



Long Creek Watershed Management District Board of Directors Meeting

Agenda: June 27, 2023, 9:00a.m. to 11:00a.m.

Location: Gorrill Palmer, 300 Southborough Drive, Suite 200, 2nd Floor, South Portland, Maine
or [Click here to join the meeting](#) on Microsoft Teams

Time	Agenda Item	Attachment	Page(s)
9:00 — 9:05	1. Call to Order		
9:05 — 9:10	2. Minutes: May 24, 2023, Board Meeting <i>Proposed Motion: Motion to approve the May 24, 2023, Board meeting minutes.</i>	Attachment A	1 — 4
9:10 — 9:15	3. Treasurer’s Report: May Financial Report	Attachment B	5 — 19
9:15 — 9:45	4. Sustainable Winter Management Program: Status of Implementation		
9:45 — 10:05	5. Approve Fiscal Year 2024 Budget <i>Proposed Motion: Motion to approve the Fiscal Year 2024 budget.</i>	Attachment D	20 — 28
10:05 — 10:50	6. Review of Board Member Duties and Obligations		
10:50 — 10:55	7. Public Comment(s)		
10:55 — 11:00	8. Next Meeting		
11:00	9. Adjourn		

ATTACHMENT A



Long Creek Watershed Management District Board of Directors Meeting
Minutes from May 24, 2023, Board and Annual Landowner Meeting
Location: Portland Sheraton at Sable Oaks, 200 Sable Oaks Drive, South Portland, Maine

1. **Call to Order:** Mr. Dillon call the meeting to order at 2:07p.m.
2. **Roll Call:**
 - a. Attendance: Angela Blanchette, Curtis Bohlen, Peter Connell, Fred Dillon, Cindy Dionne, Sean Donohue, Brian Goldberg, Craig Gorris, Will Haskell (arrived at 2:25p.m.), Doug Roncarati
 - b. Absent: Eric Dudley, Jason Kenney, Ron Lessard, Richard Matthews
 - c. Staff/Guests: Peter Carney (Long Creek Watershed Management District); Jim Katsiaficas, Esq., Joe Siviski, Esq. (Perkins Thompson); Chris Brewer, Amren Frechette, Kat Wojcik (Cumberland County Soil & Water Conservation District)
3. **Review of Board Meeting Minutes:**
 - a. The Board reviewed the minutes from the March 22, 2023, meeting.
 - b. **Ms. Blanchette made a motion to approve the March 22, 2023, Board meeting minutes. Mr. Roncarati seconded the motion. The motion carried unanimously.**
4. **Treasurer's Report:**
 - a. Mr. Bohlen briefly reviewed the February Financial Report.
 - b. Mr. Brewer noted the savings account balance is at over \$4 million, of which approximately \$1.4 million is budgeted to the South Branch Stormwater BMP Retrofits project.
 - c. Mr. Brewer advised that Accounts Receivable are in good shape.
 - d. Mr. Brewer noted the Maine Department of Environmental Protection is getting close to resolving two outstanding Long Creek General Permit, and associated fee, matters.
5. **Public Hearing: Adoption of Remote Participation Policy in Accordance with 1 M.R.S. § 403-B:**
 - a. Mr. Carney reminded the Board that during the COVID-19 era the Maine Legislature amended the State's public meeting laws to allow for remote participation by members of those entities subject to public meeting laws and for remote attendance at such meetings by the public, provided the subject entity adopted a policy on remote participation following a public hearing.
 - b. Mr. Carney noted the Board previously adopted a "Remote Participation Policy" which provides the guidelines under which the Board may meet remotely. Today's proposed amendments to the Remote Participation Policy would modify the existing policy to accommodate "hybrid" meetings under which Board members and/or the public could attend Board meetings either in-person or remotely.
 - c. Mr. Katsiaficas noted that the Maine Legislature amended the COVID-19 era public meetings laws to accommodate "hybrid" meetings and allow remote participation on a permanent basis.
 - d. Mr. Katsiaficas advised that today's amendments were drafted consistent with current public meetings laws.

- e. **Mr. Goldberg made a motion to adopt the Remote Participation Policy and to authorize the Chair to sign the Policy on behalf of the Board. Mr. Roncarati seconded the motion. The motion carried unanimously.**

6. Accept Best Management Practices Easement Deed, GGP-Maine Mall L.L.C., South Branch Stormwater BMP Retrofits Project:

- a. Mr. Carney provided background on the easement included in today's Board packet which pertains to construction of the South Branch Stormwater BMP Retrofits Project.
- b. Mr. Carney said two properties are implicated in the construction project, one for today's subject property owned GGP-Maine Mall L.L.C. and one for the adjacent Philbrook Avenue Associates LLC.
- c. Mr. Carney noted that the Philbrook Avenue Associates LLC easement was adopted at the last Board meeting.
- d. Mr. Carney noted that easements are based on the template attached to all Participating Landowner Agreements. Participating Landowners accept the terms of the easement template when signing the Participating Landowner Agreement.
- e. Mr. Carney noted that in the case of the GGP-Maine Mall L.L.C. easement some amendments were made to the template to accommodate the project circumstances following consultation between Mr. Katsiaticas and counsel for GGP-Maine Mall L.L.C.
- f. Mr. Carney pointed out that notable amendments to the easement template include acknowledging a preexisting drainage easement over the project area which was granted by a predecessor of GGP-Maine Mall L.L.C. to the predecessor of Philbrook Avenue Associates LLC and acknowledging the rights and obligations of the parties to the preexisting drainage easement. The text was amended to add that, in addition to the easement, the Project plans and specifications will be recorded. A signature block was added for the District, as grantee, acknowledging the District's obligations under the easement.
- g. Ms. Dionne asked how the Project would address violations of existing water quality standards in Long Creek and whether the Project could contribute to water quality impacts given the amount of chlorides that will be discharged into, and passed through, the Project.
- h. Mr. Carney advised that the Project is a required project under the Maine Department of Environmental Protection-approved *Long Creek Watershed Management Plan* and as such is a requirement of Permittees under the Long Creek General Permit.
- i. Mr. Carney noted that chloride reduction is not a goal of the Project as there is no BMP known to the District that will remove chloride from stormwater.
- j. Mr. Carney further noted, however, that while chloride removal is not a goal of this specific Project, the District is proceeding with the Project in conjunction with, and with the understanding that, the District's Sustainable Winter Management Program will address chloride levels over time if as the program becomes more widely adopted.
- k. Mr. Carney advised that this issue was discussed by a previous composition of the Board when the final decision was made to proceed with the Project.
- l. The Board members at the time acknowledged that the District needed to continue to address more conventional pollutants known to be contributing to impairment of the stream through projects such as this gravel wetland, while simultaneously developing a program to address reducing the amounts of chlorides being applied in the watershed.
- m. **Ms. Blanchette made a motion to Motion to accept the Best Management Practices Easement Deed from GGP-Maine Mall L.L.C. for Tax Map 3, Lot 114A pertaining to the South Branch Stormwater BMP Retrofits Project. Mr. Roncarati seconded the motion. The motion carried unanimously.**

7. **Acorn Engineering, Inc., Long Creek South Branch Stormwater BMP Retrofits — Engineering Design Services Agreement, Change Order No. 4:**
 - a. Mr. Carney noted that with the acceptance of the GGP-Maine Mall L.L.C. easement earlier in the meeting the District is now ready to proceed with obtaining the remaining necessary permits and issue a construction request for proposals for the Long Creek South Branch Stormwater BMP Retrofits project.
 - b. Given the status of the project, the project engineer, Acorn Engineering, Inc. is ready to reengage with the project following the District's performance of a geotechnical analysis and acquisition of final easements.
 - c. Mr. Carney noted the change order is to restore the original project budget to account for out-of-scope work, update hourly fees based on Acorn's current rates and add additional time to refresh and resubmit engineering plans and remaining permit applications, update hourly fees and add additional time for project management, and to update hourly fees to apply to the yet to be completed Construction Oversight task in the original contract.
 - d. **Mr. Roncarati made a motion to authorize the Executive Director to enter into a change order with Acorn Engineering, Inc. in the amount of \$10,906 to revise the Engineering Design Services Agreement for the Long Creek South Branch BMP Retrofits Project. Mr. Connell seconded the motion. The motion carried unanimously.**
8. **Long Creek Watershed Management Plan: Status of Implementation:** Mr. Carney provided a presentation to attendees on the status of implementing the Long Creek Watershed Management Plan.
9. **Public Comment(s):** None.
10. **Next Meeting:** Mr. Carney agreed to send a poll to the Board to determine the date of the next meeting.
11. **Adjourn:** The meeting adjourned at 4:30p.m.

Board attendance and voting record:

Board Member	Attendance	Approve May 24, 2023, Minutes	Adoption of Remote Participation Policy	Accept Best Management Practices Easement Deed, GGP-Maine Mall L.L.C.	Acorn Engineering, Inc., Long Creek South Branch Stormwater BMP Retrofits — Engineering Design Services Agreement, Change Order No. 4
Blanchette	Y	Y	Y	Y	Y
Bohlen	Y	Y	Y	Y	Y
Connell	Y	Y	Y	Y	Y
Dillon	Y	Y	Y	Y	Y
Dionne	Y	Y	Y	Y	Y
Donahue	Y	Y	Y	Y	Y
Dudley	N	—	—	—	—
Goldberg	Y	Y	Y	Y	Y
Gorris	Y	Y	Y	Y	Y
Haskell	Y	—	Y	Y	Y
Kenney	N	—	—	—	—
Lessard	N	—	—	—	—
Matthews	N	—	—	—	—
Roncarati	Y	Y	Y	Y	Y

ATTACHMENT B



Financial Report

Long Creek Watershed Management District
For the period ended May 31, 2023

Prepared by
Christopher Brewer, Fiscal Agent

Prepared on
June 14, 2023

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Financial Reports Include:

1. Balance Sheet: presents a snapshot of the District as of the end of the month. The report calculates what the District is worth by subtracting all of the money the district owes (liabilities) from everything it owns (assets). The total includes the net income for the fiscal year to date. This report is required by the Documentation of Internal Control Structure.
2. Profit and Loss: summarizes the income and expenses for the month, to determine if the District is operating at a profit or loss. The report shows subtotals for each income or expense account. The last line shows the net income or loss for the month. This report is required by the Documentation of Internal Control Structure.
3. Withdrawals by Bank Account: details all outgoing transactions from the bank accounts. This report is required by the Documentation of Internal Control Structure.
4. Deposit Listing by Bank Account: details all deposits into the bank accounts. This report is required by the Documentation of Internal Control Structure.
5. Accounts Receivable Aging Summary: This report summarized the status of unpaid invoices and statement charges in Accounts Receivable. For each customer the report shows what the customer owes for the current and previous billing periods. This report is required by the Documentation of Internal Control Structure.
6. Accounts Payable Aging Summary: summarizes the status of unpaid bills in the Accounts Payable showing what is owed, who it is owed to and when it is due. This report is required by the Documentation of Internal Control Structure.
7. Expenses by Vendor Summary: summarizes the total payments to vendors during the fiscal year. This report is one of the tools used to monitor contractual payments to vendors.
8. Profit and Loss Budget Performance: summarizes the income and expenses for the month, to determine if the District is operating at a profit or loss compared to the estimated budget. The report shows subtotals for each income or expense account which are also compared to the estimated budget. This report is required by the Documentation of Internal Control Structure.

Profit and Loss

May 2023

	May 2023	Jul 2022 - May 2023 (YTD)	Total
INCOME			
4100 ADMINISTRATION	1,561.79		196,843.78
4200 CONSTRUCTION AND MAINTENANCE	5,235.18		860,735.09
4201 Drainage Maintenance Agreement			316.00
Total 4200 CONSTRUCTION AND MAINTENANCE	5,235.18		861,051.09
4500 GOOD HOUSEKEEPING	2,864.28		348,238.30
4600 MONITORING	762.35		85,557.61
4810 FINANCE CHARGES	2,045.28		20,648.70
4820 INTEREST	1,058.07		10,566.83
Sales			175.00
Total Income	13,526.95		1,523,081.31
GROSS PROFIT			
	13,526.95		1,523,081.31
EXPENSES			
5030 BAD DEBT			1,554.81
5040 CONSTRUCTION			
5041 BMP Repair & Replacment Reserve	8,083.44		47,317.57
5042 Engineering			242.50
5044 Permit Fees			-575.00
5047 Inspection and Maintenance			62,925.00
5049 Landscaping of Const. Proj.	8,865.00		87,479.50
Total 5040 CONSTRUCTION	16,948.44		197,389.57
5060 MONITORING EXPENSE			15,625.97
5061 Watershed Monitoring	3,041.38		39,358.87
Total 5060 MONITORING EXPENSE	3,041.38		54,984.84
5080 MEETINGS	1,126.40		1,126.40
5090 EQUIPMENT	318.52		3,251.02
6000 PROGRAM EXPENSE			
6002 Loan Payment			75,758.30
Total 6000 PROGRAM EXPENSE			75,758.30
6160 DUES AND SUBSCRIPTIONS	107.80		1,701.92
6180 INSURANCE			
6181 Liability Insurance			8,719.00
Total 6180 INSURANCE			8,719.00
6250 POSTAGE AND DELIVERY			19.00
6270 PROFESSIONAL FEES			
6271 Consultant-Engineer	31.25		38,655.00
6272 Legal Fees	40.00		4,810.00
6273 Accounting			9,300.00
6275 Plan Implementation	10,410.98		98,712.73
6276 Sweeping			50,685.46
6278 Catch Basin Cleaning	36,900.00		36,900.00

		Total
	May 2023	Jul 2022 - May 2023 (YTD)
6283 Waste Management		16,900.57
Total 6270 PROFESSIONAL FEES	47,382.23	255,963.76
6340 TELEPHONE	91.10	1,020.32
6350 TRAVEL		
6354 Travel	6.56	195.25
6355 Conferences	125.00	942.00
Total 6350 TRAVEL	131.56	1,137.25
6550 SUPPLIES		79.78
7200 Salaries & Related Expenses		527.00
7220 Salaries & Wages	7,425.62	83,823.83
7245 Employee Benefits - Simple IRA	222.76	2,514.66
7250 Payroll Taxes, etc.	568.06	6,412.52
7260 Payroll Processing & Fees	50.00	549.00
7270 Workers Comp Insurance		-65.91
Total 7200 Salaries & Related Expenses	8,266.44	93,761.10
Total Expenses	77,413.87	696,467.07
NET OPERATING INCOME	-63,886.92	826,614.24
NET INCOME	\$ -63,886.92	\$826,614.24

Balance Sheet

As of May 31, 2023

	As of May 31, 2023	As of May 31, 2022 (PY)	Total % Change
ASSETS			
Current Assets			
Bank Accounts			
1110 MCB Checking	13,919.27	4,975.30	179.77 %
1116 MCB Savings Base	200,000.00	200,000.00	0.00 %
1117 MCB Sweep Savings	3,811,181.90	3,497,092.77	8.98 %
1117R Non-Routine Maintenance Reserve	205,850.87		
Total 1117 MCB Sweep Savings	4,017,032.77	3,497,092.77	14.87 %
Total Bank Accounts	4,230,952.04	3,702,068.07	14.29 %
Accounts Receivable			
1200 ACCOUNTS RECEIVABLE	400,433.99	359,405.92	11.42 %
Total Accounts Receivable	400,433.99	359,405.92	11.42 %
Other Current Assets			
12100 Performance Guarantee	33,050.00	33,050.00	0.00 %
1400 ALLOWANCE FOR DOUBTFUL ACCOUNTS	-82,983.16	-33,426.12	-148.26 %
1499 UNDEPOSITED FUNDS	3,443.56	0.00	
Total Other Current Assets	-46,489.60	-376.12	-12,260.31 %
Total Current Assets	4,584,896.43	4,061,097.87	12.90 %
Fixed Assets			
1700 FIXED ASSETS			
1740 Infrastructure	194,074.09	194,074.09	0.00 %
1740-02 B21 Blanchette Br. Restoration	611,612.80	611,612.80	0.00 %
1740-03 Darling Avenue Improvements	572,926.52	572,926.52	0.00 %
1740-07 Mall Plaza Improvements	1,256,737.05	1,256,737.05	0.00 %
1740-09 Philbrook Ave Improvements	428,967.91	428,967.91	0.00 %
1740-11 B21 Col. Westbrook Improvements	207,979.14	207,979.14	0.00 %
1740-16 Port Resources Improvements	51,745.00	51,745.00	0.00 %
1740-20 C08 Fairchild Improvements	259,759.13	259,759.13	0.00 %
1740-21 Gorham Road Improvements	491,412.26	491,412.26	0.00 %
1740-22 Maine Mall Road Improvements	693,732.87	693,732.87	0.00 %
1740-23 GGP Gravel Wetland	664,216.29	664,216.29	0.00 %
Total 1740 Infrastructure	5,433,163.06	5,433,163.06	0.00 %
1780 Construction in Process	0.00	0.00	
1786 South Branch BMP Retrofits E-34	171,461.90	154,388.38	11.06 %
Total 1780 Construction in Process	171,461.90	154,388.38	11.06 %
1790 Accumulated Depreciation	-995,651.65	-886,988.39	-12.25 %
Total 1700 FIXED ASSETS	4,608,973.31	4,700,563.05	-1.95 %
Total Fixed Assets	4,608,973.31	4,700,563.05	-1.95 %
TOTAL ASSETS	\$9,193,869.74	\$8,761,660.92	4.93 %

	As of May 31, 2023	As of May 31, 2022 (PY)	Total % Change
LIABILITIES AND EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
2000 ACCOUNTS PAYABLE	35,657.54	159,809.86	-77.69 %
Total Accounts Payable	35,657.54	159,809.86	-77.69 %
Credit Cards			
1114 Credit Card	1,783.82	107.73	1,555.82 %
Total Credit Cards	1,783.82	107.73	1,555.82 %
Other Current Liabilities			
2210 Accrued Vacation	1,801.74	1,801.74	0.00 %
Payroll Liabilities			
Federal Unemployment (940)	42.00	0.00	
ME Income Tax	-191.00	0.00	
Simple IRA Catch-Up	5,894.98		
TD Ameritrade Simple-IRA Catch-up	-5,894.98	0.00	
Total Payroll Liabilities	-149.00	0.00	
Total Other Current Liabilities	1,652.74	1,801.74	-8.27 %
Total Current Liabilities	39,094.10	161,719.33	-75.83 %
Long-Term Liabilities			
2700 MM BOND BANK	681,824.70	757,583.00	-10.00 %
Total Long-Term Liabilities	681,824.70	757,583.00	-10.00 %
Total Liabilities	720,918.80	919,302.33	-21.58 %
Equity			
3000 NET ASSETS	7,646,336.70	7,299,117.61	4.76 %
Net Income	826,614.24	543,240.98	52.16 %
Total Equity	8,472,950.94	7,842,358.59	8.04 %
TOTAL LIABILITIES AND EQUITY	\$9,193,869.74	\$8,761,660.92	4.93 %

Checks and Credit Card Charges by Date

May 2023

Date	Transaction Type	Num	Posting	Name	Memo/Description	Account	Split	Amount
05/03/2023	Credit Card Expense	645241d613ab0	Yes	Ne Water Environment Association		1114 Credit Card	6355 TRAVEL:Conferences	125.00
05/15/2023	Bill Payment (Check)	1148	Yes	Eco Maine - Vendor		1110 MCB Checking	2000 ACCOUNTS PAYABLE	-3,717.95
05/15/2023	Bill Payment (Check)	1149	Yes	CARD SERVICES		1110 MCB Checking	2000 ACCOUNTS PAYABLE	-569.29
05/15/2023	Bill Payment (Check)	1150	Yes	GZA GEOENVIRONMENTAL INC		1110 MCB Checking	2000 ACCOUNTS PAYABLE	-3,041.38
05/15/2023	Bill Payment (Check)	1151	Yes	PERKINS THOMPSON	13657-0001	1110 MCB Checking	2000 ACCOUNTS PAYABLE	-40.00
05/15/2023	Bill Payment (Check)	1152	Yes	A Partner in Technology		1110 MCB Checking	2000 ACCOUNTS PAYABLE	-31.25
05/15/2023	Check		Yes	Treasurer, State of Maine	Transfer Payment To Correct Account	1110 MCB Checking	Biddeford Savings - Checking (deleted)	-191.00
05/17/2023	Bill Payment (Check)	1153	Yes	Maritime Farms Land Management		1110 MCB Checking	2000 ACCOUNTS PAYABLE	-8,083.44
05/23/2023	Check	FY23PP23	Yes	IRS		1110 MCB Checking	Biddeford Savings - Checking (deleted)	-871.14
05/24/2023	Bill Payment (Check)	1154	Yes	VERIZON		1110 MCB Checking	2000 ACCOUNTS PAYABLE	-91.10
05/25/2023	Bill Payment (Check)	1155	Yes	Sterling Stormwater Maintenance Services, LLC		1110 MCB Checking	2000 ACCOUNTS PAYABLE	-36,948.24
05/25/2023	Bill Payment (Check)	1157	Yes	ACV Environmental Services, Inc.		1110 MCB Checking	2000 ACCOUNTS PAYABLE	-20,700.00

Deposit List by Date

May 2023

Date	Transaction Type	Num	Posting	Name	Memo/Description	Account	Split	Amount
05/02/2023	Deposit		Yes			1116 MCB Savings Base	-Split-	1,576.26
05/11/2023	Deposit		Yes	GGP-Maine Mall L.L.C.		1116 MCB Savings Base	1499 UNDEPOSITED FUNDS	10,423.60
05/15/2023	Deposit		Yes	MMC Realty Corp./MaineHealth		1110 MCB Checking	1499 UNDEPOSITED FUNDS	65.80
05/31/2023	Deposit		Yes	Biddeford Savings Bank	INTEREST POSTING FOR DDA 8082398999	1117 MCB Sweep Savings	4820 INTEREST	1,037.91
05/31/2023	Deposit		Yes	Biddeford Savings Bank	INTEREST	1116 MCB Savings Base	4820 INTEREST	18.11
05/31/2023	Deposit		Yes	Biddeford Savings Bank	INTEREST	1110 MCB Checking	4820 INTEREST	2.05

A/R Aging Summary

As of May 31, 2023

	Current	1 - 30	31 - 60	61 - 90	91 and over	Total
333 Clark's Pond, LLC						0.00
138-01					726.99	726.99
Total 333 Clark's Pond, LLC					726.99	726.99
465 Main Street LLC						0.00
128-02					1,701.22	1,701.22
Total 465 Main Street LLC					1,701.22	1,701.22
Anthem Health Plans of Maine, Inc.						0.00
22-01				48.62		48.62
Total Anthem Health Plans of Maine, Inc.				48.62		48.62
Best Company, LLC						0.00
122-01					1.00	1.00
Total Best Company, LLC					1.00	1.00
CarMax Auto Superstores, Inc.						-0.02
36-02-L				44.13		44.13
Total CarMax Auto Superstores, Inc.				44.13	-0.02	44.11
Cornerbrook LLC						0.00
65-01	485.90	481.03		955.57	83,817.30	85,739.80
Total Cornerbrook LLC	485.90	481.03		955.57	83,817.30	85,739.80
CPSP LLC						0.00
70-D-01	614.77	609.30		1,209.25	95,205.62	97,638.94
71-D-01	638.14	632.41		1,255.02	109,538.83	112,064.40
72-D-01	275.41	272.91		541.57	45,465.49	46,555.38
Total CPSP LLC	1,528.32	1,514.62		3,005.84	250,209.94	256,258.72
GGP-Maine Mall L.L.C.						0.00
30-R-01	10,423.60				10,827.90	21,251.50
68-R-01					199.32	199.32
Total GGP-Maine Mall L.L.C.	10,423.60				11,027.22	21,450.82
Individual Permit Holders Services						0.00
144 New Gen Holding Co LLC					208.60	208.60

	Current	1 - 30	31 - 60	61 - 90	91 and over	Total
Total Individual Permit Holders Services					208.60	208.60
Jetport Plaza LLC						0.00
99-01					0.75	0.75
Total Jetport Plaza LLC					0.75	0.75
Maine Mall Motors						0.00
53-Q-02				28.90		28.90
55-Q-01				33.07		33.07
Total Maine Mall Motors				61.97		61.97
MMC Realty Corp./MaineHealth						0.00
13-02	31.06	31.06				62.12
Total MMC Realty Corp./MaineHealth	31.06	31.06				62.12
The Coca-Cola Bottling Company of Norther						0.00
102-01				49.16	9,664.96	9,714.12
Total The Coca-Cola Bottling Company of Norther				49.16	9,664.96	9,714.12
Washington Baxter, LLC						0.00
69-02					24,415.15	24,415.15
Total Washington Baxter, LLC					24,415.15	24,415.15
TOTAL	\$12,468.88	\$2,026.71	\$0.00	\$4,165.29	\$381,773.11	\$400,433.99

Accounts Payable Aging Summary

As of May 31, 2023

	Current	1 - 30	31 - 60	61 - 90	91 and over	Total
ACV Environmental Services, Inc.	16,200.00					16,200.00
CUMBERLAND COUNTY SWCD	10,452.54					10,452.54
Maritime Farms Land Management	8,865.00					8,865.00
PERKINS THOMPSON			140.00			140.00
TOTAL	\$35,517.54	\$0.00	\$140.00	\$0.00	\$0.00	\$35,657.54

Expenses by Vendor Summary

July 2022 - May 2023

	Total
A Partner in Technology	500.00
Acadia Insurance	6,077.00
ACORN ENGINEERING, INC	242.50
ACV Environmental Services, Inc.	36,900.00
AMAZON.COM	79.78
Center for Watershed Protection	533.00
CITY OF SOUTH PORTLAND	-575.00
CONTECH ENGINEERED SOLUTIONS LLC	13,919.00
CROSS INSURANCE	2,642.00
CUMBERLAND COUNTY SWCD	99,095.98
Eco Maine - Vendor	10,245.33
ESRI	600.00
GZA GEOENVIRONMENTAL INC	54,984.84
Half Moon Education, Inc	319.00
Intuit	549.00
MAINE MUNICIPAL BOND BANK	75,758.30
Maritime Farms Land Management	169,958.90
MEMIC	461.09
MICROSOFT	360.92
Ne Water Environment Association	125.00
ONSET COMPUTER	3,270.02
P.C. Sexton WIT Companies, LLC	38,000.00
PERKINS THOMPSON	4,810.00
Portland Sheraton at Sable Oaks	1,126.40
Purdy Powers & Company	9,300.00
Spring Street Parking Garage	27.00
SquareSpace	416.00
Sterling Stormwater Maintenance Services, LLC	71,184.87
TechSoup	75.00
VERIZON	1,020.32
WSP USA Environment & Infrastructure Inc.	155.00
TOTAL	\$602,161.25

Monthly: Budget vs. Actuals - FY23 P&L

July 2022 - May 2023

	Actual	Budget	over Budget	Total % of Budget
INCOME				
4100 ADMINISTRATION	196,843.78	181,347.12	15,496.66	108.55 %
4200 CONSTRUCTION AND MAINTENANCE	860,735.09	925,331.36	-64,596.27	93.02 %
4201 Drainage Maintenance Agreement	316.00		316.00	
Total 4200 CONSTRUCTION AND MAINTENANCE	861,051.09	925,331.36	-64,280.27	93.05 %
4500 GOOD HOUSEKEEPING	348,238.30	354,856.36	-6,618.06	98.14 %
4600 MONITORING	85,557.61	75,305.16	10,252.45	113.61 %
4700 STREAM RESTORATION	0.00	2,735.95	-2,735.95	0.00 %
4810 FINANCE CHARGES	20,648.70		20,648.70	
4820 INTEREST	10,566.83	8,000.00	2,566.83	132.09 %
Sales	175.00		175.00	
Total Income	1,523,081.31	1,547,575.95	-24,494.64	98.42 %
GROSS PROFIT	1,523,081.31	1,547,575.95	-24,494.64	98.42 %
EXPENSES				
5010 ADS		500.00	-500.00	
5030 BAD DEBT	1,554.81	40,245.10	-38,690.29	3.86 %
5040 CONSTRUCTION				
5041 BMP Repair & Replacment Reserve	47,317.57	200,000.00	-152,682.43	23.66 %
5042 Engineering	242.50	12,250.00	-12,007.50	1.98 %
5044 Permit Fees	-575.00		-575.00	
5046 Structural		1,686,000.00	-1,686,000.00	
5047 Inspection and Maintenance	62,925.00	127,975.00	-65,050.00	49.17 %
5049 Landscaping of Const. Proj.	87,479.50	103,442.50	-15,963.00	84.57 %
Total 5040 CONSTRUCTION	197,389.57	2,129,667.50	-1,932,277.93	9.27 %
5060 MONITORING EXPENSE	15,625.97		15,625.97	
5061 Watershed Monitoring	39,358.87	63,549.00	-24,190.13	61.93 %
Total 5060 MONITORING EXPENSE	54,984.84	63,549.00	-8,564.16	86.52 %
5080 MEETINGS	1,126.40	2,000.00	-873.60	56.32 %
5090 EQUIPMENT	3,251.02	5,000.00	-1,748.98	65.02 %
6000 PROGRAM EXPENSE				
6002 Loan Payment	75,758.30	75,760.00	-1.70	100.00 %
Total 6000 PROGRAM EXPENSE	75,758.30	75,760.00	-1.70	100.00 %
6160 DUES AND SUBSCRIPTIONS	1,701.92	2,000.00	-298.08	85.10 %
6170 EQUIPMENT RENTAL		1,000.00	-1,000.00	

				Total
	Actual	Budget	over Budget	% of Budget
6180 INSURANCE				
6181 Liability Insurance	8,719.00	9,500.00	-781.00	91.78 %
Total 6180 INSURANCE	8,719.00	9,500.00	-781.00	91.78 %
6250 POSTAGE AND DELIVERY	19.00	650.00	-631.00	2.92 %
6270 PROFESSIONAL FEES				
6271 Consultant-Engineer	38,655.00	62,600.00	-23,945.00	61.75 %
6272 Legal Fees	4,810.00	20,000.00	-15,190.00	24.05 %
6273 Accounting	9,300.00	9,300.00	0.00	100.00 %
6275 Plan Implementation	98,712.73	169,220.63	-70,507.90	58.33 %
6276 Sweeping	50,685.46	148,768.40	-98,082.94	34.07 %
6278 Catch Basin Cleaning	36,900.00	52,500.00	-15,600.00	70.29 %
6283 Waste Management	16,900.57	14,332.00	2,568.57	117.92 %
Total 6270 PROFESSIONAL FEES	255,963.76	476,721.03	-220,757.27	53.69 %
6340 TELEPHONE	1,020.32	1,440.00	-419.68	70.86 %
6350 TRAVEL				
6351 Lodging		500.00	-500.00	
6353 Meals		500.00	-500.00	
6354 Travel	195.25	1,100.00	-904.75	17.75 %
6355 Conferences	942.00	2,000.00	-1,058.00	47.10 %
Total 6350 TRAVEL	1,137.25	4,100.00	-2,962.75	27.74 %
6550 SUPPLIES	79.78	2,000.00	-1,920.22	3.99 %
7200 Salaries & Related Expenses	527.00		527.00	
7220 Salaries & Wages	83,823.83	93,771.35	-9,947.52	89.39 %
7245 Employee Benefits - Simple IRA	2,514.66	2,811.35	-296.69	89.45 %
7250 Payroll Taxes, etc.	6,412.52	7,168.71	-756.19	89.45 %
7260 Payroll Processing & Fees	549.00	500.00	49.00	109.80 %
7270 Workers Comp Insurance	-65.91	500.00	-565.91	-13.18 %
Total 7200 Salaries & Related Expenses	93,761.10	104,751.41	-10,990.31	89.51 %
Total Expenses	696,467.07	2,918,884.04	-2,222,416.97	23.86 %
NET OPERATING INCOME	826,614.24	-1,371,308.09	2,197,922.33	-60.28 %
NET INCOME	\$826,614.24	\$ -1,371,308.09	\$2,197,922.33	-60.28 %

ATTACHMENT C



Long Creek FY2024 (July 1, 2023 – June 30, 2024) Budget Narrative

5010 – ADS

This line item of **\$500** is for advertising related to advertising and publishing public notices for requests for proposals.

5030 – BAD DEBT

This line item of **\$40,245.10** is identified for Participating Landowner assessments that are doubtful for collection to ensure that these funds are not allocated to expenses until they are received. All Participating Landowners are required to pay annual assessments under Participating Landowner Agreements. Maine DEP can enforce this requirement as a permit condition; however, in some circumstances, payments falling into this category may never be received, and, in others, the timing of payment is indeterminate and, therefore, are allocated to Bad Debt until received.

5041 – CONSTRUCTION – Reserve Fund Account

A line item of **\$200,000** is budgeted as a reserve fund for long-term non-routine maintenance, repair, and replacement of LCMWD-owned-or-operated structural Best Management Practices (“BMPs”). This is an annual amount to be set aside against which non-routine maintenance, repair, and replacement costs are debited.

5042 – CONSTRUCTION – Engineering

This line item of **\$21,746** includes the portion of the engineering design services agreement that will cover the remaining permitting, construction oversight, and project management activities for the South Branch Stormwater BMP Retrofits project.

5046 – CONSTRUCTION – Structural

This Account includes:

- A line item of **\$1,446,640** allocated for construction of the South Branch Stormwater BMP Retrofits project which includes construction of a gravel wetland, a modular wetland system, and a bypass pipe to disconnect future impervious area from the gravel wetland.
- A line item of **\$295,000** allocated for the *Private BMP Incentive Program* to incentivize private stormwater management efforts. The funds will provide seed grants for structural retrofits with the goal of offering enough incentive for landowners to consider implementation during other capital improvements. Funds are disbursed in accordance with the Private BMP Incentive Program Policy approved by the Board of Directors.

An overall line item of **\$1,741,640** is budgeted for this Account.

5047 – CONSTRUCTION – Inspection and Maintenance

This Account is for routine inspection and maintenance of LCWMD-owned-or-operated structural Best Maintenance Practices (“BMPs”).

- *Routine BMP Inspections:* A line item of **\$24,700** is estimated for inspections of LCWMD-owned-or-operated structural BMPs. The budgeted amount assumes that BMPs will be inspected once, or more, annually based on the manufacturer's or designer's recommendation and the District's prior experience concerning maintenance needs.
- *Routine BMP Maintenance:* A line item of **\$103,275** is allocated for routine maintenance of LCWMD-owned-or-operated structural BMPs. The budgeted amount assumes that each structural BMP will be maintained once, or more, annually based on the manufacturer's or designer's recommendation and the District's prior experience concerning maintenance needs.

An overall line item of **\$127,975** is budgeted for this Account.

5049 – CONSTRUCTION – Landscaping of Constructed Projects

This Account is for routine landscaping services for LCWMD-owned-or-operated structural BMPs and other landscaped features such as the Gorham Road medians and riparian buffers. Landscaping tasks included activities such as trimming trees, mowing, mulching, weeding, cutting back planting beds and wetland vegetation, and trash removal. A line item of **\$103,442.50** is budgeted for this Account.

5061 – MONITORING – Water Quality Monitoring

This line item represents the following:

- *Routine Water Quality Monitoring:* A line item of **\$69,343** for the third-party contract for ongoing water quality monitoring required under the *Long Creek Monitoring Plan*. The scope of the contract is conducting continuous water quality monitoring and grab sampling, performing biomonitoring, acquiring meteorological data, and measuring stream flow and stream channel cross sections.
- *Rapid Biomonitoring and Habitat Assessment:* A line item of **\$9,850** for in-stream habitat assessments and benthic macroinvertebrate sampling to be performed at Long Creek Monitoring Stations S05 (reference reach) and S17 (restoration reach) to assess the effectiveness of the habitat restoration project implemented by LCWMD in 2019 in the riparian corridor and floodplain of the main stem of Long Creek between Maine Mall Road and Foden Road.

An overall line item of **\$79,193** is budgeted for this Account.

5070 – DEPRECIATION EXPENSE

This account is not reflected in the budget, however, each year an allocation of depreciation expenses is charged against the LWCMD-owned BMP assets (non-cash transaction). In this fiscal year, the projected depreciation expense is **\$108,663.26**.

5080 – MEETINGS

This line item represents the following:

- A line item of **\$2,000** is budgeted to host the Annual Participating Landowner Meeting.
- A line item of **\$8,000** is budgeted to conduct Expert Review Panel and/or stakeholder meetings concerning the third generation of the Long Creek General Permit.

An overall line item of **\$10,000** is budgeted for this Account.

5090 – MONITORING EQUIPMENT – Purchase, Rental, Maintenance, and Repair

A line item of **\$5,000** is budgeted for the purchase or rental of water quality monitoring equipment that may need to be replaced during the monitoring season, as well as for maintenance and repair of current monitoring equipment. This line item includes consumable accessories, such as probe caps, associated with the monitoring equipment.

6002 – PROGRAM EXPENSE – Loan Payment

This is the annual payment for the Maine Municipal Bond Bank Bond loan. A line item of **\$75,760** is budgeted in FY2024.

6160 – DUES AND SUBSCRIPTIONS

This Account is for licensing and subscription fees for Information Technology-related services, and other dues and subscriptions. Examples of these include Microsoft Azure fees for hosting the water quality monitoring database and annual licensing fees for ESRI's GIS software and Microsoft Office 365. A line item of **\$2,000** is budgeted in FY2024.

6170 – EQUIPMENT – Purchase, Rental, Maintenance, and Repair

This line item includes the cost to purchase, rent, maintain, and repair equipment other than water quality monitoring equipment. A line item of **\$500** is budgeted in FY2024.

6181 – INSURANCE – Liability Insurance

Annual premiums for Directors and Officers Liability Insurance for the Board and General Liability Insurance coverage for LCWMD. A line item of **\$10,000** is budgeted in FY2024.

6250 – POSTAGE

A line item of **\$650** is budgeted for postage, including costs related to mailing annual parcel inspection reports, annual assessments, and invoices.

6271 – PROFESSIONAL FEES – Consultant

This account is for consultants to provide the following expert services.

- *Sustainable Winter Management (SWiM) Program*: **\$63,250** is allocated to implement the next phase of implementing the SWiM Program during the winter of 2023/2024.
- *Watershed Management Plan Update*: **\$20,000** for support of revisions to *Long Creek Watershed Management Plan* and Long Creek General Permit.
- *Information Technology*: **\$5,000** under general administration for Information Technology services, primarily for general Information Technology services and maintenance of the water quality monitoring database.

A total line item of **\$88,250** is budgeted in FY2024.

6272 – PROFESSIONAL FEES – Legal Fees

This account is for legal services. The estimated allocation for FY2024 is as follows:

- **\$10,000** under general administration to support contract, board, and policy needs.
- **\$10,000** for support of revisions to *Long Creek Watershed Management Plan* and Long Creek General Permit.

A total line item of **\$20,000** is budgeted in FY2024.

6273 – PROFESSIONAL FEES – Accounting

This is the contract cost for the annual independent audit of LCWMD’s financial statements. A line item of **\$10,100** is budgeted for FY2024.

6275 – PROFESSIONAL FEES – Plan Implementation

This represents staff costs related to the Services Agreement with the Cumberland County Soil & Water Conservation District (“CCSWCD”), as follows:

- Administration: **\$64,026.33**
 - Administer invoicing and collection of semi-annual payments for Participating Landowner Assessments; annual budget announcement to Participating Landowners; and annual fees announcement to Participating Landowners, per the Participating Landowner Agreements.
 - Revising assessments for Participating Landowner parcels to account for new or removed impervious cover since a prior assessment was calculated.
 - Provide support to Participating Landowners during property transactions.
 - Respond to Participating Landowner questions on assessments, invoices, and/or billing.
 - Management of outstanding assessment invoices.
 - Monthly processing of invoices and payments.
 - Reconciliation of bank statements and development of monthly financial reports for review by the Treasurer and Executive Director.
 - Coordinate payroll and expense reimbursements for the Executive Director.
 - Work in association with Executive Director to develop annual budget.
 - Annual preparation of financial audit documentation and review of the financial audit.
 - Provide support to Executive Director in preparation of LCWMD Board agendas and supporting materials.
 - Provide staff support at LCWMD Board meetings.
 - Provide support to the Executive Director to prepare the annual *Long Creek Watershed Management Plan* implementation report to Maine DEP.
 - Monthly Contract Check-in meetings between CCSWCD’s Contract Coordinator and LCWMD’s Executive Director.
- Construction & Maintenance: **\$23,150.17**
 - Provide support for the South Branch Stormwater BMP Retrofits project, including design support, technical support, and construction oversight.
 - Provide administrative and technical support for stormwater BMP inspection, maintenance, and landscaping contracts for all LCWMD-owned-or-operated BMPs, including reviewing requested change orders, complying with processes and documentation as outlined in the most current version of the Standard Operating Procedure for contracts and the “Contract Checklist,” and ensuring timely and effective delivery of goods and services.
 - Provide technical support upon request for potential retrofit opportunities in partnership with Participating Landowners.
 - Provide technical support upon request for new development and redevelopment projects in the watershed.

- **Monitoring: \$3,327.47**
 - Provide field support for surface water quality and biological monitoring.
 - Review invoices for consistency with scope of work in Services Agreement.

- **Non-Structural: \$82,005.82**
 - Coordination of non-structural good housekeeping and pollution prevention activities (e.g., pavement sweeping, catch basin cleaning), assigning work to one or more service providers, reviewing reports received from service providers, and other field-based and office-based services associated with this work.
 - Develop attributes in GIS system to track maintenance and inspection costs by BMP number.
 - Perform annual inspection of Participating Landowner parcels to ensure compliance with the Long Creek General Permit, Participating Landowner Agreements, Operation and Maintenance Plan, and site-specific Operation and Maintenance Plans and work with Executive Director to resolve issues identified during parcel inspections.
 - Education and Outreach activities, including implementing the social media calendar, sending landowner notifications, developing fact sheets, and updating the District’s website.
 - Provide technical support for Sustainable Winter Management (“SWiM”) program.
 - Maintaining the District’s GIS system including updating parcel maps to reflect changes in boundaries and stormwater infrastructure, batching maps for the District’s website and for use by the District’s maintenance contractors, and performing investigations upon request.
 - Annual tracking and documentation of activities for Long Creek General Permit reporting to Maine DEP.
 - Provide support for update of *Long Creek Watershed Management Plan* pertaining to next permit cycle.

An overall line item of **\$172,509.78** is budgeted for this Account.

6276 – PROFESSIONAL FEES – Sweeping

For FY2024, pavement sweeping covers five sweeping events, including: the Spring Sweep - Large Particle Collection event of 311 acres; the Spring Sweep - Fine Particle Collection event of 311 acres; two “Hot Spot” sweeping events of 62 acres each; and the Fall Sweep event of 311 acres. This line item of **\$148,768.40** reflects the pavement sweeping Services Agreement per-acre unit prices.

6278 – PROFESSIONAL FEES – Catch Basin Cleaning

For FY2024, inspection and cleaning of 740 catch basins is anticipated. This line item of **\$55,500** reflects the catch basin inspection and cleaning Services Agreement price of \$75.00 per catch basin.

6283 – PROFESSIONAL FEES – Waste Management

A line item of **\$20,000** is budgeted for waste disposal costs. This Account is for the disposal costs of catch basin grit, pavement sweepings, landscaping debris, trash, and other solid wastes generated as the result of LWCMD’s maintenance activities. The estimate is based on current disposal rates at Eco Maine.

6340 – TELEPHONE

This line item, **\$1,440**, represents the annual cost for cell phone service for the Executive Director.

6351/53 – TRAVEL – Lodging and Meals

This line item of **\$1,000** is for the cost of the Executive Director’s lodging and meals for attendance of conferences and meetings.

6354 – TRAVEL – Mileage

This line item is for mileage reimbursements for the Executive Director and for CCSWCD staff conducting work under the Services Agreement between LCWMD and CCSWCD. A line item of **\$1,100** is budgeted under this account.

6355 – TRAVEL – Conference Fees

This line item of **\$2,000** reflects the cost of the Executive Director’s registration fees pertaining to attendance of conferences, trainings, and meetings.

6550 – SUPPLIES

A line item of **\$1,000** is budgeted under this Account. This Account is used for office supplies, and communications and IT equipment for the Executive Director.

7200 – SALARIES AND RELATED EXPENSES

Salary, benefits, workers’ compensation insurance, and payroll taxes for Executive Director. A line item of **\$116,426.31** is budgeted under this Account.

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LCWMD FY2024 Budget Estimate

Accounts	Total ADMINISTRATION	Total CONSTRUCTION & MAINTENANCE	Total MONITORING	Total Non-Structural	FY 2024	FY 2025 Projected	FY 2026 Projected
Income							
4100 ADMINISTRATION	193,525.92	0.00	0.00	0.00	193,525.92	193,525.92	193,525.92
4200 CONSTRUCTION AND MAINTENANCE	0.00	812,474.98	0.00	0.00	812,474.98	812,474.98	812,474.98
4500 GOOD HOUSEKEEPING	0.00	0.00	0.00	436,376.58	436,376.58	436,376.58	436,376.58
4600 MONITORING	0.00	0.00	94,462.52	0.00	94,462.52	94,462.52	94,462.52
4700 STREAM RESTORATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4820 INTEREST	8,000.00	0.00	0.00	0.00	8,000.00	8,000.00	8,000.00
Total Income	\$ 201,525.92	\$ 812,474.98	\$ 94,462.52	\$ 436,376.58	\$ 1,544,840.00	\$ 1,544,840.00	\$ 1,544,840.00
Gross Profit	\$ 201,525.92	\$ 812,474.98	\$ 94,462.52	\$ 436,376.58	\$ 1,544,840.00	\$ 1,544,840.00	\$ 1,544,840.00
Expenses							
5010 ADS	\$ 500.00	\$ 0.00	\$ 0.00	0.00	\$ 500.00	\$ 500.00	\$ 500.00
5030 BAD DEBT	5,349.95	22,877.50	3,184.60	8,833.05	40,245.10	40,245.10	40,245.10
5040 CONSTRUCTION	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5041 BMP Repair & Replacment Reserve	0.00	200,000.00	0.00	0.00	200,000.00	200,000.00	200,000.00
5042 Engineering	0.00	21,746.00	0.00	0.00	21,746.00	0.00	0.00
5045 Streams	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5046 Structural	0.00	1,741,640.00	0.00	0.00	1,741,640.00	0.00	0.00
5047 Inspection and Maintenance	0.00	127,975.00	0.00	0.00	127,975.00	127,975.00	127,975.00
5048 Non-Routine Repair & Maint.	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5049 Landscaping of Const. Proj.	0.00	103,442.50	0.00	0.00	103,442.50	103,442.50	103,442.50
Total 5040 CONSTRUCTION	\$ 0.00	\$ 2,194,803.50	\$ 0.00	\$ 0.00	\$ 2,194,803.50	\$ 431,417.50	\$ 431,417.50
5060 MONITORING EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5061 Watershed Monitoring	0.00	0.00	79,193.00	0.00	79,193.00	69,343.00	79,193.00
Total 5060 MONITORING EXPENSE	\$ 0.00	\$ 0.00	\$ 79,193.00	\$ 0.00	\$ 79,193.00	\$ 69,343.00	\$ 79,193.00
5080 MEETINGS	2,000.00	0.00	0.00	8,000.00	10,000.00	10,000.00	10,000.00
5090 EQUIPMENT	0.00	0.00	5,000.00	0.00	5,000.00	5,000.00	5,000.00
6000 PROGRAM EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6002 Loan Payment	0.00	75,760.00	0.00	0.00	75,760.00	75,760.00	75,760.00
Total 6000 PROGRAM EXPENSE	\$ 0.00	\$ 75,760.00	\$ 0.00	\$ 8,000.00	\$ 83,760.00	\$ 83,760.00	\$ 83,760.00
6160 DUES AND SUBSCRIPTIONS	2,000.00	0.00	0.00	0.00	2,000.00	2,000.00	2,000.00
6170 EQUIPMENT RENTAL	0.00	0.00	0.00	500.00	500.00	500.00	500.00
6180 INSURANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6181 Liability Insurance	10,000.00	0.00	0.00	0.00	10,000.00	10,500.00	11,025.00
Total 6180 INSURANCE	\$ 10,000.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 10,000.00	\$ 10,500.00	\$ 11,025.00
6250 POSTAGE AND DELIVERY	650.00	0.00	0.00	0.00	650.00	650.00	650.00
6270 PROFESSIONAL FEES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6271 Consultant-Engineer	5,000.00	0.00	0.00	83,250.00	88,250.00	88,250.00	88,250.00
6272 Legal Fees	10,000.00	0.00	0.00	10,000.00	20,000.00	20,000.00	20,000.00
6273 Accounting	10,100.00	0.00	0.00	0.00	10,100.00	10,100.00	10,100.00
6275 Plan Implementation	64,026.33	23,150.17	3,327.47	82,005.82	172,509.78	177,685.07	183,015.63

LCWMD FY2024 Budget Estimate

6276 Sweeping	0.00	0.00	0.00	148,768.40	148,768.40	148,768.40	148,768.40
6277 Pipe Inspection and Cleaning	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6278 Catch Basin Cleaning	0.00	0.00	0.00	55,500.00	55,500.00	55,500.00	55,500.00
6283 Waste Management	0.00	0.00	0.00	20,000.00	20,000.00	20,600.00	21,218.00
Total 6270 PROFESSIONAL FEES	\$ 89,126.33	\$ 23,150.17	\$ 3,327.47	\$ 399,524.22	\$ 515,128.18	\$ 520,903.47	\$ 526,852.03
6340 TELEPHONE	1,440.00	0.00	0.00	0.00	1,440.00	1,440.00	1,440.00
6350 TRAVEL	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6351 Lodging	500.00	0.00	0.00	0.00	500.00	500.00	500.00
6353 Meals	500.00	0.00	0.00	0.00	500.00	500.00	500.00
6354 Mileage	500.00	150.00	50.00	400.00	1,100.00	1,133.00	1,166.99
6355 Conferences	2,000.00	0.00	0.00	0.00	2,000.00	2,000.00	2,000.00
Total 6350 TRAVEL	\$ 3,500.00	\$ 150.00	\$ 50.00	\$ 400.00	\$ 4,100.00	\$ 4,133.00	\$ 4,166.99
6550 SUPPLIES	750.00	0.00	0.00	250.00	1,000.00	1,000.00	1,000.00
7200 Salaries & Related Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7220 Salaries & Wages	57,662.14	25,103.41	3,166.31	15,427.86	101,359.71	105,160.70	109,104.23
7245 Employee Benefits - Simple IRA	1,729.80	753.07	94.99	462.82	3,040.67	3,154.70	3,273.00
7250 Payroll Taxes, etc.	6,272.50	2,730.75	344.43	1,678.24	11,025.92	11,439.40	11,868.37
7260 Payroll Processing & Fees	500.00	0.00	0.00	0.00	500.00	518.75	538.20
7270 Workers Comp Insurance	500.00	0.00	0.00	0.00	500.00	515.00	530.45
Total 7200 Salaries & Related Expenses	\$ 66,664.43	\$ 28,587.23	\$ 3,605.73	\$ 17,568.92	\$ 116,426.31	\$ 120,788.55	\$ 125,314.26
Total Expenses	\$181,980.71	\$2,345,328.40	\$94,360.79	\$435,076.19	\$3,056,746.09	\$1,301,680.62	\$1,322,563.87
Net Operating Income	\$19,545.21	(\$1,532,853.42)	\$101.73	\$1,300.39	(\$1,511,906.09)	\$243,159.38	\$222,276.13
Net Income	\$19,545.21	(\$1,532,853.42)	\$101.73	\$1,300.39	(\$1,511,906.09)	\$243,159.38	\$222,276.13

Long Creek Watershed Management District
Projected Statement of Cash Flows
 July 2023 through June 2026

	Total
OPERATING ACTIVITIES	
Net Income	788,241.43
Adjustments to reconcile Net Income to Net Cash provided by operations:	
1200 ACCOUNTS RECEIVABLE	-40,450.81
2000 ACCOUNTS PAYABLE	-106,330.32
1114 Credit Card	-1,380.90
Direct Deposit Payable	0.00
Payroll Liabilities:Federal Taxes (941/944)	-850.81
Payroll Liabilities:Federal Unemployment (940)	42.00
Payroll Liabilities:ME Income Tax	-192.00
Payroll Liabilities:Simple IRA Catch-Up	7,579.26
Payroll Liabilities:TD Ameritrade Simple-IRA Catch-up	-7,579.26
Payroll Liabilities:TD Ameritrade	\$ 0.00
Total Adjustments to reconcile Net Income to Net Cash provided by operations:	-\$ 149,162.84
Net cash provided by operating activities	\$ 639,078.59
Net cash increase for period	639,078.59
Cash at beginning of period	\$ 3,537,946.11
Cash as of 6/22/2023	\$ 4,177,024.70
Projected Cash Expenses FY 2023 (June 23 - June 30)	187,254.17
Projected Net Cash FY 2023	3,350,691.94
Projected Cash Income FY 2024	1,544,840.00
Projected Cash Expenses FY 2024	3,056,746.09
Projected Net Cash FY 2024	1,838,785.85
Projected Cash Income FY 2025	1,544,840.00
Projected Cash Expenses FY 2025	1,301,680.62
Projected Net Cash FY 2025	2,081,945.23