



## Long Creek FY2023 (July 1, 2022 – June 30, 2023) Budget Narrative

### 5010 – ADS

This line item of **\$500** is identified for advertising, typically 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-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 **\$12,250** 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 **\$1,391,000** 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 **\$1,686,000** 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.
- *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.

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

#### **5049 – CONSTRUCTION – Landscaping of Constructed Projects**

This Account is for routine landscaping maintenance services. This line item includes landscaping tasks such as trimming trees, mowing, mulching, weeding, cutting back perennials, 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 **\$63,549** 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 fish sampling, acquiring meteorological data, and measuring stream flow and stream channel cross sections.
- *Rapid Biomonitoring and Habitat Assessment:* A item of **\$9,850** for in-stream habitat assessments between Long Creek Monitoring Stations S08 and S10 and between Long Creek Monitoring Stations S05 and S07, and benthic macroinvertebrate sampling to be performed at Monitoring Stations S17 and S05 to assess the effectiveness of the habitat restoration project performed by LCWMD 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 **\$63,549** 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**

A line item of **\$2,000** is budgeted to host the Annual Participating Landowner Meeting and stakeholder meetings concerning the next permit cycle.

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

A line item of **\$5,000** is budgeted for the purchase or rental of replacement water quality monitoring equipment that may fail 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**

Annual payment for the Maine Municipal Bond Bank Bond loan. A line item of **\$75,760** is budgeted in FY2022.

#### **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 FY2023.

#### **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 **\$1,000** is budgeted in FY2023.

#### **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 **\$9,500** is budgeted in FY2023.

#### **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*: **\$57,600** is allocated to implement the next phase of implementing the SWiM Program during the winter of 2022/2023.
- *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 **\$62,600** is budgeted in FY2023.

#### **6272 – PROFESSIONAL FEES – Legal Fees**

This account is for legal services. The estimated allocation for FY2023 is as follows:

- **\$10,000** under general administration to support contract, board, and policy needs.
- **\$5,000** for support of revisions to Long Creek Watershed Management Plan and Long Creek General Permit.
- **\$5,000** for legal support for the South Branch BMP Retrofits project.

A total line item of **\$20,000** is budgeted in FY2023.

#### **6273 – PROFESSIONAL FEES – Accounting**

This is the cost for the annual independent audit of LCWMD's financial statements. A line item of **\$9,300** is budgeted for FY2023.

#### **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: \$70,377.82**
  - 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 expanded) 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 the LCWMD FY2024 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: \$25,274.13**
  - Provide support for the South Branch BMP Retrofits project, including design support, technical support, and construction oversight.
  - Manage Stormwater BMP inspection, maintenance, and landscaping contracts for all LCWMD-owned-or-operated BMPs, including reviewing requested change orders, processing change orders when appropriate, 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 on construction opportunities in partnership with Participating Landowners.
  - Provide technical support upon request for new development and redevelopment projects in the watershed.
- **Monitoring: \$3,259.12**
  - Manage water quality monitoring contract and provide oversight and field support for surface water quality and biological monitoring.
  - Conduct annual audit and monthly QA/QC of monitoring data.
  - Compile monitoring data for annual Maine DEP permit reporting.
- **Non-Structural: \$70,309.57**
  - 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.
- Maintenance and update of Participating Landowner database and GIS layers denoting stormwater infrastructure.
- Education and Outreach activities, including implementing the social media calendar, sending landowner notifications, developing fact sheets, updating the District’s website, and securing permission for catch basin stenciling and coordinating stenciling on Participating Landowner properties.
- 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.

An overall line item of **\$169,220.63** is budgeted for this Account.

#### **6276 – PROFESSIONAL FEES – Sweeping**

For FY2023, 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 Service Agreement per-acre unit prices.

#### **6278 – PROFESSIONAL FEES – Catch Basin Cleaning**

For FY2023, inspection and cleaning of 700 catch basins is anticipated. This line item of **\$52,500** 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 **\$14,322** is budgeted for waste disposal costs. This Account is for the disposal costs of catch basin grit, pavement sweepings, landscaping debris, and other solid wastes generated as the result of LWCMD’s maintenance activities. The estimate is based on 160 tons at the rate of \$115.50 per ton at Eco Maine.

#### **6340 – TELEPHONE**

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

#### **6351 – 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** reflect the cost of the Executive Director’s registration fees pertaining to attendance of conferences and meetings.

**6550 – SUPPLIES**

A line item of **\$2,000** 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 **\$104,691.41** is budgeted under this Account.

**LCWMD FY2023 Budget**

Accounts	FY 2023	FY 2024 Projected	FY 2025 Projected
<b>Income</b>			
4100 ADMINISTRATION	174,606.37	174,606.37	174,606.37
4200 CONSTRUCTION AND MAINTENANCE	931,804.93	845,057.16	845,057.16
4500 GOOD HOUSEKEEPING	357,400.79	357,400.79	357,400.79
4600 MONITORING	73,027.91	73,027.91	73,027.91
4700 STREAM RESTORATION	0.00	0.00	0.00
4820 INTEREST	10,753.95	10,753.95	10,753.95
<b>Total Income</b>	<b>\$ 1,547,593.95</b>	<b>\$ 1,547,593.95</b>	<b>\$ 1,547,593.95</b>
<b>Gross Profit</b>	<b>\$ 1,547,593.95</b>	<b>\$ 1,547,593.95</b>	<b>\$ 1,547,593.95</b>
<b>Expenses</b>			
5010 ADS	<b>\$ 500.00</b>	<b>\$ 500.00</b>	<b>\$ 500.00</b>
5030 BAD DEBT	40,245.10	40,245.10	40,245.10
5040 CONSTRUCTION	0.00	0.00	0.00
5041 BMP Repair & Replacment Reserve	200,000.00	200,000.00	200,000.00
5042 Engineering	12,250.00	0.00	0.00
5045 Streams	0.00	0.00	0.00
5046 Structural	1,686,000.00	0.00	0.00
5047 Inspection and Maintenance	127,975.00	127,975.00	127,975.00
5048 Non-Routine Repair & Maint.	0.00	0.00	0.00
5049 Landscaping of Const. Proj.	103,442.50	103,442.50	103,442.50
<b>Total 5040 CONSTRUCTION</b>	<b>\$ 2,129,667.50</b>	<b>\$ 431,417.50</b>	<b>\$ 431,417.50</b>
5060 MONITORING EXPENSE	0.00	0.00	0.00
5061 Watershed Monitoring	63,549.00	69,343.00	63,549.00
<b>Total 5060 MONITORING EXPENSE</b>	<b>\$ 63,549.00</b>	<b>\$ 69,343.00</b>	<b>\$ 63,549.00</b>
5080 MEETINGS	2,000.00	2,000.00	2,000.00
5090 EQUIPMENT	5,000.00	5,000.00	5,000.00
6000 PROGRAM EXPENSE	0.00	0.00	0.00
6002 Loan Payment	75,760.00	75,760.00	75,760.00
<b>Total 6000 PROGRAM EXPENSE</b>	<b>\$ 75,760.00</b>	<b>\$ 75,760.00</b>	<b>\$ 75,760.00</b>
6160 DUES AND SUBSCRIPTIONS	2,000.00	2,000.00	2,000.00
6170 EQUIPMENT RENTAL	1,000.00	1,000.00	1,000.00
<b>Total 6180 INSURANCE</b>	<b>\$ 9,500.00</b>	<b>\$ 9,975.00</b>	<b>\$ 10,473.75</b>
6250 POSTAGE AND DELIVERY	650.00	650.00	650.00
6270 PROFESSIONAL FEES	0.00	0.00	0.00
6271 Consultant-Engineer	62,600.00	62,600.00	62,600.00
6272 Legal Fees	20,000.00	20,000.00	20,000.00
6273 Accounting	9,300.00	9,300.00	9,300.00
6275 Plan Implementation	169,220.63	174,297.25	179,526.17
6276 Sweeping	148,768.40	148,768.40	148,768.40
6277 Pipe Inspection and Cleaning	0.00	0.00	0.00
6278 Catch Basin Cleaning	52,500.00	52,500.00	52,500.00
6283 Waste Management	14,322.00	14,751.66	15,194.21
<b>Total 6270 PROFESSIONAL FEES</b>	<b>\$ 476,711.03</b>	<b>\$ 482,217.31</b>	<b>\$ 487,888.78</b>
6340 TELEPHONE	1,440.00	1,440.00	1,440.00
6350 TRAVEL	0.00	0.00	0.00
6351 Lodging	500.00	500.00	500.00

## LCWMD FY2023 Budget

<b>6353 Meals</b>	500.00	500.00	500.00
<b>6354 Mileage</b>	1,100.00	1,133.00	1,166.99
<b>6355 Conferences</b>	2,000.00	2,000.00	2,000.00
<b>Total 6350 TRAVEL</b>	<b>\$ 4,100.00</b>	<b>\$ 4,133.00</b>	<b>\$ 4,166.99</b>
<b>6550 SUPPLIES</b>	2,000.00	2,000.00	2,000.00
<b>7200 Salaries &amp; Related Expenses</b>	0.00	0.00	0.00
<b>7220 Salaries &amp; Wages</b>	93,711.35	97,225.52	100,871.48
<b>7245 Employee Benefits - Simple IRA</b>	2,811.35	2,916.78	3,026.16
<b>7250 Payroll Taxes, etc.</b>	7,168.71	7,437.53	7,716.44
<b>7260 Payroll Processing &amp; Fees</b>	500.00	518.75	538.20
<b>7270 Workers Comp Insurance</b>	500.00	515.00	530.45
<b>Total 7200 Salaries &amp; Related Expenses</b>	<b>\$ 104,691.41</b>	<b>\$ 108,613.58</b>	<b>\$ 112,682.73</b>
<b>Total Expenses</b>	<b>\$2,918,814.04</b>	<b>\$1,235,794.50</b>	<b>\$1,240,273.85</b>
<b>Net Operating Income</b>	<b>(\$1,371,220.09)</b>	<b>\$311,799.45</b>	<b>\$307,320.10</b>
<b>Net Income</b>	<b>(\$1,371,220.09)</b>	<b>\$311,799.45</b>	<b>\$307,320.10</b>



**Long Creek Watershed Management District**  
**Projected Statement of Cash Flows**  
 July 2022 through June 2025

	<b>Total</b>
<b>OPERATING ACTIVITIES</b>	
Net Income	533,688.82
Adjustments to reconcile Net Income to Net Cash provided by operations:	
1200 ACCOUNTS RECEIVABLE	-57,829.18
2000 ACCOUNTS PAYABLE	-46,856.80
1114 Credit Card	-149.90
2200 Deferred Revenue	-29,008.94
Direct Deposit Payable	0.00
Payroll Liabilities:Federal Taxes (941/944)	850.81
Payroll Liabilities:Federal Unemployment (940)	0.00
Payroll Liabilities:ME Income Tax	192.00
Payroll Liabilities:TD Ameritrade Simple-IRA Catch-up	0.00
Payroll Liabilities:TD Ameritrade	1.00
Total Adjustments to reconcile Net Income to Net Cash provided by operations:	<b>-\$ 132,801.01</b>
Net cash provided by operating activities	<b>\$ 400,887.81</b>
Net cash increase for period	<b>\$ 400,887.81</b>
Cash at beginning of period	3,126,475.68
Cash at end of period	<b>\$ 3,527,363.49</b>
Projected Cash Income FY 2023	1,547,593.95
Projected Cash Expenses FY 2023	2,918,814.04
Projected Net Cash FY 2023	<b>2,156,143.40</b>
Projected Cash Income FY 2024	1,547,593.95
Projected Cash Expenses FY 2024	1,235,794.50
Projected Net Cash FY 2024	<b>2,467,942.85</b>
Projected Cash Income FY 2025	1,547,593.95
Projected Cash Expenses FY 2025	1,240,273.85
Projected Net Cash FY 2025	<b>2,775,262.95</b>