

TOWN OF ROCKPORT WASTEWATER BUDGET

FY 11-12



**Town of Rockport, Maine
Wastewater Budget
FY 11-12**

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Town of Rockport, Maine
Wastewater Budget
FY 11-12

Wastewater Commissioners

Five Members - Three Year Terms

<p>William Chapman-Chair 77 Pascal Avenue 236-2468 Term Expires: June 30, 2011</p>	<p>Tracy Lee Murphy-Vice Chair 566 Main Street 236-4073 Term Expires: June 30, 2013</p>	<p>Thomas Farley 27 Pine Brae Lane 236-2694 Term Expires: June 30, 2011</p>	<p>Alexandra Wolf Fogel 29 Spruce Street 236-4691 Term Expires: June 30, 2012</p>	<p>Dale Landrith, Jr. 2 Robinson Drive 236-2163 Term Expires: June 30, 2012</p>
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Town Officials

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

<p>Robert A. Peabody, Jr. Town Manager 236-0806</p>	<p>Stephen E. Beveridge Public Works Director 236-6245</p>	<p>Virginia B. Lindsey Finance Director 230-0180</p>	<p>Scott Bickford Code Enforcement Officer 236-0989</p>	<p>Eileen Murray Administrative Clerk 236-6758</p>
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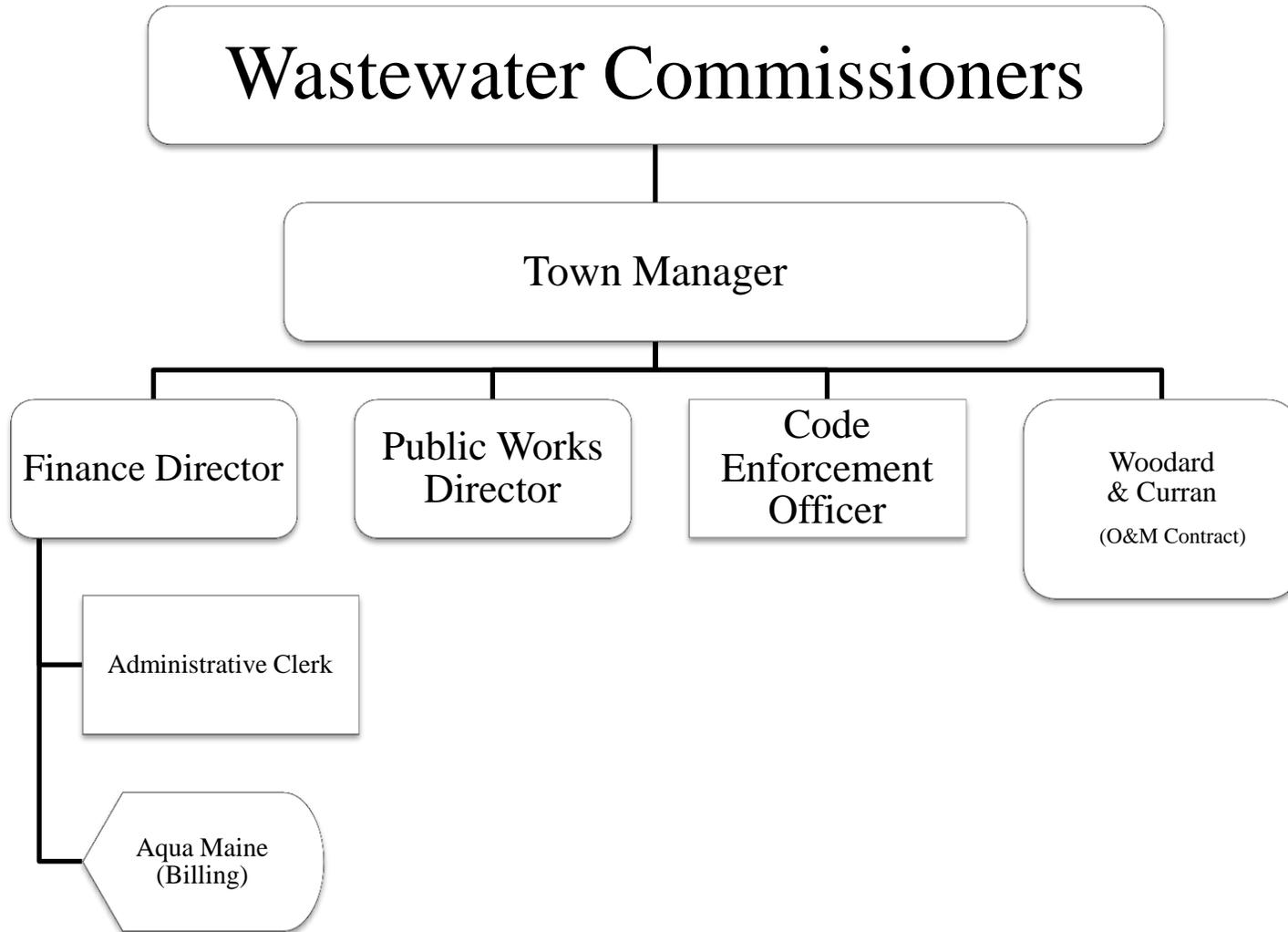
Contracted Engineering Firm

WOODARD & CURRAN
Engineering-Science-Operations
www.woodardcurran.com

Andrew Field
Plant Manager



Town of Rockport
Wastewater Organization Chart



Town of Rockport, Maine
Executive Summary of the Wastewater Budget
FY 11-12

Introduction

The fiscal year FY 11-12 Wastewater budget for the Town of Rockport, Maine will be presented to the Wastewater Commissioners at their regular meeting in May. The budget establishes the operational goals of the Wastewater department for the upcoming year. The budget is developed based on recommendations of the municipal 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, is responsible for tracking accounts and implementing the lien process whenever necessary, for unpaid fees.

Key Budget Issue: *Providing adequate municipal staff to assist in maintaining 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 includes upgrades to infrastructure at Camden Plant facilities.*

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 3,330 (according to the 2010 US Census). 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 grew 3.77% from year 2000 population of 3,209, and is currently 3,330. Not all 2010 census information is available at this time.

In year 2000 the average household size was 2.33. In 2009, the average household size in Knox County and Maine is 2.36; whereas the average household size in Rockport was 2.61. Source: Maine State Planning Office

The median household income in Rockport in 2009 was \$64,208; Knox County's median household income in 2009 was \$45,147; and the State median household income in 2009 was \$46,541. Source: *Maine State Planning Office*

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. In 2009 Rockport's per capita income was \$32,727; Knox County was \$25,421; and Maine was \$24,980. Source: *Maine State Planning Office*

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. Estimated value on median house or condo value in 2008 was \$319,623 (in Maine \$180,200). Detached houses value was \$406,064 (State \$260,886). The median sale price on housing in Rockport in 2009 was \$270,000; Knox County was \$180,400; and Maine was \$178,000. Source: *Maine State Planning Office*

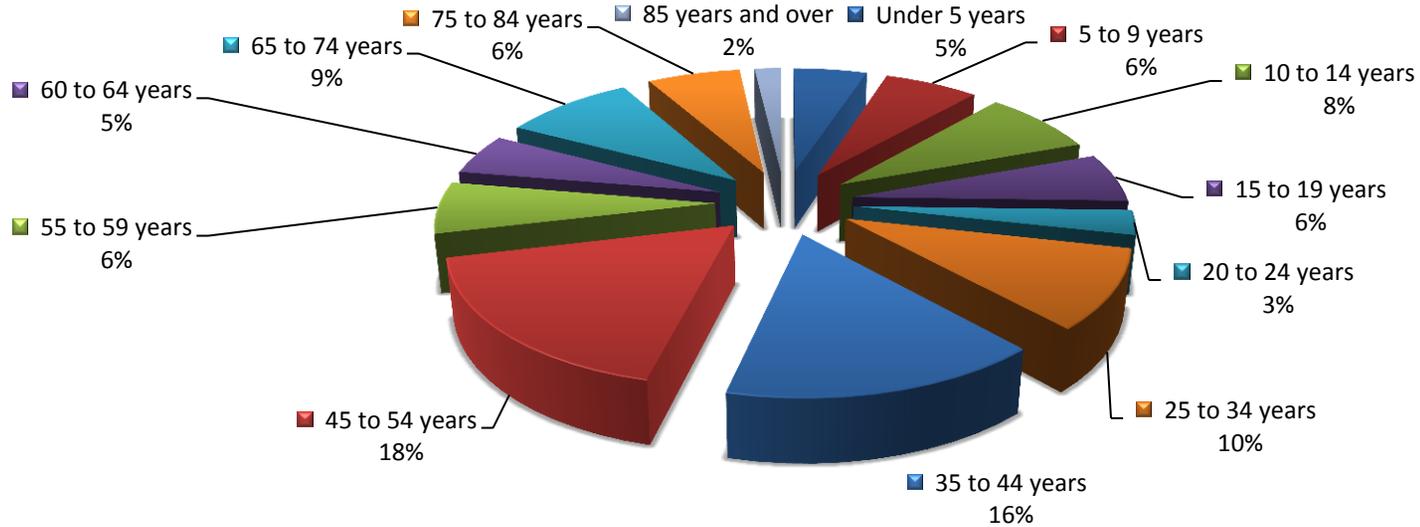
25.4% of Rockport's population was under the age of 19 years; 52.2% of the population was between the ages of 20 to 59 years; and 22.3% of the population was 60 years and over.

Wastewater Residential Units		Wastewater Commercial Units		
Single units:	489	Single units:	41	Public Authority: 3
Multi units:	55	Multi units:	9	
Seasonal Units:	15	Seasonal Units:	2	
TOTAL	559	TOTAL	52	TOTAL CUSTOMER COUNT 614

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

Town of Rockport - Age Analysis



Population dynamics:	Number	Percent
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%
Total	3,209	100.00%

2008 - Median Resident Age
42.9 Years Rockport
38.6 Years Maine

Source: US Census 2000

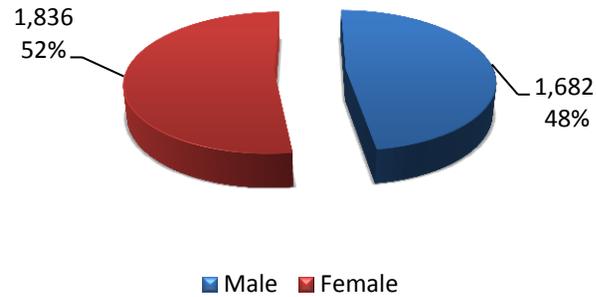
Town of Rockport, Maine
Demographic Information - Continued

2009 Population dynamics:

Male	1,541	47.75%
Female	1,686	52.25%
Total	3,227	100.00%

Source: City-Data.com

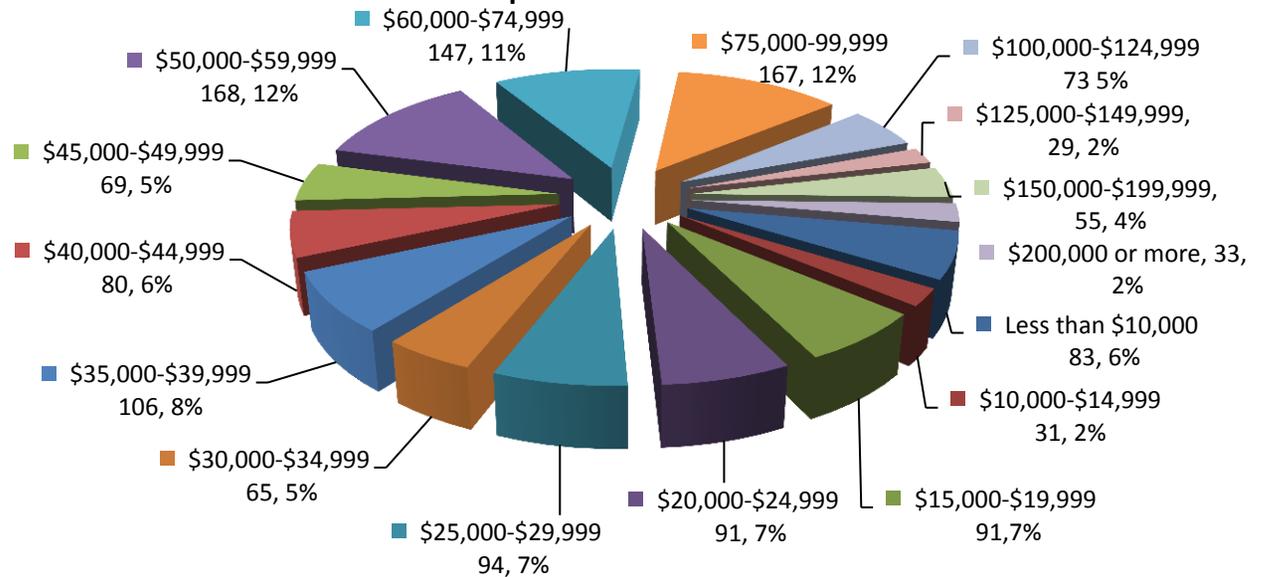
Gender Representation of the Town



Household Income:	Number	Percent
Less than \$10,000	83	6.01%
\$10,000-\$14,999	31	2.24%
\$15,000-\$19,999	91	6.58%
\$20,000-\$24,999	91	6.58%
\$25,000-\$29,999	94	6.80%
\$30,000-\$34,999	65	4.70%
\$35,000-\$39,999	106	7.67%
\$40,000-\$44,999	80	5.79%
\$45,000-\$49,999	69	4.99%
\$50,000-\$59,999	168	12.16%
\$60,000-\$74,999	147	10.64%
\$75,000-99,999	167	12.08%
\$100,000-\$124,999	73	5.28%
\$125,000-\$149,999	29	2.10%
\$150,000-\$199,999	55	3.98%
\$200,000 or more	33	2.39%
Total	1,382	100.00%

Gender; Household Income

Town of Rockport - Household Income 2008



Source: City-Data.com

Town of Rockport, Maine 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.

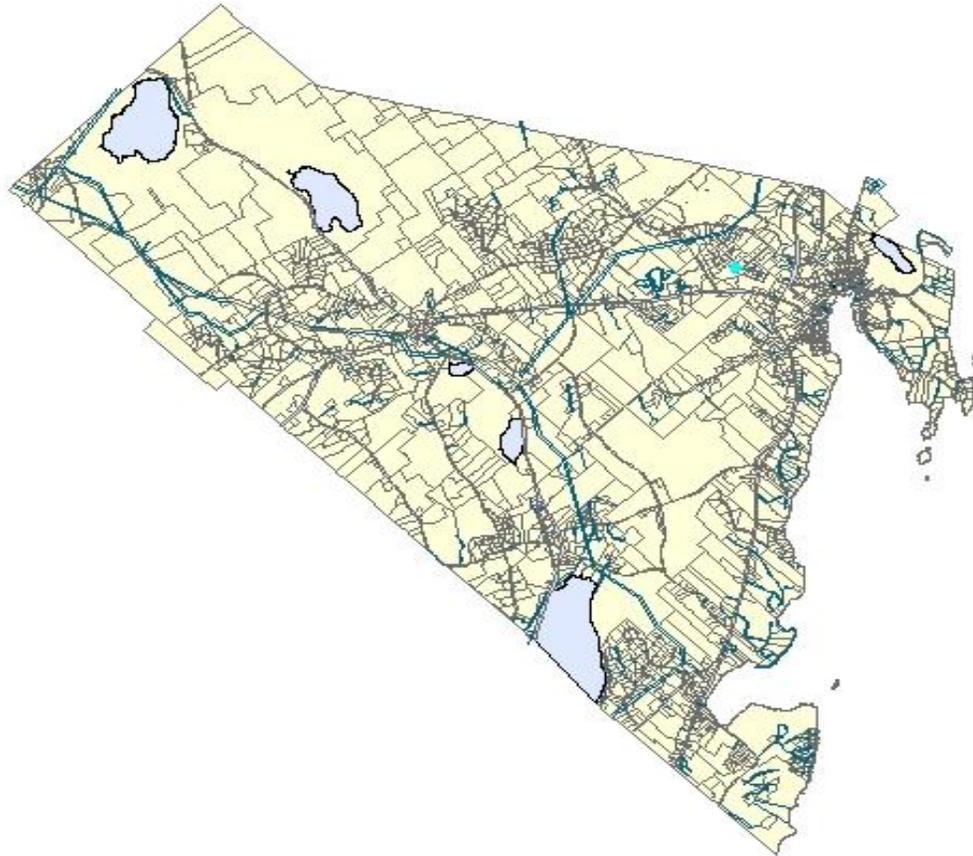
Operations: Operations provides funding for the town to hire an engineering firm to provide staff to maintain the wastewater system; the public works director provides assistance and back up whenever necessary. Operations also includes funding to help maintain the treatment systems for both Rockland 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, 2008 Population Estimate:	3,518
Land area (square miles)	21.4
Miles of streets/roads	60.6
Water area (square miles)	12.4

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 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

	FY 07-08 Actual	FY 08-09 Budget Actual	FY 09-10 Budget Actual	FY 10-11 Budget Y-T-D	FY 11-12 Manager Commission
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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 07-08 Actual

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

FY 08-09 Budget v. Actual

Budget v Actual Expenses and Revenues during the fiscal year July 2008 through June 2009.

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 09-10 Budget v. Actual

Budget v Actual Expenses and Revenues during the fiscal year July 2009 through June 2010.

FY 10-11 Budget Y-T-D

Budget v Year-To-Date Expenses and Revenues for the fiscal year July 2010 through June 2011.

FY 11-12 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.

Town of Rockport, Maine

Town of Rockport - Office of the Town Manager

101 Main Street, P. O. Box 10, Rockport, ME 04856

(207) 236-9648 Fax (207) 230-0112

<http://town.rockport.me.us>

Robert A. Peabody, Jr.

Town Manager

207.236.0806

townmanager@town.rockport.me.us



Date: 9-May-11

TO: Wastewater Commissioners

From: Robert A. Peabody, Jr., Town Manager

RE: Proposed FY 11-12 Wastewater Budget

The Wastewater Department is funded through the sewer rates charged property owners who either are connected to the sewer system or residents who could connect. The budget includes Administration costs, Operations costs (including capital items), and Long-Term Debt. The day-to-day operations of the system are contractually performed by Woodard & Curran, with support as needed from town personnel. The Town contracts with the City of Rockland and the Town of Camden for treatment of wastewater. The billing function is performed by Aqua Maine.

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

The Administration budget has increased by 8.5% based on increased wages and benefits, an increase in the billing fee charged by Aqua Maine, as well as an anticipated increase in postage. The customer count has increased from 604 in FYE 2011 to 614. Aqua Maine's billing rate has increased from \$3.70 per bill issued to \$3.95.

Operations are expected to decrease slightly (-1.5%) based on an anticipated decrease in usage, and also because Woodard & Curran have not requested an increase in their contract for the next fiscal year. Woodard & Curran has proposed a small increase in operational costs. A copy of the Woodard & Curran request has been inserted and made as a part of the budget document.

Debt has decreased by 2.8%, even though the town has picked up its share of another Camden Wastewater improvement. The Rawson Avenue Pump Station has been included as part of Rockport's debt obligation. Rockport's two bonds will be paid in full by November 2012 (FY 12-13), at which time the long-term debt will be decreased considerably. This year the debt rate is proposed to decrease from \$46 to \$45 per equivalent user.

In respect to revenues, usage continues to decline. Overall, however, total revenues remain unchanged.

In summary, the rate for debt service is proposed to go down to \$45 and the usage fee is proposed to remain the same as it is currently - at \$9.38 per 100 cubic feet.

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.

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, Maine
Wastewater Budget
FY 11-12

Budget Summary from FY 07-08 thru Proposed FY 11-12

Expenditures Less Revenues	FY 07-08	FY 08-09		FY 09-10		FY 10-11			FY 11-12			
	Actual	Budget	Actual	Budget	Actual	Budget	YTD	Budget	Commission			
EXPENDITURES	\$ 735,321	\$ 777,776	\$ 746,017	\$ 785,540	\$ 750,937	\$ 798,792	\$ 666,204	83.4%	\$ 788,514	-1.3%	\$ 788,514	-1.29%
REVENUES	\$ (750,306)	\$ (764,604)	\$ (737,484)	\$ (786,049)	\$ (768,709)	\$ (800,510)	\$ (507,645)	63.4%	\$ (800,757)	0.0%	\$ (800,757)	0.03%
Net Budget	\$ (14,985)	\$ 13,173	\$ 8,533	\$ (509)	\$ (17,772)	\$ (1,718)	\$ 158,558		\$ (12,244)		\$ (12,244)	
		Budget v. Actual	Actual v. Budget	Budget v. Budget	Actual v Budget	Budget v Actual	Actual v Budget		Manager v Budget		Commission v Budget	
		\$ 28,157	\$ 23,518	\$ (13,682)	\$ (17,263)	\$ (1,209)	\$ 160,276		\$ (10,526)		\$ (10,526)	
			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		Debt Fee	
	per 100 cubic feet			
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%
July, 2010	\$ 9.38	6.59%	\$ 46.00	2.22%
July, 2011	\$ 9.38	0.00%	\$ 45.00	-2.17%
<i>Rates are proposed based on expenditures and revenues.</i>				

TOWN OF ROCKPORT, Maine

Wastewater User Calculations FY 11-12

DEBT				DEBT CALCULATION						
Bonds	Principal	Interest	Total					Proposed Debt Rate Change:		
Bond Payable	\$ 135,000.00	9,112.50		<i>Proposed Debt Rate per Equivalent User = \$45</i>				July 2010- June 2011	\$ 46.00	
		4,556.25	148,668.75					July 2010 - June 2012	\$ 45.00	-2.17%
Bond Payable	\$ 40,000.00	2,540.00								
		1,270.00	43,810.00							
Other	Principal & Interest									
Camden Treatment Plant and Pump Station				Usage Rate						
Rockport's Share				Equivalent Users per quarter						
		14,382.43	14,382.43	\$45	1,162.5	\$ 52,312.50	x 4	\$ 209,250.00		
TOTAL Debt			\$ 206,861.18	Annual calculation				\$ 209,250.00		
				Difference between Debt and Calculation				\$ 2,388.82		

USAGE					Usage Calculation		
Cubic Feet Estimate	Rate Jul 10- Jun 11	Rate Jul 11-Jun 12	<i>Proposed Rate for July 2011 is \$9.38 per 100 CF</i>				
Quarterly	3,560,735	\$9.38	\$9.38	0.00%	Less		
Monthly	2,094,995			Adjustments	Annual Estimate		
Total Annual Estimate	5,655,730	\$ 530,507.47		\$ 530,507.47	\$ (20,000.00)	\$510,507.47	
					Difference between Estimate and Calculation		
					\$ (0.19)		
					Appropriation 788,514		
					Debt (206,861) 581,653		
					Entrance Fees (1,000)		
					Interest (Checking) (1,000)		
					Interest (CD) (1,000)		
					Late Fees (3,000)		
					Surcharges 0		
					Samoset Fees (75,000) (81,000)		
					Usage Adjustment 9,855 9,855		
					Equals Total to be Raised 510,508 510,508		

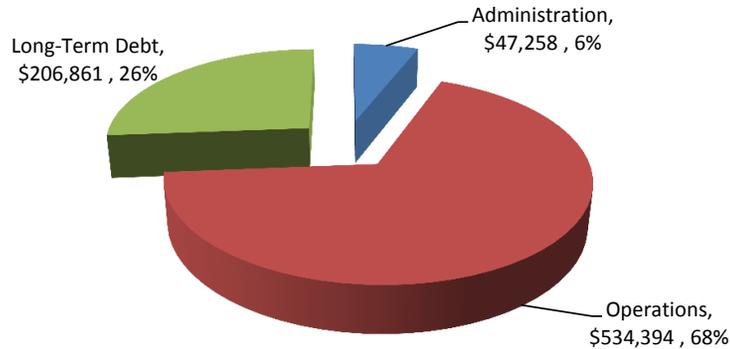
Example for Cost of Usage and Debt for One Quarter:										
Rockport Public Library										
Usage in Cubic Feet	Usage for one Quarter			Debt (1 Equivalent User)						
	7	x rate =	*	x rate						
Jul 09-Jun 10	7 x \$9.38 =	\$ 65.66	1 x \$46 =	\$ 46.00	\$ 111.66	Total usage and debt each quarter				
Jul 10-Jun 11	7 x \$9.38 =	\$ 65.66	1 x \$45 =	\$ 45.00	\$ 110.66	Total usage and debt each quarter				
					-0.90%					

TOWN OF ROCKPORT, Maine
Wastewater Budget
FY 11-12

EXPENDITURES SUMMARY

Number	Department	FY 07-08	FY 08-09		FY 09-10		FY 10-11		FY 11-12		
		Actual	Budget	Actual	Budget	Actual	Budget	YTD	Manager	Commissioners	
ADMINISTRATION											
0200	Administration	42,322	41,354	41,566	44,517	39,081	43,540	31,069	71.4%	47,258 8.5%	47,258 8.5%
	Administration	\$ 42,322	\$ 41,354	\$ 41,566	\$ 44,517	\$ 39,081	\$ 43,540	\$ 31,069	71.4%	\$ 47,258 8.5%	\$ 47,258 8.5%
OPERATIONS											
0300	Operations	484,487	522,601	492,557	532,692	503,526	542,499	422,401	77.9%	534,394 -1.5%	534,394 -1.5%
	Operations	\$ 484,487	\$ 522,601	\$ 492,557	\$ 532,692	\$ 503,526	\$ 542,499	\$ 422,401	77.9%	\$ 534,394 -1.5%	\$ 534,394 -1.5%
DEBT											
0400	Long-Term Debt	208,513	213,822	211,894	208,331	208,331	212,753	212,734	100.0%	206,861 -2.8%	206,861 -2.8%
	Debt	\$ 208,513	\$ 213,822	\$ 211,894	\$ 208,331	\$ 208,331	\$ 212,753	\$ 212,734	100.0%	\$ 206,861 -2.8%	\$ 206,861 -2.8%
Gross Town Expenditures		\$ 735,321	\$ 777,776	\$ 746,017	\$ 785,540	\$ 750,937	\$ 798,792	\$ 666,204	83.4%	\$ 788,514 -1.3%	\$ 788,514 -1.3%
		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%	5.77%	-4.08%	1.00%	95.60%	1.69%	-15.19%		-1.29%	-1.29%
		\$ (40,007)	\$ 42,455	\$ (31,759)	\$ 7,764	\$ (34,603)	\$ 13,252	\$ (119,336)		\$ (10,278)	\$ (10,278)
				Under Budget		Under Budget		Over Budget		Decrease	Decrease

Expenses



TOWN OF ROCKPORT, Maine
Wastewater Budget
FY 11-12

EXPENDITURES SUMMARY

Manager's Proposal

Department	Personnel Services	Employees Benefits	Purchased and Contractual Services	Other Contractual Services	Supplies	Debt	Capital Items	TOTAL
General Government								
0200 Administration	20,361	7,767	5,750	12,280	1,100		-	47,258
Total General Government	\$ 20,361	\$ 7,767	\$ 5,750	\$ 12,280	\$ 1,100	\$ -	\$ -	\$ 47,258
Operations								
0300 Operations			514,694				19,700	534,394
Total Operations	\$ -	\$ -	\$ 514,694	\$ -	\$ -	\$ -	\$ 19,700	\$ 534,394
Debt								
0400 Long-Term Debt						206,861		206,861
Total Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 206,861	\$ -	\$ 206,861
TOTALS	\$ 20,361	\$ 7,767	\$ 520,444	\$ 12,280	\$ 1,100	\$ 206,861	\$ 19,700	\$ 788,514
								\$ 788,514

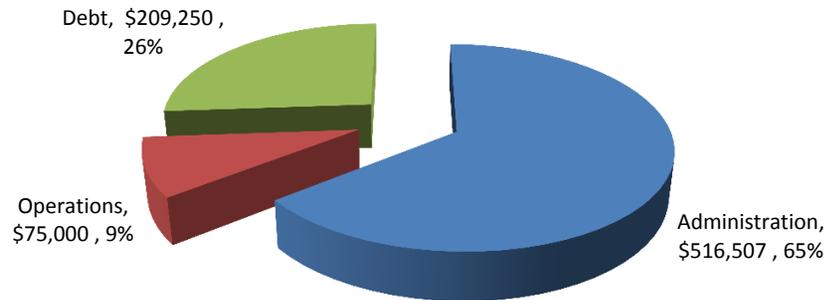
TOWN OF ROCKPORT, Maine
Wastewater Budget
FY 11-12

REVENUES SUMMARY

Source	Department	FY 07-08 Actual	FY 08-09 Budget	FY 08-09 Actual	FY 09-10 Budget	FY 09-10 Actual	FY 10-11 Budget	FY 10-11 YTD	FY 11-12 Budget	FY 11-12 Estimate
GENERAL GOVERNMENT								4/29/2011		
0200	Administration	438,956	478,624	436,577	499,780	480,931	504,489	333,873 66.2%	516,507 2.4%	516,507 2.4%
General Government		\$ 438,956	\$ 478,624	\$ 436,577	\$ 499,780	\$ 480,931	\$ 504,489	\$ 333,873 66.2%	\$ 516,507 2.4%	\$ 516,507 2.4%
Operations						96.2%				
0300	Operations	86,133	77,649	79,208	77,649	74,342	82,765	53,732 64.9%	75,000 -9.4%	75,000 -9.4%
Operations		\$ 86,133	\$ 77,649	\$ 79,208	\$ 77,649	\$ 74,342	\$ 82,765	\$ 53,732 64.9%	\$ 75,000 -9.4%	\$ 75,000 -9.4%
Debt						-4.3%				
0400	Debt	225,217	208,331	221,699	208,620	213,436	213,256	120,040 56.3%	209,250 -1.9%	209,250 -1.9%
Debt		\$ 225,217	\$ 208,331	\$ 221,699	\$ 208,620	\$ 213,436	\$ 213,256	\$ 120,040 56.3%	\$ 209,250 -1.9%	\$ 209,250 -1.9%
GROSS REVENUES		\$ 750,306	\$ 764,604	\$ 737,484	\$ 786,049	\$ 768,709	\$ 800,510	\$ 507,645 63.4%	\$ 800,757 0.0%	\$ 800,757 0.0%

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
	1.91%	96.45%	2.80%	97.79%	1.84%	64.58%	0.03%	0.03%
	\$14,298	(\$27,120)	\$21,445	(\$17,340)	\$14,461	\$ (292,865)	\$247	\$ 247
		Under Budget		Under Budget		Under Budget	Decrease	Decrease

Revenues



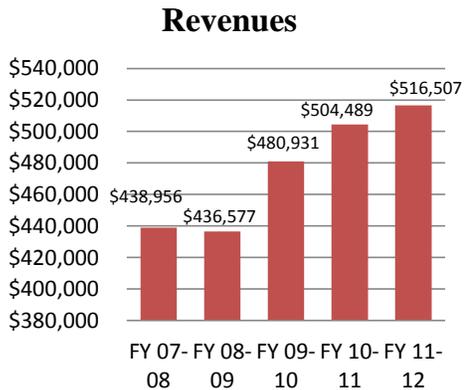
TOWN OF ROCKPORT, Maine Wastewater Budget FY 11-12

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.

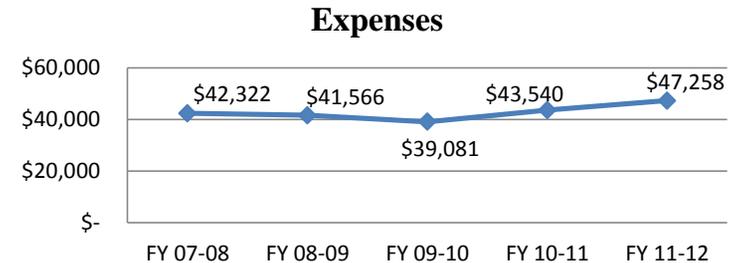
	FY 07-08	FY 08-09		FY 09-10		FY 10-11		FY 11-12				
	Actual	Budget	Actual	Budget	Actual	Budget	YTD	Manager	Commission			
EXPENDITURES	4/29/2011											
2000 Personnel Services	16,659	17,643	17,625	19,947	19,454	19,927	14,944	75.0%	20,361	2.2%	20,361	2.2%
2500 Employee Benefits	4,585	5,880	4,907	7,017	6,255	7,016	4,849	69.1%	7,767	10.7%	7,767	10.7%
3000 Purchased and Contractual Services	11,933	8,756	9,573	6,995	3,279	5,747	3,506	61.0%	5,750	0.1%	5,750	0.1%
4000 Contractual Services	8,449	8,575	8,757	9,428	9,046	9,800	7,300	74.5%	12,280	25.3%	12,280	25.3%
5000 Supplies	696	499	704	1,130	1,047	1,050	470	44.8%	1,100	4.8%	1,100	4.8%
7000 Capital Outlay	-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	-		-	
TOTAL -Administration Expenses	\$ 42,322	\$ 41,354	\$ 41,566	\$ 44,517	\$ 39,081	\$ 43,540	\$ 31,069	71.4%	\$ 47,258	8.5%	\$ 47,258	8.5%
TOTAL -Revenues	\$ 438,956	\$ 478,624	\$ 436,577	\$ 499,780	\$ 480,931	\$ 504,489	\$ 333,873	66.2%	\$ 516,507	2.4%	\$ 516,507	2.4%
NET Administration Budget	\$ (396,634)	\$ (437,270)	\$ (395,011)	\$ (455,263)	\$ (441,850)	\$ (460,949)	\$ (302,804)	65.7%	\$ (469,249)		\$ (469,249)	1.8%

	-1478.3%	10.25%	-9.66%	4.11%	-2.9%	1.2%	65.69%	1.8%	1.8%
	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)	\$ (40,636)	\$ 42,259	\$ (17,993)	\$ 13,413	\$ (5,686)	\$ 158,145	\$ (8,300)	\$ (8,300)
			Over Budget	Total Over Budget		Total Under Budget		Increase	Increase



Expenses				
Actual	Actual	Actual	Budget	Budget
FY 07-08	FY 08-09	FY 09-10	FY 10-11	FY 11-12
\$ 42,322	\$ 41,566	\$ 39,081	\$ 43,540	\$ 47,258
	-1.79%	-5.98%	11.41%	8.54%

Revenues				
Actual	Actual	Actual	Budget	Budget
FY 07-08	FY 08-09	FY 09-10	FY 10-11	FY 11-12
\$ 438,956	\$ 436,577	\$ 480,931	\$ 504,489	\$ 516,507
	-0.54%	10.16%	4.90%	2.38%



TOWN OF ROCKPORT, Maine
Wastewater Budget
FY 11-12

General Government
Administration - Dept. 0200

		FY 07-08	FY 08-09		FY 09-10		FY 10-11		FY 11-12	
		Actual	Budget	Actual	Budget	Actual	Budget	YTD	Manager	Commission
EXPENDITURES										
Personnel Services										
4/29/2011										
2105	Commissioners' Stipends (5%)	-	-	-	-	-	274	-	275	275
2110	Manager's Salary (5%)	4,175	4,300	4,298	4,386	4,385	4,386	3,327 75.8%	4,471 1.9%	4,471 1.9%
2115	Finance Director's Salary (15%)	6,715	7,182	7,352	7,326	7,173	7,326	5,635 76.9%	7,631 4.2%	7,631 4.2%
2116	Public Works Director's Salary (10%)	4,006	5,511	5,508	5,621	5,619	5,622	4,338 77.2%	5,745 2.2%	5,745 2.2%
2125	Code Enforcement Officer (5%)			-	2,282	1,991	1,997	1,404 70.3%	1,901 -4.8%	1,901 -4.8%
2205	Clerical Assistant (5%)	1,763	650	467	332	286	322	240 74.6%	338 5.0%	338 5.0%
		\$ 16,659	\$ 17,643	\$ 17,625	\$ 19,947	\$ 19,454	\$ 19,927	\$ 14,944 75.0%	\$ 20,361 2.2%	\$ 20,361 2.2%
Employee Benefits										
2505	Unemployment Compensation		62	75	62	265	62	203 327.8%	48 -21.8%	48 -21.8%
2510	Workers Compensation insurance		435	593	481	475	480	365 76.0%	385 -19.9%	385 -19.9%
2520	Income Protection		166	184	189	236	189	164 86.5%	188 -0.7%	188 -0.7%
2530	Deferred compensation		765	772	883	804	883	620 70.2%	889 0.6%	889 0.6%
2540	Health Insurance		3,102	1,935	3,876	2,986	3,876	2,354 60.7%	4,721 21.8%	4,721 21.8%
2550	FICA and Medicare Taxes		1,350	1,348	1,526	1,488	1,526	1,143 74.9%	1,537 0.7%	1,537 0.7%
2555	Miscellaneous other employee benefits	4,585	-	-	-	-	-	-	-	-
		\$ 4,585	\$ 5,880	\$ 4,907	\$ 7,017	\$ 6,255	\$ 7,016	\$ 4,849 69.1%	\$ 7,767 10.7%	\$ 7,767 10.7%
Purchased and Contractual Services										
3005	Accounting and Auditing Services	1,404	1,500	1,365	1,500	1,406	1,547	1,442 93.2%	1,550 0.2%	1,550 0.2%
3040	Legal Fees	7,980	5,000	1,403	2,000	-	1,000	1,558 155.8%	1,000 0.0%	1,000 0.0%
3060	Engineering, Consulting Fees		-	4,500	1,000	60	800	- 0.0%	800	800
3720	Insurance-Bldgs/Liability/Vehicles	1,856	1,856	1,450	1,595	1,566	1,500	-	1,600 6.7%	1,600 6.7%
3825	Liens and Discharges	693	400	598	600	247	600	368 61.3%	500 -16.7%	500 -16.7%
3910	Miscellaneous Expenses			257	300	-	300	138 46.1%	300 0.0%	300 0.0%
		\$ 11,933	\$ 8,756	\$ 9,573	\$ 6,995	\$ 3,279	\$ 5,747	\$ 3,506 61.0%	\$ 5,750 0.1%	\$ 5,750 0.1%
Other Contractual Services										
4126	Fire Ext Inspection					-	100	141	150	150
4325	Aqua Maine Billing Charges	8,449	8,575	8,757	9,428	9,046	9,700	7,160 73.8%	12,130 25.1%	12,130 25.1%
		\$ 8,449	\$ 8,575	\$ 8,757	\$ 9,428	\$ 9,046	\$ 9,800	\$ 7,300 74.5%	\$ 12,280 25.3%	\$ 12,280 25.3%
								-4.1%	74.49%	25.31%

TOWN OF ROCKPORT, Maine
Wastewater Budget
FY 11-12

Administration - Dept. 0200

		FY 07-08 Actual	FY 08-09 Budget Actual		FY 09-10 Budget Actual		FY 10-11 Budget YTD			FY 11-12 Manager Commission			
Supplies													
5420	Office Supplies	379	-	201	500	737	500	21	4.2%	500	0.0%	500	0.0%
5425	Postage	318	499	503	630	309	550	449	81.6%	600	9.1%	600	9.1%
		\$ 696	\$ 499	\$ 704	\$ 1,130	\$ 1,047	\$ 1,050	\$ 470	44.8%	\$ 1,100	4.8%	\$ 1,100	4.8%
Capital Items													
				1.2%	126.5%	-7.4%	-7.1%	44.8%	-632.5%	4.8%		134.0%	
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL -Administration Expenses		\$ 42,322	\$ 41,354	\$ 41,566	\$ 44,517	\$ 39,081	\$ 43,540	\$ 31,069	71.4%	\$ 47,258	8.5%	\$ 47,258	8.5%
		11.8%	-2.29%	0.51%	7.65%	-12.2%	-2.2%	71.4%		8.5%		8.5%	
		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	\$ (968)	\$ 213	\$ 3,163	\$ (5,436)	\$ (977)	\$ (12,471)		\$ 3,718		\$ 3,718	
				Over Budget		Under Budget		Under Budget		Increase		Increase	

		FY 07-08 Actual	FY 08-09 Budget Actual		FY 09-10 Budget Actual		FY 10-11 Budget YTD			FY 11-12 Manager Commission			
REVENUES													
R5015	Entrance Fees	15,500	6,000	4,000	1,000	-	1,000	2,000	200.0%	1,000	0.0%	1,000	0.0%
R5020	Billing Variance (Usage)	412,070	466,124	420,532	491,580	468,408	499,989	326,991	65.4%	510,507	2.1%	510,507	2.1%
R5030	Interest Earned	5,043	1,000	2,032	1,200	5,448	500	1,250	249.9%	1,000	100.0%	1,000	100.0%
R5031	Interest Earned (CD)					1,088				1,000		1,000	
R5040	Late Fees	6,343	5,500	8,503	6,000	4,487	3,000	3,297	109.9%	3,000	0.0%	3,000	0.0%
R5050	Surcharges	-	-	-	-	-	-	-	-				
R5065	Miscellaneous			1,510		1,500		335					
TOTAL -Revenues		\$ 438,956	\$ 478,624	\$ 436,577	\$ 499,780	\$ 480,931	\$ 504,489	\$ 333,873	66.2%	\$ 516,507	2.4%	\$ 516,507	2.4%
				-0.5%	4.4%	-3.8%	0.9%	66.18%		2.4%		2.4%	
		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	\$ 39,668	\$ (42,046)	\$ 21,156	\$ (18,849)	\$ 4,709	\$ (170,616)		\$ 12,018		\$ 12,018	
				Under Budget		Under Budget		Under Budget		Increase		Increase	
NET Administration Budget		\$ (396,634)	\$ (437,270)	\$ (395,011)	\$ (455,263)	\$ (441,850)	\$ (460,949)	\$ (302,804)	65.7%	\$ (469,249)		\$ (469,249)	1.8%
		-1478.3%	10.25%	-9.66%	4.11%	-2.9%	1.2%	65.69%		1.8%		1.8%	
		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)	\$ (40,636)	\$ 42,259	\$ (17,993)	\$ 13,413	\$ (5,686)	\$ 158,145		\$ (8,300)		\$ (8,300)	
				Over Budget		Total Over Budget		Total Under Budget		Decrease		Decrease	

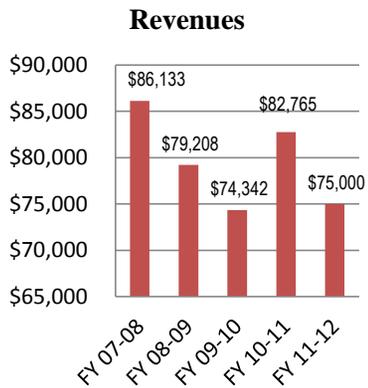
TOWN OF ROCKPORT, Maine Wastewater Budget FY 11-12

General Government Operations- Dept. 0300

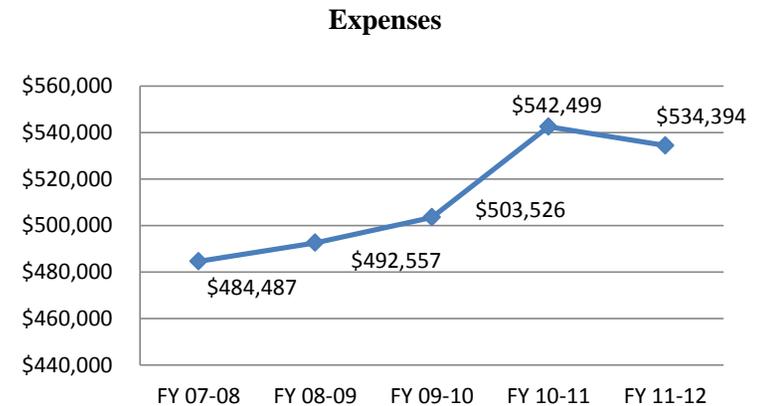
Purpose:

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.

	FY 07-08		FY 08-09		FY 09-10		FY 10-11		FY 11-12			
	Actual	Budget	Actual	Budget	Actual	Budget	YTD	Manager	Commission			
EXPENDITURES							YTD					
3000 Purchased and Contractual Services	479,121	507,551	486,707	509,422	496,644	526,199	403,852	76.7%	514,694	-2.2%	514,694	-2.2%
5000 Capital Outlay	5,366	15,050	5,850	23,270	6,881	16,300	18,550	113.8%	19,700	20.9%	19,700	20.9%
TOTAL -Operations Expenses	\$ 484,487	\$ 522,601	\$ 492,557	\$ 532,692	\$ 503,526	\$ 542,499	\$ 422,401	77.9%	\$ 534,394	-1.5%	\$ 534,394	-1.5%
TOTAL -Revenues	\$ 86,133	\$ 77,649	\$ 79,208	\$ 77,649	\$ 74,342	\$ 82,765	\$ 53,732	64.9%	\$ 75,000	-9.4%	\$ 75,000	-9.4%
NET Operations Budget	\$ 398,354	\$ 444,952	\$ 413,349	\$ 455,043	\$ 429,183	\$ 459,734	\$ 368,669	80.19%	\$ 459,394	-0.1%	\$ 459,394	-0.1%
	-22.0%	11.70%	-7.10%	2.27%	94.3%	1.0%	80.2%		-0.1%	-0.1%		
	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)	\$ 46,598	\$ (31,602)	\$ 10,091	\$ (25,860)	\$ 4,691	\$ (86,374)		\$ (340)	\$ (340)		
			Total Under Budget		Total Under Budget		Total Under Budget		Decrease	Decrease		



Expenses				
Actual FY 07-08	Actual FY 08-09	Actual FY 09-10	Budget FY 10-11	Budget FY 11-12
\$ 484,487	\$ 492,557	\$ 503,526	\$ 542,499	\$ 534,394
	1.67%	2.23%	7.74%	-1.49%
Revenues				
Actual FY 07-08	Actual FY 08-09	Actual FY 09-10	Budget FY 10-11	Budget FY 11-12
\$ 86,133	\$ 79,208	\$ 74,342	\$ 82,765	\$ 75,000
	-8.04%	-6.14%	11.33%	-9.38%



TOWN OF ROCKPORT, Maine
Wastewater Budget
FY 11-12

General Government
Operations- Dept. 0300

	FY 07-08 Actual	FY 08-09		FY 09-10		FY 10-11			FY 11-12			
		Budget	Actual	Budget	Actual	Budget	YTD		Manager	Commission		
EXPENDITURES												
Purchased and Contractual Services												
							4/29/2011					
3090 Contract Operations (W&C)	134,821	155,271	155,271	172,524	172,524	176,694	132,521	75.0%	\$176,694	0.0%	\$176,694	0.0%
3091 Camden Treatment	127,846	134,802	110,376	142,530	111,397	114,740	81,766	71.3%	113,000.00	-1.5%	113,000.00	-1.5%
3092 Rockland Treatment	151,982	131,515	143,377	116,719	130,715	152,000	127,946	84.2%	150,000.00	-1.3%	150,000.00	-1.3%
3093 Samoset Treatment	64,472	85,963	77,682	77,649	82,008	82,765	61,619	74.5%	75,000.00	-9.4%	75,000.00	-9.4%
	\$ 479,121	\$ 507,551	\$ 486,707	\$ 509,422	\$ 496,644	\$ 526,199	\$ 403,852	76.7%	\$ 514,694	-2.2%	\$ 514,694	-2.2%
			1.6%	0.4%	-2.5%	3.3%	76.7%		-2.2%		-2.2%	
Capital Items												
7110 Landscaping				1,500	900	-	-					
7205 Building & Building Improvements (W&C)		1,500	-	1,500	358	3,100	-		3,300	6.5%	3,300	6.5%
7215 Update Clam Cove Drive Pump Station				8,000	1,238	-	-					
7355 Maintenance (Woodard & Curran)	5,366	13,550	5,850	12,270	4,385	13,200	18,550	140.5%	16,400	24.2%	16,400	24.2%
	\$ 5,366	\$ 15,050	\$ 5,850	\$ 23,270	\$ 6,881	\$ 16,300	\$ 18,550	113.8%	\$ 19,700	20.9%	\$ 19,700	20.9%
			9.0%	54.6%	-70.4%	-30.0%	113.8%		20.9%		20.9%	
TOTAL -Operations Expenses	\$ 484,487	\$ 522,601	\$ 492,557	\$ 532,692	\$ 503,526	\$ 542,499	\$ 422,401	77.9%	\$ 534,394	-1.5%	\$ 534,394	-1.5%
	-9.6%	7.87%	-5.75%	1.93%	-5.5%	1.8%	77.9%		-1.5%		-1.5%	
	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)	\$ 38,114	\$ (30,044)	\$ 10,091	\$ (29,166)	\$ 9,807	\$ (110,291)		\$ (8,105)		\$ (8,105)	
			Under Budget		Under Budget		Under Budget		Decrease		Decrease	

TOWN OF ROCKPORT, Maine
Wastewater Budget
FY 11-12

Operations- Dept. 0300

	FY 07-08 Actual	FY 08-09 Budget Actual		FY 09-10 Budget Actual		FY 10-11 Budget YTD			FY 11-12 Manager Commission			
REVENUES												
R5060 Samoset Fees	85,273	77,649	79,208	77,649	74,342	82,765	53,732	64.9%	75,000	-9.4%	75,000	-9.4%
R5075 W&C Contract Savings Payback	860	-	-	-	-	-	-		-		-	
TOTAL -Revenues	\$ 86,133	\$ 77,649	\$ 79,208	\$ 77,649	\$ 74,342	\$ 82,765	\$ 53,732	64.9%	\$ 75,000	-9.4%	\$ 75,000	-9.4%
		-9.85%	2.01%	0.00%	95.7%	6.6%	64.9%		-9.4%		-9.4%	
	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	
	\$	(8,484)	\$ 1,559	\$ -	\$ (3,307)	\$ 5,116	\$ (23,917)		\$ (7,765)		\$ (7,765)	
			Over Budget		Under Budget		Under Budget		Decrease		Decrease	
NET Operations Budget	\$ 398,354	\$ 444,952	\$ 413,349	\$ 455,043	\$ 429,183	\$ 459,734	\$ 368,669	80.19%	\$ 459,394	-0.1%	\$ 459,394	-0.1%
	-22.0%	11.70%	-7.10%	2.27%	94.3%	1.0%	80.2%		-0.1%		-0.1%	
	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)	\$ 46,598	\$ (31,602)	\$ 10,091	\$ (25,860)	\$ 4,691	\$ (86,374)	\$ (340)		\$ (340)	
			Total Under Budget		Total Under Budget		Total Under Budget		Decrease		Decrease	

**TOWN OF ROCKPORT
WASTEWATER DEPARTMENT**

2011/2012 PROPOSED BUDGET

	2010-2011 APPROVED BUDGET	2011-2012 PROPOSED BUDGET
<i>OPERATION & MAINTENANCE BUDGET</i>		
LABOR	\$84,480	\$84,480
UTILITIES	\$29,040	\$29,040
CHEMICALS	\$2,300	\$2,300
REPAIR & MAINTENANCE	\$18,070	\$18,070
SUPPLIES & OFFICE COSTS	\$1,035	\$1,035
SAFETY, TRAINING & MISC	\$4,275	\$4,275
OTHER EXPENSES	\$24,406	\$24,406
SUB-TOTAL	\$163,606	\$163,606
PROFIT @ 8%	\$13,088	\$13,088
TOTAL O&M	\$176,694	\$176,694

CAPITAL IMPROVEMENT PROJECTS			
<i>2010/2011 APPROVED CIP BUDGET</i>		<i>2011/2012 PROPOSED CIP BUDGET</i>	
BUILDING MAINTENANCE	\$1,500	BUILDING MAINTENANCE	\$1,500
SPARE GOOSE RIVER MOTOR	\$4,800	WARRENTON BUILDING MAINT.	\$1,800
LARGE PUMP	\$5,600	GOOSE RIVER ROTATING ASS.	\$14,800
SMALL PUMP	\$2,800	CARBTRON DRUMS	\$1,600
GOOSE RIVER BUILDING MAINT.	\$1,600		
TOTAL CIP	\$16,300	TOTAL CIP	\$19,700
2010/2011 GRAND TOTAL		2011/2012 GRAND TOTAL	
\$	192,994	\$	196,394

TOWN OF ROCKPORT Wastewater Budget FY 11-12

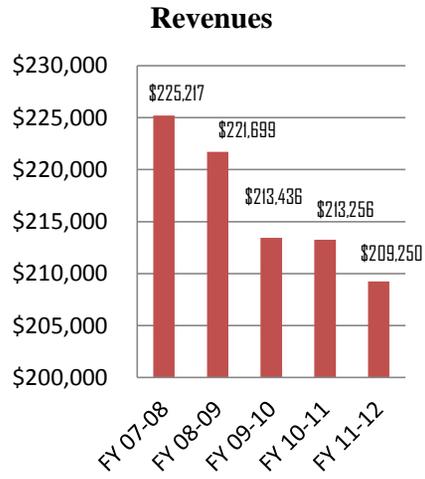
General Government Debt - Dept 0400

Purpose:

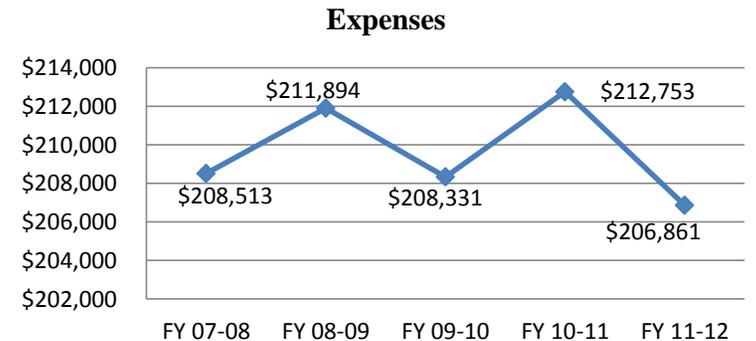
The Debt includes funding for two bonds as well as Rockport's share of Camden's bond to upgrade their sewer treatment system.

	FY 07-08	FY 08-09		FY 09-10		FY 10-11		FY 11-12				
	Actual	Budget	Actual	Budget	Actual	Budget	YTD	Manager	Commission			
EXPENDITURES												
6000 Debt	208,513	213,822	211,894	208,331	208,331	212,753	212,734	100.0%	206,861	-2.8%	206,861	-2.8%
TOTAL -Debt	\$ 208,513	\$ 213,822	\$ 211,894	\$ 208,331	\$ 208,331	\$ 212,753	\$ 212,734	100.0%	\$ 206,861	-2.8%	\$ 206,861	-2.8%
Revenues	\$ 225,217	\$ 208,331	\$ 221,699	\$ 208,620	\$ 213,436	\$ 213,256	\$ 120,040	56.3%	\$ 209,250	-1.9%	\$ 209,250	-1.9%
NET Debt Budget	\$ (16,704)	\$ 5,491	\$ (9,805)	\$ (289)	\$ (5,104)	\$ (503)	\$ 92,693		\$ (2,389)		\$ (2,389)	

-132.87%	-278.58%	-105.26%	1666.2%	74.0%	-32073.87%		
Budget v. Actual	Actual v. Budget	Budget v. Budget	Actual v Budget	Manager v. Budget	Commission v. Budget	Manager v. Budget	Commission v Budget
\$ 22,195	\$ (15,296)	\$ (5,780)	\$ (4,815)	\$ (214)	\$ 92,982	\$ (1,886)	\$ (1,886)
Total Under Budget	Total Under Budget	Total Over Budget	Decrease				



Expenses				
Actual FY 07-08	Actual FY 08-09	Actual FY 09-10	Budget FY 10-11	Budget FY 11-12
\$ 208,513	\$ 211,894	\$ 208,331	\$ 212,753	\$ 206,861
	1.62%	-1.68%	2.12%	-2.77%
Revenues				
Actual FY 07-08	Actual FY 08-09	Actual FY 09-10	Budget FY 10-11	Budget FY 11-12
\$ 225,217	\$ 221,699	\$ 213,436	\$ 213,256	\$ 209,250
	-1.56%	-3.73%	-0.08%	-1.88%



**TOWN OF ROCKPORT
Wastewater Budget
FY 11-12**

**General Government
Debt - Dept 0400**

	FY 07-08 Actual	FY 08-09 Budget Actual		FY 09-10 Budget Actual		FY 10-11 Budget YTD			FY 11-12 Manager Commission			
EXPENDITURES												
Debt												
										4/29/2011		
6105 Bonds Payable (\$1.7 million)	157,533	120,000	120,000	125,000	125,000	135,000	135,000	100.0%	135,000	0.0%	135,000	0.0%
6106 Bonds Payable (\$.5 million)	43,018	35,000	35,000	35,000	35,000	40,000	40,000	100.0%	40,000	0.0%	40,000	0.0%
6110 Upgrades (Camden)	7,963	8,043	8,043	8,043	8,043	8,622	8,602	99.8%	14,382	66.8%	14,382	66.8%
6205 Interest on Bonds		50,779	48,851	40,288	40,288	29,131	29,131	100.0%	17,479	-40.0%	17,479	-40.0%
TOTAL -Debt	\$ 208,513	\$ 213,822	\$ 211,894	\$ 208,331	\$ 208,331	\$ 212,753	\$ 212,734	100.0%	\$ 206,861	-2.8%	\$ 206,861	-2.8%
	-0.7%	2.55%	-0.90%	-2.57%	0.0%	2.1%	102.11%		-2.8%		-2.8%	
	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)	\$ 5,309	\$ (1,928)	\$ (5,491)	\$ 0	\$ 4,422	\$ 4,403		\$ (5,892)		\$ (5,892)	
			Under Budget		Over Budget		Under Budget		Decrease		Decrease	

	FY 07-08 Actual	FY 08-09 Budget Actual		FY 09-10 Budget Actual		FY 10-11 Budget YTD			FY 11-12 Manager Commission			
REVENUES												
R5010 Debt Service Billing	225,217	208,331	221,699	208,620	213,436	213,256	120,040	56.3%	209,250	-1.9%	209,250	-1.9%
R5100 Bond Interest Refund	-	-	-	-	-	-	-		-		-	
TOTAL -Revenues	\$ 225,217	\$ 208,331	\$ 221,699	\$ 208,620	\$ 213,436	\$ 213,256	\$ 120,040	56.3%	\$ 209,250	-1.9%	\$ 209,250	-1.9%
		-7.50%	6.42%	0.14%	2.3%	2.2%	56.29%		-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	
	\$ 228,995	\$ (16,886)	\$ 13,368	\$ 289	\$ 4,816	\$ 4,636	\$ (93,216)		\$ (4,006)		\$ (4,006)	
			Over Budget		Over Budget		Under Budget		Decrease		Decrease	
NET Debt Budget	\$ (16,704)	\$ 5,491	\$ (9,805)	\$ (289)	\$ (5,104)	\$ (503)	\$ 92,693		\$ (2,389)		\$ (2,389)	
		-132.87%	-278.58%	-105.26%	1666.2%	74.0%	-32073.87%		374.9%		374.9%	
		Budget v. Actual	Actual v. Budget	Budget v. Budget	Actual v Budget	Manager v. Budget	Commission v. Budget		Manager v. Budget		Commission v Budget	
	\$ 22,195	\$ (15,296)	\$ (5,780)	\$ (4,815)	\$ (214)	\$ 92,982		\$ (1,886)	\$ (1,886)		\$ (1,886)	
			Total Under Budget		Total Under Budget		Total Over Budget		Decrease		Decrease	

**Town of Rockport
Wastewater Budget
FY 11-12**

Wastewater OUTSTANDING DEBT

Date of Issue	Due Date	Principal	Rate	Interest	Total	FY Total	Beginning Balance	Final Payment Due
11/1/1992	11/01/11	\$ 135,000.00		\$ 9,112.50	\$ 144,112.50			
	05/01/12		6.750%	\$ 4,556.25	\$ 4,556.25	\$ 148,668.75	\$ 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	11/01/10	\$ 40,000.00		\$ 2,540.00	\$ 42,540.00			
	05/01/11		6.350%	\$ 1,270.00	\$ 1,270.00	\$ 43,810.00	\$ 500,000.00	1-Nov-12
0644-6106								
Camden Treatment Plant Upgrade (Rockport's Share: 11.7%)								
Date of Issue	Due Date	Rockport's Share	Rate	Payment Due	Total	FY Total	Beginning Balance	Final Payment Due
10/1/2007	10/01/11	\$ 543.99		\$ 543.99	\$ 543.99			
	04/01/12	\$ 7,499.14	1.330%	\$ 7,499.14	\$ 7,499.14	\$ 8,043.13	\$ 120,566.34	1-Apr-22
0400-6110								
Camden Rawson Ave. Pump Station Upgrade (Rockport's Share: 11.7%)								
Date of Issue	Due Date	Rockport's Share	Rate	Payment Due	Total	FY Total	Beginning Balance	Final Payment Due
1/15/2011	07/15/11	\$ 5,779.95		\$ 5,779.95	\$ 5,779.95			
	01/15/12	\$ 559.35	0.000%	\$ 559.35	\$ 559.35	\$ 6,339.30	\$ 84,737.80	15-Jul-25
0400-6110								
						\$ 206,861.18		

TOWN OF ROCKPORT

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.