

Lake Auburn Watershed Commission Statement of Revenues & Expenditures As of September 30, 2019

	Operating Budget	Operating Account	Balance	Sinking Fund	YTD Combined	12/31/18 Combined
Revenues:						
Contributions - AWD	48,550.00	36,412.47	12,137.53	15,002.03	51,414.50	99,999.98
Contributions - LWD	48,550.00	48,550.00	-	20,000.00	68,550.00	100,000.00
Timber Harvesting		53,647.30	(53,647.30)		53,647.30	50,178.48
Water Withdrawal Revenue		1,350.61	(1,350.61)		1,350.61	1,373.60
Intergovernmental	1,500.00	1,500.00	-		1,500.00	2,000.00
Interest	1,515.00	574.21	940.79	1,202.21	1,776.42	5,257.27
Total Revenues	100,115.00	142,034.59	(41,919.59)	36,204.24	178,238.83	258,809.33
Expenditures:						
Auburn Water Department	8,000.00	3,257.88	4,742.12		3,257.88	5,957.50
Lewiston Water Division	4,500.00	3,907.50	592.50		3,907.50	3,384.00
Executive Administration	3,000.00	-	3,000.00		-	1,264.84
Forestry	5,500.00	8,047.13	(2,547.13)		8,047.13	7,796.94
Outside Services	3,325.00	-	3,325.00		-	3,325.00
Sanitary Facilities	3,760.00	2,413.60	1,346.40		2,413.60	3,364.00
Source Protection	38,500.00	(9,024.30)	47,524.30		(9,024.30)	20,179.25
Repairs to Property & Equipment	5,500.00	2,403.05	3,096.95		2,403.05	3,903.30
Public Education	1,500.00	1,566.48	(66.48)		1,566.48	1,500.00
Public Ed. - Labor	20,000.00	13,969.86	6,030.14		13,969.86	23,832.40
Public Ed. - Supplies	4,000.00	1,755.90	2,244.10		1,755.90	949.10
Public Ed. - Events	4,000.00	1,036.96	2,963.04		1,036.96	-
Public Ed. - Outside Services	2,500.00	-	2,500.00		-	-
Public Ed. - Public Relations	2,500.00	2,421.60	78.40		2,421.60	372.41
Public Ed. - Miscellaneous	2,500.00	1,307.07	1,192.93		1,307.07	762.41
Liability & D&O Insurance	13,150.00	9,892.00	3,258.00		9,892.00	11,551.00
Legal	1,000.00	1,911.00	(911.00)		1,911.00	56.00
Audit/Financial Services	6,945.00	4,945.62	1,999.38		4,945.62	6,141.26
Property Taxes	4,625.00	4,616.50	8.50		4,616.50	7,054.02
Operational Supplies	1,300.00	460.34	839.66		460.34	12.00
Depreciation/Amortization Expense		6,357.57	(6,357.57)	32,677.16	39,034.73	41,260.07
Miscellaneous	2,010.00	614.78	1,395.22	(51.00)	563.78	297.12
Total Expenditures	138,115.00	61,860.54	76,254.46	32,626.16	94,486.70	142,962.62
Excess Revenues Over Expenditures	(38,000.00)	80,174.05		3,578.08	83,752.13	115,846.71
Retained Earnings/Fund Balance, 1/1		2,165,245.40		3,448,571.37	5,613,816.77	5,497,970.06
Retained Earnings/Fund Balance, 12/31		2,245,419.45		3,452,149.45	5,697,568.90	5,613,816.77

Lake Auburn Watershed Commission
Proposed Budget - Detail
For the Fiscal Year 2020

Budget Line Item	Amount Requested	Explanation for the Request
Auburn Water District	7,500.00	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	2,500.00	AWD clerk's time for land reviews, property/septic reviews, project contracts, and legal communications
Source Protection Management	40,500.00	Part time watershed warden/lake patrol \$16,000; boat inspections \$2,500; and special projects identified \$22,000
Outside Services	3,325.00	ALT conservation easement monitoring
Forestry	3,000.00	Forestry management contractual services
Sanitary Facilities	3,760.00	G A Downing facilities \$470/month x 8
Repairs to Property & Equipment	7,500.00	Repairs to property & equipment \$3,000; signs \$1,000; and boat maintenance \$3,500
Public Education	1,500.00	Contributions to nonprofit partnership organizations: VLMP \$1,500
Public Ed. - Labor	22,000.00	Com. Outreach Coordinator and Educator's salary and benefits
Public Ed. - Supplies	2,500.00	Supplies and materials to support the Community Outreach Program
Public Ed. - Events	2,500.00	Public education events for the community i.e. trout releases, water festival, and trail days
Public Ed. - Outside Services	1,500.00	Contractual labor for technology, website, signage, septic systems, buffers, etc.
Public Ed. - Public Relations	3,000.00	Public education mailings, website modifications etc.
Public Ed. - Miscellaneous	2,500.00	Misc. program costs, mileage, dues, training, etc.
Liability & D & O Insurance	12,150.00	\$10,300 for general liability coverage; theft & dishonesty coverage \$500; and \$1,350 for D & O insurance coverage
Legal	3,000.00	Routine legal consultations about ordinances, contracts, etc.
Audit/Financial Services	6,545.00	Annual audit \$3,850 and annual bookkeeping fee \$2,695
Property Taxes	4,725.00	Town of Minot \$2,500; City of Auburn \$725; and Town of Turner \$1,500
Operational Supplies	700.00	Buoys \$500 and boat safety equipment \$200
Miscellaneous	1,410.00	Central Maine Power for the boat launch \$260; routine offices supplies, reports, and postage \$350; annual meeting \$400; and Misc. \$400
Total	136,615.00	

**Lake Auburn Watershed Commission
Proposed Budget
For the Fiscal Year 2020**

	2016 Actual	2017 Actual	2018 Actual	2019 Budget	Estimated 2019 Actual	2020 Budget	Percentage Change
Expenditures:							
Auburn Water District	5,480.88	9,345.50	5,957.50	8,000.00	6,700.00	7,500.00	-6.25%
Lewiston Water Division	3,382.46	4,709.50	3,384.00	4,500.00	4,500.00	4,500.00	0.00%
Executive Administration	2,651.34	3,579.36	1,264.84	3,000.00	1,500.00	2,500.00	-16.67%
Source Protection Management	14,575.00	35,473.82	20,179.25	38,500.00	35,000.00	40,500.00	5.19%
Forestry	565.49	477.50	7,796.94	5,500.00	8,047.00	3,000.00	-45.45%
Outside Services	3,325.00	-	3,325.00	3,325.00	3,325.00	3,325.00	0.00%
Sanitary Facilities	3,649.60	3,073.00	3,364.00	3,760.00	3,365.00	3,760.00	0.00%
Repairs to Property & Equipment	5,229.48	3,921.96	3,903.30	5,500.00	4,000.00	7,500.00	36.36%
Public Education General	1,500.00	1,500.00	1,500.00	1,500.00	1,566.00	1,500.00	0.00%
Public Ed. - Labor	48,905.38	44,243.33	23,832.40	20,000.00	20,000.00	22,000.00	10.00%
Public Ed. - Supplies	2,503.59	2,783.29	949.10	4,000.00	2,250.00	2,500.00	-37.50%
Public Ed. - Events	524.23	-	-	4,000.00	1,750.00	2,500.00	-37.50%
Public Ed. - Outside Services	1,783.07	606.83	-	2,500.00	-	1,500.00	-40.00%
Public Ed. - Public Relations	4,543.34	2,984.10	372.41	2,500.00	2,800.00	3,000.00	20.00%
Public Ed. - Misc.	1,767.33	1,730.01	762.41	2,500.00	1,700.00	2,500.00	0.00%
Insurances	12,959.50	12,537.00	11,551.00	13,150.00	11,750.00	12,150.00	-7.60%
Legal	189.00	1,252.92	56.00	1,000.00	2,500.00	3,000.00	200.00%
Audit/Financial Services	6,141.25	6,141.26	6,141.26	6,945.00	6,291.00	6,545.00	-5.76%
Property Taxes	5,475.14	5,162.76	7,054.02	4,625.00	4,616.50	4,725.00	2.16%
Operational Supplies	1,087.00	77.77	12.00	1,300.00	460.00	700.00	-46.15%
Miscellaneous	887.26	765.58	297.12	2,010.00	1,178.00	1,410.00	-29.85%
Total Operating Expenditures	127,125.34	140,365.49	101,702.55	138,115.00	123,298.50	136,615.00	-1.09%
Capital Expenditures:							
Total Capital Expenditures	-	-	-	-	-	-	
Total Expenditures	127,125.34	140,365.49	101,702.55	138,115.00	123,298.50	136,615.00	-1.09%
Revenues:							
Contributions - AWD	78,125.04	77,000.00	75,000.00	48,550.00	48,550.00	40,000.00	-17.61%
Contributions - LWD	78,125.00	77,000.00	75,000.00	48,550.00	48,550.00	40,000.00	-17.61%
Fund Balance Carryforward				38,000.00		54,365.00	43.07%
Sale of Timber/Assets			50,178.48	-	53,647.30	-	
Intergovernmental	2,000.00	2,000.00	2,000.00	1,500.00	1,500.00	1,500.00	0.00%
Interest	1,226.75	1,899.22	2,203.34	1,515.00	815.20	750.00	-50.50%
Total Revenues	159,476.79	157,899.22	204,381.82	138,115.00	153,062.50	136,615.00	-1.09%
Surplus	32,351.45	17,533.73	102,679.27	0.00	29,764.00	0.00	
Total contributions from each entity:							
Operations	78,125.00	77,000.00	75,000.00	48,550.00	48,550.00	40,000.00	
Source Water Protection Sinking Fund	60,000.00	30,000.00	25,000.00	20,000.00	20,000.00	25,000.00	
	138,125.00	107,000.00	100,000.00	68,550.00	68,550.00	65,000.00	-5.18%
Water Withdrawal Revenue	1,540.20	1,199.40	1,373.60	1,000.00	1,450.00	1,000.00	
Accumulate Accumulative Balance	2,720.60	3,920.00	5,293.60	6,293.60	6,743.60	7,743.60	

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

Year	Operating Contribution	Sinking Fund Contribution	Total Contribution
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	40,000	25,000	65,000
2021*	41,200	25,000	66,200
2022*	42,436	25,000	67,436
2023*	43,709	25,000	68,709
2024*	45,020	25,000	70,020
2025*	46,371	25,000	71,371

* Estimated operations assume a 3% annual increase