



MEMORANDUM
Comfort Lake-Forest Lake Watershed District

Date: May 21, 2026
To: CLFLWD Board of Managers
From: Mike Kinney, District Administrator
Subject: 2026 Budget Amendment



Background/Discussion:

The purpose of this agenda item is to consider an amendment to the 2026 budget to simplify the accounting for staff wages and benefits. For the past several years, the District has split its staff costs (wages, benefits, payroll taxes, PERA, etc.) into 22 different line items throughout the budget. Coding staff wages/benefits into these various line items allows the District to present a rough approximation of actual costs for each program and project area the District implements. However, there are some drawbacks to having these many account codes as it makes monthly accounting more complex to process and more difficult for readers to interpret.

Staff recommend simplifying the chart of accounts so that staff wages and benefits are coded to the following two line items. We do not recommend a change to the total budget amount; merely the way it is coded in the District’s accounting.

Account Code	Description	% of Total	2026 Budget
1-000-4100	Staff Wages & Benefits (General Fund)	10%	\$121,000
3-000-4100	Staff Wages & Benefits (Implementation Fund)	90%	\$1,089,000
Total Staff Wages & Benefits			\$1,210,000

Additionally, the approved 2026 budget contains \$500 in line item 3-000-A which was intended for miscellaneous program-related costs. However, it is possible to allocate all the District’s expenditures to a specific program, project, or administrative line item (as opposed to coding said expense to “general program development”). Therefore, we recommend simplifying this section of the budget so that it only contains the newly created Staff Wages & Benefits (Implementation Fund) line item.

View the current 2026 budget here: https://clflwd.org/wp-content/uploads/2025/12/2026-Budget_Amended-20251218.pdf.

Recommended Motions:

Proposed Motion #1: Manager _____ moves to amend the 2026 budget for Staff Wages & Benefits and to transfer \$121,000 to account 1-000-4100 and to transfer \$1,089,000 to account 3-000-4100. Seconded by Manager _____.



MEMORANDUM
Comfort Lake-Forest Lake Watershed District

Proposed Motion #2: Manager _____ moves to amend the 2026 budget for account 3-000-A to \$0 and to transfer \$500 from account 3-000-A to 000-2900 Fund Balance. Seconded by Manager _____.

Attached:
Proposed Amended 2026 Budget



CLFLWD
WATERSHED DISTRICT

2026 Budget

Adopted September 25, 2025

Amended May 18, 2026



2026 Budget Detail

Comfort Lake-Forest Lake Watershed District

		Budget Item	2025 Audited Yearend	2026 Total Expense Budget w/ Amendments	2026 Estimated Yearend
GENERAL FUND	GENERAL FUND				
	REVENUE	TAX LEVY	\$496,437	\$500,000	\$497,500
		OTHER REVENUES	\$12,632	\$16,000	\$16,000
		TOTAL REVENUE:	\$509,069	\$516,000	\$513,500
	EXPENSES	1000 ADMINISTRATION	\$749,168	\$478,236	\$514,233
		TOTAL EXPENSES:	\$749,168	\$478,236	\$514,233
		REVENUE OVER/(UNDER) EXPENDITURES	(\$240,099)	\$37,764	(\$733)
	FINANCED	LEASE ISSUED (2025)	\$180,465	\$0	\$0
		TOTAL FINANCING SOURCES:	\$180,465	\$0	\$0
		NET CHANGE in FUND BALANCE	(\$59,634)	\$37,764	(\$733)
		FUND BALANCE, JANUARY 1ST	\$335,202	\$275,568	\$275,568
		FUND BALANCE, DECEMBER 31ST	\$275,568	\$313,332	\$274,835
DEBT SERVICES FUND	DEBT SERVICES FUND				
	REVENUE	TAX LEVY	\$390,741	\$400,000	\$400,000
		OTHER REVENUES	\$12,161		
		TOTAL REVENUE:	\$402,902	\$400,000	\$400,000
	EXPENSES	2000 LOAN REPAYMENT	\$421,897	\$449,760	\$449,760
		TOTAL EXPENSES:	\$421,897	\$449,760	\$449,760
		REVENUE OVER/(UNDER) EXPENDITURES	(\$18,995)	(\$49,760)	(\$49,760)
		NET CHANGE in FUND BALANCE	(\$18,995)	(\$49,760)	(\$49,760)
	FUND BALANCE, JANUARY 1ST	\$477,765	\$458,770	\$458,770	
	FUND BALANCE, DECEMBER 31ST	\$458,770	\$409,010	\$409,010	



2026 Budget Detail

Comfort Lake-Forest Lake Watershed District

		Budget Item	2025 Audited Yearend	2026 Total Expense Budget w/ Amendments	2026 Estimated Yearend
IMPLEMENTATION FUND	IMPLEMENTATION FUND				
	REVENUE	TAX LEVY	\$876,867	\$1,333,828	\$1,325,159
		EARNED GRANT REVENUE (awarded/high probability)	\$2,873,659	\$1,754,620	\$1,723,641
		OTHER REVENUES	\$104,323	\$179,500	\$177,500
		TOTAL REVENUE:	\$3,854,849	\$3,267,948	\$3,226,300
	EXPENSES	3000 PROGRAMS	\$1,407,092	\$1,563,675	\$1,598,652
		5000 PROJECTS	\$667,150	\$1,862,933	\$1,679,839
		6000 LAND ACQUISITION & MANAGEMENT	\$2,433,666	\$0	\$30,000
		TOTAL EXPENSES:	\$4,507,908	\$3,426,608	\$3,308,491
		REVENUE OVER/(UNDER) EXPENDITURES	(\$653,059)	(\$158,660)	(\$82,191)
	FINANCED	CWP LOAN DISBURSEMENT	\$504,998	\$234,000	\$234,000
		TOTAL FINANCING SOURCES:	\$504,998	\$234,000	\$234,000
		NET CHANGE in FUND BALANCE	(\$148,061)	\$75,340	\$151,809
		FUND BALANCE, JANUARY 1ST	\$618,358	\$470,297	\$470,297
	FUND BALANCE, DECEMBER 31ST	\$470,297	\$545,637	\$622,106	
TOTAL	TOTAL				
	REVENUE	TAX LEVY	\$1,764,045	\$2,233,828	\$2,222,659
		EARNED GRANT REVENUE (awarded/high probability)	\$2,873,659	\$1,754,620	\$1,723,641
		OTHER REVENUES (partnerships, permits, interest, market)	\$129,116	\$195,500	\$193,500
		TOTAL REVENUE:	\$4,766,820	\$4,183,948	\$4,139,800
	EXPENSES	1000 ADMINISTRATION	\$749,168	\$478,236	\$514,233
		2000 DEBT SERVICES FUND (LOAN REPAYMENT)	\$421,897	\$449,760	\$449,760
		3000 PROGRAMS	\$1,407,092	\$1,563,675	\$1,598,652
		5000 PROJECTS	\$667,150	\$1,862,933	\$1,679,839
		6000 LAND ACQUISITION & MANAGEMENT	\$2,433,666	\$0	\$30,000
		TOTAL EXPENSES:	\$5,678,973	\$4,354,604	\$4,272,484
		REVENUE OVER/(UNDER) EXPENDITURES	(\$912,153)	(\$170,656)	(\$132,684)
	FINANCED	LEASE ISSUED (2025)	\$180,465	\$0	\$0
		CWP LOAN DISBURSEMENT	\$504,998	\$234,000	\$234,000
	TOTAL FINANCING SOURCES:	\$685,463	\$234,000	\$234,000	
	NET CHANGE in FUND BALANCE	(\$226,690)	\$63,344	\$101,316	
	FUND BALANCE, JANUARY 1ST	\$1,431,325	\$1,204,635	\$1,204,635	
	FUND BALANCE, DECEMBER 31ST	\$1,204,635	\$1,267,979	\$1,305,951	
	RESERVE FUND % OF BUDGET, JANUARY 1ST	25%	28%	28%	



2026 Budget Detail

Comfort Lake-Forest Lake Watershed District

Account Code	Budget Item	2026 Grant & Other Revenue Spend	2026 Local Spend	2026 Total Expense Budget with Amendments	2026 Estimated Yearend
1-000	ADMINISTRATION¹	\$0	\$478,236	\$478,236	\$514,233
1-000	STAFF WAGES & BENEFITS - GENERAL FUND ¹	0	121,000	121,000	121,000
1-001	BOARD ADMINISTRATION ¹	0	35,000	35,000	35,000
1-002	GENERAL OFFICE EXPENSES ¹	0	143,236	143,236	158,433
1-003	GENERAL ADMINISTRATIVE ¹	0	53,000	53,000	53,000
1-004	PROFESSIONAL SERVICES ¹	0	126,000	126,000	146,800
2-000	DEBT SERVICES FUND¹	\$49,760	\$400,000	\$449,760	\$449,760
2-000	CWP LOAN PRINCIPAL & INTEREST REPAYMENT ¹	49,760	400,000	449,760	449,760
3-000	PROGRAMS	\$147,000	\$1,416,675	\$1,563,675	\$1,598,652
3-000	STAFF WAGES & BENEFITS - IMPLEMENTATION FUND ¹	67,000	1,022,000	1,089,000	1,089,000
3-001	DISTRICT RULES AND RULEMAKING ¹	0	30,000	30,000	30,000
3-002	PERMITTING ¹	35,000	35,000	70,000	70,000
3-003	MONITORING & DATA ASSESSMENT ²	0	25,000	25,000	47,000
3-004	NON-POINT SOURCE POLLUTION ABATEMENT ²	5,500	76,500	82,000	82,000
3-005	EDUCATION AND OUTREACH ²	10,000	42,000	52,000	60,977
3-006	INTERAGENCY COMMUNICATION ²	0	6,000	6,000	4,000
3-007	RESEARCH ²	0	0	0	0
3-008	MEASUREMENT OF PROGRESS ²	0	0	0	0
3-009	GRANT RESEARCH & PREPARATION ²	0	8,000	8,000	8,000
3-010	OPERATIONS & MAINTENANCE ¹	0	39,475	39,475	44,475
3-011	AIS PREVENTION & MANAGEMENT ²	29,500	131,700	161,200	157,200
3-012	[SEE 6-000 LAND ACQUISITION & MGMT]				
3-013	WATERSHED PLANNING & RESILIENCY ²	0	1,000	1,000	6,000
5-000	PROJECTS	\$1,754,120	\$108,813	\$1,862,933	\$1,679,839
5-000	GENERAL PROJECT DEVELOPMENT ²	0	36,358	36,358	36,358
5-100	FLOODPLAIN & CLIMATE RESILIENCY ²	0	0	0	49,500
5-200	LAKES ²	1,633,120	72,455	1,705,575	1,468,100
5-300	STREAMS ²	0	0	0	0
5-400	WETLANDS ²	121,000	0	121,000	125,881
5-500	UPLAND RESOURCES ³	0	0	0	0
5-600	GROUNDWATER ³	0	0	0	0
6-000	LAND ACQUISITION & MANAGEMENT	\$0	\$0	\$0	\$30,000
6-000	LAND ACQUISITION & MANAGEMENT ²	0	0	0	30,000
TOTAL BUDGET		\$1,950,880	\$2,403,724	\$4,354,604	\$4,272,484

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

²High priority but not core/critical

³Medium Priority (associated goals in WMP are medium priority)



2026 Budget Detail

Comfort Lake-Forest Lake Watershed District

Account Number	Budget Item	2026 Local Spend	2026 Total Expense Budget with Amendments	2026 Estimated Yearend
1-000	Staff Wages & Benefits - General Fund	\$121,000	\$121,000	\$121,000
1-000-4100	Staff Wages & Benefits - General Fund	121,000	121,000	121,000
1-001	Board Administration	\$35,000	\$35,000	\$35,000
1-001-4000	Managers Per Diem & Payroll Tax	30,000	30,000	30,000
1-001-4010	Manager Expenses	2,500	2,500	2,500
1-001-4265	Managers Training/Conferences	2,500	2,500	2,500
1-002	General Office Expenses	\$143,236	\$143,236	\$158,433
1-002-4240	Cell Phone/Office Phone/Internet	11,900	11,900	11,942
1-002-4203	Computer Supplies/Software/IT Support	32,800	32,800	48,255
1-002-4635	Copier (Lease)	2,600	2,600	2,600
1-002-4200	General Office/Meeting Supplies	5,850	5,850	5,850
1-002-4245	Dues/Fees/Subscriptions	400	400	400
1-002-4265	Conferences & Workshops/Staff Training & Ed	11,000	11,000	11,000
1-002-4320	Staff Expenses/Travel (Mileage)	2,800	2,800	2,800
1-002-4280	Postage	800	800	500
1-002-4290	Notices	300	300	300
1-002-4340	Recruitment	1,000	1,000	1,000
1-002-4210	Office Space (Rent)	59,915	59,915	59,915
1-002-4220	Office Improvements/Furniture & Fixtures	200	200	200
1-002-4300	Utilities/Office Upkeep	13,671	13,671	13,671
1-003	General Administration	\$53,000	\$53,000	\$53,000
1-003-4330	Annual Audit	19,500	19,500	19,500
1-003-4245	MN Watersheds (formerly MAWD) Dues	7,500	7,500	7,500
1-003-4270	Insurance (LMCIT and workers comp)	26,000	26,000	26,000
1-004	Professional Services	\$126,000	\$126,000	\$146,800
1-004-4330	CPA/bookkeeping	30,000	30,000	50,000
1-004-4337	Consultant/Professional Services	45,000	45,000	45,000
1-004-4500	Consulting engineer	10,000	10,000	10,800
1-004-4410	Legal	41,000	41,000	41,000
TOTAL ADMINISTRATION		\$478,236	\$478,236	\$514,233

Comments
10% of Total Staff Wages & Benefits Budget (Total = \$1,210,000)
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
MidContinent Internet, Velocity/Metronet Phones, Employee Tech Reimbursement
Rymark contract, software subscriptions, computer replacements (several computers due for replacement)
Monthly lease & quarterly ink costs (does not include paper)
Consumables (pens, paper, refreshments), apparel, meeting refreshments
Local newspaper subscriptions, misc. fees
Registration fees (\$1,000 per employee - 11 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)
Job board postings
Rent+CAM+Taxes
No major office improvements at this time
Electric, office cleaning crew, City of FL utility bill, general office upkeep.
Abdo - see service agreement
Dues = Estimated Market Values x 0.00048 x 0.005 not to exceed \$7,500
Includes boat and storage units
Redpath & Associates - see service agreement plus additional services billed hourly
HR Support, 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



CLFLWD
WATERSHED DISTRICT

2026 Budget Detail

Comfort Lake-Forest Lake Watershed District

2000 - Debt Services Fund

Account Number	Budget Item	2026 Total Expense Budget with Amendments	2026 Estimated Yearend
2-000	Debt Services Fund	\$449,760	\$449,760
2-000-A	CWP Loan A Principal Repayment (0% Interest)	150,000	150,000
2-000-B	CWP Loan B Principal Repayment (0% Interest)	175,000	175,000
2-000-C	CWP Loan C Principal + Interest Repayment	70,190	70,190
2-000-D	CWP Loan D Principal + Interest Repayment	54,570	54,570
2-000-E	CWP Loan E Principal + Interest Repayment	0	0
TOTAL DEBT SERVICES FUND		\$449,760	\$449,760

Comments
Clean Water Partnership (CWP) Loan A repayment began in 2022. \$150K/yr for 10 years. 0% interest
CWP Loan B repayment began in 2024. \$175K/yr for 10 years. 0% interest
CWP Loan C repayment began in 2024. \$113,607/yr for 7-year repayment schedule at 1.5% interest
CWP Loan D repayment begin in Dec 2025. \$500K disbursement. 7-year repayment schedule at 1.5% interest
POSSIBLE: CWP Loan E repayment begin in June 2026. 7-year repayment schedule at 1.5% interest

*Between the years 2022-2024, the District set aside levy funds for the purpose of future loan repayment. As of 12/31/24, the District's loan savings fund contained \$460,000. With loan repayments going up in 2025 and beyond, the District will begin drawing from the savings in order to help pay back debts. Loan savings usage in 2026 is shown here in the "2026 Paid for by Loan Savings" column. The



2026 Budget Detail

Comfort Lake-Forest Lake Watershed District

Account Number	Budget Item	2026 Grant & Other Revenue Spend	2026 Local Spend	2026 Total Expense Budget with Amendments	2026 Estimated Yearend
3-000	General Program Development	\$67,000	\$1,022,000	\$1,089,000	\$1,089,000
3-000-4100	Staff Wages & Benefits - Implementation Fund	67,000	1,022,000	1,089,000	1,089,000
3-000-A	General Program Development		0	0	0
3-001	District Rules and Rulemaking	\$0	\$30,000	\$30,000	\$30,000
3-001-4100	Staff Management & Coordination				
3-001-A	Ongoing Initiatives			0	0
3-001-B	Rule Implementation Review	TBD	30,000	30,000	30,000
3-002	Permitting	\$35,000	\$35,000	\$70,000	\$70,000
3-002-4100	Staff Management & Coordination				
3-002-A	Ongoing Initiatives	35,000	35,000	70,000	70,000
3-002-B	Volume Banking Program Oversight		0	0	0
3-002-C	Wetland Banking Program Oversight		0	0	0
3-003	Monitoring & Data Assessment	\$0	\$25,000	\$25,000	\$47,000
3-003-4100	Staff Management & Coordination				
3-003-A	Ongoing Initiatives		9,000	9,000	30,000
3-003-B	Stream Monitoring		7,000	7,000	3,000
3-003-C	Lake Monitoring		9,000	9,000	14,000
3-003-D	Wetland Monitoring		0	0	0
3-003-E	Groundwater Monitoring		0	0	0
3-004	Non-Point Source Pollution Abatement	\$5,500	\$76,500	\$82,000	\$82,000
3-004-4100	Staff Management & Coordination				
3-004-A	Ongoing Initiatives		12,000	12,000	12,000
3-004-B	Residential Landowner Grant	3,500	56,500	60,000	60,000
3-004-C	Agricultural and Rural BMP Incentives/Cost-Share	2,000	8,000	10,000	10,000
3-004-D	Commercial/Community Grant	TBD	0	0	0
3-004-E	Municipal Stormwater Remediation Program	TBD	0	0	0
3-005	Education and Outreach	\$10,000	\$42,000	\$52,000	\$60,977
3-005-4100	Staff Management & Coordination				
3-005-A	Ongoing Initiatives	10,000	38,000	48,000	50,467
3-005-B	Standard Project Signage	TBD	0	0	0
3-005-C	Local Student Engagement		4,000	4,000	10,510

Comments
90% of Total Staff Wages & Benefits Budget (Total = \$1,210,000)
Most program expenses can be coded to an individual program below
0.2 full-time equivalents
Rules/pre-development questions are coded to 3002A
Last rules update completed in 2018. Staff keep running list of potential revisions. Could reduce 2026 budget by splitting across multiple years
This program contributes to the District's Comprehensive Shoreline Restoration Initiative
1.8 full-time equivalents; general coord, pre-permit review, and gov't org permit costs covered by District, the rest is billed to permittees
General coord, pre-permit review, and gov't org permit costs covered by District, the rest is billed to permittees
Tracked internally (see District staff time) and reviewed as part of engineers review (see Ongoing Initiatives)
Program is managed by Board of Water and Soil Resources, District involvement is tracked internally (see District staff time)
0.7 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 sediment cores
No wetland monitoring identified as of now. Diagnostic monitoring occurs under Stream Monitoring.
Partner with DNR
This program contributes to the District's Comprehensive Shoreline Restoration Initiative
1 full-time equivalent
Technical assistance from Chisago SWCD, WCD, EOR
Grant/incentive funds for residential best management practices. MGLP grant
Existing ag BMP commitments + new potential ag bmps. Hay revenues help offset implementation costs.
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
This program contributes to the District's Comprehensive Shoreline Restoration Initiative
1 full-time equivalent
Materials/Printing/Postage, Event/Engagement Supplies, CAC Projects, Website/Constant Contact, Blue Thumb, PR Firm, MGLP Grant
Multi-year effort. Some project signage is funded under 5000 Projects series as part of a project grant
Chisago Co. Childrens Water Festival and local school engagement



2026 Budget Detail

Comfort Lake-Forest Lake Watershed District

Account Number	Budget Item	2026 Grant & Other Revenue Spend	2026 Local Spend	2026 Total Expense Budget with Amendments	2026 Estimated Yearend
3-006	Interagency Communication	\$0	\$6,000	\$6,000	\$4,000
3-006-4100	Staff Management & Coordination				
3-006-A	Ongoing Initiatives (Miscellaneous Projects)		0	0	0
3-006-B	Modeling (H&H Model Update)		0	0	0
3-006-C	Geographic Information Systems (GIS)		3,000	3,000	1,000
3-006-D	District Web Mapper		3,000	3,000	3,000
3-006-E	Boundary Review			0	0
3-007	Research	\$0	\$0	\$0	\$0
3-007-4100	Staff Management & Coordination				
3-007-A	Ongoing Initiatives			0	0
3-007-B	New Initiatives		0	0	0
3-008	Measurement of Progress	\$0	\$0	\$0	\$0
3-008-4100	Staff Management & Coordination				
3-008-A	Ongoing Initiatives		0	0	0
3-009	Grant Research and Preparation	\$0	\$8,000	\$8,000	\$8,000
3-009-4100	Staff Management & Coordination				
3-009-A	Ongoing Initiatives		8,000	8,000	8,000
3-010	Operations & Maintenance	\$0	\$39,475	\$39,475	\$44,475
3-010-4100	Staff Management & Coordination				
3-010-A	Ongoing Initiatives		25,000	25,000	35,000
3-010-B	Annual Recurring Operations & Maintenance		9,475	9,475	9,475
3-010-C	Unplanned Major Maintenance			0	0
3-010-D	8th Street Basin Iron Enhanced Sand Filter			0	0
3-010-E	Hilo Lane Iron Enhanced Sand Filter		5,000	5,000	0
3-010-F	Shields Lake Stormwater Reuse System			0	0

Comments
0.1 full-time equivalents
Primarily staff time (e.g., city/county/SWCD/workgroup coordination meetings)
Model has been updated and calibrated District-wide. See 3013 Watershed Planning & Resiliency and 5100 Floodplain for costs to run model scenarios.
ArcGIS online subscription (discounted per Esri grant program) + HydroCAD software
Ongoing hosting/maintenance of projects database and interactive web map
Future effort
0.1 full-time equivalents (note that budgeted figures are general estimates, actual staff time/cost is likely half of this amount)
Deep lake sediment cores completed. Staff coordinate frequently with university research institutions (see Staff Management & Coordination)
Funding for potential new research initiatives (i.e., costs beyond staff time) or contribution to MN Stormwater Research Council
0.1 full-time equivalents
Engineering assistance with project nutrient reduction analysis & lake delisting analysis
0.5 full-time equivalents
Consultant time to assist w/ preparing grant applications
0.5 full-time equivalents
Vehicle maintenance/gas, legal notices, aerator electric bills, EOR assistance, staff mileage, property service fees
Ongoing easement/agreement payments for projects (Mattson, Zaruba)
Continue coord with City of FL and maybe replace iron sand media if/when basin gets expanded by City.
Monitor project effectiveness to determine IESF media replacement needs
Due in 2029



2026 Budget Detail

Comfort Lake-Forest Lake Watershed District

Account Number	Budget Item	2026 Grant & Other Revenue Spend	2026 Local Spend	2026 Total Expense Budget with Amendments	2026 Estimated Yearend	Comments
3-011	Aquatic Invasive Species (AIS) Prevention & Management	\$29,500	\$131,700	\$161,200	\$157,200	
3-011-4100	Staff Management & Coordination					0.8 full-time equivalents
3-011-20-A	(District-Wide) Ongoing Initiatives		15,000	15,000	15,000	Time for Smith Partners to review contract docs, consultant time from EOR
3-011-20-B	(District-Wide) Watercraft Inspections	18,500	45,000	63,500	68,500	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		2,000	2,000	2,000	Portable restroom at Bone Lake, miscellaneous signage and boat launch improvements
3-011-20-D	(District-Wide) AIS Early Detection and Rapid Response			0	0	Fund from grants and/or reserve and utilize partnerships as needed
3-011-20-E	(District-Wide) Invasive Species Control Pilot Projects			0	0	Primarily staff time
3-011-21-F	(Moody) Point-Intercept Macrophyte Survey		3,200	3,200	0	Perform point intercept surveys every 5 years
3-011-21-G	(Moody) AIS Management		4,200	4,200	0	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	Coordinate fish surveys with DNR per their schedule
3-011-22-F	(Bone) Point-Intercept Macrophyte Survey			0	0	Last point-intercept survey in 2023; every five years = next survey in 2028
3-011-22-G	(Bone) AIS Management		5,800	5,800	4,250	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	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	Staff-led meander survey is sufficient for a lake of this size
3-011-25-G	(Little Comfort) AIS Management		0	0	0	Staff perform meander survey - funded through Staff Management & Coordination
3-011-25-H	(Little Comfort) Common Carp Management			0	0	Coordinate fish surveys with DNR per their schedule
3-011-26-F	(Shields) Point-Intercept Macrophyte Survey			0	0	Shields Lake is OK to have meander survey instead of full point-intercept survey
3-011-26-G	(Shields) AIS Management		3,300	3,300	3,300	BWS survey costs&herbicide, CLP treatment to reduce internal loading.
3-011-26-H	(Shields) Common Carp Management			0	0	Latest survey says carp population is low
3-011-27-F	(Keewahtin) Point-Intercept Macrophyte Survey			0	0	Last point-intercept survey in 2025; every five years = next survey in 2030.
3-011-27-G	(Keewahtin) AIS Management			0	0	Largely staff-coordinated purple loosestrife management. Potentially some herbicide treatment costs.
3-011-28-F	(Forest) Point-Intercept Macrophyte Survey			0	0	Last point-intercept survey in 2023; every five years = next survey in 2028
3-011-28-G	(Forest) AIS Management	11,000	49,500	60,500	60,500	CLP & FR: survey+herbicide costs. EWM: survey cost only.
3-011-28-H	(Forest) Common Carp Management			0	0	None planned at this time.
3-011-29-F	(Comfort) Point-Intercept Macrophyte Survey			0	0	Last point-intercept survey in 2023; every five years = next survey in 2028
3-011-29-G	(Comfort) AIS Management		3,700	3,700	3,650	CLP: survey+herbicide costs. EWM: survey cost only.
3-012	Land Acquisition & Management - See 6000 Series					
3-013	Watershed Planning & Resiliency	\$0	\$1,000	\$1,000	\$6,000	
3-013-4100	Staff Management & Coordination					0.1 full-time equivalents
3-013-A	Ongoing Initiatives			0	0	
3-013-B	Vulnerability Assessment			0	5,000	Floodplain Vulnerability Assessment and Action Plan to be completed in 2025. Fund remaining engineering work under project design and grants.
3-013-C	Emergency Response Plan			0	0	Crisis Communication Plan completed in 2024. Review annually internally.
3-013-D	Watershed Management Plan Update		1,000	1,000	1,000	Potential minor updates to clarify mission, add projects, and/or other minor edits. Primarily staff time w/ some assistance from EOR.
TOTAL PROGRAMS		\$147,000	\$1,416,675	\$1,563,675	\$1,598,652	



2026 Budget Detail

Comfort Lake-Forest Lake Watershed District

Account Number	Budget Item	2026 Grant & Other Revenue Spend	2026 Local Spend	2026 Total Expense Budget with Amendments	2026 Estimated Yearend
5-000	General Project Development	\$0	\$36,358	\$36,358	\$36,358
5-000-4100	Staff Management & Coordination				
5-000-A	General Project Dev./Pre-Project Investigation	TBD	36,358	36,358	36,358
5-100	Floodplain & Climate Resiliency	\$0	\$0	\$0	\$49,500
5-100-4100	Staff Management & Coordination				
5-120-A	Volume Control Facility/Regional Treatment Impl.	TBD		0	49,500
5-120-B	Greenway Corridor Visioning & Assessment	TBD	0	0	0
5-120-C	Floodplain Resiliency Implementation	TBD		0	0
5-200	Lakes	\$1,633,120	\$72,455	\$1,705,575	\$1,468,100
5-200-4100	Staff Management & Coordination				
5-221-B	(Moody) Diagnostic Study Impl. (Capstone Projects)			0	0
5-223-A	(Birch) Agricultural BMP Implementation			0	0
5-224-A	(School) Agricultural BMP Impl. (July Ave Feedlot)	71,800	5,000	76,800	10,000
5-225-B	(Little Comfort) Diagnostic Study Implementation			0	0
5-225-C	(Little Comfort) Heath Ave IESF	1,349,100	67,455	1,416,555	1,349,100
5-225-D	(Little Comfort) Internal Load Management			0	0
5-228-D	(Forest) WJD-6 Implementation (Wetland Restoration)			0	0
5-228-F	(Forest) Internal Load Management			0	0
5-228-G	(Forest) Shoreline Restoration (Public Properties)			0	0
5-229-A	(Comfort) Diagnostic Update (Sunrise Headwaters P	59,000	0	59,000	59,000
5-229-B	(Comfort) Diagnostic Study Implementation	153,220	0	153,220	50,000
5-229-D	(Comfort) Shallow Pond Restoration			0	0
5-299-A	Secondary Lakes Water Quality Studies			0	0
5-300	Streams	\$0	\$0	\$0	\$0
5-300-4100	Staff Management/Coord.				
5-320-A	(District-wide) Stream Diagnostic Study			0	0
5-340-A	(Sunrise River) Diagnostic Study Implementation			0	0
5-341-A	(BBSLC Tributary) Diagnostic Study Implementation			0	0
5-342-A	(WJD-6) Diagnostic Study Implementation			0	0
5-343-A	(Meadowbrook Tributary) Diagnostic Study Implementation			0	0
5-400	Wetlands	\$121,000	\$0	\$121,000	\$125,881
5-400-4100	Staff Management/Coord.				
5-420-A	Comprehensive Wetland Inventory			0	0
5-420-B	Wetland Bank Implementation			0	0
5-420-C	Wetland Enhancements	121,000		121,000	125,881
5-500	Upland Resources	\$0	\$0	\$0	\$0
5-500-4100	Staff Management/Coord.				
5-520-B	Natural Resources Inventory and Prioritization			0	0
5-600	Groundwater	\$0	\$0	\$0	\$0
5-600-4100	Staff Management/Coord.				
5-620-B	GW-Dependent Natural Resource Action Plan			0	0
5-620-C	Lake Groundwater-Surface Water Interaction Study			0	0
TOTAL PROJECTS		\$1,754,120	\$108,813	\$1,862,933	\$1,679,839

2025 Status	Comments
Ongoing	0.2 full-time equivalents
Ongoing	Regular staff-EOR coordination meetings, pre-project investigations to target new projects as opportunities present themselves
Ongoing	0.6 full-time equivalents
In Progress	Flood Resiliency Action Plan in progress-ID volume control projects. Applied for project design grant; will apply for implementation grants. Staff time as match in 2026.
In Progress	Ongoing: Focus on high priority lake WQ projects, floodplain vuln.; comp. shoreline resto., and eval. land acq. opportunities against WMP
In Progress	Implementation of Flood Resiliency Action Plan. May also implement under Volume Control Facility, Land Acquisition, Cost-Share, Education
	Some items in this budget category contribute to the District's Comprehensive Shoreline Restoration Initiative
Ongoing	0.3 full-time equivalents
Complete '25	FY22 CWF Project - Moody Capstone Projects, 62 lb/yr P reduction. Complete ag practices and signage in 2025.
Future	Potential future project. Work with landowner. Seek grants and other revenues.
In Progress	FY24 CWF Grant. Multi-year project.
Future	Implement more projects to achieve Little Comfort load reduction goals
In Progress	FY25 CWF Grant. 10% match, some of which is covered by staff time (under line item 5-200-4100) some is cash. Staff looking into federal grant match option
Future	Alum treatment not recommended at this time. Potential future application once more projects are in place.
Complete '25	FY22 CWF Grant. Complete signage in 2025
Complete '25	FY23 CWF Grant. Phase 1 dose in 2023, monitoring in 2024, phase 2 dose in 2025
Complete '25	North Shore Circle Park Restoration. FY24 ECP grant awarded. Staff time = match
In Progress	FY25 AIG Grant Sunrise Headwaters Project Development. All match funding is provided by staff time - see 5-200-4100
In Progress	FY25 Green Infrastructure Grant: Goodwin Ave Stormwater Wetland. All match funding is provided by staff time - see 5-200-4100
Future	Coordinate w/ City of Wyoming re Shallow Pond land donation.
Ongoing	Lower priority, could be led by District staff
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.
See Other ->	Two ongoing lake WQ projects along WJD-6 in 2022/2023 (WJD-6 Wetland Resto and CR50 IESF)
See Other ->	Loading from this tributary is addressed through projects under 5200 Lakes. May implement more projects as opportunities arise.
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
In Progress	FY26 CPL grant and TBD LSOHF grant. Bone Lake South Wetland Restoration. \$121K in 2026 under confirmed CPL grant for site prep and engineering.
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. May perform more comprehensive inventory w/ field work in future
Future	Lower priority item compared to other projects



2026 Budget Detail

Comfort Lake-Forest Lake Watershed District

6000 - Land Acq. & Mgmt Budget

Account Number	Budget Item	2026 Grant & Other Revenue Spend	2026 Local Spend	2026 Total Expense Budget with Amendments	2026 Estimated Yearend
6-000	Land Acquisition & Management	\$0	\$0	\$0	\$30,000
6-000-4100	Staff Management & Coordination				
6-000-A	Ongoing Initiatives & New Acquisition Investigations	TBD	0	0	2,000
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	3,000
6-000-G	Heath Ave Iron Enhanced Sand Filter			0	
6-000-H	Office Space Acquisition	TBD		0	
6-000-I	Greenbelt & Open Space				25,000
TOTAL LAND ACQUISITION & MANAGEMENT		\$0	\$0	\$0	\$30,000

Comments
0.6 full-time equivalents
FY26 LSOHF Application - Greenbelt Phase 1 Easements/Acquisitions. Staff time is leverage (see Staff Mgmt & Coordination)
Multiple properties acquired over multiple years
Potential greenbelt area
Property acquired in 2022
Property acquired in 2023
Property acquisition potentially in 2025
Property acquired in 2025
Office space initiative in progress