



MEMORANDUM

Comfort Lake-Forest Lake Watershed District

Date: October 1, 2026
To: CLFLWD Board of Managers
From: Mike Kinney, District Administrator
Subject: East Comfort Pond Project Budget Amendment



Comfort Lake
Management District

Background/Discussion:

The purpose of this agenda item is to consider an administrative budget amendment to reflect the new account code and latest estimated FY26 expenditures for the East Comfort Pond Project. This proposed amendment has no impact on the total dollar amount related to this project. Again, this proposed action is only administrative.

At its [August 13, 2026 regular board meeting](#), the Board held a public hearing and ordered the East Comfort Pond Project.

At its [June 11, 2026 regular board meeting](#), the Board adopted a minor amendment to its Watershed Management Plan (WMP). The amendment incorporated the District's revised mission statement and integrated new projects into the District's capital improvement plan, including the East Comfort Pond Project.

The District's financial chart of accounts reflects its WMP structure. As such, creation of the new WMP code for this project (5-229-G) results in the creation of a new financial account code. Expenses for this project were previously tracked to the Comfort Lake Diagnostic Study Implementation account (5-229-B) since the project was identified through tributary monitoring analysis. Now that the project has its own unique code, staff recommend amending the 2026 budget to reflect this. It can be noted that the approved 2027 budget already has this project identified under 5-229-G. This is simply a matter of updating the 2026 budget to match.

FY26 year-to-date spending on the project includes engineering and legal costs totaling \$15,564. District staff time is budgeted separately, and staff hours tracked toward the grant are billed using the District's annual billing rates. The FY26 estimated yearend spend for this project is \$50,000. Final design is underway, and construction contractor solicitation is upcoming. The majority of construction expenses are factored into the 2027 budget at \$150,000. The 2026 budget for this project is \$153,220 because there was a chance of completing all the construction in 2026. However, winter construction is most ideal, and much of the construction costs will occur in FY27.



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Note that this project is 100% grant funded, except for District staff time which satisfies the required 10% match.

Recommended Motion:

Proposed Motion: Manager _____ moves to amend the 2026 budget for account 5-229-G East Comfort Pond Project to \$50,000, to transfer \$50,000 from account 5-229-B to account 5-229-G, and to amend the budget for account 5-229-B to \$0. Seconded by Manager _____.