



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.

LCWMD FY2024 Budget

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
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