2026 Budget

Adopted September 25, 2025

Last Amended June 25, 2026

2026 Budget

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	$749,176	$478,236	$518,065
		TOTAL EXPENSES:	$749,176	$478,236	$518,065
		REVENUE OVER/(UNDER) EXPENDITURES	**($240,107)**	**$37,764**	**($4,565)**
	FINANCED	LEASE ISSUED (2025)	$180,465	$0	$0
		TOTAL FINANCING SOURCES:	$180,465	$0	$0
		NET CHANGE in FUND BALANCE	**($59,642)**	**$37,764**	**($4,565)**
		FUND BALANCE, JANUARY 1ST	**$335,202**	**$275,560**	**$275,560**
		FUND BALANCE, DECEMBER 31ST	**$275,560**	**$313,324**	**$270,995**
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**

Amended 6/25/26

2026 Budget

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	$1,869,501	$1,810,641
		OTHER REVENUES	$104,323	$179,500	$193,250
		TOTAL REVENUE:	$3,854,849	$3,382,829	$3,329,050
	EXPENSES	3000 PROGRAMS	$1,332,127	$1,563,675	$1,564,953
		5000 PROJECTS	$667,147	$2,002,314	$1,764,839
		6000 LAND ACQUISITION & MANAGEMENT	$2,508,626	$25,000	$30,000
		TOTAL EXPENSES:	$4,507,900	$3,590,989	$3,359,792
		REVENUE OVER/(UNDER) EXPENDITURES	**($653,051)**	**($208,160)**	**($30,742)**
	FINANCED	CWP LOAN DISBURSEMENT	$504,998	$234,000	$234,000
		TOTAL FINANCING SOURCES:	$504,998	$234,000	$234,000
		NET CHANGE in FUND BALANCE	**($148,053)**	**$25,840**	**$203,258**
		FUND BALANCE, JANUARY 1ST	**$618,358**	**$470,305**	**$470,305**
		FUND BALANCE, DECEMBER 31ST	**$470,305**	**$496,145**	**$673,563**
TOTAL	TOTAL				
	REVENUE	TAX LEVY	$1,764,045	$2,233,828	$2,222,659
		EARNED GRANT REVENUE (awarded/high probability)	$2,873,659	$1,869,501	$1,810,641
		OTHER REVENUES (partnerships, permits, interest, market v	$129,116	$195,500	$209,250
		TOTAL REVENUE:	$4,766,820	$4,298,829	$4,242,550
	EXPENSES	1000 ADMINISTRATION	$749,176	$478,236	$518,065
		2000 DEBT SERVICES FUND (LOAN REPAYMENT)	$421,897	$449,760	$449,760
		3000 PROGRAMS	$1,332,127	$1,563,675	$1,564,953
		5000 PROJECTS	$667,147	$2,002,314	$1,764,839
		6000 LAND ACQUISITION & MANAGEMENT	$2,508,626	$25,000	$30,000
		TOTAL EXPENSES:	$5,678,973	$4,518,985	$4,327,617
		REVENUE OVER/(UNDER) EXPENDITURES	**($912,153)**	**($220,156)**	**($85,067)**
	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)**	**$13,844**	**$148,933**
		FUND BALANCE, JANUARY 1ST	**$1,431,325**	**$1,204,635**	**$1,204,635**
		FUND BALANCE, DECEMBER 31ST	**$1,204,635**	**$1,218,479**	**$1,353,568**
		RESERVE FUND % OF BUDGET, JANUARY 1ST	**25%**	**27%**	**28%**

Amended 6/25/26

2026 Budget

Comfort Lake-Forest Lake Watershed District

Account Code	Budget Item	2026 WMP	2026 Grant & Other Revenue Spend	2026 Local Spend	2026 Total Expense Budget with Amendments	2026 Estimated Yearend	Budget Amendments
1-000	**ADMINISTRATION[1]**	**$294,456**	**$0**	**$478,236**	**$478,236**	**$518,065**	
1-000	STAFF WAGES & BENEFITS - GENERAL FUND[1]	0	0	121,000	121,000	117,150	6/15/26 budget amendment to simplify staff wages/benefits
1-001	BOARD ADMINISTRATION[1]	77,671	0	35,000	35,000	35,000	
1-002	GENERAL OFFICE EXPENSES[1]	117,087	0	143,236	143,236	149,115	12/18/25 budget amendment to office rent taxes
1-003	GENERAL ADMINISTRATIVE[1]	0	0	53,000	53,000	53,000	
1-004	PROFESSIONAL SERVICES[1]	99,698	0	126,000	126,000	163,800	
2-000	**DEBT SERVICES FUND[1]**	**$150,000**	**$49,760**	**$400,000**	**$449,760**	**$449,760**	
2-000	CWP LOAN PRINCIPAL & INTEREST REPAYMENT[1]	150,000	49,760	400,000	449,760	449,760	12/18/25 budget amendment per new payment schedule
3-000	**PROGRAMS**	**$996,628**	**$147,000**	**$1,416,675**	**$1,563,675**	**$1,564,953**	
3-000	STAFF WAGES & BENEFITS - IMPLEMENTATION FUND[1]	9,274	67,000	1,022,000	1,089,000	1,054,350	6/15/26 budget amendment to simplify staff wages/benefits
3-001	DISTRICT RULES AND RULEMAKING [1]	0	0	30,000	30,000	15,000	
3-002	PERMITTING[1]	81,149	35,000	35,000	70,000	80,000	
3-003	MONITORING & DATA ASSESSMENT[2]	239,970	0	25,000	25,000	47,000	
3-004	NON-POINT SOURCE POLLUTION ABATEMENT[2]	127,521	5,500	76,500	82,000	82,000	
3-005	EDUCATION AND OUTREACH[2]	62,021	10,000	42,000	52,000	60,977	
3-006	INTERAGENCY COMMUNICATION[2]	19,707	0	6,000	6,000	6,000	
3-007	RESEARCH[2]	11,593	0	0	0	0	
3-008	MEASUREMENT OF PROGRESS[2]	5,796	0	0	0	0	
3-009	GRANT RESEARCH & PREPARATION[2]	17,389	0	8,000	8,000	8,000	
3-010	OPERATIONS & MAINTENANCE[1]	77,672	0	39,475	39,475	44,475	
3-011	AIS PREVENTION & MANAGEMENT[2]	321,351	29,500	131,700	161,200	157,200	
3-012	[SEE 6-000 LAND ACQUISITION & MGMT]						
3-013	WATERSHED PLANNING & RESILIENCY[2]	23,185	0	1,000	1,000	9,951	6/25/26 budget amendment to reflect BWSR grant
5-000	**PROJECTS**	**$1,083,922**	**$1,893,501**	**$108,813**	**$2,002,314**	**$1,764,839**	
5-000	GENERAL PROJECT DEVELOPMENT[2]	69,556	0	36,358	36,358	36,358	
5-100	FLOODPLAIN & CLIMATE RESILIENCY[2]	86,946	49,500	0	49,500	49,500	
5-200	LAKES[2]	0	1,633,120	72,455	1,705,575	1,468,100	
5-300	STREAMS[2]	57,964	0	0	0	0	
5-400	WETLANDS[2]	869,456	210,881	0	210,881	210,881	6/11/26 budget amendment to reflect LSOHF grant
5-500	UPLAND RESOURCES[3]	0	0	0	0	0	
5-600	GROUNDWATER[3]	0	0	0	0	0	
6-000	**LAND ACQUISITION & MANAGEMENT**	**$313,004**	**$25,000**	**$0**	**$25,000**	**$30,000**	
6-000	LAND ACQUISITION & MANAGEMENT[2]	313,004	25,000	0	25,000	30,000	6/11/26 budget amendment to reflect LSOHF grant
TOTAL BUDGET		**$2,838,010**	**$2,115,261**	**$2,403,724**	**$4,518,985**	**$4,327,617**	

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

[2] High priority but not core/critical

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

2026 Budget

Comfort Lake-Forest Lake Watershed District

Account Number	Budget Item	2026 WMP	2026 Local Spend	2026 Total Expense Budget with Amendments	2026 Estimated Yearend	Comments
1-000	**Staff Wages & Benefits - General Fund**	**$0**	**$121,000**	**$121,000**	**$117,150**	
1-000-4100	Staff Wages & Benefits - General Fund		121,000	121,000	117,150	10% of Total Staff Wages & Benefits Budget (Total = $1,210,000)
1-001	**Board Administration**	**$77,671**	**$35,000**	**$35,000**	**$35,000**	
1-001-4000	Managers Per Diem & Payroll Tax		30,000	30,000	30,000	Per diems are tracked for board meetings; managers can submit additional requests for planning days/other mtgs
1-001-4010	Manager Expenses		2,500	2,500	2,500	Travel & accommodations for MN Watersheds Annual Meeting, Summer Tour etc.
1-001-4265	Managers Training/Conferences		2,500	2,500	2,500	Registration fees for MN Watersheds annual mtg and other training/conferences
1-002	**General Office Expenses**	**$117,087**	**$143,236**	**$143,236**	**$149,115**	
1-002-4240	Cell Phone/Office Phone/Internet		11,900	11,900	8,682	MidContinent Internet, Velocity/Metronet Phones, Employee Tech Reimbursement
1-002-4203	Computer Supplies/Software/IT Support		32,800	32,800	43,255	Rymark contract, software subscriptions, computer replacements (several computers due for replacement)
1-002-4635	Copier (Lease)		2,600	2,600	2,600	Monthly lease & quarterly ink costs (does not include paper)
1-002-4200	General Office/Meeting Supplies		5,850	5,850	5,850	Consumables (pens, paper, refreshments), apparel, meeting refreshments
1-002-4245	Dues/Fees/Subscriptions		400	400	400	Local newspaper subscriptions, misc. fees
1-002-4265	Conferences & Workshops/Staff Training & Education		11,000	11,000	11,000	Registration fees ($1,000 per employee - 11 full-time permanent employees)
1-002-4320	Staff Expenses/Travel (Mileage)		2,800	2,800	2,800	Mileage for admin. purposes only; mileage for permit inspections, monitoring sites, etc. will be coded to the appropriate program
1-002-4280	Postage		800	800	500	General mailing/postage; large mailers (e.g. annual newsletter) will be coded to the appropriate program
1-002-4290	Notices		300	300	300	Legal notices for board/admin related items (i.e. budget hearings)
1-002-4340	Recruitment		1,000	1,000	1,000	Job board postings
1-002-4210	Office Space (Rent)		59,915	59,915	61,157	Rent+CAM+Taxes
1-002-4210	2025 Lease Audit Adjustment					
1-002-4220	Office Improvements/Furniture & Fixtures		200	200	200	No major office improvements at this time
1-002-4300	Utilities/Office Upkeep		13,671	13,671	11,371	Electric, office cleaning crew, City of FL utility bill, general office upkeep.
1-003	**General Administration**	**$0**	**$53,000**	**$53,000**	**$53,000**	
1-003-4330	Annual Audit		19,500	19,500	19,500	Abdo - see service agreement
1-003-4245	MN Watersheds (formerly MAWD) Dues		7,500	7,500	7,500	Dues = Estimated Market Values x 0.00048 x 0.005 not to exceed $7,500
1-003-4270	Insurance (LMCIT and workers comp)		26,000	26,000	26,000	Includes boat and storage units
1-004	**Professional Services**	**$99,698**	**$126,000**	**$126,000**	**$163,800**	
1-004-4330	CPA/bookkeeping		30,000	30,000	60,000	Redpath & Associates - see service agreement plus additional services billed hourly
1-004-4337	Consultant/Professional Services		45,000	45,000	45,000	HR Support, Building Design Consultant
1-004-4500	Consulting engineer		10,000	10,000	10,800	Meeting attendance only, general prog/proj development items in 3000/5000
1-004-4410	Legal		41,000	41,000	48,000	General prog/proj development items in 3000/5000. Unlike Engineering, much of Legal is purely administrative
1-004-4460	Interest on Leases (added by Redpath)					
TOTAL ADMINISTRATION		**$294,456**	**$478,236**	**$478,236**	**$518,065**	

2026 Budget
Comfort Lake-Forest Lake Watershed District

Account Number	Budget Item	2026 WMP	2026 Paid for by Loan Savings*	2026 Levy Spend	2026 Total Expense Budget with Amendments	2026 Estimated Yearend	Comments
2-000	**Debt Services Fund**	**$150,000**	**$49,760**	**$400,000**	**$449,760**	**$449,760**	
2-000-A	CWP Loan A Principal Repayment (0% Interest)	150,000	16,596	133,404	150,000	150,000	Clean Water Partnership (CWP) Loan A repayment began in 2022. $150K/yr for 10 years. 0% interest
2-000-B	CWP Loan B Principal Repayment (0% Interest)	0	19,361	155,639	175,000	175,000	CWP Loan B repayment began in 2024. $175K/yr for 10 years. 0% interest
2-000-C	CWP Loan C Principal + Interest Repayment	0	7,766	62,424	70,190	70,190	CWP Loan C repayment began in 2024. $113,607/yr for 7-year repayment schedule at 1.5% interest
2-000-D	CWP Loan D Principal + Interest Repayment	0	6,037	48,533	54,570	54,570	CWP Loan D repayment begin in Dec 2025. $500K disbursement. 7-year repayment schedule at 1.5% interest
2-000-E	CWP Loan E Principal + Interest Repayment	0	0	0	0	0	POSSIBLE: CWP Loan E repayment begin in June 2026. 7-year repayment schedule at 1.5% interest
TOTAL DEBT SERVICES FUND		**$150,000**	**$49,760**	**$400,000**	**$449,760**	**$449,760**	

*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 Levy Spend" column is reflective of the 2026 Debt Service Levy. See Loan Repayment Projections page for more detail.

2026 Budget

Comfort Lake-Forest Lake Watershed District

Account Number	Budget Item	2026 WMP	2026 Grant & Other Revenue Spend	2026 Local Spend	2026 Total Expense Budget with Amendments	2026 Estimated Yearend	Comments
3-000	**General Program Development**	**$9,274**	**$67,000**	**$1,022,000**	**$1,089,000**	**$1,054,350**	
3-000-4100	Staff Wages & Benefits - Implementation Fund		67,000	1,022,000	1,089,000	1,054,350	90% of Total Staff Wages & Benefits Budget (Total = $1,210,000)
3-000-A	General Program Development	9,274		0	0	0	Most program expenses can be coded to an individual program below
3-001	**District Rules and Rulemaking**	**$0**	**$0**	**$30,000**	**$30,000**	**$15,000**	
3-001-4100	Staff Management & Coordination						0.2 full-time equivalents
3-001-A	Ongoing Initiatives	0			0	0	Rules/pre-development questions are coded to 3002A
3-001-B	Rule Implementation Review	0	TBD	30,000	30,000	15,000	Last rules update completed in 2018. Staff keep running list of potential revisions. Could reduce 2026 budget by splitting across multiple years
3-002	**Permitting**	**$81,149**	**$35,000**	**$35,000**	**$70,000**	**$80,000**	**This program contributes to the District's Comprehensive Shoreline Restoration Initiative**
3-002-4100	Staff Management & Coordination						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
3-002-A	Ongoing Initiatives	78,831	35,000	35,000	70,000	80,000	General coord, pre-permit review, and gov't org permit costs covered by District, the rest is billed to permittees
3-002-B	Volume Banking Program Oversight	1,159		0	0	0	Tracked internally (see District staff time) and reviewed as part of engineers review (see Ongoing Initiatives)
3-002-C	Wetland Banking Program Oversight	1,159		0	0	0	Program is managed by Board of Water and Soil Resources, District involvement is tracked internally (see District staff time)
3-003	**Monitoring & Data Assessment**	**$239,970**	**$0**	**$25,000**	**$25,000**	**$47,000**	
3-003-4100	Staff Management & Coordination						0.7 full-time equivalents
3-003-A	Ongoing Initiatives	11,593		9,000	9,000	30,000	Planning & reporting support from EOR (report spans multiple monitoring categories e.g., stream/lake)
3-003-B	Stream Monitoring	139,113		7,000	7,000	3,000	Contracted long-term sites, project effectiveness sites; diagnostic monitoring, stream equipment
3-003-C	Lake Monitoring	69,556		9,000	9,000	14,000	Staff-led lake monitoring, CAMP program, lake sediment cores
3-003-D	Wetland Monitoring	11,593		0	0	0	No wetland monitoring identified as of now. Diagnostic monitoring occurs under Stream Monitoring.
3-003-E	Groundwater Monitoring	8,115		0	0	0	Partner with DNR
3-004	**Non-Point Source Pollution Abatement**	**$127,521**	**$5,500**	**$76,500**	**$82,000**	**$82,000**	**This program contributes to the District's Comprehensive Shoreline Restoration Initiative**
3-004-4100	Staff Management & Coordination						1 full-time equivalent
3-004-A	Ongoing Initiatives	11,593		12,000	12,000	12,000	Technical assistance from Chisago SWCD, WCD, EOR
3-004-B	Residential Landowner Grant	11,593	3,500	56,500	60,000	60,000	Grant/incentive funds for residential best management practices. MGLP grant
3-004-C	Agricultural and Rural BMP Incentives/Cost-Share	34,778	2,000	8,000	10,000	10,000	Existing ag BMP commitments + new potential ag bmps. Hay revenues help offset implementation costs.
3-004-D	Commercial/Community Grant	11,593	TBD	0	0	0	Aim for 100% grant funded. Work with lake associations and other community groups to apply for partnership grants for projects of their choosing.
3-004-E	Municipal Stormwater Remediation Program	57,964	TBD	0	0	0	Cost-share for cities to go above and beyond min SW mgmt requirements. Staff/eng coordination has been more successful than cost-share program
3-005	**Education and Outreach**	**$62,021**	**$10,000**	**$42,000**	**$52,000**	**$60,977**	**This program contributes to the District's Comprehensive Shoreline Restoration Initiative**
3-005-4100	Staff Management & Coordination						1 full-time equivalent
3-005-A	Ongoing Initiatives	57,964	10,000	38,000	48,000	50,467	Materials/Printing/Postage, Event/Engagement Supplies, CAC Projects, Website/Constant Contact, Blue Thumb, PR Firm, MGLP Grant
3-005-B	Standard Project Signage	0	TBD	0	0	0	Multi-year effort. Some project signage is funded under 5000 Projects series as part of a project grant
3-005-C	Local Student Engagement	4,057		4,000	4,000	10,510	Chisago Co. Childrens Water Festival and local school engagement

2026 Budget

Comfort Lake-Forest Lake Watershed District

Account Number	Budget Item	2026 WMP	2026 Grant & Other Revenue Spend	2026 Local Spend	2026 Total Expense Budget with Amendments	2026 Estimated Yearend	Comments
3-006	**Interagency Communication**	**$19,707**	**$0**	**$6,000**	**$6,000**	**$6,000**	
3-006-4100	Staff Management & Coordination						0.1 full-time equivalents
3-006-A	Ongoing Initiatives (Miscellaneous Projects)	5,796		0	0	0	Primarily staff time (e.g., city/county/SWCD/workgroup coordination meetings)
3-006-B	Modeling (H&H Model Update)	5,796		0	0	0	Model has been updated and calibrated District-wide. See 3013 Watershed Planning & Resiliency and 5100 Floodplain for costs to run model scenarios.
3-006-C	Geographic Information Systems (GIS)	2,319		3,000	3,000	1,000	ArcGIS online subscription (discounted per Esri grant program) + HydroCAD software
3-006-D	District Web Mapper	5,796		3,000	3,000	5,000	Ongoing hosting/maintenance of projects database and interactive web map
3-006-E	Boundary Review	0			0	0	Future effort
3-007	**Research**	**$11,593**	**$0**	**$0**	**$0**	**$0**	
3-007-4100	Staff Management & Coordination						0.1 full-time equivalents (note that budgeted figures are general estimates, actual staff time/cost is likely half of this amount)
3-007-A	Ongoing Initiatives	11,593			0	0	Deep lake sediment cores completed. Staff coordinate frequently with university research institutions (see Staff Management & Coordination)
3-007-B	New Initiatives	0		0	0	0	Funding for potential new research initiatives (i.e., costs beyond staff time) or contribution to MN Stormwater Research Council
3-008	**Measurement of Progress**	**$5,796**	**$0**	**$0**	**$0**	**$0**	
3-008-4100	Staff Management & Coordination						0.1 full-time equivalents
3-008-A	Ongoing Initiatives	5,796		0	0	0	Engineering assistance with project nutrient reduction analysis & lake delisting analysis
3-009	**Grant Research and Preparation**	**$17,389**	**$0**	**$8,000**	**$8,000**	**$8,000**	
3-009-4100	Staff Management & Coordination						0.5 full-time equivalents
3-009-A	Ongoing Initiatives	17,389		8,000	8,000	8,000	Consultant time to assist w/ preparing grant applications
3-010	**Operations & Maintenance**	**$77,672**	**$0**	**$39,475**	**$39,475**	**$44,475**	
3-010-4100	Staff Management & Coordination						0.5 full-time equivalents
3-010-A	Ongoing Initiatives	0		25,000	25,000	35,000	Vehicle maintenance/gas, legal notices, aerator electric bills, EOR assistance, staff mileage, property service fees
3-010-B	Annual Recurring Operations & Maintenance	2,319		9,475	9,475	9,475	Ongoing easement/agreement payments for projects (Mattson, Zaruba)
3-010-C	Unplanned Major Maintenance	17,389			0	0	
3-010-D	8th Street Basin Iron Enhanced Sand Filter	0			0	0	Continue coord with City of FL and maybe replace iron sand media if/when basin gets expanded by City.
3-010-E	Hilo Lane Iron Enhanced Sand Filter	57,964		5,000	5,000	0	Monitor project effectiveness to determine IESF media replacement needs
3-010-F	Shields Lake Stormwater Reuse System	0			0	0	Due in 2029

2026 Budget

Comfort Lake-Forest Lake Watershed District

Account Number	Budget Item	2026 WMP	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 & M**	**$321,351**	**$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**	**$23,185**	**$0**	**$1,000**	**$1,000**	**$9,951**	
3-013-4100	Staff Management & Coordination						0.1 full-time equivalents
3-013-A	Ongoing Initiatives	23,185			0	0	
3-013-B	Vulnerability Assessment	0			0	8,661	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	0	Crisis Communication Plan completed in 2024. Review annually internally.
3-013-D	Watershed Management Plan Update	0		1,000	1,000	1,290	Potential minor updates to clarify mission, add projects, and/or other minor edits. Primarily staff time w/ some assistance from EOR.
TOTAL PROGRAMS		**$996,628**	**$147,000**	**$1,416,675**	**$1,563,675**	**$1,564,953**	

2026 Budget

Comfort Lake-Forest Lake Watershed District

Account Number	Budget Item	2026 WMP	2026 Grant & Other Revenue Spend	2026 Local Spend	2026 Total Expense Budget with Amendments	2026 Estimated Yearend	Comments
5-000	**General Project Development**	**$69,556**	**$0**	**$36,358**	**$36,358**	**$36,358**	
5-000-4100	Staff Management & Coordination						0.2 full-time equivalents
5-000-A	General Project Dev./Pre-Project Investigation	69,556	TBD	36,358	36,358	36,358	Regular staff-EOR coordination meetings, pre-project investigations to target new projects as opportunities present themselves
5-100	**Floodplain & Climate Resiliency**	**$86,946**	**$49,500**	**$0**	**$49,500**	**$49,500**	
5-100-4100	Staff Management & Coordination						0.6 full-time equivalents
5-120-A	Volume Control Facility/Regional Treatment Impl.	86,946	TBD		0		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.
5-120-B	Greenway Corridor Visioning & Assessment	0	TBD	0	0	0	Ongoing: Focus on high priority lake WQ projects, floodplain vuln.; comp. shoreline resto., and eval. land acq. opportunities against WMP
5-120-C	Floodplain Resiliency Implementation	0	49,500		49,500	49,500	Implementation of Flood Resiliency Action Plan. May also implement under Volume Control Facility, Land Acquisition, Cost-Share, Education
5-200	**Lakes**	**$0**	**$1,633,120**	**$72,455**	**$1,705,575**	**$1,468,100**	**Some items in this budget category contribute to the District's Comprehensive Shoreline Restoration Initiative**
5-200-4100	Staff Management & Coordination						0.3 full-time equivalents
5-221-B	(Moody) Diagnostic Study Impl. (Capstone Projects)				0	0	FY22 CWF Project - Moody Capstone Projects, 62 lb/yr P reduction. Complete ag practices and signage in 2025.
5-223-A	(Birch) Agricultural BMP Implementation				0	0	Potential future project. Work with landowner. Seek grants and other revenues.
5-224-A	(School) Agricultural BMP Impl. (July Ave Feedlot)		71,800	5,000	76,800	10,000	FY24 CWF Grant. Multi-year project.
5-225-B	(Little Comfort) Diagnostic Study Implementation				0	0	Implement more projects to achieve Little Comfort load reduction goals
5-225-C	(Little Comfort) Heath Ave IESF		1,349,100	67,455	1,416,555	1,349,100	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 optio
5-225-D	(Little Comfort) Internal Load Management				0	0	Alum treatment not recommended at this time. Potential future application once more projects are in place.
5-228-D	(Forest) WJD-6 Implementation (Wetland Restoration)				0	0	FY22 CWF Grant. Complete signage in 2025
5-228-F	(Forest) Internal Load Management				0	0	FY23 CWF Grant. Phase 1 dose in 2023, monitoring in 2024, phase 2 dose in 2025
5-228-G	(Forest) Shoreline Restoration (Public Properties)				0	0	North Shore Circle Park Restoration. FY24 ECP grant awarded. Staff time = match
5-229-A	(Comfort) Diagnostic Update (Sunrise Headwaters Proj Dev)		59,000	0	59,000	59,000	FY25 AIG Grant Sunrise Headwaters Project Development. All match funding is provided by staff time - see 5-200-4100
5-229-B	(Comfort) Diagnostic Study Implementation		153,220	0	153,220	50,000	FY25 Green Infrastructure Grant: Goodwin Ave Stormwater Wetland. All match funding is provided by staff time - see 5-200-4100
5-229-D	(Comfort) Shallow Pond Restoration				0	0	Coordinate w/ City of Wyoming re Shallow Pond land donation.
5-299-A	Secondary Lakes Water Quality Studies				0	0	Lower priority, could be led by District staff
5-300	**Streams**	**$57,964**	**$0**	**$0**	**$0**	**$0**	
5-300-4100	Staff Management/Coord.						<0.1 full-time equivalents
5-320-A	(District-wide) Stream Diagnostic Study	0			0	0	Additional diagnostic monitoring is occurring through ongoing 3003 Monitoring & Data Assessment Program
5-340-A	(Sunrise River) Diagnostic Study Implementation	0			0	0	Loading from this tributary addressed through projects under Lakes and Greenway Corridor Initiative. Stream re-meander has low cost-benefit.
5-341-A	(BBSLC Tributary) Diagnostic Study Implementation	0			0	0	Beaver dam analogs not feasible. Investigate other project options along this stream channel/at School Lake. See Monitoring Program and Lakes.
5-342-A	(WJD-6) Diagnostic Study Implementation	0			0	0	Two ongoing lake WQ projects along WJD-6 in 2022/2023 (WJD-6 Wetland Resto and CR50 IESF)
5-343-A	(Meadowbrook Tributary) Diagnostic Study Impleme	57,964			0	0	Loading from this tributary is addressed through projects under 5200 Lakes. May implement more projects as opportunities arise.
5-400	**Wetlands**	**$869,456**	**$210,881**	**$0**	**$210,881**	**$210,881**	
5-400-4100	Staff Management/Coord.						0.1 full-time equivalents
5-420-A	Comprehensive Wetland Inventory	0			0	0	2022 NRI collected some wetland data. May perform more comprehensive inventory w/ field work in future
5-420-B	Wetland Bank Implementation	869,456			0	0	Priority sites identified, but no willing landowners as of now
5-420-C	Wetland Enhancements	0	210,881		210,881	210,881	FY26 CPL grant and TBD LSOHF grant. Bone Lake South Wetland Restoration. $121K in 2026 under confirmed CPL grant for site prep and engineering.
5-500	**Upland Resources**	**$0**	**$0**	**$0**	**$0**	**$0**	
5-500-4100	Staff Management/Coord.						<0.1 full-time equivalents
5-520-B	Natural Resources Inventory and Prioritization	0			0	0	2022 NRI collected some upland data. May perform more comprehensive inventory w/ field work in future
5-600	**Groundwater**	**$0**	**$0**	**$0**	**$0**	**$0**	
5-600-4100	Staff Management/Coord.						<0.1 full-time equivalents
5-620-B	GW-Dependent Natural Resource Action Plan	0			0	0	2022 NRI collected some groundwater data. May perform more comprehensive inventory w/ field work in future
5-620-C	Lake Groundwater-Surface Water Interaction Study	0			0	0	Lower priority item compared to other projects
TOTAL PROJECTS		**$1,083,922**	**$1,893,501**	**$108,813**	**$2,002,314**	**$1,764,839**	

Amended 6/25/26

2026 Budget

Comfort Lake-Forest Lake Watershed District

Account Number	Budget Item	2026 WMP	2026 Grant & Other Revenue Spend	2026 Local Spend	2026 Total Expense Budget with Amendments	2026 Estimated Yearend	Comments
6-000	**Land Acquisition & Management**	**$313,004**	**$25,000**	**$0**	**$25,000**	**$30,000**	
6-000-4100	Staff Management & Coordination						0.6 full-time equivalents
6-000-A	Ongoing Initiatives & New Acquisition Investigations	313,004	TBD	0	0	2,000	FY26 LSOHF Application - Greenbelt Phase 1 Easements/Acquisitions. Staff time is leverage (see Staff Mgmt & Coordination)
6-000-B	Tax Forfeit Properties				0		Multiple properties acquired over multiple years
6-000-C	Broadway & I-35 Open Space				0		Potential greenbelt area
6-000-D	North Shore Trail Nature Area				0		Property acquired in 2022
6-000-E	Hayward Avenue Wetland				0		Property acquired in 2023
6-000-F	Bone Lake South Wetland				0	3,000	Property acquisition potentially in 2025
6-000-G	Heath Ave Iron Enhanced Sand Filter				0		Property acquired in 2025
6-000-H	Office Space Acquisition		TBD		0		Office space initiative in progress
6-000-I	Greenbelt & Open Space		25,000		25,000	25,000	
TOTAL LAND ACQUISITION & MANAGEMENT		**$313,004**	**$25,000**	**$0**	**$25,000**	**$30,000**	