

Long Creek Watershed Management District FY 2016 Profit & Loss Budget Overview July 2015 through June 2016

	Total FY 2016 Budget	Total FY 2015 Budget	% Change
Ordinary Income/Expense			
Total Income	1,520,240.32	1,509,214.24	1%
Gross Profit	1,520,240.32	1,509,214.24	1%
Expense			
5020 · AWARDS	50.00		
5030 · BAD DEBT	28,824.24		
5040 · CONSTRUCTION			
5042 · Engineering	82,890.70	194,828.64	-57%
5044 · Permits	0.00		
5046 · Structural	900,000.00	1,833,342.00	-51%
5047 · Maintenance	50,000.00	70,000.00	-29%
5040 · CONSTRUCTION - Other	0.00		
Total 5040 · CONSTRUCTION	1,032,890.70	2,098,170.64	-51%
5060 · MONITORING EXPENSE			
5061 · Watershed Monitoring	109,450.68	56,898.00	92%
5063 · Data Analysis	8,000.00	27,000.00	-70%
Total 5060 · MONITORING EXPENSE	117,450.68	83,898.00	40%
5070 · DEPRECIATION EXPENSE	0.00		
5071 · AMORTIZATION EXPENSE	0.00		
5080 · MEETINGS	1,500.00	1,000.00	50%
6000 · PROGRAM EXPENSE			
6002 · Loan Payment	75,758.30	75,758.30	0%
Total 6000 · PROGRAM EXPENSE	75,758.30	75,758.30	0%
6160 · DUES AND SUBSCRIPTIONS	525.00		
6180 · INSURANCE			
6181 · Liability Insurance	4,500.00	6,000.00	-25%
Total 6180 · INSURANCE	4,500.00	6,000.00	-25%
6250 · POSTAGE AND DELIVERY	225.00		
6260 · PRINTING AND REPRODUCTION	0.00		
6270 · PROFESSIONAL FEES			
6271 · Engineer/Consultant	0.00	25,000.00	
6272 · Legal Fees	25,000.00	30,000.00	-17%
6273 · Accounting	5,000.00	5,000.00	0%
6274 · Administration	0.00		
6275 · Program Management	443,870.80	462,100.00	-4%
6276 · Sweeping	115,000.00	125,000.00	-8%
6277 · WQ Monitoring	0.00		
6278 · Catch Basin Cleaning	10,000.00	6,000.00	67%
6279 · Consultant	23,400.00	2,500.00	836%
6281 · Website	1,000.00	9,600.00	-90%
Total 6270 · PROFESSIONAL FEES	623,270.80	665,200.00	-6%
6300 · REPAIRS			
6330 · Equipment Repairs	1,500.00	3,000.00	-50%
Total 6300 · REPAIRS	1,500.00	3,000.00	-50%
6340 · TELEPHONE	725.04	721.92	0%
6350 · TRAVEL			
6354 · Travel	7,300.00	9,600.00	-24%
6355 · Conferences	2,000.00	4,400.00	-55%
6350 · TRAVEL - Other	0.00		
Total 6350 · TRAVEL	9,300.00	14,000.00	-34%
6550 · SUPPLIES	6,200.00	4,000.00	55%
Total Expense	1,902,719.76	2,951,748.86	-36%
Net Ordinary Income	-382,479.44	-1,442,534.62	-73%
Net Income	-382,479.44	-1,442,534.62	27%



Long Creek FY2016 (July 1, 2015 – June 30, 2016) Budget Narrative

5030 – BAD DEBT – line item has been added to the budget in order to account for the fact that we have landowners who are consistently late with their payments. All landowners are required to pay and DEP does enforce this. However, the timing of payments is unknown. Given this unknown, the Finance Committee felt it was prudent to include this line item.

5042 – CONSTRUCTION – Engineering – this line item represents portion of the Horsley Witten contract that will cover construction oversight as well as \$70,000 for engineering design services for the in-stream work slated for the Main Stem behind Guitar Center and Cornerbrook.

5046 – CONSTRUCTION – Structural – this line item represents \$700,000 that is anticipated to occur in FY2016 for the Maine Mall retrofits and \$200,000 as a place holder for the in-stream work slated for the Main Stem behind Guitar Center and Cornerbrook.

5047 – CONSTRUCTION – Maintenance – this line item represents the maintenance of the Long Creek installed BMPs. The systems installed on Maine Mall Road and Gorham Road include one year of maintenance under our existing contract, but we have still included some funding to account for spring of 2016.

5061 – MONITORING EXPENSE – Watershed Monitoring – this line item represents the following:

- DEP compliance monitoring (meteorological monitoring, surface water chemistry, biological monitoring): \$44,450.68
- Data collection for targeted investigations (*this is included as a placeholder. We will not be able to confirm if we are moving forward with these targeted investigations until we complete the plan update that is slated for the end of March 2015*):
 - North Branch (multiple stressor interaction; historical data review; groundwater, stormwater and sediment sampling; eco risk assessment): \$40,000
 - Geomorphology update (Blanchette Brook, Main Stem, North Branch, South Branch): \$25,000

5063 – MONITORING EXPENSE – Data Analysis – this line item represents \$5,000 for the North Branch multiple stressor interaction; \$1,500 for rock bag analysis; and \$1,500 for multi-habitat assessment

6002 – PROGRAM EXPENSE – Loan Payment – Annual payment for State Revolving Fund Loan

6160 – DUES AND SUBSCRIPTIONS – internet hosting services for website and database

6181 – INSURANCE – Liability Insurance – As assets increase, insurance costs go up. History of expense (FY2013: \$4,066; FY2014: \$4385; FY2015: \$4,637).

6272 – PROFESSIONAL FEES – Legal Fees - \$6,000 under admin to support contract, board, and policy needs; \$19,000 under construction to support development of easements for construction projects. The proposed in-

stream work behind Guitar Center and Cornerbrook will require work with nonparticipating landowners as well as participating landowners that we have not worked with yet on easements (KIMCO and Cornerbrook).

6273 – PROFESSIONAL FEES – Accounting – this represents our annual cost for the audit under our existing contract (last year of this contract).

6275 – PROFESSIONAL FEES – Program Management – this represents that staff costs through Cumberland County Soil and Water Conservation District as follows:

- Admin: \$99,851 – (1284 hours; 0.62 FTE)
 - annual reporting to DEP on permit activities;
 - annual development of the budget;
 - annual preparation of audit documentation and review of the financial audit;
 - semi-annual billing; annual budget announcement; and annual fees announcement, per PLA;
 - quarterly checks of the budget;
 - preparation of board agendas and supporting materials and staff support at board meetings;
 - monthly processing of payments, reconciliation of bank statements, and development of financial reports;
 - management of outstanding invoices/delinquent landowners; and
 - monthly team project management meetings, which have been added in the last year to better manage the assignment of staff to Long Creek tasks to ensure timely delivery of services.
- Construction & Maintenance: \$102,856 – (1112 hours; 0.53 FTE)
 - exploration of cost-effective construction opportunities;
 - review and input into new development in the watershed;
 - management of maintenance contracts for all Long Creek installed BMPs
 - reviewing and approving change orders;
 - ensuring timely and effective delivery of services;
 - coordinating monthly porous pavement inspection and sweeping;
 - closing out of construction from FY2014 (Gorham Road/Maine Mall Road);
 - construction oversight of FY2015 construction (Maine Mall);
 - development of RFQ process to hire desire team, landowner outreach, easement negotiation, and design support and review of construction project for FY2016, instream project along Main Stem behind Guitar Center and Cornerbrook.
- Monitoring: \$104,081.90 – (1363 hours; 0.66 FTE)
 - contract management and project oversight of surface water quality and biological monitoring;
 - annual audits of data;
 - annual DEP permit reporting: report, trends, and comparisons for stormflow and baseflow samples; annual hydrographs and trends for continuous monitoring; metrological comparisons; update of chloride correlation curve.
 - management of Hobo loggers (6 total). Installed year-round, downloaded monthly.
 - database – develop RFQ; hire contractor; complete preliminary build & input; customize queries and user interface; and manage annual maintenance.
 - targeted investigations – *(this is included as a placeholder. We will not be able to confirm if we are moving forward with these targeted investigations until we complete the plan update that is slated for the end of March 2015):* management of contracts; support for data collection; data analysis input and review.

- North Branch - multiple stressor interaction; historical data review; groundwater, stormwater and sediment sampling; eco risk assessment.
- Geomorphology – update 2005 geomorphology assessment and develop monitoring benchmarks that can be included with the biological monitoring program (years 5, 7, & 10).
- Main Stem – low DO and groundwater inputs.
- South Branch – update chloride loading model with catchment specific data; consider installing groundwater sample points or collecting samples from excavations during exploration and construction to identify extent and severity of groundwater impacts.
- Non-Structural: \$137,081.90 – (1996 hours; 0.96 FTE)
 - annual inspection of catch basins and coordination of catch basin cleaning contractor;
 - coordination of annual spring clean-up, corner to corner sweep, and hotspot sweeping;
 - annual inspection of participating landowner’s properties to ensure compliance with Operation and Maintenance plans;
 - maintenance of landowner database and GIS layers denoting stormwater infrastructure;
 - maintenance of restorelongcreek.org website;
 - hydraulics & hydrology - develop questions & run model to guide implementation;
 - *The following are included as placeholders. We will not be able to confirm if we are moving forward with these nonstructural efforts until we complete the plan update that is slated for the end of March 2015*
 - targeted education and outreach for winter salt management and landscape management to property owners; municipal staff; and contractors.
 - ordinance development – working with municipal staff to incorporate suggested changes into local ordinances to provide for the long-term protection of Long Creek.
 - GIS investigations/modeling – potential to carry out additional investigations to target necessary actions for the North and South Branches.
 - exploration of measurable results efforts to target identified stressors.
 - annual tracking of all activities for DEP permit reporting;

6276 – PROFESSIONAL FEES – Sweeping – historical expenses have not exceeded \$111,000, therefore \$115,000 was budgeted.

6278 – PROFESSIONAL FEES – Catch Basin Cleaning – raised this to \$10,000 from \$6,000 because we never know what kind of winter we are going to have and additional sites have come under our management since a comprehensive catch basin cleaning occurred.

6279 – PROFESSIONAL FEES – Consultant – water quality monitoring database overhaul, customization, and maintenance: \$23,400

6281 – PROFESSIONAL FEES – Website – budgeted \$1,000 in case additional support is necessary from the website consultant after we have worked with the new format.

6330 – REPAIRS – Equipment Repairs – only budgeted \$1,500 for our monitoring equipment because we would rather replace than repair existing equipment since less expensive, but more accurate equipment, now exists (that didn’t when we bought our sondes 5 years ago).

6340 – TELEPHONE – this line item represents the cellular plan for our in the field collection of data during property inspections.

6354 – TRAVEL – Travel – this line item was reduced from \$9,600 to \$7,300 to better reflect the true cost.

6355 – TRAVEL – Conferences – this line item was reduced from \$4,400 to \$2,000 to better reflect the true cost.

6550 – SUPPLIES – this line item represents the cost to replace water quality monitoring equipment should our old equipment fail.

Long Creek Watershed Management District
Profit & Loss Budget Overview
FY 2016 - 2020

	FY 16	FY 17	FY 18	FY 19	FY 20
Ordinary Income/Expense					
Income					
4100 - ADMINISTRATION	120,765.24	120,765.24	120,765.24	120,765.24	120,765.24
4200 - CONSTRUCTION AND MAINTENANCE	934,795.48	934,795.48	934,795.48	934,795.48	934,795.48
4500 - GOOD HOUSEKEEPING	312,295.72	312,295.72	312,295.72	312,295.72	312,295.72
4600 - MONITORING	149,983.88	149,983.88	149,983.88	149,983.88	149,983.88
4820 - INTEREST	2,400.00	2,400.00	2,400.00	2,400.00	2,400.00
Total Income	1,520,240.32	1,520,240.32	1,520,240.32	1,520,240.32	1,520,240.32
Gross Profit	1,520,240.32	1,520,240.32	1,520,240.32	1,520,240.32	1,520,240.32
Expense					
5010 - Awards	50.00	50.00	50.00	50.00	50.00
5030 - BAD DEBT	28,824.24	28,824.24	28,824.24	28,824.24	28,824.24
5040 - CONSTRUCTION	0.00				
5042 - Engineering	82,890.70	100,000.00	100,000.00	100,000.00	100,000.00
5044 - Permits	0.00				
5046 - Structural	900,000.00	625,000.00	500,000.00	500,000.00	475,000.00
5047 - Maintenance	50,000.00	65,000.00	70,000.00	71,400.00	72,828.00
5040 - CONSTRUCTION - Other	0.00				
Total 5040 - CONSTRUCTION	1,032,890.70	790,000.00	670,000.00	671,400.00	647,828.00
5060 - MONITORING EXPENSE	0.00				
5061 - Watershed Monitoring	109,450.68	80,000.00	80,000.00	80,000.00	80,000.00
5063 - Data Analysis	8,000.00	8,000.00	8,000.00	8,000.00	8,000.00
Total 5060 - MONITORING EXPENSE	117,450.68	88,000.00	88,000.00	88,000.00	88,000.00
5070 - DEPRECIATION EXPENSE	0.00				
5071 - AMORTIZATION EXPENSE	0.00				
5080 - MEETINGS	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00
6000 - PROGRAM EXPENSE	0.00				
6002 - Loan Payment	75,758.30	75,758.30	75,758.30	75,758.30	75,758.30
Total 6000 - PROGRAM EXPENSE	75,758.30	75,758.30	75,758.30	75,758.30	75,758.30
6160 - DUES AND SUBSCRIPTIONS	525.00	535.50	546.21	557.13	568.28
6180 - INSURANCE	0.00				
6181 - Liability Insurance	4,500.00	5,000.00	5,500.00	6,000.00	6,500.00
Total 6180 - INSURANCE	4,500.00	5,000.00	5,500.00	6,000.00	6,500.00
6250 - POSTAGE AND DELIVERY*	225.00	229.50	234.09	238.77	243.55
6260 - PRINTING AND REPRODUCTION	0.00				
6270 - PROFESSIONAL FEES	0.00				
6271 - Engineer/Consultant	0.00				
6272 - Legal Fees	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00
6273 - Accounting	5,000.00	5,000.00	10,000.00	10,000.00	10,000.00
6274 - Administration	0.00				
6275 - Program Management*	443,870.80	452,748.22	461,803.18	471,039.24	480,460.03
6276 - Sweeping	115,000.00	125,000.00	125,000.00	125,000.00	125,000.00
6277 - WQ Monitoring	0.00				
6278 - Catch Basin Cleaning	10,000.00	8,000.00	8,000.00	9,000.00	9,000.00
6279 - Consultant	23,400.00				
6281 - Website	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
Total 6270 - PROFESSIONAL FEES	623,270.80	616,748.22	630,803.18	641,039.24	650,460.03
6300 - REPAIRS	0.00				
6330 - Equipment Repairs	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00
Total 6300 - REPAIRS	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00
6340 - TELEPHONE*	725.04	739.54	754.33	769.42	784.81
6350 - TRAVEL	0.00				
6354 - Travel	7,300.00	6,300.00	6,300.00	6,300.00	6,300.00
6355 - Conferences	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
Total 6350 - TRAVEL	9,300.00	8,300.00	8,300.00	8,300.00	8,300.00
6550 - SUPPLIES	6,200.00	4,000.00	4,000.00	4,000.00	4,000.00
Total Expense	1,902,719.76	1,621,185.30	1,515,770.35	1,527,937.11	1,514,317.20
Net Ordinary Income	-382,479.44	-100,944.98	4,469.97	-7,696.79	5,923.12
Net Income	-382,479.44	-100,944.98	4,469.97	-7,696.79	5,923.12

*Estimated Inflation Rate

2%

Long Creek Watershed Management District Statement of Cash Flows for FY14 with FY15-FY20 Projections

	Jul '13 - Jun 14	Notes
OPERATING ACTIVITIES		
Net Income	483,144.41	
Adjustments to reconcile Net Income to net cash provided by operations:		
1200 · ACCOUNTS RECEIVABLE	-117,143.68	
2000 · ACCOUNTS PAYABLE	160,908.97	
2200 · Deferred Revenue	34,777.88	Port Resources
2320 · Performance Bonds	11,002.15	Construction Hold Back
Net cash provided by Operating Activities	572,689.73	
INVESTING ACTIVITIES		
1700 · FIXED ASSETS:1740 · Infrastructure	-871,370.93	
1700 · FIXED ASSETS:1780 · Construction in Process	611,612.80	Partially constructed assets
1700 · FIXED ASSETS:1790 · Accumulated Depreciation	74,163.43	
1850 · Deferred Charges	934.53	Deferred Bond Interest
Net cash provided by Investing Activities	-184,660.17	
FINANCING ACTIVITIES		
2700 · MM BOND BANK	-75,758.30	
Net cash provided by Financing Activities	-75,758.30	
Net cash increase for period	312,271.26	
Cash at beginning of period	1,422,499.31	
Cash at end of period	1,734,770.57	
Projected Cash Income 2015	1,595,561.18	Income is based on receiving all landowner assessments
Projected Cash Expenses 2015	2,724,245.41	
Projected Net Cash End of FY 2015*	606,086.34	
Projected Cash Income 2016	1,520,240.32	
Projected Cash Expense 2016	1,902,719.76	Expenses include bad debt estimates for landowner assessments
Projected Net Cash End of FY 2016*	223,606.90	
Projected Cash Income 2017	1,520,240.32	
Projected Cash Expense 2017	1,621,185.297	
Projected Net Cash End of FY 2017*	122,661.92	
Projected Cash Income 2018	1,520,240.32	
Projected Cash Expense 2018	1,515,770.35	
Projected Net Cash End of FY 2018*	127,131.89	
Projected Cash Income 2019	1,520,240.32	
Projected Cash Expense 2019	1,527,937.11	
Projected Net Cash End of FY 2019*	119,435.10	
Projected Cash Income 2020	1,520,240.32	
Projected Cash Expense 2020	1,514,317.20	
Projected Net Cash End of FY 2020*	125,358.22	

*Cash reserves will be maintained at a minimum of \$100,000, any additional cash equity is earmarked for future construction projects.