3-001	DISTRICT RULES AND RULEMAKING <sup>1</sup>
3-002	PERMITTING <sup>1</sup>
3-003	MONITORING & DATA ASSESSMENT <sup>2</sup>
3-004	NON-POINT SOURCE POLLUTION ABATEMENT <sup>2</sup>
3-005	EDUCATION AND OUTREACH <sup>2</sup>
3-006	INTERAGENCY COMMUNICATION <sup>2</sup>
3-007	RESEARCH <sup>2</sup>
3-008	MEASUREMENT OF PROGRESS <sup>2</sup>
3-009	GRANT RESEARCH & PREPARATION <sup>2</sup>
3-010	OPERATIONS & MAINTENANCE <sup>1</sup>
3-011	AIS PREVENTION & MANAGEMENT <sup>2</sup>
3-013	WATERSHED PLANNING & RESILIENCY <sup>2</sup>
<b>5-000</b>	<b>PROJECTS</b>
5-000	GENERAL PROJECT DEVELOPMENT <sup>2</sup>
5-100	FLOODPLAIN & CLIMATE RESILIENCY <sup>2</sup>
5-200	LAKES <sup>2</sup>
5-300	STREAMS <sup>2</sup>
5-400	WETLANDS <sup>2</sup>
5-500	UPLAND RESOURCES <sup>3</sup>
5-600	GROUNDWATER <sup>3</sup>
<b>6-000</b>	<b>LAND ACQUISITION &amp; MANAGEMENT<sup>2</sup></b>

<sup>1</sup>Core/critical items (see 2020 Workload Analysis Appendix A)

<sup>2</sup>High priority but not core/critical

<sup>3</sup>Medium Priority (associated goals in WMP are medium priority)