

# TOWN OF ROCKPORT WASTEWATER BUDGET

FY 09-10



Town of Rockport  
Wastewater Budget  
FY 09-10

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**Departmental Budgets - Expenditures and Revenues**

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**Town of Rockport  
Municipal Budget  
FY 09-10**

**Select Board**

Five Members - Three Year Terms

Robert G. Duke, Jr.-Chair  
Huse Street  
  
Term Expires: June 30, 2010

William C. Chapman  
Pascal Avenue  
236-2468  
  
Term Expires: June 30, 2010

Thomas Farley  
Pine Brae Lane  
236-2694  
  
Term Expires: June 30, 2011

Alexandra Wolf Fogel  
Spruce Street  
236-4691  
  
Term Expires: June 30, 2012

Dale Landrith, Jr.  
Robinson Drive  
236-2163  
  
Term Expires: June 30, 2012

**Town Officials**

Town Offices: 236-9648 - 101 Main Street, Rockport

Robert A. Peabody, Jr.  
Town Manager

Stephen E. Beveridge  
Public Works Director

Virginia B. Lindsey  
Finance Director

Scott Bickford  
Code Enforcement Officer

Sally Ann Fowler  
Finance Clerk

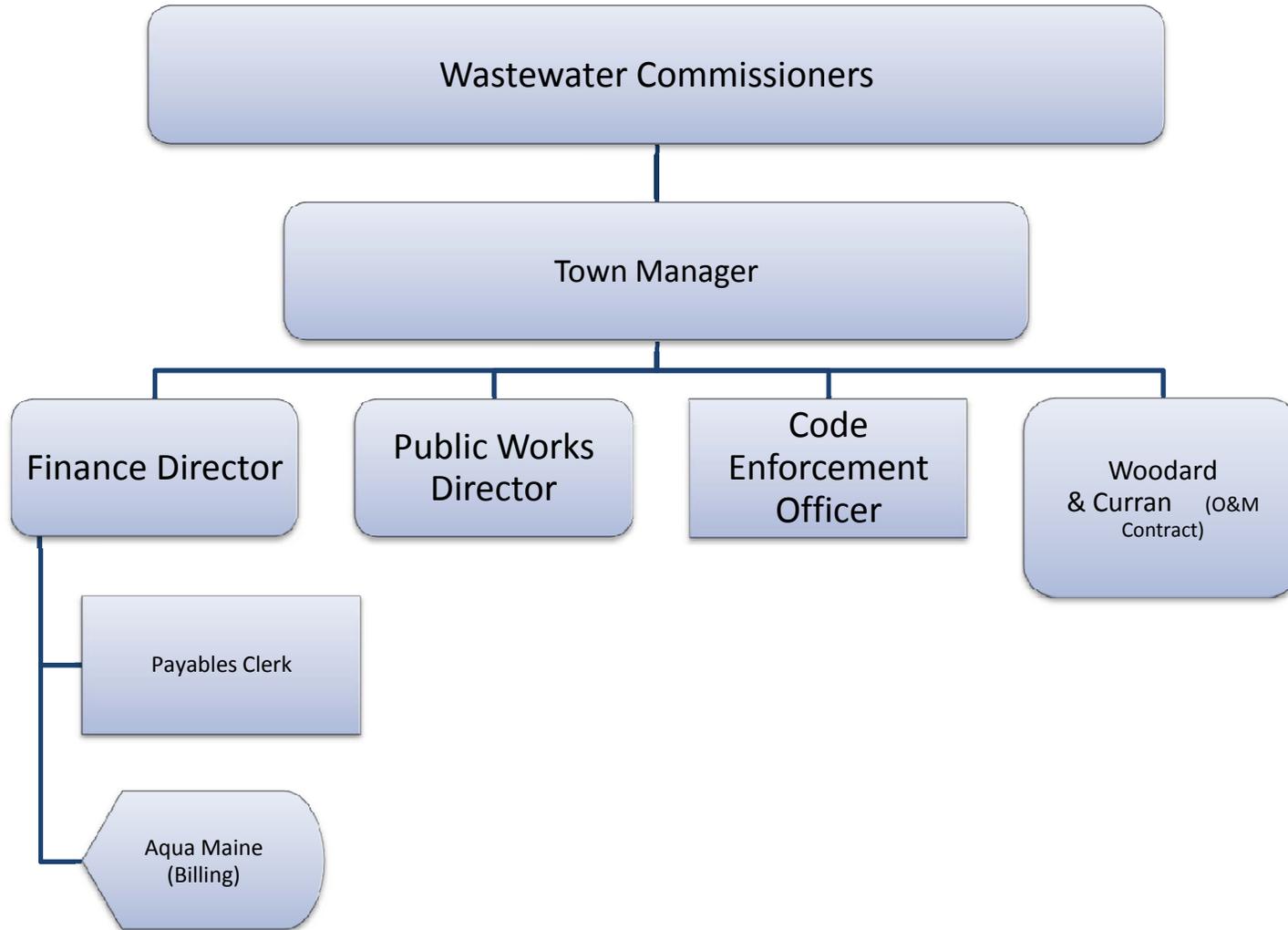
**Contracted Engineering Firm**

**WOODARAD & CURRAN**  
Engineering-Science-Operations  
[www.woodardcurran.com](http://www.woodardcurran.com)

Andrew Field  
Plant Manager



Town of Rockport  
Wastewater Organization Chart



Town of Rockport, Maine  
Executive Summary of the Wastewater Budget FY 09-10

**Introduction**

The fiscal year FY 09-10 Wastewater budget for the Town of Rockport, Maine will be presented to the Wastewater Commissioners at a special meeting in June. The budget establishes the operational goals of the Wastewater department for the upcoming year. The budget is developed based on recommendations of the municipals officials, and is reviewed and amended by the town manager before presenting the budget to the Wastewater Commissioners for review. The budget receives final approval of the Wastewater Commissioners.

**Town Departments - Functions and Key Budget Issues**

The town manager oversees the operations of the Wastewater facilities, with the assistance of the public works director, code enforcement officer, and the personnel of Woodard & Curran. Woodard & Curran is the engineering company hired by the town to annually maintain the wastewater system.

**Administration:** The Administration Department provides the necessary funding for the municipal personnel required to provide support to the Wastewater department, as well as minimal office expenses to perform and maintain financial responsibilities. Insurances, billing costs, and other miscellaneous expenses also are paid through the Administration budget. Billing for Wastewater charges is provided by Aqua Maine; financial records are then forwarded to the finance director for review, and financial records are updated and maintained by the town. The finance director, along with the town manager, are responsible for tracking accounts and implementing the lien process whenever necessary, for unpaid fees.

Key Budget Issue: *Providing adequate municipal staff to maintain the wastewater system.*

**Operations:** The Operations budget provides funding for contractual obligations, including funding to hire Woodard & Curran to maintain the Wastewater facilities; funding to pay both Camden and Rockland for use of their Wastewater treatment facilities; and payment for the treatment of wastewater from the Samoset. This budget also provides funds for any capital item requirements dealing with building upgrades and/or improvements, as well as equipment needs.

Key Budget Issue: *Providing adequate funding to maintain existing facilities, and to plan for future upgrades that may be required of the system.*

**Long-Term Debt:** The long-term debt budget includes the town's bonded indebtedness for past Wastewater bonded debts. Also included are funds for Rockport's share of Camden's debt for the upgrade to their Treatment Plant.

Key Budget Issue: *Bonded indebtedness continues to decline; future bonding may be required to upgrade and maintain the wastewater system.*

## Town of Rockport, Maine Demographic Information

### Demographics

The Town of Rockport, Maine was incorporated in February of 1891. It is located in Penobscot Bay along the mid-coast of the state. Rockport has a land area of 22.58 square miles and a population of approximately 3,513 (estimated July 1, 2007). The Town is empowered by the state to levy a property tax on both real and personal property within its boundaries. The Town of Rockport is a municipal government, non-profit organization.

Rockport's population estimates for July 1, 2007 seem to indicate that the town's population grew by 9.47% from the 2000 census. The town ranks 101 out of 532 municipalities in the state in terms of population, based on July 1, 2007 estimates. 2008 estimates put Rockport's population at 3,588.) Census data for the year 1990 is no longer available, and therefore comparisons between years 1990 and 2000 are not available.

In year 2000 the average household size was 2.33. The State of Maine average is 2.34, whereas the US average is 2.61.

The Average family size is 2.83; State average family size is 2.82; and the average family size in the US is 3.20.

The median family income in Rockport is \$56,068; the State median family income is \$52,793; and the median family income in the US is \$58,526. (2008 demographics estimate the median household income in Rockport to be \$63,509.)

The per capita income in Rockport in year 2000 was \$25,498; State per capita income was \$23,226; and the US per capita income was \$25,267.

Owner Occupied Homes in Rockport averaged \$171,900 in value in year 2000; the average owner occupied home in the State was \$170,500; owner occupied homes in the US averaged \$185,200.

25.4% of Rockport's population was under the age of 19 years; 52.2% of the population was between the ages of 20 to 59 years; and 22.3% of the population was 60 years and over.

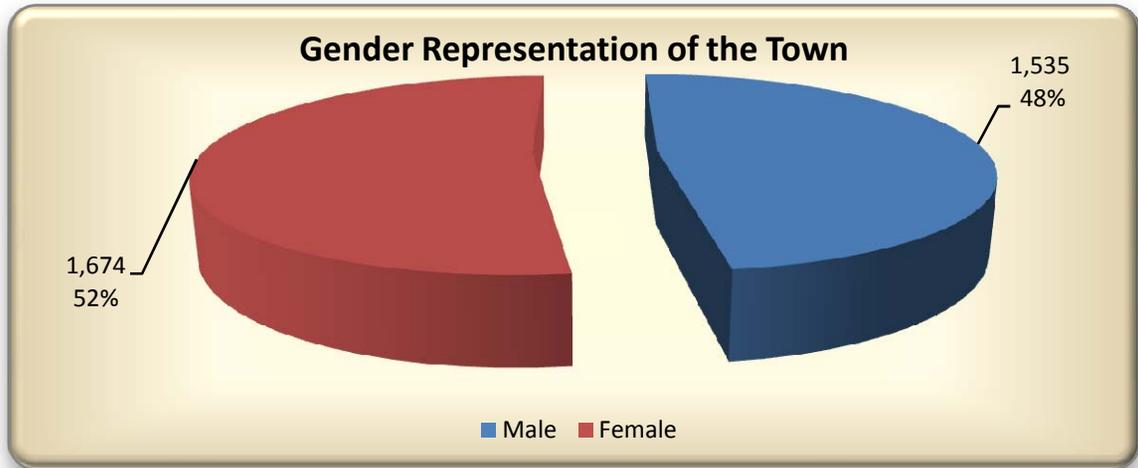
Wastewater Residential Units		Wastewater Commercial Units		
Single units:	478	Single units:	37	Public Authority: 3
Multi units:	55	Multi units:	8	
Seasonal Units:	21	Seasonal Units:	2	
<b>TOTAL</b>	<b>554</b>	<b>TOTAL</b>	<b>47</b>	<b>TOTAL CUSTOMER COUNT 604</b>

Following are charts depicting the demographic age and gender breakdowns, as well as the breakdown of household income.

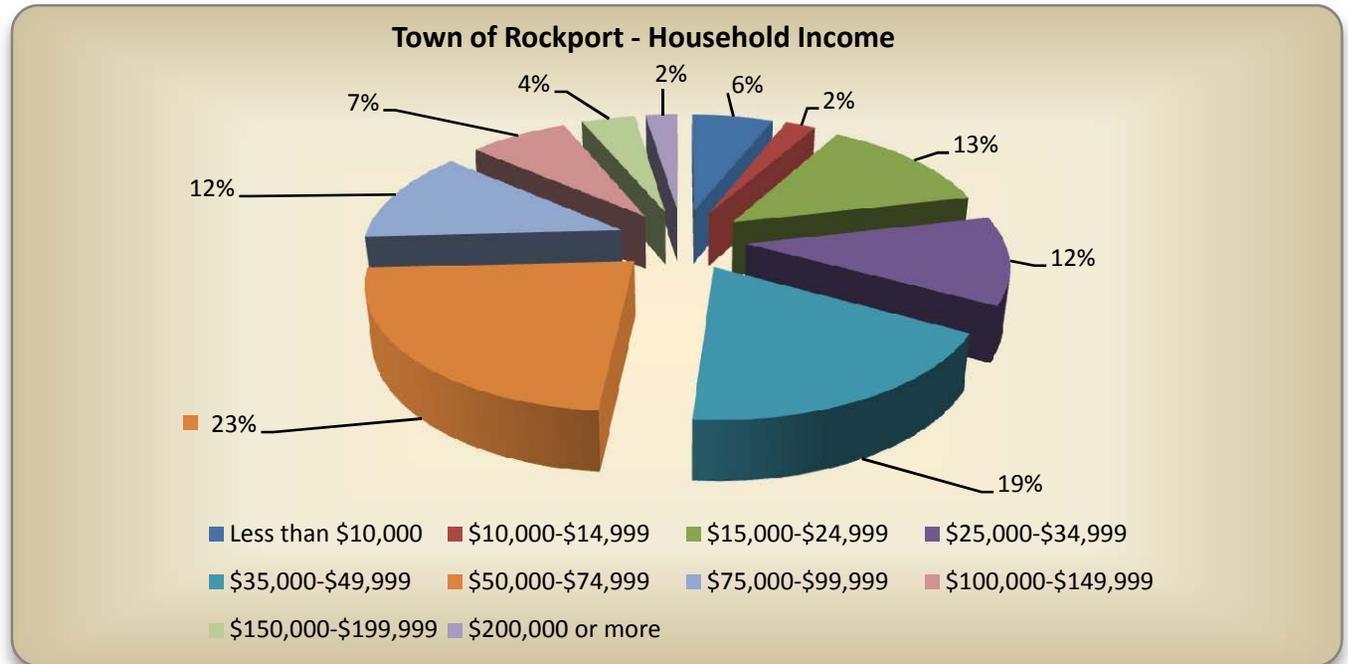
Town of Rockport, Maine  
Demographic Information - Continued

**Population dynamics:**

Male	1,535	47.83%
Female	1,674	52.17%
<b>Total</b>	<b>3,209</b>	<b>100.00%</b>



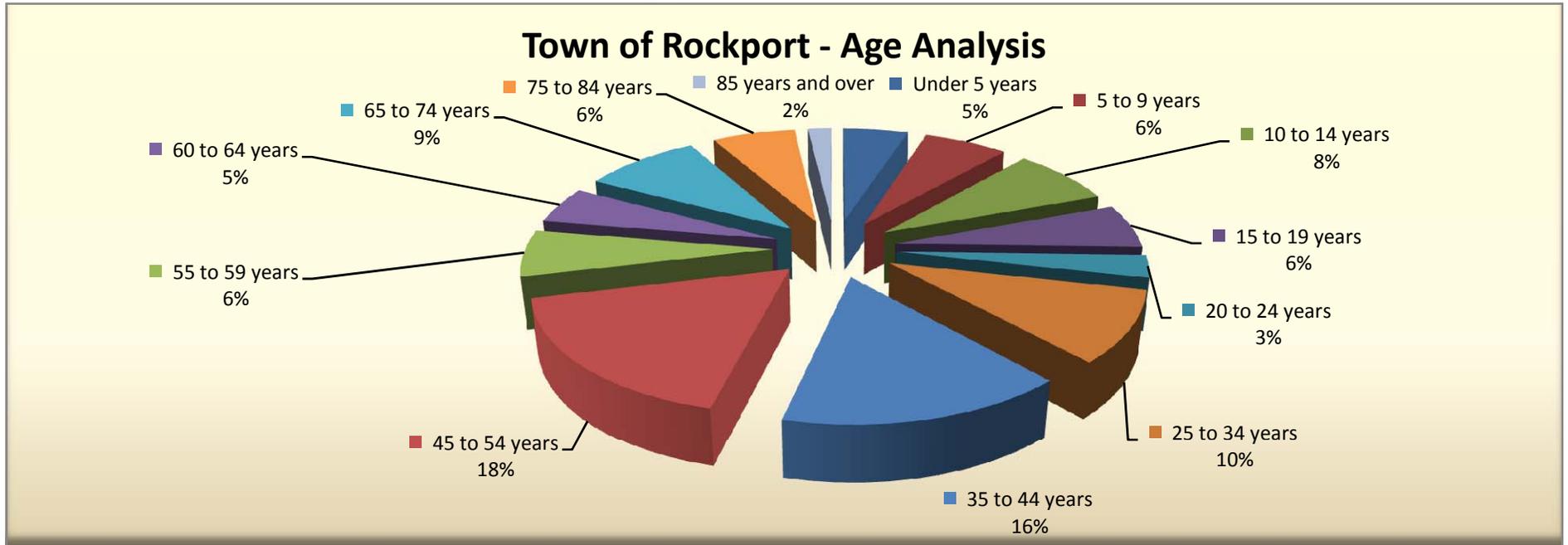
<b>Household Income:</b>	<b>Number</b>	<b>Percent</b>
Less than \$10,000	83	6.01%
\$10,000-\$14,999	31	2.24%
\$15,000-\$24,999	182	13.17%
\$25,000-\$34,999	159	11.51%
\$35,000-\$49,999	255	18.45%
\$50,000-\$74,999	315	22.79%
\$75,000-\$99,999	167	12.08%
\$100,000-\$149,999	102	7.38%
\$150,000-\$199,999	55	3.98%
\$200,000 or more	33	2.39%
<b>Total</b>	<b>1,382</b>	<b>100.00%</b>



Source: US Census 2000

Town of Rockport, Maine

Demographic Information - Continued



<b>Population dynamics:</b>	<b>Number</b>	<b>Percent</b>
Under 5 years	162	5.05%
5 to 9 years	208	6.48%
10 to 14 years	253	7.88%
15 to 19 years	194	6.05%
20 to 24 years	97	3.02%
25 to 34 years	312	9.72%
35 to 44 years	500	15.58%
45 to 54 years	562	17.51%
55 to 59 years	204	6.36%
60 to 64 years	163	5.08%
65 to 74 years	289	9.01%
75 to 84 years	206	6.42%
85 years and over	59	1.84%
<b>Total</b>	<b>3,209</b>	<b>100.00%</b>

Source: US Census 2000

Town of Rockport, Maine  
Demographic Information - Continued

**Demographic Information - Continued**

**Town Government**

The Town operates under the Select Board - Town Manager form of municipal government. Policy making and legislative authority are vested in the five member Select Board, which is elected. The Select Board members are elected to serve staggered three-year terms. The Select Board represents the executive branch of the municipal government, of which the Select Board members are the chief executive officers. The duty of the Select Board is to execute the will of the people, to manage Town affairs, and to provide leadership and oversight on issues of importance to the Town. The Select Board is charged under the Town Charter to serve as the Wastewater Commissioners and are empowered to perform all duties and functions authorized and established by state statute or municipal ordinance to operate and maintain the wastewater facility and sewer system within the town limits.

Administrative: The Administrative Department provides the municipal staffing support and office expenses to maintain the office operations required to maintain the wastewater financial operations and staff support for the infrastructure.

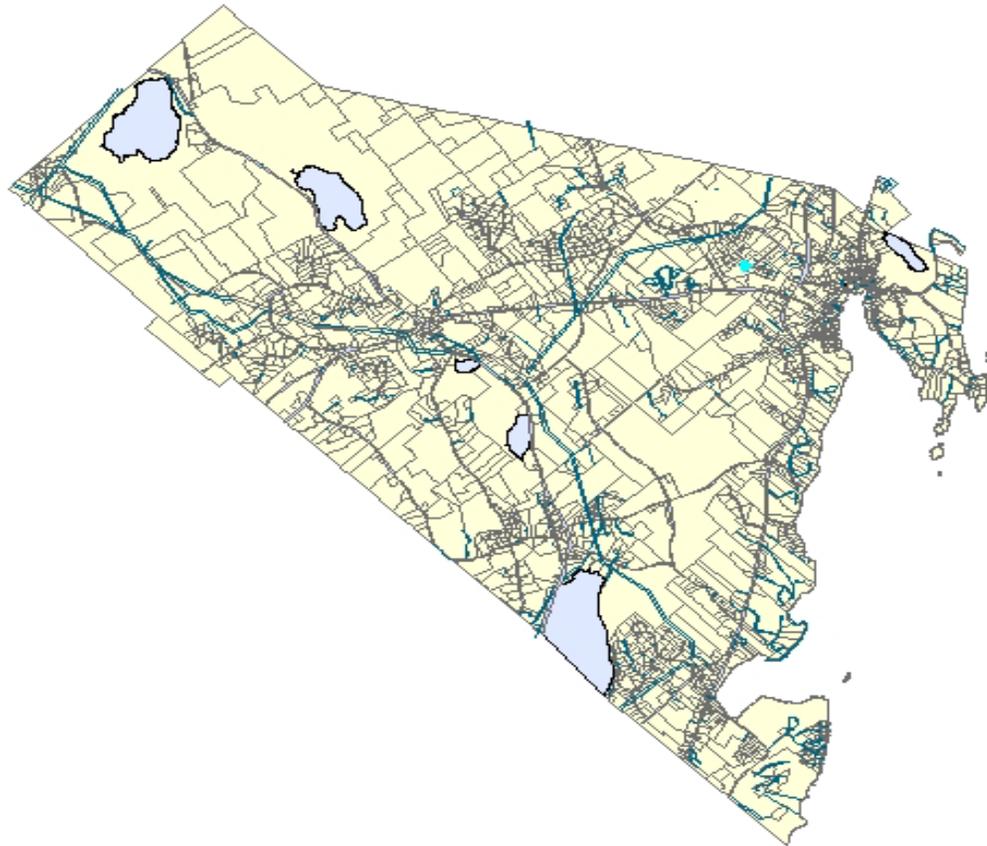
Operations: Operations provides funding for the town to hire an engineering firm to provide staff to maintain the wastewater system; the public works director provides assistance and back up whenever necessary. Operations also includes funding to help maintain the treatment systems for both Rockland and Camden for which the town's wastewater is collected and treated.

Debt: The Wastewater debt includes two separate bonds, as well as an agreement to share in the cost of paying down the bond related to the Town of Camden's Treatment Plant upgrade. The bonds issued in November 1992 and May 1993 culminated a sewer construction project, which included installation of sewer lines and upgrading the town's sewer system. The final payment on these bonds is scheduled for November 2012.

The town also has a TIF (Tax Incrementing Financing) bond related to the sewer line that was extended along Commercial Street. Payment of this bond is through the town's general fund budget annually. Said bond runs through November 2020.

## Town of Rockport Knox County - State of Maine

Geographically, Rockport is situated in mid-coast Maine, in the County of Knox. It is approximately 40 miles from the state capitol of Augusta. It is approximately 57 miles from Bangor, and 79 miles from Portland, two of the largest cities in the State of Maine. The closest airport is the Knox County Regional Airport in Owls Head, which is 10 miles away.



July 1, 2006 Population Estimate:	3,542
Land area (square miles)	22.58
Miles of streets/roads	60.6

Population per square mile of land area:	142.9
Housing units per square mile of land area:	74.6

## Town of Rockport, Maine

### **An Overview of How to Read the Budget Document**

The budget notebook this year has a number of new pages. These pages were designed based on recommended practices of the GFOA for budgeting. It is the goal of the finance department to provide professional budget data in a way recognized by the GFOA. This will be a "work in progress" and may take a number of years to achieve the goal.

The budget notebook is broken out into a number of different sections. The first sections leading up to the actual "numbers" is informational about the community, including demographics and statistical information about the Town.

#### **Organizational Chart**

The organization chart depicts the town manager form of government, and designates the municipal officials involved in maintaining and supporting the Wastewater department.

#### **Financial Policies**

The town has a number **Financial policies** that are a matter of practice. The financial policies include the use of the lien process for unpaid wastewater fees.

#### **Budget Summary**

The Summary of the proposed expenses and revenues, as well as previous budgets - both budgeted and actual costs.

#### **Budget Process**

The Wastewater budget is separate from the town's general fund budget, as it operates as an Enterprise Fund. In governmental accounting, an Enterprise Fund provides goods or services to the public for a fee that makes the entity self-supporting.

#### **User Rates and Fees**

This is the calculation of the user rates and fees based on the budgeted expenses and revenues, as well as the number of customers and the cubic foot usage of the system.

#### **Budget Comparisons (Budget v. Actual)**

Budget requests of the Town Manager and Wastewater Commissioners are compared to previous year's budgets.

# Town of Rockport, Maine

## An Overview of How to Read the Budget Document - continued

### Expenditures Summary

The **Expenditures Summary** includes totals from all departments, comparing proposed expenses to previous year's budgets.

### Expenditures Chart

A chart of proposed expenses.

### Revenues Summary

The **Revenues Summary** includes totals from all departments, comparing proposed revenues to previous year's estimated revenues.

### Revenues Chart

A chart of proposed revenues.

### Departmental Budgets

Each budget includes both appropriations (also known as expenses) and revenues applicable to a particular department.

Each department page header includes the department name and number. The department number represents the first set of numbers used in accounting reports and becomes the entire "line item number". The second set of numbers marked as "Approp#" represents the second set of numbers in the line item number.

Expenditures are named next to their corresponding line item number. Across the page are columns representing the budget requests for the coming year (Manager and Commission.), as well as budget v. actual for the current budget year and two previous years, and actual expenses and revenues for the fiscal year of three years previous.

Below is an example of the header of a budget page:

### General Government Administration - Dept. 0200

Approp.#	FY05-06	FY06-07		FY07-08		FY08-09		FY 09-10	
	Actual	Budget	Actual	Budget	Actual	Budget	Y-T-D	Manager	Commission

In the example noted above, the name of the department is noted as is the department number.

## Town of Rockport, Maine

### An Overview of How to Read the Budget Document - continued

At the beginning of each departmental budget there is a summary page. The summary page summarizes the requests for Personnel Services, Employee Benefits, Purchased and Contractual Services, Other Contractual Services, Supplies, and Capital Outlay, as applicable, noted in the left-hand corner of the summary document. The summary page also includes graphs depicting the expenses and revenues pertaining to each department over time.

In the detailed pages of the departmental budget that follow the summary page the appropriation number column indicates both the line number and the description of the account. As an example: 0200-2115 Finance Director's Salary. This appropriation number would indicate the department (0200), followed by the account number (2115) which represents the municipal officer.

#### Appropriation Number

Also known as the line item number or account number, the appropriation number represents the account within which funds are designated. In practice, the various accounts are accounting tools used throughout the year to monitor departmental spending within and between accounts. The appropriation number is based on a numbered chart of accounts.

#### Account Name

Each account is assigned a name. Account descriptions are universal so comparisons between departments are easily made. For example, computer supplies would be the same account name and number in each department.

#### FY 05-06 Actual

Actual Expenses and Revenues during the fiscal year July 2005 through June 2006.

#### FY 06-07 Budget Actual

Budget v Actual Expenses and Revenues during the fiscal year July 2006 through June 2007.

#### Glossary

A glossary of budgetary and financial terms is included in the budget document, providing definitions and a better understanding.

#### Putting it all Together

The budget is a series of spreadsheets whereby budget requests are presented by department. Recommendations are considered at various stages and carefully reviewed. The design of the budget is methodical in nature, in an order and format that helps the user to easily access information.

#### FY 07-08 Budget Actual

Budget v Actual Expenses and Revenues during the fiscal year July 2007 through June 2008.

#### FY 08-09 Budget Y-T-D

Budget v Year-To-Date Expenses and Revenues for the fiscal year July 2008 through June 2009.

#### FY 09-10 Budget

After review and consideration of the town manager's recommendations the Wastewater Commission adopts a final budget. The last column will form the basis for the next fiscal year budget.

Robert A. Peabody, Jr.  
Town Manager  
207.236.0806  
[townmanager@town.rockport.me.us](mailto:townmanager@town.rockport.me.us)

**Town of Rockport – Office of the Manager**  
**101 Main St., P. O. Box 10 Rockport, ME 04856**  
(207) 236-9648 (207) 230-0112  
<http://town.rockport.me.us>



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**Date:** June 16, 2009  
**To:** Wastewater Commissioners  
**From:** Robert A. Peabody, Jr., Town Manager  
**RE:** Manager's Proposed FY09-10 Wastewater Budget

The Wastewater Department is funded through the sewer rate charged property owners who either are connected to the sewer or could connect to the sewer. The sewer rate goes into effect July 1<sup>st</sup> and is in effect till the following June 30<sup>th</sup>. The budget includes Administration costs, Operations costs (including capital costs), and Long-Term Debt. The operation of the system is contractually performed by Woodard & Curran. Additionally, the Town contracts with the City of Rockland and Town of Camden for treatment of the wastewater. Billing is contracted with Aqua Maine.

The rate comprises two components: debt retirement and usage. Properties not connected but having the option to connect to the system pay only the debt service portion of the fee.

The increase in the Administration reflects the addition of the Code Enforcement Officer (CEO) to Personnel Services at a 5% reimbursement rate. The Sewer Ordinance delegates several duties to the CEO. It should also be noted that Aqua Maine billing charges increased this year.

The increase in the Operations component is primarily the addition of a part-time operator to provide local back-up support to the full-time operator. The Capital Budget includes the cost of upgrades to the pump station sited on Clam Cove Drive.

To summarize, Expenditures are up 0.9%. The resulting rate for the upcoming year will be \$45 per quarter for debt service (down from \$47 currently) and \$8.80 per 100 cubic feet for usage (up from \$8.27 currently).

Respectfully submitted,  
*Robert A. Peabody, Jr.*

Robert A. Peabody, Jr.  
Town Manager

## Town of Rockport, Maine

### Financial Plan

The Town's financial plan is based on minimal increases in spending while attempting to maintain and plan for future upgrades and maintenance of the sewer system.

### Overall Goals

The overall goals for the Town include the following:

**Fiscal Conservatism** to ensure that the Town is financially sound. This will include balancing the budget, paying bills in a timely manner, while being ever mindful of future financial needs of the Town.

**Flexibility** to ensure that the Town is in a position to respond to changes in the economy or new service challenges without an undue amount of financial stress.

**Adherence to Accounting and Management Practices** as established by the Government Finance Officers' Association (GFOA) standards for financial reporting and budgeting, the GFOA Standards Board, and other professional standards.

### Operating Budget Policies

The operating budget establishes the allocation of resources that enables the Town to deliver services on an annual basis. Services are delivered to the residents at a level that meets the real needs of the public as efficiently and effectively as possible.

#### Balanced Budget

Appropriations are limited to the total estimated revenues, including the amount to be billed to customers using the wastewater system. Financial reports are frequently issued and reviewed to in order to track spending. Through the warrant process, all expenditures are reviewed to ensure appropriate use of Town funds. The result is a financially well-managed organization that operates within budget authority.

### Budget Expenditures by Object

Budget expenditures total \$ 785,539 which represents a 0.94% change from the previous year. Expenditures by object allocates \$ 19,947 to Personnel \$ 7,016 Employee Benefits, \$ 526,976 Contractual Services and Supplies, \$ 208,331 Debt, and \$ 23,270 Capital Outlay.

### Lien Process

The Wastewater Commissioners commit monthly the fees and charges related to the debt and usage of the sewer system. Once the commitment has been made, the Treasurer then has the authority to collect any outstanding balances.

Once the wastewater charges have been committed, then at the end of the fourth quarter billing for the fiscal year (June each year) and 30 days have passed on the fourth quarter billing date, a "Notice of Commitment" is sent to customers with outstanding balances.

After 90 days from the date the "Notice of Commitment" was mailed, the "Notice of Lien" can be sent by certified mail, with certified mailing costs added to the charges. On the 30th day from the date of the "Notice of Lien" a lien must then be recorded in the Registry of Deeds, including mailing costs for each certified mailing associated with the property and also the filing and discharge of the lien. A copy of the lien must be sent to the customer and any lien holders of the property by certified mail on the day the lien is recorded at the Registry.

Eighteen (18) months from the date of the liens is the foreclosure date. A "Notice of Foreclosure" can be sent out no earlier than 45 days before the actual Foreclosure date. A "Notice of Foreclosure" gets sent certified mail to property owners and any lien or mortgage holders recorded at the Registry.

If the lien is not paid before the date of foreclosure, then the town becomes the owner of the property.

This process is similar to the process utilized by the town for unpaid property taxes, and carries the same consequences.

**TOWN OF ROCKPORT  
Wastewater Budget  
FY 09-10**

**Budget Summary from FY 05-06 thru Proposed FY 09-10**

Expenditures Less Revenues	FY05-06	FY06-07		FY07-08		FY 08-09		FY 09-10				
	Actual	Budget	Actual	Budget	Actual	Budget	YTD	Budget	Commission			
EXPENDITURES	\$ 616,201	\$ 679,547	\$ 680,684	\$ 719,289	\$ 735,322	\$ 778,244	\$ 678,537	87.2%	\$ 785,539	0.9%	\$ 785,539	0.94%
REVENUES	\$ (645,510)	\$ (668,750)	\$ (700,542)	\$ (671,346)	\$ (750,306)	\$ (778,408)	\$ (691,490)	88.8%	\$ (786,049)	1.0%	\$ (786,049)	0.98%
<b>Net Budget</b>	<b>\$ (29,309)</b>	<b>\$ 10,797</b>	<b>\$ (19,858)</b>	<b>\$ 47,943</b>	<b>\$ (14,984)</b>	<b>\$ (165)</b>	<b>\$ (12,953)</b>		<b>\$ (509)</b>		<b>\$ (509)</b>	
		Budget v. Actual	Actual v. Budget	Budget v. Budget	Actual v Budget	Budget v Actual	Actual v Budget		Manager v Budget		Commission v Budget	
		\$ 40,106	\$ 9,451	\$ 37,146	\$ (62,927)	\$ (48,108)	\$ (12,788)		\$ (345)		\$ (345)	
		Total Under Budget				Total Under Budget						

**Budget Process**

The Wastewater budget is separate from the town's general fund budget, as it operates as an Enterprise Fund. In governmental accounting, an Enterprise Fund provides goods or services to the public for a fee that makes the entity self-supporting.

Rate History		
Month/Year	Usage Rate per 100 cubic feet	Debt Fee
October, 2003	\$ 4.50	\$ 48.00
October, 2004	\$ 5.50 22.22%	\$ 48.00 0.00%
October, 2005	\$ 6.00 9.09%	\$ 48.00 0.00%
October, 2006	\$ 6.60 10.00%	\$ 48.00 0.00%
January, 2008	\$ 8.38 26.97%	\$ 51.00 6.25%
July, 2008	\$ 8.27 -1.31%	\$ 47.00 -7.84%
July, 2009	\$ 8.80 6.41%	\$ 45.00 -4.26%

*Note: July, 2009 rates are proposed based on expenditures and revenues.*

## Town of Rockport

### Wastewater User Calculations FY09-10

DEBT				DEBT CALCULATION			
<b>Bonds</b>				<i>Proposed Debt Rate per Equivalent User = \$45</i>			
	Principal	Interest	Total				
Bond Payable	\$ 125,000.00	\$ 17,887.50		Proposed Debt Rate Change: July 2008 - June 2009 \$ 47.00 July 2009 - June 2010 \$ 45.00      -4.26%			
		\$ 13,668.75	\$ 156,556.25				
Bond Payable	\$ 35,000.00	\$ 4,921.25		Usage Rate      Equivalent Users per quarter \$45      1,159.0 \$ 52,155.00 x 4 \$ 208,620.00			
		\$ 3,810.00	\$ 43,731.25				
<b>Other</b>				Annual calculation \$ 208,620.00			
	Principal & Interest						
Camden Treatment Plant		\$ 634.68		Difference between Debt and Calculation \$ 289.32			
Rockport's Share		\$ 7,408.50	\$ 8,043.18				
<b>TOTAL Debt</b>			<b>\$ 208,330.68</b>				

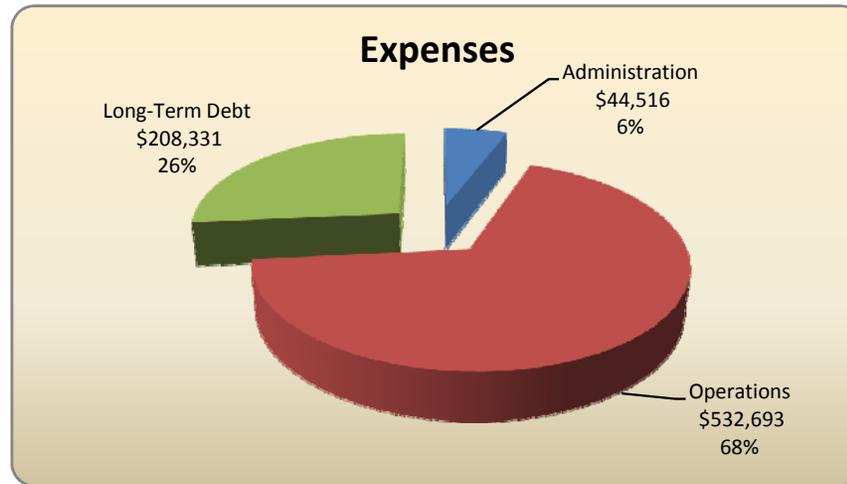
USAGE					Usage Calculation		
	Cubic Feet Estimate	Rate Jul 08- Jun 09	Rate Jul 09- Jun 10	<i>Proposed Rate for July 2009 is \$8.80 per Cubic Feet</i>			
Quarterly	3,445,200	\$8.27	\$8.80	6.41%	Appropriation \$ 785,539 Debt \$ (208,331)      \$ 577,209		
Monthly	2,294,347	Less Adjustments Annual Estimate					
Total Annual Estimate	5,739,547		\$ 505,080.14	\$ 505,080.14	\$ (13,500.00)	\$ 491,580.14	
Difference between Estimate and Calculation							
					\$ 220.15		
						\$ 491,360	\$ 491,360

Example for Cost of Usage and Debt for One Quarter: Rockport Public Library							
Usage in Cubic Feet	Usage for one Quarter		Debt (1 Equivalent User)				
	7	x rate =	*	x rate			
Jul 08-Jun 09	7 x \$8.27 =	\$ 57.89	1 x \$47 =	\$ 47.00	\$ 104.89	Total usage and debt each quarter	
Jul 09-Jun 10	7 x \$8.80 =	\$ 61.60	1 x \$45 =	\$ 45.00	\$ 106.60	Total usage and debt each quarter	
					1.63%		

## TOWN OF ROCKPORT Wastewater Budget FY 09-10

### EXPENDITURES SUMMARY

Number	Department	FY05-06	FY06-07		FY07-08		FY 08-09		FY 09-10		
		Actual	Budget	Actual	Budget	Actual	Budget	YTD	Manager	Commissioners	
<b>GENERAL GOVERNMENT</b>								5/5/2009			
0200	Administration	\$ 27,236	\$ 29,825	\$ 40,312	\$ 40,855	\$ 42,322	\$ 41,821	\$ 37,179	88.9%	\$ 44,516 6.4%	\$ 44,516 6.4%
	General Government	\$ 27,236	\$ 29,825	\$ 40,312	\$ 40,855	\$ 42,322	\$ 41,821	\$ 37,179	88.9%	\$ 44,516 6.4%	\$ 44,516 6.4%
<b>Operations</b>											
0300	Operations	\$ 390,242	\$ 455,474	\$ 446,124	\$ 469,920	\$ 484,487	\$ 522,601	\$ 427,535	81.8%	\$ 532,693 1.9%	\$ 532,693 1.9%
	Public Assistance	\$ 390,242	\$ 455,474	\$ 446,124	\$ 469,920	\$ 484,487	\$ 522,601	\$ 427,535	81.8%	\$ 532,693 1.9%	\$ 532,693 1.9%
<b>DEBT</b>											
0400	Long-Term Debt	\$ 198,723	\$ 194,248	\$ 194,248	\$ 208,514	\$ 208,513	\$ 213,822	\$ 213,822	100.0%	\$ 208,331 -2.6%	\$ 208,331 -2.6%
	Debt	\$ 198,723	\$ 194,248	\$ 194,248	\$ 208,514	\$ 208,513	\$ 213,822	\$ 213,822	100.0%	\$ 208,331 -2.6%	\$ 208,331 -2.6%
<b>Gross Town Expenditures</b>		<b>\$ 616,201</b>	<b>\$ 679,547</b>	<b>\$ 680,684</b>	<b>\$ 719,289</b>	<b>\$ 735,322</b>	<b>\$ 778,244</b>	<b>\$ 678,537</b>	<b>87.2%</b>	<b>\$ 785,539 0.9%</b>	<b>\$ 785,538 0.9%</b>
		Actual v. Actual	Budget v. Actual	Actual v. Budget	Budget v. Budget	Actual v. Budget	Budget v Budget	YTD v Budget		Manager v Budget	Commissioners v Budget
		-6.10%	10.28%	0.17%	5.85%	102.23%	8.20%	-5.67%		0.94%	0.94%
		\$ (40,007)	\$ 63,346	\$ 1,137	\$ 39,742	\$ 16,033	\$ 58,955	\$ (40,752)		\$ 7,296	\$ 7,294
				Under Budget		Under Budget		Over Budget			



# TOWN OF ROCKPORT Wastewater Budget FY09-10

## EXPENDITURES SUMMARY

Wastewater Commission Approved

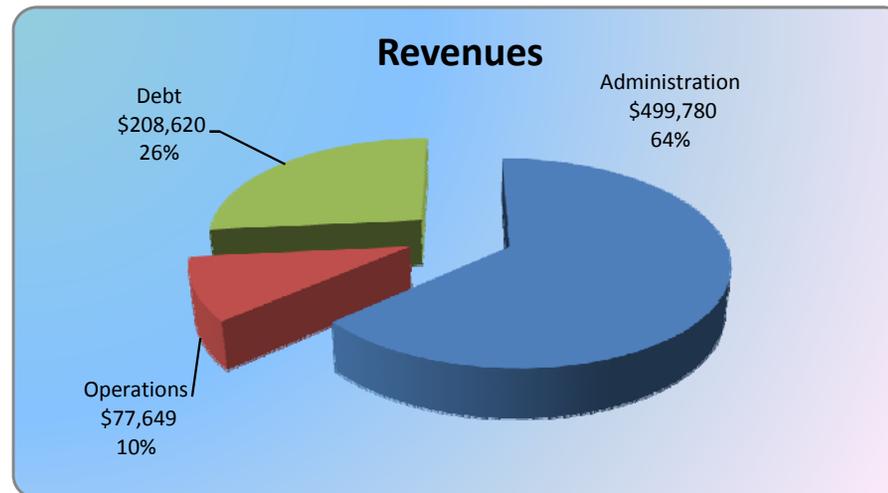
Department	Personnel Services	Employees Benefits	Purchased and Contractual Services	Other Contractual Services	Supplies	Debt	Capital Items	TOTAL
General Government								
0200 Administration	\$ 19,947	\$ 7,016	\$ 6,995	\$ 9,428	\$ 1,130		\$ -	\$ 44,516
<b>Total General Government</b>	<b>\$ 19,947</b>	<b>\$ 7,016</b>	<b>\$ 6,995</b>	<b>\$ 9,428</b>	<b>\$ 1,130</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 44,516</b>
Operations								
0300 Operations			\$ 509,423				\$ 23,270	\$ 532,693
<b>Total Operations</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 509,423</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 23,270</b>	<b>\$ 532,693</b>
Debt								
0400 Long-Term Debt						\$ 208,331		\$ 208,331
<b>Total Debt</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 208,331</b>	<b>\$ -</b>	<b>\$ 208,331</b>
<b>TOTALS</b>	<b>\$ 19,947</b>	<b>\$ 7,016</b>	<b>\$ 516,418</b>	<b>\$ 9,428</b>	<b>\$ 1,130</b>	<b>\$ 208,331</b>	<b>\$ 23,270</b>	<b>\$ 785,539</b>
								\$ 785,539

**TOWN OF ROCKPORT  
Wastewater Budget  
FY 09-10**

**REVENUES SUMMARY**

Source	Department	FY05-06 Actual	FY06-07		FY07-08		FY 08-09		FY 09-10	
			Budget	Actual	Budget	Actual	Budget	YTD	Budget	YTD
<b>GENERAL GOVERNMENT</b>								5/5/2009		
0200	Administration	\$ 363,083	\$ 395,750	\$ 397,983	\$ 434,346	\$ 438,956	\$ 478,624	\$ 415,337 86.8%	\$ 499,780 4.4%	\$ 499,780 4.4%
General Government		\$ 363,083	\$ 395,750	\$ 397,983	\$ 434,346	\$ 438,956	\$ 478,624	\$ 415,337 86.8%	\$ 499,780 4.4%	\$ 499,780 4.4%
<b>Operations</b>										
0300	Operations	\$ 53,432	\$ 61,000	\$ 77,575	\$ 62,000	\$ 86,133	\$ 85,963	\$ 64,951 75.6%	\$ 77,649 -9.7%	\$ 77,649 -9.7%
Operations		\$ 53,432	\$ 61,000	\$ 77,575	\$ 62,000	\$ 86,133	\$ 85,963	\$ 64,951 75.6%	\$ 77,649 -9.7%	\$ 77,649 -9.7%
<b>Debt</b>										
0400	Debt	\$ 228,995	\$ 212,000	\$ 224,984	\$ 175,000	\$ 225,217	\$ 213,822	\$ 211,202 98.8%	\$ 208,620 -2.4%	\$ 208,620 -2.4%
Debt		\$ 228,995	\$ 212,000	\$ 224,984	\$ 175,000	\$ 225,217	\$ 213,822	\$ 211,202 98.8%	\$ 208,620 -2.4%	\$ 208,620 -2.4%
<b>GROSS REVENUES</b>		\$ 645,510	\$ 668,750	\$ 700,542	\$ 671,346	\$ 750,306	\$ 778,408	\$ 691,490 88.8%	\$ 786,049 1.0%	\$ 786,049 1.0%

Actual v. Actual	Budget v. Actual	Actual v. Budget	Budget v. Budget	Actual v. Budget	Manager v. Budget	YTD v Budget	Manager v. Budget	Commissioners v. Budget
	3.60%	104.75%	0.39%	111.76%	15.95%	103.00%	0.98%	0.98%
	\$23,240	\$31,792	\$2,596	\$78,960	\$107,062	\$(86,919)	\$7,641	\$ 7,641
		Over Budget		Over Budget		Under Budget		



# TOWN OF ROCKPORT Wastewater Budget FY09-10

General Government  
Administration - Dept. 0200

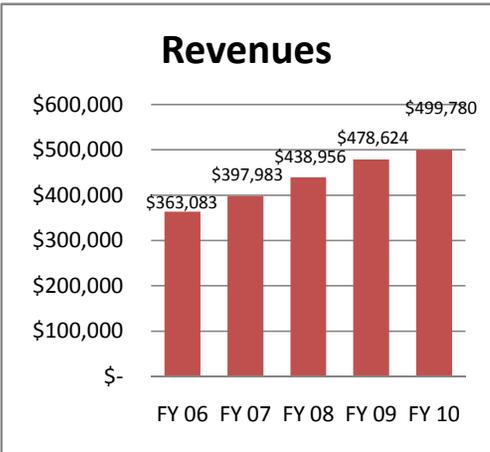
**Purpose:**  
The Administration budget provides funding for management, financial reporting and tracking, and staff required to provide support to wastewater operations.

New #	FY05-06 Actual	FY06-07		FY07-08		FY 08-09		FY 09-10		
		Budget	Actual	Budget	Actual	Budget	YTD	Manager	Commission	
<b>EXPENDITURES</b>										
2000	Personnel Services	11,030	12,050	15,410	17,699	16,659	17,643	14,958 84.8%	19,947 13.1%	19,947 ###
2500	Employee Benefits	3,941	4,000	8,086	5,000	4,585	5,880	4,141 70.4%	7,016 19.3%	7,017 19.3%
3000	Purchased and Contractual Services	4,408	5,700	8,740	8,706	11,933	8,756	8,940 102.1%	6,995 -20.1%	6,995 -20.1%
4000	Contractual Services	7,849	8,000	8,017	8,500	8,449	8,575	8,642 100.8%	9,428 9.9%	9,428 9.9%
5000	Supplies	8	75	58	950	696	967	499 51.6%	1,130 16.9%	1,130 16.9%
7000	Capital Outlay	-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	-	-
<b>TOTAL -Administration Expenses</b>		<b>\$ 27,236</b>	<b>\$ 29,825</b>	<b>\$ 40,312</b>	<b>\$ 40,855</b>	<b>\$ 42,322</b>	<b>\$ 41,821</b>	<b>\$ 37,179 88.9%</b>	<b>\$ 44,516 6.4%</b>	<b>\$ 44,517 6.4%</b>

<b>TOTAL -Revenues</b>	<b>\$ 363,083</b>	<b>\$ 395,750</b>	<b>\$ 397,983</b>	<b>\$ 434,346</b>	<b>\$ 438,956</b>	<b>\$ 478,624</b>	<b>\$ 415,337 86.8%</b>	<b>\$ 499,780 4.4%</b>	<b>\$ 499,780 4.4%</b>
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<b>NET Administration Budget</b>	<b>\$ (335,847)</b>	<b>\$ (365,925)</b>	<b>\$ (357,672)</b>	<b>\$ (393,491)</b>	<b>\$ (396,634)</b>	<b>\$ (436,803)</b>	<b>\$ (378,158) 86.6%</b>	<b>\$ (455,264)</b>	<b>\$ (455,263) 4.2%</b>
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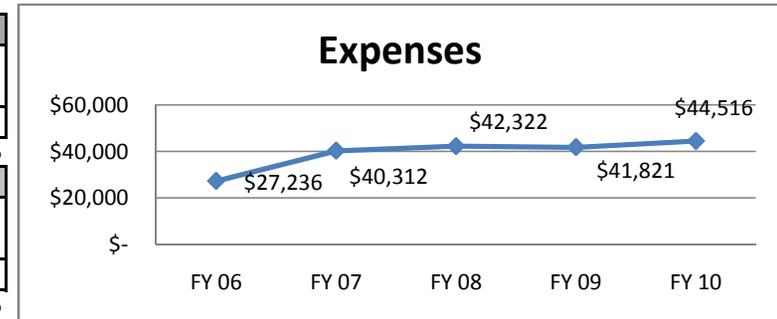
-1478.3%	8.96%	-2.26%	7.53%	0.8%	11.0%	86.57%	4.2%	4.2%
Actual v. Actual	Budget v. Actual	Actual v. Budget	Budget v. Budget	Y-T-D	Budget v Budget	YTD v Budget	Manager v. Budget	Commission v. Budget
\$ (360,213)	\$ (30,078)	\$ 8,254	\$ (27,566)	\$ (3,143)	\$ (43,312)	\$ 58,645	\$ (18,461)	\$ (18,460)
		Over Budget	Total Under Budget		Total Under Budget		Decrease	



Expenses				
Actual FY 06	Actual FY 07	Actual FY 08	Budget FY 09	Budget FY 10
\$ 27,236	\$ 40,312	\$ 42,322	\$ 41,821	\$ 44,516
	48.01%	4.99%	-1.18%	6.45%

Revenues				
Actual FY 06	Actual FY 07	Actual FY 08	Budget FY 09	Budget FY 10
\$ 363,083	\$ 397,983	\$ 438,956	\$ 478,624	\$ 499,780
	9.61%	10.30%	9.04%	4.42%





**TOWN OF ROCKPORT  
Wastewater Budget  
FY09-10**

Administration - Dept. 0200

New #	FY05-06 Actual	FY06-07		FY07-08		FY 08-09 YTD		Manager	FY 09-10 Commission		
		Budget	Actual	Budget	Actual	Budget					
<b>Supplies</b>											
5420 Office Supplies	\$ -	\$ 50	\$ 50	\$ 400	\$ 379	\$ 400	\$ -	\$ 500	25.0%	\$ 500	25.0%
5425 Postage	\$ 8	\$ 25	\$ 8	\$ 550	\$ 318	\$ 567	\$ 499	\$ 630	11.2%	\$ 630	11.2%
<b>Total Supplies</b>	<b>\$ 8</b>	<b>\$ 75</b>	<b>\$ 58</b>	<b>\$ 950</b>	<b>\$ 696</b>	<b>\$ 967</b>	<b>\$ 499</b>	<b>\$ 1,130</b>	<b>16.9%</b>	<b>\$ 1,130</b>	<b>16.9%</b>
<b>Capital Items</b>											
			628.3%	1166.7%	-26.7%	1.7%	51.6%	2970.3%	16.9%	126.6%	
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL -Administration Expenses</b>											
	<b>\$ 27,236</b>	<b>\$ 29,825</b>	<b>\$ 40,312</b>	<b>\$ 40,855</b>	<b>\$ 42,322</b>	<b>\$ 41,821</b>	<b>\$ 37,179</b>	<b>\$ 44,516</b>	<b>6.4%</b>	<b>\$ 44,517</b>	<b>6.4%</b>
	11.8%	9.51%	35.16%	36.98%	3.6%	2.4%	88.9%	6.4%	6.4%		
	Actual v. Actual	Budget v. Actual	Actual v. Budget	Budget v. Budget	Y-T-D	Budget v Budget	YTD v Budget	Manager v. Budget	Commission v. Budget		
	\$ 2,870	\$ 2,589	\$ 10,487	\$ 11,030	\$ 1,467	\$ 966	\$ (4,641)	\$ 2,696	\$ 2,696		
			Over Budget		Over Budget		Under Budget	Increase			

New #	FY05-06 Actual	FY06-07		FY07-08		FY 08-09 YTD		Manager	FY 09-10 Commission		
		Budget	Actual	Budget	Actual	Budget					
<b>REVENUES</b>											
R5015 Entrance Fees	\$ 7,000	\$ 6,000	\$ 5,000	\$ 6,000	\$ 15,500	\$ 6,000	\$ 1,000	\$ 1,000	-83.3%	\$ 1,000	-83.3%
R5020 Billing Variance (Usage)	\$ 343,660	\$ 380,000	\$ 376,661	\$ 418,346	\$ 412,070	\$ 466,124	\$ 405,678	\$ 491,580	5.5%	\$ 491,580	5.5%
R5030 Interest Earned	\$ 1,777	\$ 1,000	\$ 2,931	\$ 2,000	\$ 5,043	\$ 1,000	\$ 1,946	\$ 1,200	20.0%	\$ 1,200	20.0%
R5040 Late Fees	\$ 9,896	\$ 8,000	\$ 13,391	\$ 8,000	\$ 6,343	\$ 5,500	\$ 6,714	\$ 6,000	9.1%	\$ 6,000	9.1%
R5050 Surcharges	\$ 750	\$ 750	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	
R5065 Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	
<b>TOTAL -Revenues</b>	<b>\$ 363,083</b>	<b>\$ 395,750</b>	<b>\$ 397,983</b>	<b>\$ 434,346</b>	<b>\$ 438,956</b>	<b>\$ 478,624</b>	<b>\$ 415,337</b>	<b>\$ 499,780</b>	<b>4.4%</b>	<b>\$ 499,780</b>	<b>4.4%</b>
			9.6%	9.8%	1.1%	10.2%	86.78%	4.4%	4.4%		
	Actual v. Actual	Budget v. Actual	Actual v. Budget	Budget v. Budget	Y-T-D	Budget v Budget	YTD v Budget	Manager v. Budget	Commission v. Budget		
	\$ 363,083	\$ 32,667	\$ 2,233	\$ 38,596	\$ 4,610	\$ 44,278	\$ (63,286)	\$ 21,157	\$ 21,156		
			Over Budget		Over Budget		Under Budget	Increase			

**NET BUDGET**

<b>NET Budget</b>	<b>\$ (335,847)</b>	<b>\$ (365,925)</b>	<b>\$ (357,672)</b>	<b>\$ (393,491)</b>	<b>\$ (396,634)</b>	<b>\$ (436,803)</b>	<b>\$ (378,158)</b>	<b>\$ (455,264)</b>	<b>86.6%</b>	<b>\$ (455,263)</b>	<b>4.2%</b>
	-1478.3%	8.96%	-2.26%	7.53%	0.8%	11.0%	86.57%	4.2%	4.2%		
	Actual v. Actual	Budget v. Actual	Actual v. Budget	Budget v. Budget	Y-T-D	Budget v Budget	YTD v Budget	Manager v. Budget	Commission v. Budget		
	\$ (360,213)	\$ (30,078)	\$ 8,254	\$ (27,566)	\$ (3,143)	\$ (43,312)	\$ 58,645	\$ (18,461)	\$ (18,460)		
			Over Budget		Total Under Budget		Total Under Budget				

# TOWN OF ROCKPORT Wastewater Budget FY 09-10

General Government  
Operations- Dept. 0300

**Purpose:**

The Operations budget includes funding to contract with Woodward & Curran to operate the town's Wastewater system, and also provides funds to pay both Camden and Rockport for the use of their sewer treatment facilities.

New #	FY05-06 Actual	FY06-07		FY07-08		FY 08-09			FY 09-10				
		Budget	Actual	Budget	Actual	Budget	YTD	Manager	Commission				
<b>EXPENDITURES</b>													
3000	Purchased and Contractual Services	380,214	428,374	438,398	451,200	479,121	507,551	423,081	83.4%	509,423	0.4%	509,422	0.4%
5000	Capital Outlay	10,028	27,100	7,727	18,720	5,366	15,050	4,455	29.6%	23,270	54.6%	23,270	54.6%
<b>TOTAL -Operations Expenses</b>		<b>\$ 390,242</b>	<b>\$ 455,474</b>	<b>\$ 446,124</b>	<b>\$ 469,920</b>	<b>\$ 484,487</b>	<b>\$ 522,601</b>	<b>\$ 427,535</b>	<b>81.8%</b>	<b>\$ 532,693</b>	<b>1.9%</b>	<b>\$ 532,692</b>	<b>1.9%</b>

<b>TOTAL -Revenues</b>	<b>\$ 53,432</b>	<b>\$ 61,000</b>	<b>\$ 77,575</b>	<b>\$ 62,000</b>	<b>\$ 86,133</b>	<b>\$ 85,963</b>	<b>\$ 64,951</b>	<b>75.6%</b>	<b>\$ 77,649</b>	<b>-9.7%</b>	<b>\$ 77,649</b>	<b>-9.7%</b>
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<b>NET Operations Budget</b>	<b>\$ 336,810</b>	<b>\$ 394,474</b>	<b>\$ 368,549</b>	<b>\$ 407,920</b>	<b>\$ 398,354</b>	<b>\$ 436,638</b>	<b>\$ 362,585</b>	<b>83.04%</b>	<b>\$ 455,044</b>	<b>4.2%</b>	<b>\$ 455,043</b>	<b>4.2%</b>
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Fiscal Year	Amount
FY 06	\$53,432
FY 07	\$77,575
FY 08	\$86,133
FY 09	\$85,963
FY 10	\$77,649

Category	FY 06	FY 07	FY 08	FY 09	FY 10
Actual v. Actual	-22.0%	17.12%	-6.57%	3.41%	97.7%
Budget v. Actual	\$ (94,812)	\$ 57,664	\$ (25,925)	\$ 13,446	\$ (9,566)
Actual v. Budget					
Budget v. Budget					
Actual v Budget					
Budget v Budget					
YTD v Budget					
Manager v. Budget					
Commission v. Budget					

Fiscal Year	Amount
FY 06	\$390,242
FY 07	\$446,124
FY 08	\$484,487
FY 09	\$522,601
FY 10	\$532,693

Expenses				
Actual FY 06	Actual FY 07	Actual FY 08	Budget FY 09	Budget FY 10
\$ 390,242	\$ 446,124	\$ 484,487	\$ 522,601	\$ 532,693
	14.32%	8.60%	7.87%	1.93%

Revenues				
Actual FY 06	Actual FY 07	Actual FY 08	Budget FY 09	Budget FY 10
\$ 53,432	\$ 77,575	\$ 86,133	\$ 85,963	\$ 77,649
	45.18%	11.03%	-0.20%	-9.67%

**TOWN OF ROCKPORT  
Wastewater Budget  
FY 09-10**

General Government  
Operations- Dept. 0300

New #	FY05-06	FY06-07		FY07-08		FY 08-09		FY 09-10					
	Actual	Budget	Actual	Budget	Actual	Budget	YTD	Manager	Commission				
<b>EXPENDITURES</b>													
<b>Purchased and Contractual Services</b>													
							5/5/2009						
3090	Contract Operations (W&C)	121,363	128,374	132,170	134,821	134,821	155,271	142,332	91.7%	172,524	11.1%	172,524	11.1%
3091	Camden Treatment	92,316	118,000	116,294	119,782	127,846	134,802	118,775	88.1%	142,530	5.7%	142,530	5.7%
3092	Rockland Treatment	117,716	121,000	121,489	126,442	151,982	131,515	97,266	74.0%	116,719	-11.3%	116,719	-11.3%
3093	Samoset Treatment	48,819	61,000	68,445	70,155	64,472	85,963	64,707	75.3%	77,649	-9.7%	77,649	-9.7%
<b>Total Purchased and Contractual Services</b>		<b>\$ 380,214</b>	<b>\$ 428,374</b>	<b>\$ 438,398</b>	<b>\$ 451,200</b>	<b>\$ 479,121</b>	<b>\$ 507,551</b>	<b>\$ 423,081</b>	<b>83.4%</b>	<b>\$ 509,423</b>	<b>0.4%</b>	<b>\$ 509,422</b>	<b>0.4%</b>
<b>Capital Items</b>													
7110	Landscaping	10,028	27,100	7,727									
7205	Building & Building Improvements (W&C)						1,500			1,500	0.0%	1,500	0.0%
7215	Update Clam Cove Drive Pump Station (New)									8,000		8,000	
7355	Maintenance (Woodard & Curran)				18,720	5,366	13,550	4,455	32.9%	12,270	-9.4%	12,270	-9.4%
<b>Capital Items</b>		<b>\$ 10,028</b>	<b>\$ 27,100</b>	<b>\$ 7,727</b>	<b>\$ 18,720</b>	<b>\$ 5,366</b>	<b>\$ 15,050</b>	<b>\$ 4,455</b>	<b>29.6%</b>	<b>\$ 23,270</b>	<b>54.6%</b>	<b>\$ 23,270</b>	<b>54.6%</b>
				-22.9%	-30.9%	-71.3%	-19.6%	29.6%		54.6%		54.6%	
<b>TOTAL -Operations Expenses</b>		<b>\$ 390,242</b>	<b>\$ 455,474</b>	<b>\$ 446,124</b>	<b>\$ 469,920</b>	<b>\$ 484,487</b>	<b>\$ 522,601</b>	<b>\$ 427,535</b>	<b>81.8%</b>	<b>\$ 532,693</b>	<b>1.9%</b>	<b>\$ 532,692</b>	<b>1.9%</b>
		-9.6%	16.72%	-2.05%	3.17%	3.1%	11.2%	81.8%		1.9%		1.9%	
		Actual v. Actual	Budget v. Actual	Actual v. Budget	Budget v. Budget	Actual v Budget	Budget v Budget	YTD v Budget		Manager v Budget		Commission v Budget	
		\$ (41,392)	\$ 65,232	\$ (9,350)	\$ 14,446	\$ 14,567	\$ 52,681	\$ (42,385)		\$ 10,092		\$ 10,091	
				Under Budget		Over Budget		Under Budget		Increase		Increase	

**TOWN OF ROCKPORT  
Wastewater Budget  
FY 09-10**

Operations- Dept. 0300

New #	FY05-06	FY06-07		FY07-08		FY 08-09			FY 09-10			
	Actual	Budget	Actual	Budget	Actual	Budget	YTD		Manager	Commission		
<b>REVENUES</b>												
R5060 Samoset Fees	51,151	61,000	74,384	62,000	85,273	85,963	64,951	75.6%	77,649	-9.7%	77,649	-9.7%
R5075 W&C Contract Savings Payback	2,281	-	3,191	-	860	-	-		-		-	
<b>TOTAL -Revenues</b>	<b>\$ 53,432</b>	<b>\$ 61,000</b>	<b>\$ 77,575</b>	<b>\$ 62,000</b>	<b>\$ 86,133</b>	<b>\$ 85,963</b>	<b>\$ 64,951</b>	<b>75.6%</b>	<b>\$ 77,649</b>	<b>-9.7%</b>	<b>\$ 77,649</b>	<b>-9.7%</b>
		14.16%	27.17%	1.64%	138.9%	38.6%	75.6%		-9.7%		-9.7%	
	Actual v. Actual	Budget v. Actual	Actual v. Budget	Budget v. Budget	Actual v Budget	Budget v Budget	YTD v Budget		Manager v. Budget		Commission v. Budget	
		\$ 7,568	\$ 16,575	\$ 1,000	\$ 24,133	\$ 23,963	\$ 2,951		\$ (8,314)		\$ (8,314)	
			Over Budget		Over Budget		Under Budget		Decrease		Increase	
<b>NET BUDGET</b>												
<b>NET T Budget</b>	<b>\$ 336,810</b>	<b>\$ 394,474</b>	<b>\$ 368,549</b>	<b>\$ 407,920</b>	<b>\$ 398,354</b>	<b>\$ 436,638</b>	<b>\$ 362,585</b>	<b>83.04%</b>	<b>\$ 455,044</b>	<b>4.2%</b>	<b>\$ 455,043</b>	<b>4.2%</b>
	-22.0%	17.12%	-6.57%	3.41%	97.7%	7.0%	83.0%		4.2%		4.2%	
	Actual v. Actual	Budget v. Actual	Actual v. Budget	Budget v. Budget	Actual v Budget	Budget v Budget	YTD v Budget		Manager v. Budget		Commission v. Budget	
	\$ (94,812)	\$ 57,664	\$ (25,925)	\$ 13,446	\$ (9,566)	\$ 28,718	\$ (45,335)		\$ 18,406		\$ 18,405	
			Total Under Budget		Total Under Budget		Total Under Budget					

## TOWN OF ROCKPORT Wastewater Budget FY08-09

General Government  
Debt - Dept 0400

**Purpose:**

The Debt includes funding for two bonds as well as Rockport's share of Camden's bond to upgrade their sewer treatment system.

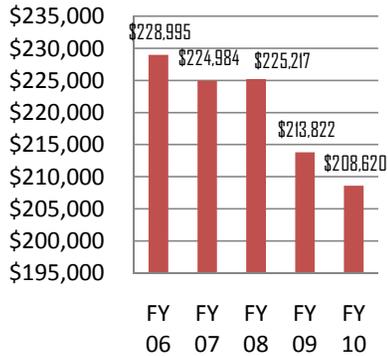
Approp. #	FY05-06	FY06-07		FY07-08		FY 08-09			FY 09-10			
	Actual	Budget	Actual	Budget	Actual	Budget	YTD	Manager	Commission			
<b>EXPENDITURES</b>												
6000 Debt	198,723	194,248	194,248	208,514	208,513	213,822	213,822	100.0%	208,331	-2.6%	208,331	-2.6%
<b>TOTAL -Debt</b>	<b>\$ 198,723</b>	<b>\$ 194,248</b>	<b>\$ 194,248</b>	<b>\$ 208,514</b>	<b>\$ 208,513</b>	<b>\$ 213,822</b>	<b>\$ 213,822</b>	<b>100.0%</b>	<b>\$ 208,331</b>	<b>-2.6%</b>	<b>\$ 208,331</b>	<b>-2.6%</b>

<b>Revenues</b>	<b>\$ 228,995</b>	<b>\$ 212,000</b>	<b>\$ 224,984</b>	<b>\$ 175,000</b>	<b>\$ 225,217</b>	<b>\$ 213,822</b>	<b>\$ 211,202</b>	<b>98.8%</b>	<b>\$ 208,620</b>	<b>-2.4%</b>	<b>\$ 208,620</b>	<b>-2.4%</b>
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<b>NET Debt Budget</b>	<b>\$ (30,272)</b>	<b>\$ (17,752)</b>	<b>\$ (30,736)</b>	<b>\$ 33,514</b>	<b>\$ (16,704)</b>	<b>\$ -</b>	<b>\$ 2,620</b>		<b>\$ (289)</b>		<b>\$ (289)</b>	
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	-41.36%	73.14%	-288.79%	-149.8%	-100.0%	7.82%		#DIV/0!
	Budget v. Actual	Actual v. Budget	Budget v. Budget	Actual v. Budget	Manager v. Budget	Commission v. Budget	Manager v. Budget	Commission v. Budget
	\$ 12,520	\$ (12,984)	\$ 51,266	\$ (50,218)	\$ (33,514)	\$ (30,894)	\$ (289)	\$ (289)
	Total Under Budget				Total Over Budget		Decrease	

### Revenues

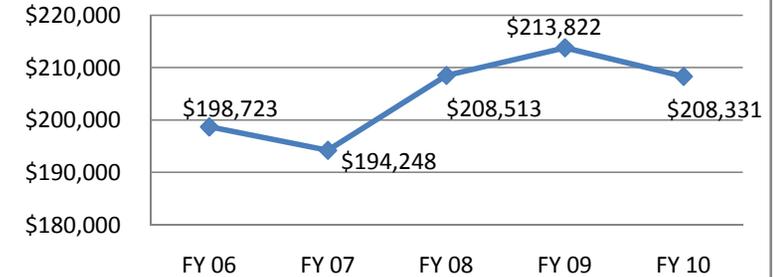


Expenses				
Actual FY 06	Actual FY 07	Actual FY 08	Budget FY 09	Budget FY 10
\$ 198,723	\$ 194,248	\$ 208,513	\$ 213,822	\$ 208,331

Revenues				
Actual FY 06	Actual FY 07	Actual FY 08	Budget FY 09	Budget FY 10
\$ 228,995	\$ 224,984	\$ 225,217	\$ 213,822	\$ 208,620

	-2.25%	7.34%	2.55%	-2.57%
	-1.75%	0.10%	-5.06%	-2.43%

### Expenses



## TOWN OF ROCKPORT Wastewater Budget FY08-09

General Government  
Debt - Dept 0400

Approp. #	FY05-06 Actual	Budget	FY06-07 Actual	Budget	FY07-08 Actual	Budget	FY 08-09 YTD		Manager	FY 09-10 Commission		
<b>EXPENDITURES</b>												
Debt												
6105	157,482	154,515	154,515	157,533	157,533	120,000	120,000	100.0%	125,000	4.2%	125,000	4.2%
6106	41,241	39,733	39,733	43,018	43,018	35,000	35,000	100.0%	35,000	0.0%	35,000	0.0%
6110	-	-	-	7,963	7,963	8,043	8,043	100.0%	8,043	0.0%	8,043	0.0%
6205	-	-	-	-	-	50,779	50,779	100.0%	40,288	-20.7%	40,288	-20.7%
<b>Total Debt</b>	<b>\$ 198,723</b>	<b>\$ 194,248</b>	<b>\$ 194,248</b>	<b>\$ 208,514</b>	<b>\$ 208,513</b>	<b>\$ 213,822</b>	<b>\$ 213,822</b>	<b>100.0%</b>	<b>\$ 208,331</b>	<b>-2.6%</b>	<b>\$ 208,331</b>	<b>-2.6%</b>
<b>TOTAL -Debt</b>	<b>\$ 198,723</b>	<b>\$ 194,248</b>	<b>\$ 194,248</b>	<b>\$ 208,514</b>	<b>\$ 208,513</b>	<b>\$ 213,822</b>	<b>\$ 213,822</b>	<b>100.0%</b>	<b>\$ 208,331</b>	<b>-2.6%</b>	<b>\$ 208,331</b>	<b>-2.6%</b>
	-0.7%	-2.25%	0.00%	7.34%	0.0%	2.5%	102.55%		-2.6%		-2.6%	
	Actual v. Actual	Budget v. Actual	Actual v. Budget	Budget v. Budget	Actual v. Budget	Budget v. Budget	YTD v. Budget		Manager v. Budget		Commission v. Budget	
	\$ (1,485)	\$ (4,475)	\$ -	\$ 14,266	\$ (1)	\$ 5,308	\$ 5,308		\$ (5,492)		\$ (5,491)	
			Under Budget		Under Budget		Under Budget		Decrease		Increase	

Approp. #	FY05-06 Actual	Budget	FY06-07 Actual	Budget	FY07-08 Actual	Budget	FY 08-09 YTD		Manager	FY 09-10 Commission		
<b>REVENUES</b>												
R5010	212,153	212,000	224,984	175,000	225,217	213,822	211,202	98.8%	208,620	-2.4%	208,620	-2.4%
R5100	16,842	-	-	-	-	-	-		-		-	
<b>TOTAL -Revenues</b>	<b>\$ 228,995</b>	<b>\$ 212,000</b>	<b>\$ 224,984</b>	<b>\$ 175,000</b>	<b>\$ 225,217</b>	<b>\$ 213,822</b>	<b>\$ 211,202</b>	<b>98.8%</b>	<b>\$ 208,620</b>	<b>-2.4%</b>	<b>\$ 208,620</b>	<b>-2.4%</b>
		-7.42%	6.12%	-17.45%	28.7%	22.2%	98.77%		-2.4%		-2.4%	
	Actual v. Actual	Budget v. Actual	Actual v. Budget	Budget v. Budget	Actual v. Budget	Budget v. Budget	YTD v. Budget		Manager v. Budget		Commission v. Budget	
	\$ 228,995	\$ (16,995)	\$ 12,984	\$ (37,000)	\$ 50,217	\$ 38,822	\$ (2,621)		\$ (5,202)		\$ (5,202)	
			Over Budget		Over Budget		Under Budget		Decrease		Increase	

### NET BUDGET

<b>NET Debt Budget</b>	<b>\$ (30,272)</b>	<b>\$ (17,752)</b>	<b>\$ (30,736)</b>	<b>\$ 33,514</b>	<b>\$ (16,704)</b>	<b>\$ -</b>	<b>\$ 2,620</b>		<b>\$ (289)</b>		<b>\$ (289)</b>	
		-41.36%	73.14%	-288.79%	-149.8%	-100.0%	7.82%		Manager v. Budget		Commission v. Budget	
		Budget v. Actual	Actual v. Budget	Budget v. Budget	Actual v. Budget	Manager v. Budget	Commission v. Budget		\$ (289)		\$ (289)	
		\$ 12,520	\$ (12,984)	\$ 51,266	\$ (50,218)	\$ (33,514)	\$ (30,894)					
			Total Under Budget		Total Under Budget		Total Over Budget					

**Town of Rockport  
Wastewater Budget  
FY 09-10**

Wastewater OUTSTANDING DEBT

FY 09-10

Date of Issue	Due Date	Principal	Rate	Interest	Total	FY Total	Beginning Balance	Final Payment Due
11/1/1992	11/01/09	\$ 125,000.00		\$ 17,887.50	\$ 142,887.50			
	05/01/10		6.750%	\$ 13,668.75	\$ 13,668.75	\$ 156,556.25	\$ 1,700,000.00	1-Nov-12
0400-6105								
Date of Issue	Due Date	Principal	Rate	Interest	Total	FY Total	Beginning Balance	Final Payment Due
5/1/1993	11/01/09	\$ 35,000.00		\$ 4,921.25	\$ 39,921.25			
	05/01/10		6.350%	\$ 3,810.00	\$ 3,810.00	\$ 43,731.25	\$ 500,000.00	1-Nov-12
0644-6106								
<b>Camden Treatment Plant Upgrade (Rockport's Share: 11.7%)</b>								
Date of Issue	Due Date	Rockport's Share	Rate	Payment Due	Total	FY Total	Beginning Balance	Final Payment Due
10/1/2007	10/01/09	\$ 634.68		\$ 634.68	\$ 634.68			
	04/01/10	\$ 7,408.50	1.330%	\$ 7,408.50	\$ 7,408.50	\$ 8,043.18	\$ 120,566.34	1-Apr-22
0400-6110								
						\$ 208,330.68		

# **TOWN OF ROCKPORT**

TOWN OF ROCKPORT

## **GLOSSARY**

GLOSSARY

## Town of Rockport, Maine

### GLOSSARY

**ACCOUNTING SYSTEM:**

The total set of records and procedures that are used to record, classify, and report information on the financial status and operations of town government.

**ACCRUAL BASIS:**

The basis of accounting under which transactions are recognized when they occur, regardless of timing of related cash receipts and disbursements.

**ADOPTED BUDGET:**

Refers to the budget amounts as originally approved by the Wastewater Commissioners, applicable to a single fiscal year.

**APPROPRIATION:**

An authorization granted by the Select Board that permits officials to incur obligations against and to make expenditures of town resources.

**ASSESSED VALUATION:**

The total value of all real and personal property in the Town that is used as a basis for levying taxes. Tax exempt property is excluded from the assessable base.

**BOND:**

A written promise to pay a specified sum of money (called principal or face value) at a specified future date, plus periodic interest paid at a specified percentage of the principal (interest rate) In the budget document these payments are identified as "Long-Term Debt".

**BUDGET:**

The financial plan for the operations of the Town for the year.

**CAPITAL BUDGET:**

The capital budget includes projects that exceed \$5,000 and may be budgeted, leased, mortgaged, or bonded for a period of three to five years or more. A capital budget is separate from the annual budget, but may be included in the annual budget for informational purposes and as a means of tracking the long term project expenses.

**CAPITAL ITEMS (Capital Outlay):**

A category of account codes that identify major expenditures of public funds beyond maintenance and operating costs. Items may include vehicles, computer equipment, office furniture, and the acquisition or construction of a needed physical facility or improvements to land and/or buildings. Capital items have a value of \$500 or more and have a useful economic lifetime of more than one year.

**CARRY-OVER FUNDS:**

Carry-over funds are the result of unspent appropriations in the prior year, new growth, the expansion of the tax base beyond what was projected, and increased revenues over estimated amounts. These funds are brought forward from the preceding fiscal year reserves. Appropriated carry-over funds are known as unreserved fund balance.

**CASH MANAGEMENT:**

Management of cash flows in such a way that interest and penalties paid are minimized and interest earned is maximized. Checks received are deposited in a timely manner, and bills are paid no later than the due date unless discounts can be obtained by paying early. Future cash needs are determined, and cash on hand invested in interest-bearing secure accounts.

## Town of Rockport, Maine

### **GLOSSARY - Continued**

**COMPARATIVE DATA:**

Information from prior fiscal periods provided to enhance the analysis of financial data of the current fiscal period.

**COST:**

The amount of money or value exchanged for property or services.

**DEBT:**

An obligation resulting from the borrowing of money.

**DEBT SERVICE:**

The accounting for payments of principal and interest on long-term debt.

**DEFICIT:**

- (1) The excess of the liabilities of a fund over its assets.
- (2) The excess of expenditures over revenues during an accounting period.

**DEPARTMENTAL BUDGET:**

The financial plan for the operations of an individual department within the municipal government for the year.

**EFFECTIVENESS:**

Term used in connection with the evaluation of internal controls and performance measurement. The degree to which an entity, program, or procedure is successful at achieving its goals and objectives.

**ENTERPRISE FUND:**

In governmental accounting, an enterprise fund provides goods or services to the public for a fee that makes the entity self-supporting.

**ENCUMBRANCE:**

A reservation of funds for an anticipated expenditure prior to actual payment for an item. Funds usually are reserved or encumbered once a contracted obligation has been signed for an item, but prior to the cash payment actually being dispersed. Funds are often encumbered from one year to another, based on an anticipated expense.

Employee benefit expenditures in the budget are the Town's share of employees' fringe benefits, including FICA, health insurance, life insurance, retirement, deferred compensation, unemployment, disability insurance, workers' compensation.

**EXPENDITURE:**

Payment in cash for current operating expenses, debt, and capital outlays.

**EXPENSES:**

Charges incurred, whether paid or unpaid, for operations, maintenance, interest and other charges which are presumed to benefit the current fiscal year.

**FAIR LABOR STANDARDS ACT (FLSA):**

The FLSA sets minimum wage, overtime pay, recordkeeping, and youth employment standards for employment subject to its provisions. Non-exempt, covered employees must be paid at least the minimum wage and not less than one and one-half times their regular rates of pay for overtime hours worked. A general term used for any charges levied by the Town associated with providing a service permitting an activity, or imposing a fine or penalty. Major types of fees include business and non-business licenses, fines, and user charges.

## Town of Rockport, Maine

### **GLOSSARY - Continued**

**FISCAL POLICY:**

The Town government's policies with respect to taxes, spending and debt management as these relate to government services, programs, and capital investment. Fiscal policy provides an agreed upon set of principles for the planning and programming of government budgets and their funding.

**FISCAL YEAR:**

In the Town of Rockport, the twelve months beginning July 1 and ending the following June 30.

**FUND:**

A fiscal and accounting entity with a self-balancing set of accounts which is segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

**FUND BALANCE:**

The excess of a fund's assets over its liabilities and reserves. The excess balance is often referred to as "surplus". A negative fund balance is sometimes called a "deficit".

**GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP):**

Government accounting and financial reporting is guided by what are referred to as "generally accepted accounting principles" (GAAP) applicable to governmental units. These standards were formulated through the voluntary action of several professional groups and are evaluated and updated by the Government Accounting Standards Board (GASB).

**GENERAL FUND:**

Accounts for the general operations of the Town. This fund accounts for all financial transactions and resources not required to be accounted for in an enterprise fund.

**GOAL:**

A long-range desirable development attained by time-phased objectives designed to implement a strategy.

**GOVERNMENTAL ACCOUNTING STANDARDS BOARD (GASB):**

The ultimate authoritative accounting and financial reporting standard-setting body for state and local governments.

**GOVERNMENT FINANCE OFFICERS ASSOCIATION (GFOA):**

An association of public finance professionals founded in 1906 as the Municipal Finance Officers Association. The GFOA has played a major role in the development and promotion of GAAP for state and local government since its inception and has sponsored the Certificate of Achievement for Excellence in Financial Reporting Program since 1946.

**GOVERNMENTAL FUNDS:**

Funds generally used to account for tax-supported activities. There are five types of governmental funds: the general fund, special revenue funds, debt service funds, capital project funds, and permanent funds.

**GRANT:**

A contribution of assets (usually cash) by one governmental unit or other organization to another. Typically, these contributions are made to local governments from the state and federal governments.

## Town of Rockport, Maine

### **GLOSSARY - Continued**

#### **INTERGOVERNMENTAL REVENUES:**

Revenue from other governments primarily Federal and State grants, but also payments from other local governments.

#### **INVESTMENT:**

Securities and real estate purchased and held for the production of income in the form of interest, dividends, rentals or base payments.

#### **LIABILITY:**

Debt or other legal obligations arising out of transactions in the past which must be liquidated, renewed or refunded at some future date, not including encumbrances.

#### **LINE ITEM:**

A specific expenditure category within a departmental budget, i.e. rent, travel, telephone, postage, printing, or office supplies. Defined by an appropriation number.

#### **OTHER CONTRACTUAL SERVICES:**

A category of account codes which includes items such as alarm/security monitoring, street lights, public agency funding, government and school assessments, and miscellaneous grants.

#### **PERFORMANCE MEASURE:**

Specific information, which alone or in combination with other data, permits the systematic assessment of how well services are being delivered. Efficiency and effectiveness indicators are performance measures.

#### **PERSONNEL SERVICES:**

A category of account codes which identifies various classification of wages, salaries, and overtime expenses.

#### **POSITION:**

Placement of position within town government, describing duties and responsibilities to be performed by a person on a full-time, part-time, seasonal, temporary, or stipend basis. For the purpose of the Town's budget, the following definitions are used solely in describing the status and funding of positions:

**Full-time Employee:** Appointment of a budgeted position to work a standard work week of no less than 40 hours on a continuing and indefinite basis. All benefits apply in conformity with established personnel policy.

**Part-time Employee:** Appointment of a budgeted position to work less than a standard work week on a continuing basis. Part-time employees are paid only for hours actually worked, and are not eligible for any other benefits except those mandated by federal and state laws.

**Temporary Employee:** Appointment to work a standard work week, or less, on a regular basis but for a definite limited period of time, usually not to exceed six (6) months. Temporary employees are paid for hours worked and overtime is paid where applicable, but they receive no other benefits except those mandated by federal and state laws.

**Seasonal Employee:** Appointment to a temporary position on a seasonal basis. The employee is terminated at the end of the applicable season, and such employees are paid only for hours actually worked, and are not eligible for any other benefits except those mandated by federal and state laws.

**On-Call Employee:** Appointment to work on an intermittent and as-needed basis. Employees who are on call do not have a regular schedule but work as available and as needed. Such employees are paid only for hours worked or by annual stipend, and are not eligible for any other benefits except those mandated by federal and state laws.

**Contracted Individual:** Retained under a contract between the Town and the individual. Such individual receives payments as negotiated by contract, and has no claim to benefits, except as specifically negotiated.

## Town of Rockport, Maine

### **GLOSSARY - Continued**

**PROPOSED BUDGET:**

The recommended budget submitted by the Town Administrator to the Wastewater Commissioners.

**PURCHASED AND CONTRACTUAL SERVICES:**

A category of account codes which reflects services provided by contract (either written or verbal); subcontracts, advertising, printing, mileage reimbursement, training costs, and other services.

**REVENUE:**

Funds which the government receives as income. It includes such items as fees from specific services, property taxes, grants and interest income.

**SALARIES AND WAGES:**

FLSA Exempt Employees are paid a salary based on the work week; FLSA Non-Exempt Employees are paid hourly wages, subject to wages and overtime provisions of FLSA.

**SUPPLIES:**

Supplies includes supplies of all types, which are consumed or deteriorated through use or which lose their identity through fabrication or incorporation into different or more complex units or substances.

**TAX INCREMENTAL FINANCING DISTRICT (TIF):**

Financing mechanism used to finance certain public improvements throughout a certain area defined within the town. Expenditures from these projects are recouped in future years via an incremental tax levied upon the districts "captured assessed value" at the inception of the TIF agreement.

**UNENCUMBERED BALANCE:**

The year-end cash balance of a fund less outstanding encumbrances. The unencumbered balance at year-end in a fund together with the estimated revenues for the upcoming year determine the maximum amount available for appropriation in the next year's budget.

**UNAPPROPRIATED FUND BALANCE:**

Fund balance at the close of a fiscal year that is not included in the annual budget.