



MEMORANDUM

Comfort Lake-Forest Lake Watershed District

Date: September 3, 2025
To: CLFLWD Board of Managers
From: Mike Kinney, District Administrator
Subject: 2027 Budget & Levy



District Wide

Background/Discussion:

The purpose of this agenda item is to adopt the 2027 budget and direct certification of the levy. The District will hold a duly noticed public hearing on September 10th 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 30th.

The total proposed expense budget for 2027 is \$2,283,657. The Board proposes a levy of \$2,341,052, which represents a 4.8% increase from the 2026 levy. The District estimates 2027 grant and other revenues of \$957,435, bringing total 2027 estimated revenues to \$3,298,487.

The District will offer another public comment opportunity at its regular board meeting on December 18th. At that time, the District will re-evaluate projected spending and assess whether to lower the 2027 levy accordingly. The Board of Managers may not increase but may reduce the District levy by re-certifying the levy on or before December 29th.

Upon adoption of the 2027 budget, pending any revisions resulting from the public hearing, the District will post its approved budget to the District website and make printed copies available at the District office.

Recommended Motion

Manager ____ moves to adopt resolution 26-09-01 adopting the 2027 budget and directing certification of the levy. Seconded by Manager ____.

Attached

Resolution 26-09-01

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

RESOLUTION 26-09-01

RESOLUTION TO ADOPT 2027 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 10, 2026, for the purpose of receiving public comment on the proposed budget and levy;

THEREFORE BE IT RESOLVED that a 2027 budget of \$3,283,657 is adopted, to be funded by carryover, reserves, loans, grants, fees, interest, and other revenues of \$957,435 and a watershed-wide ad valorem levy of \$2,341,052;

BE IT FURTHER RESOLVED that a watershed-wide ad valorem levy in the total amount of \$2,341,052 is to be certified for the year 2027 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 \$2,341,052, 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:

Manager	Aye	Nay	Absent	Abstain
Jim Schottmuller				
Dave Bakke				
Doug Toavs				
Stephen Schmaltz				
Jackie Anderson				

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 _____ 2026.

Dave Bakke, Secretary