

2027 Budget

Comfort Lake-Forest Lake Watershed District

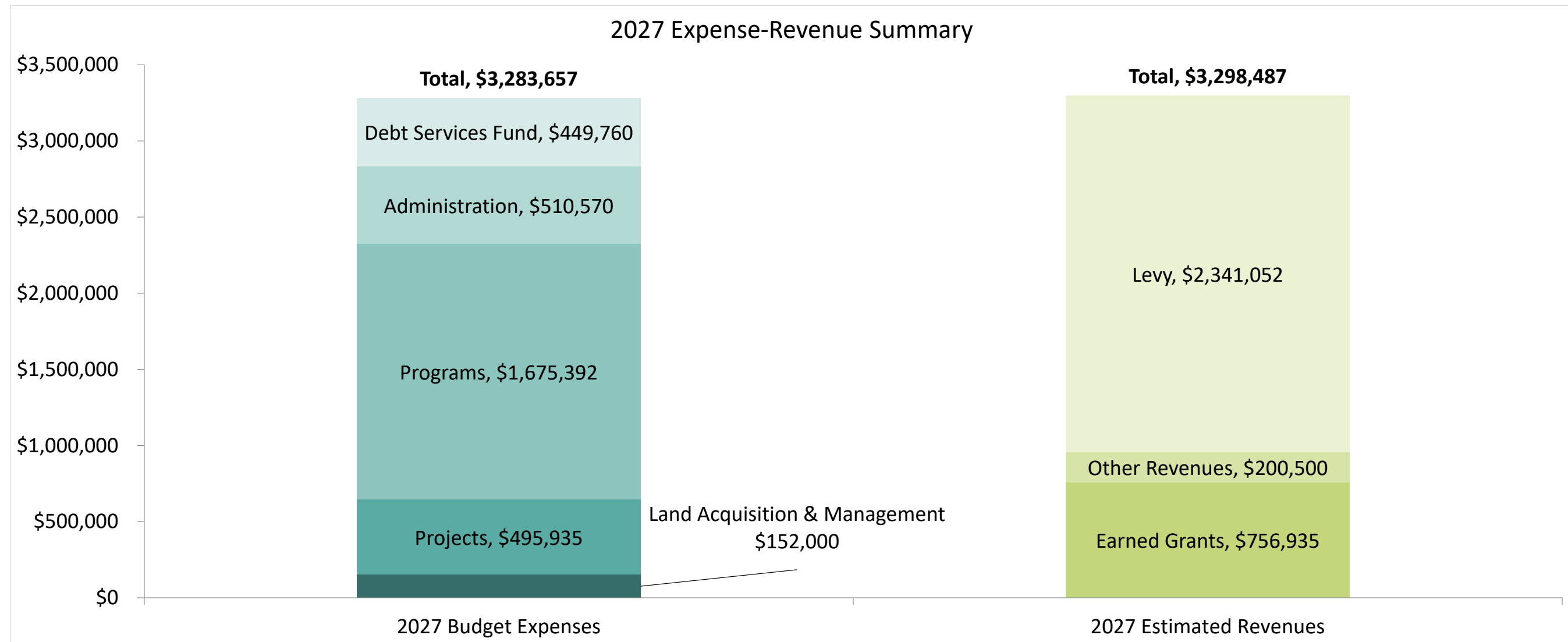
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2027 Budget

CLFLWD Board Budget Priorities

Balanced Budget	Minimize Levy Increases (<10%)	Pay off Debt	Manage Fund Balance to Ensure Operating Expenses Are Covered
Project Signage	Projects in Comfort & Little Comfort Lake Management Districts	Greenbelt & Open Space	Partnerships w/ MN Land Trust and/or Trust for Public Land
Track Employee Benefits & Wages	Track Grant vs Levy Spending	Review Year-to-Year Spending	Natural Shorelines, especially on Forest Lake
Floodplain Resiliency and Flood Storage	Anticipated Lake Delistings		





2027 Budget

Comfort Lake-Forest Lake Watershed District

		Budget Item	2025 Audited Yearend	2026 Total Expense Budget w/ Amendments	2026 Estimated Yearend	2027 Total Expense Budget
GENERAL FUND	GENERAL FUND					
	REVENUE	TAX LEVY	\$496,437	\$500,000	\$497,500	\$516,102
		OTHER REVENUES	\$12,632	\$16,000	\$16,000	\$0
		TOTAL REVENUE:	\$509,069	\$516,000	\$513,500	\$516,102
	EXPENSES	1000 ADMINISTRATION	\$568,711	\$478,236	\$518,065	\$510,570
		TOTAL EXPENSES:	\$568,711	\$478,236	\$518,065	\$510,570
		REVENUE OVER/(UNDER) EXPENDITURES	(\$59,642)	\$37,764	(\$4,565)	\$5,532
		NET CHANGE in FUND BALANCE	(\$59,642)	\$37,764	(\$4,565)	\$5,532
		FUND BALANCE, JANUARY 1ST	\$335,202	\$275,560	\$275,560	\$270,995
		FUND BALANCE, DECEMBER 31ST	\$275,560	\$313,324	\$270,995	\$276,527
DEBT SERVICES FUND	DEBT SERVICES FUND					
	REVENUE	TAX LEVY	\$390,741	\$400,000	\$400,000	\$400,000
		OTHER REVENUES	\$12,161			
		TOTAL REVENUE:	\$402,902	\$400,000	\$400,000	\$400,000
	EXPENSES	2000 LOAN REPAYMENT	\$421,897	\$449,760	\$449,760	\$449,760
		TOTAL EXPENSES:	\$421,897	\$449,760	\$449,760	\$449,760
		REVENUE OVER/(UNDER) EXPENDITURES	(\$18,995)	(\$49,760)	(\$49,760)	(\$49,760)
		NET CHANGE in FUND BALANCE	(\$18,995)	(\$49,760)	(\$49,760)	(\$49,760)
		FUND BALANCE, JANUARY 1ST	\$477,765	\$458,770	\$458,770	\$409,010
		FUND BALANCE, DECEMBER 31ST	\$458,770	\$409,010	\$409,010	\$359,250

Notes

2027 Budget

Comfort Lake-Forest Lake Watershed District

		Budget Item	2025 Audited Yearend	2026 Total Expense Budget w/ Amendments	2026 Estimated Yearend	2027 Total Expense Budget
IMPLEMENTATION FUND	IMPLEMENTATION FUND					
	REVENUE	TAX LEVY	\$876,867	\$1,333,828	\$1,325,159	\$1,424,950
		EARNED GRANT REVENUE (awarded/high probability)	\$2,832,200	\$1,754,620	\$1,810,641	\$756,935
		OTHER REVENUES	\$145,782	\$179,500	\$193,250	\$200,500
		TOTAL REVENUE:	\$3,854,849	\$3,267,948	\$3,329,050	\$2,382,385
	EXPENSES	3000 PROGRAMS	\$1,332,127	\$1,563,675	\$1,564,953	\$1,675,392
		5000 PROJECTS	\$667,147	\$2,002,314	\$1,764,839	\$495,935
		6000 LAND ACQUISITION & MANAGEMENT	\$2,508,626	\$25,000	\$30,000	\$152,000
		TOTAL EXPENSES:	\$4,507,900	\$3,590,989	\$3,359,792	\$2,323,327
	REVENUE OVER/(UNDER) EXPENDITURES		(\$653,051)	(\$323,041)	(\$30,742)	\$59,058
	FINANCED	CWP LOAN DISBURSEMENT	\$504,998	\$234,000	\$234,000	\$0
		TOTAL FINANCING SOURCES:	\$504,998	\$234,000	\$234,000	\$0
	NET CHANGE in FUND BALANCE		(\$148,053)	(\$89,041)	\$203,258	\$59,058
	FUND BALANCE, JANUARY 1ST		\$618,358	\$470,305	\$470,305	\$673,563
	FUND BALANCE, DECEMBER 31ST		\$470,305	\$381,264	\$673,563	\$732,620
TOTAL	TOTAL					
	REVENUE	TAX LEVY	\$1,764,045	\$2,233,828	\$2,222,659	\$2,341,052
		EARNED GRANT REVENUE (awarded/high probability)	\$2,832,200	\$1,754,620	\$1,810,641	\$756,935
		OTHER REVENUES (partnerships, permits, interest, market v	\$170,575	\$195,500	\$209,250	\$200,500
		TOTAL REVENUE:	\$4,766,820	\$4,183,948	\$4,242,550	\$3,298,487
	EXPENSES	1000 ADMINISTRATION	\$568,711	\$478,236	\$518,065	\$510,570
		2000 DEBT SERVICES FUND (LOAN REPAYMENT)	\$421,897	\$449,760	\$449,760	\$449,760
		3000 PROGRAMS	\$1,332,127	\$1,563,675	\$1,564,953	\$1,675,392
		5000 PROJECTS	\$667,147	\$2,002,314	\$1,764,839	\$495,935
		6000 LAND ACQUISITION & MANAGEMENT	\$2,508,626	\$25,000	\$30,000	\$152,000
		TOTAL EXPENSES:	\$5,498,508	\$4,518,985	\$4,327,617	\$3,283,657
	REVENUE OVER/(UNDER) EXPENDITURES		(\$731,688)	(\$335,037)	(\$85,067)	\$14,830
	CWP LOAN DISBURSEMENT	CWP LOAN DISBURSEMENT	\$504,998	\$234,000	\$234,000	\$0
		TOTAL FINANCING SOURCES:	\$504,998	\$234,000	\$234,000	\$0
	NET CHANGE in FUND BALANCE		(\$226,690)	(\$101,037)	\$148,933	\$14,830
	FUND BALANCE, JANUARY 1ST		\$1,431,325	\$1,204,635	\$1,204,635	\$1,353,568
	FUND BALANCE, DECEMBER 31ST		\$1,204,635	\$1,103,598	\$1,353,568	\$1,368,397
	FUND BALANCE % OF BUDGET, JANUARY 1ST		26%	27%	28%	41%

Notes

2026-2027 levy increase
4.8%

2027 Budget

Comfort Lake-Forest Lake Watershed District

Account Code	Budget Item	2025 Audited Yearend	2026 Total Expense Budget with Amendments	2026 Estimated Yearend	2027 WMP	2027 Grant & Other Revenue Spend	2027 Levy Spend	2027 Total Expense Budget	Comments
1-000	ADMINISTRATION (GENERAL FUND)	\$568,711	\$478,236	\$518,065	\$484,904	\$0	\$510,570	\$510,570	
1-000	STAFF WAGES & BENEFITS - GENERAL FUND ¹	155,923	<u>121,000</u>	117,150	181,615	0	122,728	122,728	[2.4 FTE, subject to change pending 2027 work plan] Estimated 6% increase annually
1-001	BOARD ADMINISTRATION ¹	61,824	35,000	35,000	80,002	0	37,000	37,000	Regular anticipated increases
1-002	GENERAL OFFICE EXPENSES ¹	117,877	143,236	149,115	120,599	0	162,342	162,342	Accounting software upgrade and computer replacements in 2027
1-003	GENERAL ADMINISTRATIVE ¹	47,226	53,000	53,000	0	0	54,500	54,500	Regular anticipated increases
1-004	PROFESSIONAL SERVICES ¹	185,862	126,000	163,800	102,688	0	134,000	134,000	Reduce accounting and HR consultant costs, add consultant costs to assist w/ new office space search
2-000	LOAN REPAYMENT (DEBT SERVICES FUND)¹	\$421,897	\$449,760	\$449,760	\$150,000	\$0	\$449,760	\$449,760	10-year repayment schedules on Loans A, B, C, D, E
3-000	PROGRAMS (IMPLEMENTATION FUND)	\$1,332,127	\$1,563,675	\$1,564,953	\$1,655,076	\$331,500	\$1,343,892	\$1,675,392	
3-000	STAFF WAGES & BENEFITS - IMPLEMENTATION FUND ¹	18,418	<u>1,089,000</u>	1,054,350	726,462	196,000	908,552	1,104,552	[See FTE breakouts below, subject to change pending 2027 work plan] Est.6% increase annually
3-001	DISTRICT RULES AND RULEMAKING ¹	3,210	30,000	15,000	33,428	0	30,000	30,000	[0.2 FTE] Continue rule revision into 2027
3-002	PERMITTING ¹	283,141	70,000	80,000	83,584	35,000	35,000	70,000	[1.6 FTE] Estimate approx. 50% covered by permit fees
3-003	MONITORING & DATA ASSESSMENT ²	210,443	25,000	47,000	247,169	32,000	28,000	60,000	[0.5 FTE] Partially funded by Section 319 grant
3-004	NON-POINT SOURCE POLLUTION ABATEMENT ²	174,688	82,000	82,000	131,349	14,500	78,340	92,840	[1 FTE] Partially funded by Section 319 grant, possibly other grants
3-005	EDUCATION AND OUTREACH ²	165,607	52,000	60,977	63,882	22,500	42,000	64,500	[1 FTE] Partially funded by Section 319 grant, possibly other grants
3-006	INTERAGENCY COMMUNICATION ²	41,651	6,000	6,000	20,299	0	7,000	7,000	[0.1 FTE] GIS and web map hosting costs
3-007	RESEARCH ²	9,209	0	0	11,941	0	0	0	[0.1 FTE] Support thru staff time, fund w/ grants if possible
3-008	MEASUREMENT OF PROGRESS ²	9,209	0	0	5,970	0	0	0	[0.1 FTE] Support thru staff time
3-009	GRANT RESEARCH & PREPARATION ²	33,384	8,000	8,000	17,911	0	8,000	8,000	[0.6 FTE] Consultant assistance w/ grant seeking, agreement review
3-010	OPERATIONS & MAINTENANCE ¹	29,602	39,475	44,475	20,299	0	65,000	65,000	[0.5 FTE] Costs increasing over time w/ newly completed projects
3-011	AIS PREVENTION & MANAGEMENT ²	274,330	161,200	157,200	268,901	31,500	142,000	173,500	[0.8 FTE] Generally in line with 2026 program
3-013	WATERSHED PLANNING & RESILIENCY ²	79,237	1,000	9,951	23,881	0	0	0	[0.1 FTE] Complete in 2026, then shift to 5-100 for projects. Perform additional modeling if grants are obtained
5-000	PROJECTS (IMPLEMENTATION FUND)	\$667,147	\$2,002,314	\$1,764,839	\$680,454	\$475,935	\$20,000	\$495,935	
5-000	GENERAL PROJECT DEVELOPMENT ²	139,646	36,358	36,358	71,643	0	20,000	20,000	[0.3 FTE] Fund as much consultant cost as possible thru grants
5-100	FLOODPLAIN & CLIMATE RESILIENCY ²	27,626	<u>49,500</u>	49,500	219,554	49,500	0	49,500	[0.6 FTE] Flood resiliency project development BWSR grant
5-200	LAKES ²	499,875	1,705,575	1,468,100	281,792	326,435	0	326,435	[0.2 FTE] Heath IESF, Sunrise Headwaters Proj. Dev., East Comfort Pond Clean Water Fund grants
5-300	STREAMS ²	0	0	0	0	0	0	0	[0 FTE] Projects in other categories achieve multiple benefits
5-400	WETLANDS ²	0	<u>210,881</u>	210,881	107,465	100,000	0	100,000	[0.3 FTE] Bone Lake South Phase 2 LSOHF grant
5-500	UPLAND RESOURCES ³	0	0	0	0	0	0	0	[0 FTE] Projects in other categories achieve multiple benefits
5-600	GROUNDWATER ³	0	0	0	0	0	0	0	[0 FTE] Projects in other categories achieve multiple benefits
6-000	LAND ACQUISITION & MGMT (IMPLEMENTATION FUND)²	\$2,508,626	\$25,000	\$30,000	\$322,394	\$150,000	\$2,000	\$152,000	[0.6 FTE] Greenbelt P1 LSOHF grant, cash match for potential grant thru Great River Greening
TOTAL BUDGET		\$5,498,508	\$4,518,985	\$4,327,617	\$3,292,828	\$957,435	\$2,326,222	\$3,283,657	

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

²High priority but not core/critical

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

Account Code	Budget Item	2026 Total Expense Budget w/ Amendments	2026 Estimated Yearend	2027 WMP	2027 Grant & Other Revenue Spend	2027 Levy Spend	2027 Total Expense Budget	Notes
1-000	ADMINISTRATION (GENERAL FUND)	\$478,236	\$518,065	\$484,904	\$0	\$510,570	\$510,570	
1-000	STAFF WAGES & BENEFITS - GENERAL FUND	\$121,000	\$117,150	\$181,615	\$0	\$122,728	\$122,728	[2.4 FTE, subject to change pending 2027 work plan] Estimated 6% increase as a starting point
1-000-4100	Staff Wages & Benefits - General Fund	\$121,000	\$117,150		\$0	\$122,728	\$122,728	
1-001	BOARD ADMINISTRATION	\$35,000	\$35,000	\$80,002	\$0	\$37,000	\$37,000	Regular anticipated increases
1-001-4000	Managers Per Diem & Payroll Tax	\$30,000	\$30,000		\$0	\$30,500	\$30,500	22 regular meeting attendance, 22 meeting prep, 12 treasurer's reviews, 2 additional meeting per month per manager
1-001-4010	Manager Expenses	\$2,500	\$2,500		\$0	\$2,500	\$2,500	Mileage, lodging, meals
1-001-4265	Managers Training/Conferences	\$2,500	\$2,500		\$0	\$4,000	\$4,000	Registration fees. \$750 per manager (will cover either MW Annual Conference or MN WRC)
1-002	GENERAL OFFICE EXPENSES	\$143,236	\$149,115	\$120,599	\$0	\$162,342	\$162,342	Accounting software upgrade and computer replacements in 2027
1-002-4240	Cell Phone/Office Phone/Internet	\$11,900	\$8,682		\$0	\$6,240	\$6,240	Phone plan switch: FY26 adjusted to reflect \$3,500 savings, FY27 budget adjusted to reflect \$6K in savings
1-002-4203	Computer Supplies/Software/IT Support	\$32,800	\$43,255		\$0	\$63,002	\$63,002	Accounting software upgrade and computer replacements for 5 managers and 4 staff in 2027
1-002-4635	Copier and Printing	\$2,600	\$2,600		\$0	\$2,800	\$2,800	
1-002-4200	General Office/Meeting Supplies	\$5,850	\$5,850		\$0	\$6,000	\$6,000	
1-002-4245	Dues/Fees/Subscriptions	\$400	\$400		\$0	\$500	\$500	
1-002-4265	Conferences & Workshops/Staff Training & Education	\$11,000	\$11,000		\$0	\$12,000	\$12,000	
1-002-4320	Staff Expenses/Travel (Mileage)	\$2,800	\$2,800		\$0	\$3,000	\$3,000	
1-002-4280	Postage	\$800	\$500		\$0	\$300	\$300	Transition to more online pay = fewer checks to mail
1-002-4290	Notices	\$300	\$300		\$0	\$300	\$300	
1-002-4340	Recruitment	\$1,000	\$1,000		\$0	\$1,000	\$1,000	
1-002-4210	Office Space (Rent)	\$59,915	\$61,157		\$0	\$62,000	\$62,000	
1-002-4220	Office Improvements/Furniture & Fixtures	\$200	\$200		\$0	\$200	\$200	
1-002-4300	Utilities/Office Upkeep	\$13,671	\$11,371		\$0	\$5,000	\$5,000	
1-003	GENERAL ADMINISTRATION	\$53,000	\$53,000	\$0	\$0	\$54,500	\$54,500	Regular anticipated increases
1-003-4330	Annual Audit	\$19,500	\$19,500		\$0	\$20,500	\$20,500	TBD pending 2027-2028 biennial RFP
1-003-4245	MN Watersheds (formerly MAWD) Dues	\$7,500	\$7,500		\$0	\$8,000	\$8,000	Dues determined in October
1-003-4270	Insurance (LMCIT)	\$26,000	\$26,000		\$0	\$26,000	\$26,000	
1-004	PROFESSIONAL SERVICES	\$126,000	\$163,800	\$102,688	\$0	\$134,000	\$134,000	Reduce accounting and HR consultant costs, add consultant costs to assist w/ new office space search
1-004-4330	CPA/bookkeeping	\$30,000	\$60,000		\$0	\$40,000	\$40,000	2026 re-allocated local spend offset by Heath IESF and School Ag BMPs being under budget (+\$20K local spend)
1-004-4337	Consultant/Professional Services	\$45,000	\$45,000		\$0	\$40,000	\$40,000	
1-004-4500	Consulting engineer	\$10,000	\$10,800		\$0	\$12,000	\$12,000	
1-004-4410	Legal	\$41,000	\$48,000		\$0	\$42,000	\$42,000	
2-000	LOAN REPAYMENT (DEBT SERVICES FUND)	\$449,760	\$449,760	\$150,000	\$0	\$449,760	\$449,760	10-year repayment schedules on Loans A, B, C, D, E
2-000-A	CWP Loan A Principal Repayment (0% Interest)	\$150,000	\$150,000			\$150,000	\$150,000	
2-000-B	CWP Loan B Principal Repayment (0% Interest)	\$175,000	\$175,000			\$175,000	\$175,000	
2-000-C	CWP Loan C Principal + Interest Repayment	\$70,190	\$70,190			\$70,190	\$70,190	
2-000-D	CWP Loan D Principal + Interest Repayment	\$54,570	\$54,570			\$54,570	\$54,570	
2-000-E	CWP Loan E Principal + Interest Repayment	\$0	\$0			\$0	\$0	Push Loan E repayment to begin in 2028 instead of 2027

2027 Budget
Comfort Lake-Forest Lake Watershed District

Account Code	Budget Item	2026 Total Expense Budget w/ Amendments	2026 Estimated Yearend	2027 WMP	2027 Grant & Other Revenue Spend	2027 Levy Spend	2027 Total Expense Budget	Notes
3-000	PROGRAMS (IMPLEMENTATION FUND)	\$1,563,675	\$1,564,953	\$1,655,076	\$331,500	\$1,343,892	\$1,675,392	
3-000	STAFF WAGES & BENEFITS - IMPLEMENTATION FUND	\$1,089,000	\$1,054,350	\$726,462	\$196,000	\$908,552	\$1,104,552	[See FTE breakouts below, subject to change pending 2027 work plan] Estimated 6% increase as a starting point
3-000-4100	Staff Wages & Benefits - Implementation Fund	\$1,089,000	\$1,054,350		\$196,000	\$908,552	\$1,104,552	
3-000-A	Ongoing Initiatives	\$0				\$0	\$0	
3-001	DISTRICT RULES AND RULEMAKING	\$30,000	\$15,000	\$33,428	\$0	\$30,000	\$30,000	[0.2 FTE] Continue rule revision into 2027
3-001-A	Ongoing Initiatives	\$0	\$0		\$0	\$0	\$0	
3-001-B	Rule Implementation Review	\$30,000	\$15,000		\$0	\$30,000	\$30,000	
3-002	PERMITTING	\$70,000	\$80,000	\$83,584	\$35,000	\$35,000	\$70,000	[1.6 FTE] Estimate approx. 50% covered by permit fees
3-002-A	Ongoing Initiatives	\$70,000	\$80,000		\$35,000	\$35,000	\$70,000	
3-003	MONITORING & DATA ASSESSMENT	\$25,000	\$47,000	\$247,169	\$32,000	\$28,000	\$60,000	[0.5 FTE] Partially funded by Section 319 grant
3-003-A	Ongoing Initiatives	\$9,000	\$30,000		\$0	\$10,000	\$10,000	2026 re-allocated local spend offset by Heath IESF and School Ag BMPs being under budget
3-003-B	Streams	\$7,000	\$3,000		\$32,000	\$2,000	\$34,000	Costs may increase if equipment breaks
3-003-C	Lakes	\$9,000	\$14,000		\$0	\$16,000	\$16,000	Costs may increase if equipment breaks
3-003-D	Wetlands	\$0	\$0		\$0	\$0	\$0	
3-003-E	Groundwater	\$0	\$0		\$0	\$0	\$0	
3-004	NON-POINT SOURCE POLLUTION ABATEMENT	\$82,000	\$82,000	\$131,349	\$14,500	\$78,340	\$92,840	[1 FTE] Partially funded by Section 319 grant, possibly other grants
3-004-A	Ongoing Initiatives	\$12,000	\$12,000		\$3,000	\$12,000	\$15,000	
3-004-B	Residential Landowner Grant	\$60,000	\$60,000		\$7,500	\$60,000	\$67,500	Supplement with grants such as 319, MGLP
3-004-C	Agricultural and Rural BMP Incentives/Cost-Share	\$10,000	\$10,000		\$4,000	\$6,340	\$10,340	Supplement with grants
3-004-D	Commercial/Community Grant	\$0	\$0		\$0	\$0	\$0	Fund with grants
3-004-E	Municipal Stormwater Remediation Grant	\$0	\$0		\$0	\$0	\$0	Fund with grants
3-005	EDUCATION AND OUTREACH	\$52,000	\$60,977	\$63,882	\$22,500	\$42,000	\$64,500	[1 FTE] Partially funded by Section 319 grant, possibly other grants
3-005-A	Ongoing Initiatives	\$48,000	\$50,467		\$22,500	\$21,700	\$44,200	Supplement with grants
3-005-B	Standard Project Signage	\$0	\$0		\$0	\$10,000	\$10,000	Budget some local funds for past projects; fund all future project signage with project implementation grants
3-005-C	Local Student Engagement	\$4,000	\$10,510		\$0	\$10,300	\$10,300	
3-006	INTERAGENCY COMMUNICATION	\$6,000	\$6,000	\$20,299	\$0	\$7,000	\$7,000	[0.1 FTE] GIS and web map hosting costs
3-006-A	Ongoing Initiatives (Miscellaneous Projects)					\$2,500	\$2,500	Partnerships, misc. professional services
3-006-B	Modeling (H&H Model Update)						\$0	
3-006-C	Geographic Information Systems (GIS)	\$3,000	\$1,000		\$0	\$1,000	\$1,000	\$1,000 for three licenses + storage using Esri Conservation Grant discount
3-006-D	District Web Mapper	\$3,000	\$5,000		\$0	\$3,500	\$3,500	
3-006-E	Boundary Review						\$0	
3-007	RESEARCH	\$0	\$0	\$11,941	\$0	\$0	\$0	[0.1 FTE] Support thru staff time, fund w/ grants if possible
3-007-A	Ongoing Initiatives						\$0	Fund with grants as opportunities arise
3-007-B	New Initiatives						\$0	Fund with grants as opportunities arise
3-008	MEASUREMENT OF PROGRESS	\$0	\$0	\$5,970	\$0	\$0	\$0	[0.1 FTE] Support thru staff time
3-008-A	Ongoing Initiatives	\$0	\$0		\$0	\$0	\$0	Primarily staff-led
3-009	GRANT RESEARCH & PREPARATION	\$8,000	\$8,000	\$17,911	\$0	\$8,000	\$8,000	[0.6 FTE] Consultant assistance w/ grant seeking, agreement review
3-009-A	Ongoing Initiatives	\$8,000	\$8,000		\$0	\$8,000	\$8,000	Consultant assistance with grant preparation
3-010	OPERATIONS & MAINTENANCE	\$39,475	\$44,475	\$20,299	\$0	\$65,000	\$65,000	[0.5 FTE] Costs increasing over time w/ newly completed projects
3-010-A	Ongoing Initiatives	\$25,000	\$35,000		\$0	\$35,000	\$35,000	
3-010-B	Annual Recurring Operations & Maintenance	\$9,475	\$9,475		\$0	\$30,000	\$30,000	
3-010-C	Unplanned Major Maintenance	\$5,000	\$0		\$0	\$0	\$0	

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3-000	PROGRAMS (IMPLEMENTATION FUND) CONTINUED							
3-011	AIS PREVENTION & MANAGEMENT	\$161,200	\$157,200	\$268,901	\$31,500	\$142,000	\$173,500	[0.8 FTE] Generally in line with 2026 program
3-011-20-A	(District-Wide) Ongoing Initiatives	\$15,000	\$15,000		\$0	\$10,000	\$10,000	
3-011-20-B	(District-Wide) Watercraft Inspections	\$63,500	\$68,500		\$23,500	\$45,000	\$68,500	
3-011-20-C	(District-Wide) AIS Prevention at Boat Launch Sites	\$2,000	\$2,000		\$0	\$2,000	\$2,000	
3-011-20-D	(District-Wide) AIS Early Detection and Rapid Response	\$0	\$0		\$0	\$5,000	\$5,000	
3-011-20-E	(District-Wide) Invasive Species Control Pilot Projects	\$0	\$0		\$0	\$0	\$0	
3-011-21-F	(Moody) Point-Intercept Macrophyte Survey	\$3,200	\$0		\$0	\$0	\$0	
3-011-21-G	(Moody) AIS Management	\$4,200	\$0		\$0	\$1,000	\$1,000	
3-011-21-H	(Moody) Common Carp Management	\$0	\$0		\$0	\$0	\$0	
3-011-22-F	(Bone) Point-Intercept Macrophyte Survey	\$0	\$0		\$0	\$0	\$0	
3-011-22-G	(Bone) AIS Management	\$5,800	\$4,250		\$0	\$6,000	\$6,000	
3-011-22-H	(Bone) Common Carp Management	\$0	\$0		\$0	\$0	\$0	
3-011-25-F	(Little Comfort) Point-Intercept Macrophyte Survey	\$0	\$0		\$0	\$0	\$0	
3-011-25-G	(Little Comfort) AIS Management	\$0	\$0		\$0	\$0	\$0	
3-011-25-H	(Little Comfort) Common Carp Management	\$0	\$0		\$0	\$0	\$0	
3-011-26-F	(Shields) Point-Intercept Macrophyte Survey	\$0	\$0		\$0	\$0	\$0	
3-011-26-G	(Shields) AIS Management	\$3,300	\$3,300		\$0	\$3,000	\$3,000	
3-011-26-H	(Shields) Common Carp Management	\$0	\$0		\$0	\$0	\$0	
3-011-27-F	(Keewahtin) Point-Intercept Macrophyte Survey	\$0	\$0		\$0	\$0	\$0	
3-011-27-G	(Keewahtin) AIS Management	\$0	\$0		\$0	\$0	\$0	
3-011-28-F	(Forest) Point-Intercept Macrophyte Survey	\$0	\$0		\$0	\$0	\$0	
3-011-28-G	(Forest) AIS Management	\$60,500	\$60,500	\$0	\$8,000	\$65,000	\$73,000	
3-011-28-H	(Forest) Common Carp Management	\$0	\$0		\$0	\$0	\$0	
3-011-28-F	(Comfort) Point-Intercept Macrophyte Survey	\$0	\$0		\$0	\$0	\$0	
3-011-28-G	(Comfort) AIS Management	\$3,700	\$3,650		\$0	\$5,000	\$5,000	
3-011-28-H	(Comfort) Common Carp Management	\$0	\$0		\$0	\$0	\$0	
3-013	WATERSHED PLANNING & RESILIENCY	\$1,000	\$9,951	\$23,881	\$0	\$0	\$0	[0.1 FTE] Complete in 2026, then shift to 5-100 for projects. Perform additional modeling if grants are obtained.
3-013-A	Ongoing Initiatives	\$0	\$0		\$0	\$0	\$0	
3-013-B	Vulnerability Assessment	\$0	\$8,661		\$0	\$0	\$0	Complete in 2026. Then see Projects for next phases. 2026 re-allocated local spend offset by Heath IESF and School Ag under budget
3-013-C	Emergency Response Plan	\$0	\$0		\$0	\$0	\$0	Completed in 2024. Review annually
3-013-D	Watershed Management Plan Update	\$1,000	\$1,290		\$0	\$0	\$0	Complete minor amendment in 2026. Begin major update ni 2028

Account Code	Budget Item	2026 Total Expense Budget w/ Amendments	2026 Estimated Yearend	2027 WMP	2027 Grant & Other Revenue Spend	2027 Levy Spend	2027 Total Expense Budget	Notes
5-000	PROJECTS (IMPLEMENTATION FUND)	\$2,002,314	\$1,764,839	\$680,454	\$475,935	\$20,000	\$495,935	
5-000	GENERAL PROJECT DEVELOPMENT	\$36,358	\$36,358	\$71,643	\$0	\$20,000	\$20,000	[0.3 FTE] Fund as much consultant cost as possible thru grants
5-000-A	General Project Development/Pre-Project Investigation	\$36,358	\$36,358		\$0	\$20,000	\$20,000	
5-100	FLOODPLAIN & CLIMATE RESILIENCY	\$49,500	\$49,500	\$219,554	\$49,500	\$0	\$49,500	[0.6 FTE] Flood resiliency project development BWSR grant
5-120-A	Volume Control Facility/Regional Treatment Impl.	\$0	\$0		\$0	\$0	\$0	
5-120-B	Greenway Corridor Visioning & Assessment	\$0	\$0		\$0	\$0	\$0	
5-120-C	Floodplain Resiliency Implementation	\$49,500	\$49,500		\$49,500	\$0	\$49,500	Project development funded thru BWSR grant
5-200	LAKES	\$1,705,575	\$1,468,100	\$281,792	\$326,435	\$0	\$326,435	[0.2 FTE] Heath IESF, Sunrise Headwaters Proj. Dev., East Comfort Pond Clean Water Fund grants
5-224-A	(School) Agricultural BMP Implementation	\$76,800	\$10,000		\$0	\$0	\$0	CWF P&P grant
5-225-C	(Little Comfort) Heath Ave IESF	\$1,416,555	\$1,349,100		\$128,075	\$0	\$128,075	CWF P&P grant
5-229-A	(Comfort) Diagnostic Update (Sunrise Headwaters Proj Dev)	\$59,000	\$59,000		\$48,360	\$0	\$48,360	CWF AIG grant and Section 319 grant
5-229-G	(Comfort) East Comfort Pond	\$153,220	\$50,000		\$150,000	\$0	\$150,000	Green Infrastructure grant
5-300	STREAMS	\$0	\$0	\$0	\$0	\$0	\$0	[0 FTE] Projects in other categories achieve multiple benefits
5-400	WETLANDS	\$210,881	\$210,881	\$107,465	\$100,000	\$0	\$100,000	[0.3 FTE] Bone Lake South Phase 2 LSOHF grant
5-420-C	Wetland Enhancements	\$210,881	\$210,881		\$100,000	\$0	\$100,000	
5-500	UPLAND RESOURCES	\$0	\$0	\$0	\$0	\$0	\$0	[0 FTE] Projects in other categories achieve multiple benefits
5-600	GROUNDWATER	\$0	\$0	\$0	\$0	\$0	\$0	[0 FTE] Projects in other categories achieve multiple benefits
6-000	LAND ACQUISITION & MANAGEMENT (IMPLEMENTATION FUND)	\$25,000	\$30,000	\$322,394	\$150,000	\$2,000	\$152,000	[0.6 FTE] Greenbelt Phase 1 LSOHF grant, cash match for potential grant thru Great River Greening
6-000-A	Ongoing Initiatives & New Acquisition Investigations	\$0	\$2,000		\$0	\$0	\$0	2026 re-allocated local spend offset by Heath IESF and School Ag BMPs being under budget
6-000-B	Tax Forfeit Properties	\$0	\$0		\$0	\$2,000	\$2,000	Cash match for Great River Greening FY27 LSOHF grant. Grant funds handled by GRG
6-000-C	Broadway & I-35 Open Space	\$0	\$0		\$0	\$0	\$0	
6-000-D	North Shore Trail Nature Area	\$0	\$0		\$0	\$0	\$0	
6-000-E	Hayward Avenue Wetland	\$0	\$0		\$0	\$0	\$0	
6-000-F	Bone Lake South Wetland	\$0	\$3,000		\$0	\$0	\$0	2026 re-allocated local spend offset by Heath IESF and School Ag BMPs being under budget
6-000-G	Heath Ave Iron Enhanced Sand Filter	\$0	\$0		\$0	\$0	\$0	
6-000-H	Office Space Acquisition	\$0	\$0		\$0	\$0	\$0	
6-000-I	Greenbelt & Open Space	\$25,000	\$25,000		\$150,000	\$0	\$150,000	
	TOTAL EXPENSE BUDGET	\$4,518,985	\$4,327,617	\$3,292,828	\$957,435	\$2,326,222	\$3,283,657	
				Percent of total	29%	71%		

District Staff Breakout (included in budget above)							
1-003-4100	Staff Wages & Benefits - General Fund	\$253,000	\$117,150	\$181,615	\$0	\$122,728	\$122,728
3-000-4100	Staff Wages & Benefits - Implementation Fund	\$957,000	\$1,054,350	\$726,462	\$196,000	\$908,552	\$1,104,552
Total Staff Wages & Benefits		\$1,210,000	\$1,171,500	\$908,077	\$196,000	\$1,031,280	\$1,227,280

Footnotes
Total Staff Wages & Benefits = \$1,282,600; Estimated FTEs = 11 FTE; Average cost per FTE = \$116,600 (note this is not the median staff compensation)



2027 Budget

Comfort Lake-Forest Lake Watershed District

Estimated Revenues

Account	Lake Management District	Title and Description	Total Grant Award or Grant Request	2025	2026	2027	Grant Period Start Date	Grant Expiration Date	Cumulative Grant Amount Spent to Date (as of 7/31/26)	Comment
		TOTAL REVENUE		\$4,766,820	\$4,242,550	\$3,298,487				
		TOTAL LEVY		\$1,764,045	\$2,222,659	\$2,341,052				
		TOTAL ACTIVE/CONFIRMED GRANTS & OTHER REVENUES		\$3,002,775	\$2,019,891	\$957,435				

		TAX LEVY		2025 Revenue Yearend	2026 Revenue Estimated Yearend	2027 Draft				
1-000	District-Wide	General Fund Levy		\$496,437	\$497,500	\$516,102				General Fund levy revenues dedicated to 1000 Administration
2-000	District-Wide	Debt Service Fund Levy		\$390,741	\$400,000	\$400,000				Debt Service Fund levy revenues dedicated to 2000 Loan Repayment
3-000, 5-000, 6-000	District-Wide	Implementation Fund Levy		\$876,867	\$1,325,159	\$1,424,950				Implementation Fund levy revenues dedicated to 3000 Programs, 5000 Projects, and 6000 Land Acquisition
		TAX LEVY		\$1,764,045	\$2,222,659	\$2,341,052				

Percent of total37%52%71%

		OTHER REVENUES		2025 Revenue Yearend	2026 Revenue Estimated Yearend	2027 Draft				
3-011-B, 3-011-G	Forest LMD	City of FL + FLLA: Tri-Party AIS Agreement		\$25,492	\$12,000	\$12,000				Calculated at yearend based on actual spend. Budgeted amounts are estimates only.
3-011-B	Forest LMD	Forest Lake Lake Association: Watercraft Inspections		\$0	\$4,700	TBD				
3-011-B	Comfort LMD	Chisago Co. AIS Prevention Aid: Watercraft Inspections		[\$5K discount]	[\$5K discount]	TBD				No revenue received. Chisago Co deducts \$5,000 from yearend watercraft inspection invoice.
3-011-B	Comfort LMD	Comfort Lakes Association: Watercraft Inspections		\$500	\$500	\$500				Decided by lake association at start of summer season.
3-011-B	Bone LMD	Bone Lake Association+Scandia+Lions: Watercraft Inspections		\$3,000	\$3,200	\$3,000				Decided by lake association/city/club at start of summer season.
3-004-C	District-Wide	Cropland Hay Revenue		\$3,628	\$5,850	\$4,000				Castlewood, Bone Lake NE, and Bone Lake South hay fields
3-002-A	District-Wide	Permitting Fees/Deposits		\$60,554	\$107,000	\$105,000				Dependent upon actual permit application types received.
3-000	District-Wide	Interest Income		\$59,919	\$60,000	\$60,000				Dependent upon bank account cash balance.
3-000	District-Wide	Misc Revenues (e.g., Ag Market Value, Refunds)		\$17,482	\$16,000	\$16,000				Varies by year.
		OTHER REVENUES		\$170,575	\$209,250	\$200,500				

Percent of total4%5%6%

		ACTIVE/CONFIRMED GRANTS	Total Grant Award or Grant Request	2025 Earned Grant Revenue Yearend	2026 Earned Grant Revenue Est. YE	2027 Earned Grant Revenue Estimated				
Various	District-Wide	Section 319 Small Watersheds Focus	\$279,583	N/A	Likely in FY27	\$85,000	estimated 1/1/2027	6/30/2030	\$0	Slated to receive next 4-yr installment of federal grant funds in Dec 2026/Jan 2027. Can be used to cover the match portion for state grants, as well as new projects and program work.
3-001	District-Wide	BWSR PRAP - Permitting Program Review	\$8,400	\$0	\$8,400	\$0	2/3/2026	12/31/2026	\$159	2026 initiative- staff and engineering time to review permitting program effectiveness and improve efficiency
3-004	Forest LMD	BWSR Buffer Law Grant (2024) - Shoreline Restoration partnership with Washington Conservation District	~\$7,500 thru WCD	N/A	N/A - WCD funds work	N/A - WCD funds work	7/1/2026	7/1/2027	N/A	Partnership with Washington Conservation District to implement shoreline restoration on Forest Lake. CLFLWD contribute \$8,000 in budgeted levy funds. WCD contribute up to \$7,500 of BWSR buffer law grant
3-004	District-Wide	MN Conservation Corps Individual + Crew	Technician and Crew	N/A	Technician and Crew	N/A	1/28/2026	9/30/2026	N/A	2026 initiative. Grant awarded in time/labor, not in dollars. Individual (900 hrs) and Crew Labor (400 hrs)
3-004, 3-005	District-Wide	Midwest Glacial Lakes Partnership Grant - Shoreline Restorations and Outreach	\$60,000	\$46,023	\$13,977	\$0	10/1/2024	9/30/2026	\$46,410	Shoreline projects and shoreline-related public outreach. Will be completed in 2025/2026.
3-004, 3-005	District-Wide	MPCA Local Climate Action: Shoreline Resiliency Planning	\$35,000	\$29,327	\$5,673	\$0	6/17/2025	6/30/2026	\$35,000	Completed and closed out 6/30/26. Worked with Moore Engineering.
3-005	District-Wide	No Child Left Inside: Schools' Outdoor Experience Kits	\$5,000	N/A	\$5,000	\$0	7/1/2026	6/30/2027	\$0	2026 initiative - direct purchase cost of education kit materials.
3-006	District-Wide	LSC Mid-Point Evaluation Grant - Mid-Point Eval	\$2,310	\$0	\$2,310	TBD	12/29/2025	12/31/2026	\$2,290	Assist with Lower St. Croix 10-year plan mid-point evaluation. Potential for Phase 2 in 2027, TBD.
3-006	District-Wide	LSC WBIF Grant - Reporting and Work Planning	\$1,800	\$0	\$3,800	TBD	12/29/2025	12/31/2027	\$2,530	Assist with Lower St. Croix annual reporting and biennial work plan/budget. Potential to continue in 2027+
3-011	Forest LMD, Bone LMD	Washington County AIS Prevention Aid - three grants	\$18,000	\$19,884	\$18,000	\$16,000	3/26/2026	12/31/2026	\$0	2026 grants include Bone/Forest Watercraft Inspections (\$10,000), Forest Lk Flowering Rush (\$4,000), Forest Lake Curly-leaf Pondweed (\$4,000). Grant awards declining over time.
5-100	Comfort LMD	BWSR Water Quality & Storage Grant - Floodplain Project Modeling & Concept Design	\$99,000	\$0	\$49,500	\$49,500	2/26/2026	12/31/2027	\$0	Awarded in Feb 2026. Grant period begin in March/April 2026, end December 2027. Critical pre-project/project development step before applying for project construction grants.
5-224-A	Little Comfort LMD	FY24 CWF School Lake Ag BMPs	\$90,000	\$0	\$10,000	\$0	4/5/2024	12/31/2026	\$3,280	Project entails multiple BMPs. Roof runoff management completed in 2024. Remaining feedlot and ag field BMPs must be completed by end of 2026, pending landowner cooperation.
5-225-C	Little Comfort LMD	FY25 CWF Heath Ave Iron Enhanced Sand Filter	\$1,499,000	\$21,825	\$1,349,100	\$128,075	2/18/2025	12/31/2027	\$63,270	Project to be completed in 2025-2027. Grant expires 12/31/27. Aiming to time construction so that CWF match can be covered by Section 319 grant.
5-229-A	Comfort LMD	FY25 CWF Accelerated Implementation Grant - Sunrise River Headwaters Project Development	\$118,000	\$10,640	\$59,000	\$48,360	2/18/2025	12/31/2027	\$35,026	Project to be completed in 2025-2027. Grant expires 12/31/27.
5-229-B	Comfort LMD	FY25 BWSR Green Infrastructure Projects: East Comfort Pond	\$225,800	\$715	\$50,000	\$150,000	6/9/2025	12/31/2027	\$14,810	Grant amended to accommodate project location change per landowner agreements. Complete project by December 31, 2027.
5-420-C	Bone LMD	Lessard-Sams Outdoor Heritage Fund: Bone Lake South Phase 2 (Restoration)	\$1,432,000	N/A	\$135,000	\$130,000	7/1/2026	6/30/2031	\$0	Grant execution in progress. Anticipated to be active in July 2026.
6-000-F	Bone LMD	Conservation Partners Legacy Bone Lake South Wetland Acquisition (and fencing)	\$500,000	\$424,119	\$75,881	\$0	7/14/2025	6/30/2026	\$500,000	Completed and closed out 6/30/26.
6-000-I	Comfort LMD	Lessard-Sams OHF: Greenbelt Phase 1	\$1,467,000	N/A	\$25,000	\$150,000	7/1/2026	6/30/2030	\$0	Grant execution in progress. Anticipated to be active in July 2026. Easements + acquisitions
Multiple	Multiple	Grants Closed out in 2025		\$2,279,667						
		ACTIVE/CONFIRMED GRANTS	\$5,840,893	\$2,832,200	\$1,810,641	\$756,935			\$702,775	

Percent of total59%43%23%



2027 Budget

Comfort Lake-Forest Lake Watershed District

Estimated Revenues

Account	Lake Management District	Title and Description	Total Grant Award or Grant Request	2025	2026	2027	Grant Period Start Date	Grant Expiration Date	Cumulative Grant Amount Spent to Date (as of 7/31/26)	Comment
		GRANT APPLICATIONS PENDING		2025 Earned Grant Revenue Yearend	2026 Earned Grant Revenue Est. Yearend	2027 Earned Grant Revenue Estimated				
Various	District-Wide	MN Conservation Corps Crew Labor	Crew for 2027 season	N/A	N/A	N/A	spring 2027	fall 2027	N/A	Application deadline anticipated in June 2026
3-004	TBD	MDA AGRI grants (ag demonstration and partners grants) - TBD work with Farmer Led Council	TBD	N/A	TBD	\$30,000	TBD	TBD	\$0	New grant program for the CLFLWD. Multiple AGRI programs available. Staff is reviewing possibilities with partners and farmer-led council.
3-005	Comfort LMD, Forest LMD, Bone LMD	National Fish and Wildlife Foundation (NFWF) Five Star Grant: Outreach and shoreline restoration projects	\$150,000	N/A	Likely in FY27	\$50,000	estimated 1/1/2027	6/30/2028	\$0	New grant program for the CLFLWD. Brought to April 23, 2026 regular board meeting for application approval.
3-006	Comfort LMD, Forest LMD	MPCA Clean Sweep Program: Free street sweeping materials testing - apply for Forest Lake and Wyoming	Free testing	N/A	N/A	N/A	estimated fall 2026	N/A	\$0	New grant program for the CLFLWD. MPCA offers new grant program to provide free testing of street sweeping materials to identify harmful pollutants like phosphorus, metals, and hydrocarbons. Results can be used to document pollutant removal and compare to calculator/model estimates.
6-000	Forest LMD	BWSR Managing Invasives for a Resilient Landscape Program - phramites mgmt partnership w/ WCD	Phragmites mgmt by WCD	N/A	N/A	N/A	November 2026	December 2029	\$0	New grant program for the CLFLWD. Partnered with Washington Conservation District to apply for funds to treat nonnative phragmites
6-000	Comfort LMD	Great River Greening - support GRG proposal to Lessard-Sams OHF	\$200K thru GRG	N/A	N/A	N/A - GRG contracts work	7/1/2027	6/30/2032	\$0	Partner with GRG to fund land management and restoration/enhancement work on CLFLWD properties. Funds handled by GRG.
		GRANT APPLICATIONS PENDING (NOT INCLUDED IN TOTAL ABOVE)	\$150,000		\$0	\$80,000			\$0	

Percent of total0%0%2%

		GRANT APPLICATIONS IN PROGRESS		2025 Earned Grant Revenue Yearend	2026 Earned Grant Revenue Est. Yearend	2027 Earned Grant Revenue Estimated				
3-003	Forest LMD, Bone LMD	Bush Foundation: Sequential Diagnostic Assessment Process Testing, Deployment, Spreading	TBD, \$500,000-\$1 million	N/A	FY27	\$100,000	estimated 1/1/2027	12/31/2031	\$0	New grant program for the CLFLWD. Brought to March 26, 2026 regular board meeting for application approval. Application development in progress with partners and EOR.
3-006	District-Wide	Esri Conservation Grant: Significantly discounted rates for three ArcGIS licenses (total \$11,400 discounted to \$300)	Discounted GIS = \$11K in savings	N/A	N/A	N/A	annually recurring	N/A	\$0	CLFLWD has been using this program for several years to obtain ArcGIS licenses for District staff use. The discounted rate is significant, and the District would have difficulty affording GIS licenses without it.
		GRANT APPLICATIONS IN PROGRESS (NOT INCLUDED IN TOTAL ABOVE)	TBD \$1 million+	\$0	\$0	\$260,000			\$0	