

Lake Auburn Watershed Commission Statement of Revenues & Expenditures As of September 30, 2018

	Operating Budget	Operating Account	Balance	Sinking Fund	YTD Combined	12/31/17 Combined
Revenues:						
Contributions - AWD	75,000.00	56,250.03	18,749.97	18,750.01	75,000.04	107,000.00
Contributions - LWD	75,000.00	75,000.00	-	25,000.00	100,000.00	107,000.00
Timber Harvesting		27,673.86	(27,673.86)		27,673.86	-
Water Withdrawal Revenue		1,229.60	(1,229.60)		1,229.60	1,199.40
Intergovernmental	1,500.00	1,500.00	-		1,500.00	2,000.00
Interest	1,150.00	1,328.99	(178.99)	1,678.43	3,007.42	4,375.83
Total Revenues	152,650.00	162,982.48	(10,332.48)	45,428.44	208,410.92	221,575.23
Expenditures:						
Auburn Water Department	10,000.00	4,497.00	5,503.00		4,497.00	9,345.50
Lewiston Water Division	5,500.00	1,264.00	4,236.00		1,264.00	4,709.50
Executive Administration	3,000.00	1,264.84	1,735.16		1,264.84	3,579.36
Forestry	2,000.00	4,241.25	(2,241.25)		4,241.25	477.50
Outside Services	3,325.00	3,325.00	-		3,325.00	-
Sanitary Facilities	3,360.00	2,384.00	976.00		2,384.00	3,073.00
Source Protection	45,500.00	15,852.56	29,647.44		15,852.56	35,473.82
Repairs to Property & Equipment	6,500.00	1,607.84	4,892.16		1,607.84	3,921.96
Public Education	1,500.00	1,500.00	-		1,500.00	1,500.00
Public Ed. - Labor	52,600.00	19,842.54	32,757.46		19,842.54	44,243.33
Public Ed. - Supplies	4,000.00	949.10	3,050.90		949.10	2,783.29
Public Ed. - Events	1,000.00	-	1,000.00		-	-
Public Ed. - Outside Services	4,500.00	-	4,500.00		-	606.83
Public Ed. - Public Relations	4,500.00	103.38	4,396.62		103.38	2,984.10
Public Ed. - Miscellaneous	3,400.00	729.42	2,670.58		729.42	1,730.01
Liability & D&O Insurance	14,150.00	10,138.00	4,012.00		10,138.00	12,537.00
Legal	2,000.00	56.00	1,944.00		56.00	1,252.92
Audit/Financial Services	6,695.00	4,795.63	1,899.37		4,795.63	6,141.26
Property Taxes	4,530.00	7,054.02	(2,524.02)		7,054.02	5,162.76
Operational Supplies	1,500.00	-	1,500.00		-	77.77
Depreciation/Amortization Expense		7,566.34	(7,566.34)	32,677.16	40,243.50	42,221.64
Miscellaneous	3,440.00	218.17	3,221.83	-	218.17	1,366.20
Total Expenditures	183,000.00	87,389.09	95,610.91	32,677.16	120,066.25	183,187.75
Excess Revenues Over Expenditures	(30,350.00)	75,593.39		12,751.28	88,344.67	38,387.48
Retained Earnings/Fund Balance, 1/1		2,069,775.44		3,428,194.62	5,497,970.04	5,459,582.56
Retained Earnings/Fund Balance, 12/31		2,145,368.83		3,440,945.90	5,586,314.71	5,497,970.04

Lake Auburn Watershed Commission

Proposed Budget - Detail

For the Fiscal Year 2019

Budget Line Item	Amount Requested	Explanation for the Request
Auburn Water District	8,000.00	Routine maintenance, groundwork, trash pickup, erosion & drainage work, and lake patrol
Lewiston Water Division	4,500.00	Routine maintenance, groundwork, trash pickup and lake patrol
Executive Administration	3,000.00	AWD clerk's time for land reviews, property/septic reviews, project contracts, and legal communications
Source Protection Management	38,500.00	Part time watershed warden/lake patrol \$16,000; boat inspections \$2,500; and special projects identified \$20,000
Outside Services	3,325.00	ALT conservation easement monitoring
Forestry	5,500.00	Forestry management contractual services
Sanitary Facilities	3,760.00	G A Downing facilities \$470/month x 8
Repairs to Property & Equipment	5,500.00	Repairs to property & equipment \$2,000; signs \$1,000; and boat maintenance \$2,500
Public Education	1,500.00	Contributions to nonprofit partnership organizations: VLMP \$1,500
Public Ed. - Labor	20,000.00	Com. Outreach Coordinator and Educator's salary and benefits
Public Ed. - Supplies	4,000.00	Supplies and materials to support the Community Outreach Program
Public Ed. - Events	4,000.00	Public education events for the community i.e. trout releases, water festival, and trail days
Public Ed. - Outside Services	2,500.00	Contractual labor for technology, website, signage, septic systems, buffers, etc.
Public Ed. - Public Relations	2,500.00	Public education mailings, website modifications etc.
Public Ed. - Miscellaneous	2,500.00	Misc. program costs, mileage, dues, training, etc.
Liability & D & O Insurance	13,150.00	\$10,800 for general liability coverage; theft & dishonesty coverage \$600; and \$1,750 for D & O insurance coverage
Legal	1,000.00	Routine legal consultations about ordinances, contracts, etc.
Audit/Financial Services	6,945.00	Annual audit \$4,250 (3 year bid up), and annual bookkeeping fee \$2,695
Property Taxes	4,625.00	Town of Minot \$2,400; City of Auburn \$725; and Town of Turner \$1,500
Operational Supplies	1,300.00	Buoys \$500; GPS unit \$600, and boat safety equipment \$200
Miscellaneous	2,010.00	Central Maine Power for the boat launch \$260; routine offices supplies, reports, and postage \$350; annual meeting \$400; and permits & licenses \$1,000
Total	138,115.00	

**Lake Auburn Watershed Commission
Proposed Budget
For the Fiscal Year 2019**

	2015 Actual	2016 Actual	2017 Actual	2018 Budget	Estimated 2018 Actual	2019 Budget	Percentage Change
Expenditures:							
Auburn Water District	6,607.75	5,480.88	9,345.50	10,000.00	7,400.00	8,000.00	-20.00%
Lewiston Water Division	1,477.00	3,382.46	4,709.50	5,500.00	2,700.00	4,500.00	-18.18%
Executive Administration	1,009.68	2,651.34	3,579.36	3,000.00	3,000.00	3,000.00	0.00%
Source Protection Management	19,719.82	14,575.00	35,473.82	45,500.00	18,900.00	38,500.00	-15.38%
Forestry	340.00	565.49	477.50	2,000.00	5,500.00	5,500.00	175.00%
Outside Services	3,325.00	3,325.00	-	3,325.00	3,325.00	3,325.00	0.00%
Sanitary Facilities	2,994.40	3,649.60	3,073.00	3,360.00	3,360.00	3,760.00	11.90%
Repairs to Property & Equipment	4,019.53	5,229.48	3,921.96	6,500.00	4,200.00	5,500.00	-15.38%
Public Education General	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	0.00%
Public Ed. - Labor	47,521.78	48,905.38	44,243.33	52,600.00	24,000.00	20,000.00	-61.98%
Public Ed. - Supplies	1,070.31	2,503.59	2,783.29	4,000.00	1,700.00	4,000.00	0.00%
Public Ed. - Events	827.98	524.23	-	1,000.00	-	4,000.00	300.00%
Public Ed. - Outside Services	4,331.08	1,783.07	606.83	4,500.00	1,000.00	2,500.00	-44.44%
Public Ed. - Public Relations	3,100.25	4,543.34	2,984.10	4,500.00	1,000.00	2,500.00	-44.44%
Public Ed. - Misc.	3,239.74	1,767.33	1,730.01	3,400.00	1,000.00	2,500.00	-26.47%
Insurances	11,793.50	12,959.50	12,537.00	14,150.00	10,138.00	13,150.00	-7.07%
Legal	-	189.00	1,252.92	2,000.00	56.00	1,000.00	-50.00%
Audit/Financial Services	6,423.13	6,141.25	6,141.26	6,695.00	6,695.00	6,945.00	3.73%
Property Taxes	3,192.16	5,475.14	5,162.76	4,530.00	4,750.00	4,625.00	2.10%
Operational Supplies	114.00	1,087.00	77.77	1,500.00	200.00	1,300.00	-13.33%
Miscellaneous	368.84	887.26	1,366.20	3,440.00	750.00	2,010.00	-41.57%
Total Operating Expenditures	122,975.95	127,125.34	140,966.11	183,000.00	101,174.00	138,115.00	-24.53%
Capital Expenditures:							
GIS Flyover							
Fence Replacement					6,298.80		
Dock Replacement 6/98							
Forestry Plan 10/13							
DASH Boat Trailer							
DASH Boat							
Total Capital Expenditures	-	-	-	-	6,298.80	-	
Total Expenditures	122,975.95	127,125.34	140,966.11	183,000.00	107,472.80	138,115.00	-24.53%
Revenues:							
Contributions - AWD	87,384.96	78,125.04	78,125.04	75,000.00	75,000.00	48,550.00	-35.27%
Contributions - LWD	87,385.00	78,125.00	78,125.00	75,000.00	75,000.00	48,550.00	-35.27%
Fund Balance Carryforward				41,350.00		38,000.00	-8.10%
Sale of Timber/Assets				-	27,700.00	-	
Intergovernmental	12,000.00	2,000.00	2,000.00	1,500.00	1,500.00	1,500.00	0.00%
Interest	424.27	1,226.75	1,226.75	1,150.00	1,480.00	1,515.00	31.74%
Total Revenues	187,194.23	159,476.79	159,476.79	194,000.00	180,680.00	138,115.00	-28.81%
Surplus	64,218.28	32,351.45	18,510.68	11,000.00	73,207.20	0.00	
Total contributions from each entity:							
Operations	87,385.00	78,125.00	78,125.00	75,000.00	75,000.00	48,550.00	
Land Acquisition	70,000.00	60,000.00	60,000.00	25,000.00	25,000.00	20,000.00	
	157,385.00	138,125.00	138,125.00	100,000.00	100,000.00	68,550.00	-31.45%
Water Withdrawal Revenue	1,180.40	1,540.20	1,540.20	1,000.00	1,230.00	1,000.00	
Accumulate Accumulative Balance	1,180.40	2,720.60	4,375.83	5,375.83	5,605.83	6,605.83	

Lake Auburn Watershed Commission
 Contribution History by Entity
 10-year Trend & 5-year Projection

Year	Operating Contribution	Sinking Fund Contribution	Total Contribution
2010	46,220	126,000	172,220
2011	54,270	100,000	154,270
2012	70,607	70,000	140,607
2013	62,558	125,000	187,558
2014	87,500	125,000	212,500
2015	87,385	70,000	157,385
2016	78,125	60,000	138,125
2017	77,000	30,000	107,000
2018	75,000	25,000	100,000
2019	48,550	20,000	68,550
2020*	50,007	25,000	75,007
2021*	51,507	25,000	76,507
2022*	53,052	25,000	78,052
2023*	54,643	25,000	79,643
2024*	56,283	25,000	81,283

* Estimated operations assume a 3% annual increase, \$10,000 annual capital purchase, flat revenue from other sources and no fund balance carryforward.