

TOWN OF ROCKPORT WASTEWATER BUDGET

FY 10-11



Town of Rockport, Maine
Wastewater Budget
FY 10-11

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**Town of Rockport, Maine
Wastewater Budget
FY 10-11**

Select Board

Five Members - Three Year Terms

Robert G. Duke, Jr.-Chair
9 Huse Street

Term Expires: June 30, 2010

William C. Chapman
77 Pascal Avenue
236-2468

Term Expires: June 30, 2011

Thomas Farley
27 Pine Brae Lane
236-2694

Term Expires: June 30, 2011

Alexandra Wolf Fogel
29 Spruce Street
236-4691

Term Expires: June 30, 2012

Dale Landrith, Jr.
2 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

Melody Sainio
Administrative Assistant

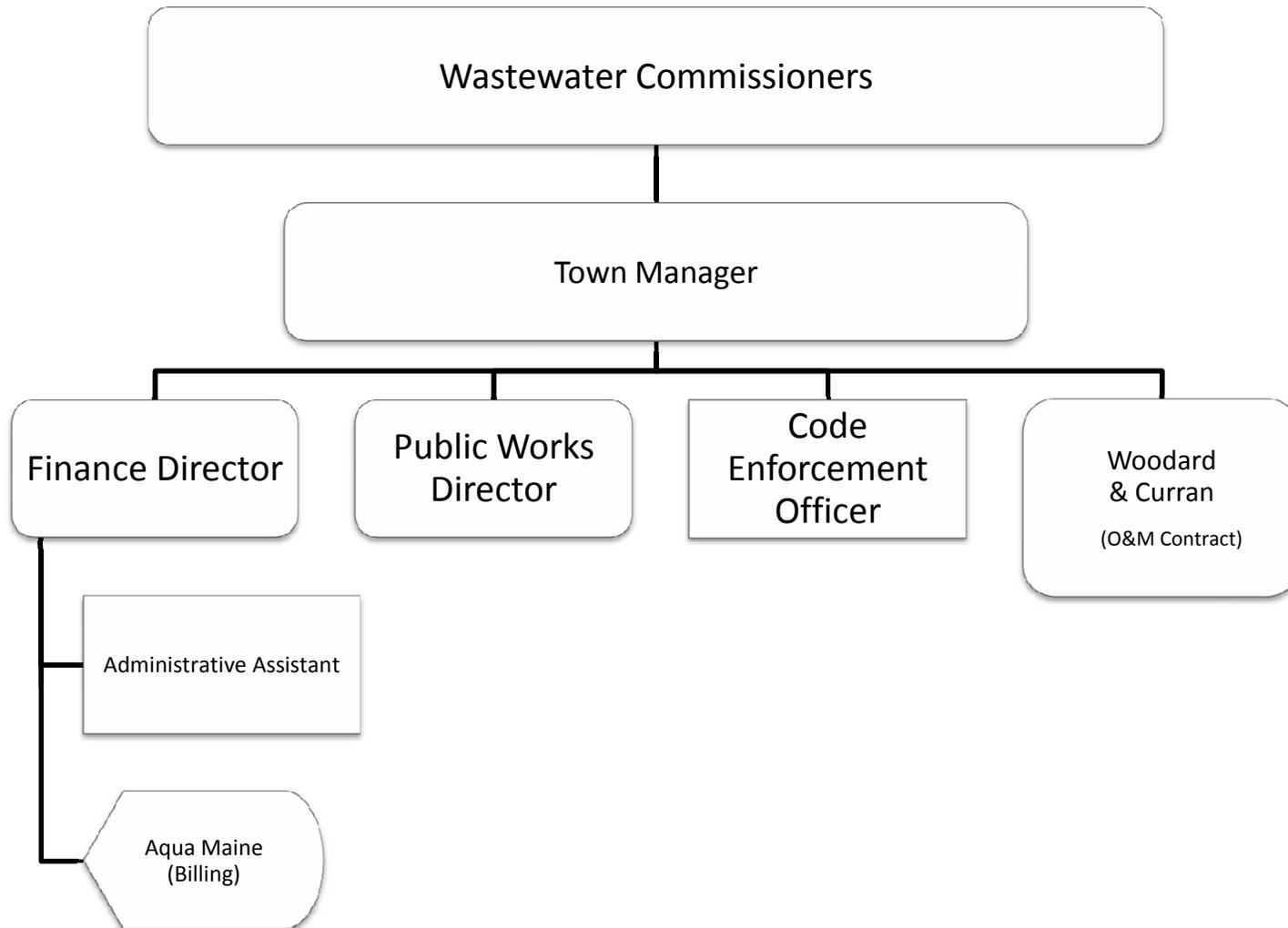
Contracted Engineering Firm

WOODARAD & 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 10-11

Introduction

The fiscal year FY 10-11 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 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, 2008 seem to indicate that the town's population grew by 9.6% 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 3,518. 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 \$59,552; the State median family income is \$46,581.

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.

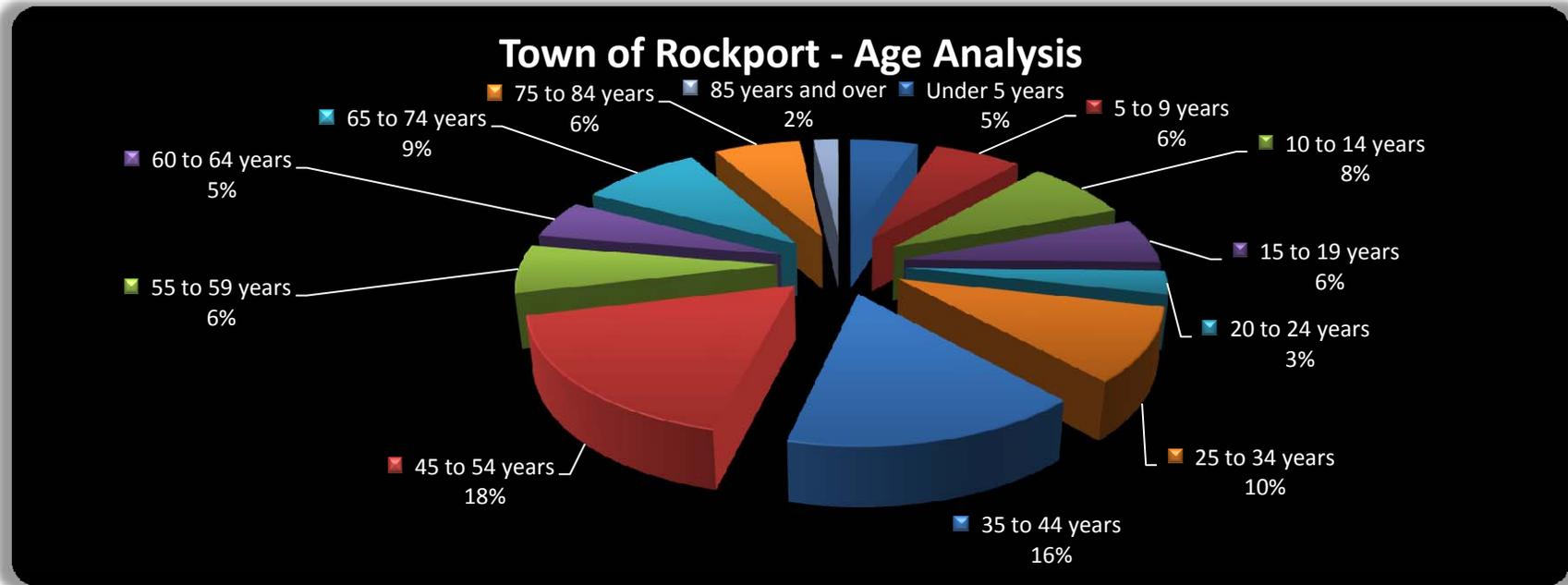
Owner Occupied Homes in Rockport averaged \$171,900 in value in year 2000; the average owner occupied home in the State was \$170,500; owner occupied homes in the US averaged \$185,200. Estimated value on median house or condo value in 2008 was \$319,623 (in Maine \$180,200). Detached houses value was \$406,064 (State \$260,886).

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	
TOTAL	554	TOTAL	47	TOTAL CUSTOMER COUNT 604

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:	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

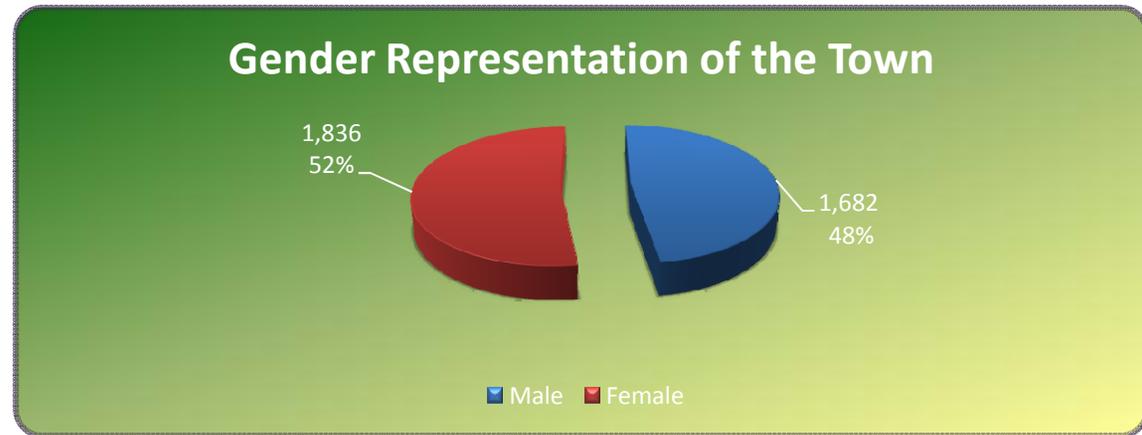
Source: US Census 2000

Town of Rockport, Maine

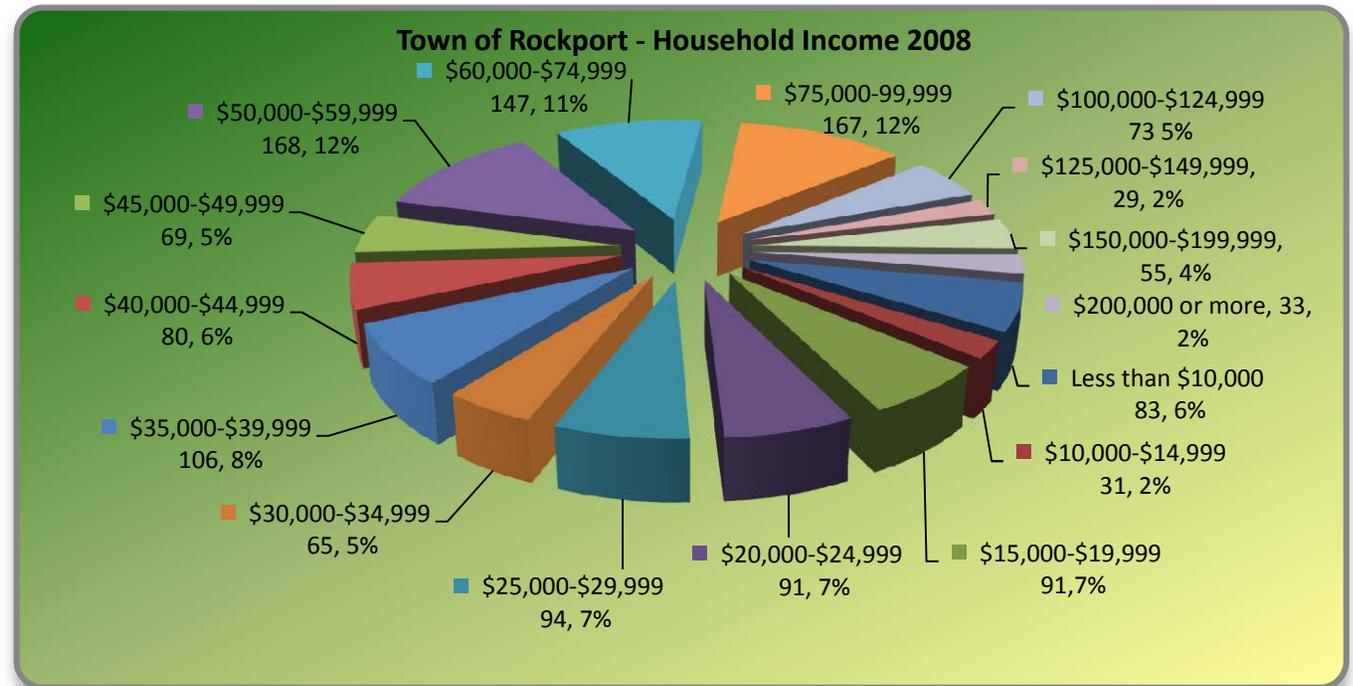
Demographic Information - Continued

Population dynamics:

Male	1,682	47.81%
Female	1,836	52.19%
Total	3,518	100.00%



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%



Source: City-Data.com

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.

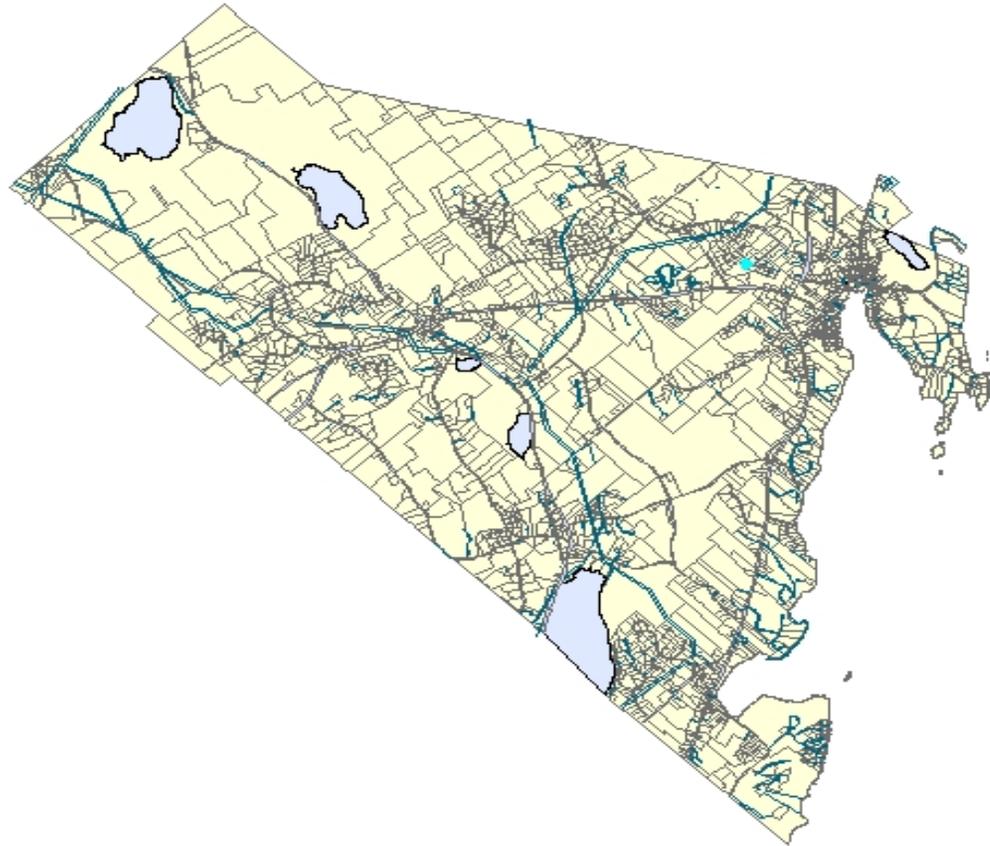
Operations: Operations provides funding for the town to hire an engineering firm to provide staff to maintain the wastewater system; the public works director provides assistance and back up whenever necessary. Operations also includes funding to help maintain the treatment systems for both Rockland 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, 2008 Population Estimate:	3,518
Land area (square miles)	22.58
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

This is the second year for the new budget notebook format. 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 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.#	FY 06-07	FY 07-08		FY 08-09		FY 09-10		FY 10-11	
	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 06-07 Actual

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

FY 07-08 Budget Actual

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

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 08-09 Budget Actual

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

FY 09-10 Budget Y-T-D

Budget v Year-To-Date Expenses and Revenues for the fiscal year July 2009 through June 2010.

FY 10-11 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

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>



Date: May 5, 2010
To: Wastewater Commissioners
From: Robert A. Peabody, Jr., Town Manager
RE: Manager’s Proposed FY 10-11 Wastewater Budget

Debt increased by 2.1%. The Town’s two bonds have increased by 8% and 14% with more principal being paid off and conversely the interest cost has decreased by 27.7%. The debt on the Camden upgrade projects has increased by 7.2%.

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 1st. 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. The Town contracts with the City of Rockland and Town of Camden for treatment of the wastewater. The billing function is performed by Aqua Maine.

In respect to revenues, usage continues to decline which is reflected in the usage revenue (Billing Variance). There is also a decline in interest and in late fees as more users pay on time. The overall anticipated revenue is projected to increase by 1.8%.

To summarize, Expenditures are up 1.7% and Revenues are up 1.8%. The resulting rate for the upcoming year will be \$46 per quarter for debt service (up from \$45 currently) and \$9.38 per 100 cubic feet for usage (up from \$8.80 currently).

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.

Respectfully submitted,
Robert A. Peabody, Jr.
Robert A. Peabody, Jr.
Town Manager

The Administration budget is reduced by 2.2% reflecting a decrease in the Code Enforcement Officer’s hours due to a reduction in hours; lower legal fees; a insurance reduction; and a decrease in estimated postage. It is noted that Aqua Maine billing charges increased this year.

The increase in the Operations component (1.8%) considers that Rockland is increasing its rate by 4% and Camden by 3%. The contract with Woodard & Curran is increasing by 2.8% overall. (Operations & Management \$4,170 & Capital Improvement Projects \$1,030).

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 \$ 798,793 which represents a 1.69% change from the previous year. Expenditures by object allocates \$ 19,927 to Personnel \$ 7,016 Employee Benefits, \$ 542,796 Contractual Services and Supplies, \$ 212,753 Debt, and \$ 16,300 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, Maine
Wastewater Budget
FY 10-11

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

Expenditures Less Revenues	FY 06-07	FY 07-08		FY 08-09		FY 09-10		FY 10-11				
	Actual	Budget	Actual	Budget	Actual	Budget	YTD	Budget	Commission			
EXPENDITURES	\$ 680,684	\$ 719,289	\$ 735,321	\$ 777,776	\$ 746,017	\$ 785,540	\$ 581,727	74.1%	\$ 798,793	1.7%	\$ 798,792	1.69%
REVENUES	\$ (700,542)	\$ (671,346)	\$ (750,306)	\$ (764,604)	\$ (737,484)	\$ (786,049)	\$ (456,865)	58.1%	\$ (800,510)	1.8%	\$ (800,510)	1.84%
Net Budget	\$ (19,858)	\$ 47,943	\$ (14,985)	\$ 13,173	\$ 8,533	\$ (509)	\$ 124,862		\$ (1,718)		\$ (1,718)	
		Budget v. Actual	Actual v. Budget	Budget v. Budget	Actual v. Budget	Budget v. Actual	Actual v. Budget		Manager v Budget		Commission v Budget	
		\$ 67,801	\$ 4,873	\$ (34,770)	\$ (4,639)	\$ (13,682)	\$ 125,371		\$ (1,209)		\$ (1,209)	
		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%
July, 2010	\$ 9.38 6.59%	\$ 46.00 2.22%

Note: July, 2010 rates are proposed based on expenditures and revenues.

TOWN OF ROCKPORT, Maine

Wastewater User Calculations
FY 10-11

DEBT				DEBT CALCULATION							
Bonds				<i>Proposed Debt Rate per Equivalent User = \$46</i>							
	Principal	Interest	Total					Proposed Debt Rate Change:			
Bond Payable	\$ 135,000.00	\$ 13,668.75						July 2009- June 2010	\$ 45.00		
		\$ 9,112.50	\$ 157,781.25	July 2010 - June 2011	\$ 46.00	2.22%					
Bond Payable	\$ 40,000.00	\$ 3,810.00									
		\$ 2,540.00	\$ 46,350.00								
Other											
	Principal & Interest			Usage Rate	Equivalent Users per quarter						
Camden Treatment Plant and Pump Station	\$	589.63		\$46	1,159.0	\$ 53,314.00 x 4	\$ 213,256.00				
Rockport's Share	\$	7,453.38	\$ 8,043.02								
TOTAL Debt			\$ 212,174.27	Annual calculation		\$ 213,256.00					
				Difference between Debt and Calculation		\$ 1,081.73					

USAGE				Usage Calculation			
	Cubic Feet Estimate	Rate Jul 09- Jun 10	Rate Jul 10- Jun 11	<i>Proposed Rate for July 2010 is \$9.38 per 100 CF</i>			
Quarterly	3,201,600	\$8.80	\$9.38	6.59%			
Monthly	2,272,700	Less Adjustments Annual Estimate					
Total Annual Estimate	5,474,300	\$ 513,489.34	\$ 513,489.34	\$ (13,500.00)	\$ 499,989.34		
				Difference between Estimate and Calculation			
				\$ 1,215.21			
				Appropriation		\$ 798,793	
				Debt		\$ (212,753)	\$ 586,039
				Entrance Fees		\$ (1,000)	
				Interest (Checking)		\$ (500)	
				Interest Earned (Investment)		\$ -	
				Inc/Dec-FMV		\$ -	
				Late Fees		\$ (3,000)	
				Surcharges		\$ -	
				Samoset Fees		\$ (82,765)	\$ (87,265)
						\$ 498,774	\$ 498,774
				Overlay (to cover loss)		\$ -	\$ -
				Equals Total to be Raised		\$ 498,774	\$ 498,774

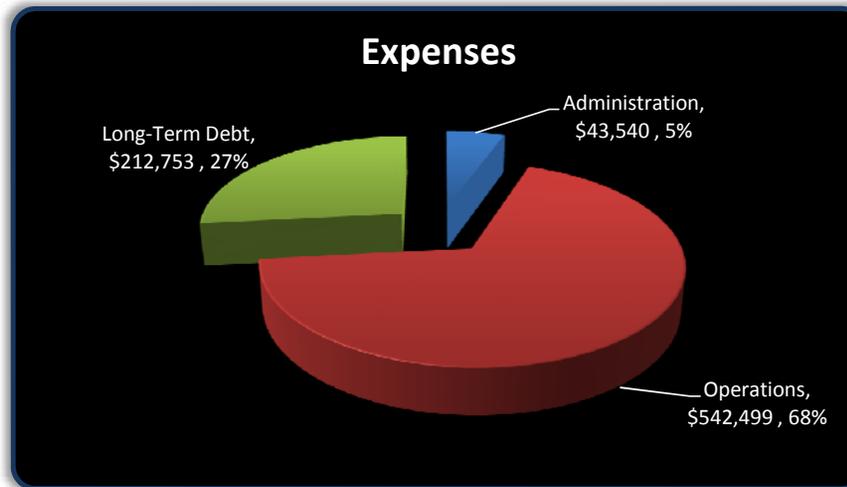
Example for Cost of Usage and Debt for One Quarter:
Rockport Public Library

Usage in Cubic Feet	Usage for one Quarter	Debt (1 Equivalent User)
	7 x rate =	x rate =
Jul 09-Jun 10	7 x \$8.80 = \$ 61.60	1 x \$45 = \$ 45.00
Jul 10-Jun 11	7 x \$9.38 = \$ 65.66	1 x \$46 = \$ 46.00
		\$ 106.60 Total usage and debt each quarter
		\$ 111.66 Total usage and debt each quarter
		4.75%

TOWN OF ROCKPORT, Maine Wastewater Budget FY 10-11

EXPENDITURES SUMMARY

Number	Department	FY 06-07	FY 07-08		FY 08-09		FY 09-10		FY 10-11		
		Actual	Budget	Actual	Budget	Actual	Budget	YTD	Manager	Commissioners	
GENERAL GOVERNMENT								3/31/2010			
0200	Administration	40,311	40,855	42,322	41,354	41,566	44,517	25,839	58.0%	43,540 -2.2%	43,540 -2.2%
	General Government	\$ 40,311	\$ 40,855	\$ 42,322	\$ 41,354	\$ 41,566	\$ 44,517	\$ 25,839	58.0%	\$ 43,540 -2.2%	\$ 43,540 -2.2%
Operations											
0300	Operations	446,125	469,920	484,487	522,601	492,557	532,692	365,036	68.5%	542,499 1.8%	542,499 1.8%
	Public Assistance	\$ 446,125	\$ 469,920	\$ 484,487	\$ 522,601	\$ 492,557	\$ 532,692	\$ 365,036	68.5%	\$ 542,499 1.8%	\$ 542,499 1.8%
DEBT											
0400	Long-Term Debt	194,248	208,514	208,513	213,822	211,894	208,331	190,852	91.6%	212,753 2.1%	212,753 2.1%
	Debt	\$ 194,248	\$ 208,514	\$ 208,513	\$ 213,822	\$ 211,894	\$ 208,331	\$ 190,852	91.6%	\$ 212,753 2.1%	\$ 212,753 2.1%
Gross Town Expenditures		\$ 680,684	\$ 719,289	\$ 735,321	\$ 777,776	\$ 746,017	\$ 785,540	\$ 581,727	74.1%	\$ 798,793 1.7%	\$ 798,792 1.7%
		Actual v. Actual	Budget v. Actual	Actual v. Budget	Budget v. Budget	Actual v. Budget	Budget v Budget	YTD v Budget	Manager v Budget	Commissioners v Budget	
		-6.10%	5.67%	2.23%	8.13%	95.92%	1.00%	-25.21%	1.69%	1.69%	
		\$ (40,007)	\$ 38,605	\$ 16,032	\$ 58,487	\$ (31,759)	\$ 7,764	\$ (196,049)	\$ 13,253	\$ 13,252	
				Under Budget		Under Budget		Over Budget			



TOWN OF ROCKPORT, Maine
Wastewater Budget
FY 10-11

EXPENDITURES SUMMARY

Manager Proposed

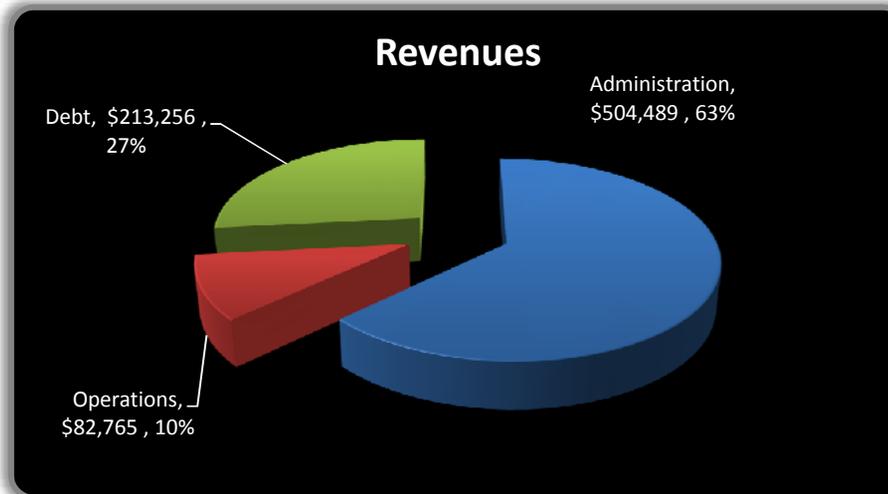
Department	Personnel Services	Employees Benefits	Purchased and Contractual Services	Other Contractual Services	Supplies	Debt	Capital Items	TOTAL
General Government								
0200 Administration	19,927	7,016	5,747	9,800	1,050	-	-	43,540
Total General Government	\$ 19,927	\$ 7,016	\$ 5,747	\$ 9,800	\$ 1,050	\$ -	\$ -	\$ 43,540
Operations								
0300 Operations			526,199				16,300	542,499
Total Operations	\$ -	\$ -	\$ 526,199	\$ -	\$ -	\$ -	\$ 16,300	\$ 542,499
Debt								
0400 Long-Term Debt						212,753		212,753
Total Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 212,753	\$ -	\$ 212,753
TOTALS	\$ 19,927	\$ 7,016	\$ 531,946	\$ 9,800	\$ 1,050	\$ 212,753	\$ 16,300	\$ 798,793
								\$ 798,793

TOWN OF ROCKPORT, Maine
Wastewater Budget
FY 10-11

REVENUES SUMMARY

Source	Department	FY 06-07 Actual	FY 07-08		FY 08-09		FY 09-10		FY 10-11	
			Budget	Actual	Budget	Actual	Budget	YTD	Budget	Estimate
GENERAL GOVERNMENT								3/31/2010		
0200	Administration	397,983	434,346	438,956	478,624	436,577	499,780	289,194 57.9%	504,489 0.9%	504,489 0.9%
General Government		\$ 397,983	\$ 434,346	\$ 438,956	\$ 478,624	\$ 436,577	\$ 499,780	\$ 289,194 57.9%	\$ 504,489 0.9%	\$ 504,489 0.9%
Operations										
0300	Operations	77,575	62,000	86,133	77,649	79,208	77,649	50,597 65.2%	82,765 6.6%	82,765 6.6%
Operations		\$ 77,575	\$ 62,000	\$ 86,133	\$ 77,649	\$ 79,208	\$ 77,649	\$ 50,597 65.2%	\$ 82,765 6.6%	\$ 82,765 6.6%
Debt										
0400	Debt	224,984	175,000	225,217	208,331	221,699	208,620	117,075 56.1%	213,256 2.2%	213,256 2.2%
Debt		\$ 224,984	\$ 175,000	\$ 225,217	\$ 208,331	\$ 221,699	\$ 208,620	\$ 117,075 56.1%	\$ 213,256 2.2%	\$ 213,256 2.2%
GROSS REVENUES		\$ 700,542	\$ 671,346	\$ 750,306	\$ 764,604	\$ 737,484	\$ 786,049	\$ 456,865 58.1%	\$ 800,510 1.8%	\$ 800,510 1.8%

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
	-4.17%	111.76%	13.89%	96.45%	2.80%	59.75%	1.84%	1.84%
	(\$29,196)	\$78,960	\$93,258	(\$27,120)	\$21,445	(\$329,184)	\$14,461	\$ 14,461
		Over Budget		Under Budget		Under Budget		



TOWN OF ROCKPORT, Maine Wastewater Budget FY 10-11

General Government
Administration - Dept. 0200

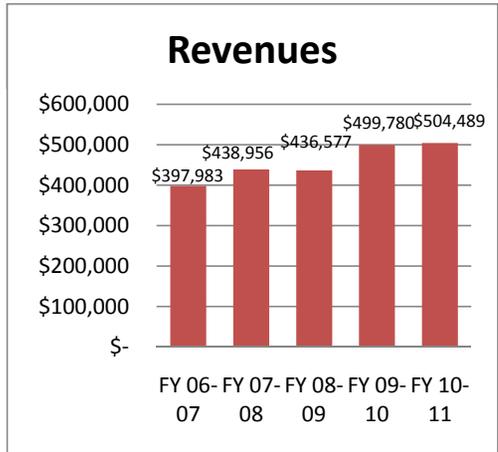
Purpose:
The Administration budget provides funding for management, financial reporting and tracking, and staff required to provide support to wastewater operations.

New #	FY 06-07 Actual	FY 07-08		FY 08-09		FY 09-10		FY 10-11		
		Budget	Actual	Budget	Actual	Budget	YTD	Manager	Commission	
EXPENDITURES										
2000	Personnel Services	15,410	17,699	16,659	17,643	17,625	19,947	13,105 65.7%	19,927 -0.1%	19,927 -0.1%
2500	Employee Benefits	8,086	5,000	4,585	5,880	4,907	7,017	4,145 59.1%	7,016 0.0%	7,016 0.0%
3000	Purchased and Contractual Services	8,740	8,706	11,933	8,756	9,573	6,995	1,609 23.0%	5,747 -17.8%	5,747 -17.8%
4000	Contractual Services	8,017	8,500	8,449	8,575	8,757	9,428	6,658 70.6%	9,800 3.9%	9,800 3.9%
5000	Supplies	58	950	696	499	704	1,130	322 28.5%	1,050 -7.1%	1,050 -7.1%
7000	Capital Outlay	-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	-	-
TOTAL -Administration Expenses		\$ 40,311	\$ 40,855	\$ 42,322	\$ 41,354	\$ 41,566	\$ 44,517	\$ 25,839 58.0%	\$ 43,540 -2.2%	\$ 43,540 -2.2%

TOTAL -Revenues	\$ 397,983	\$ 434,346	\$ 438,956	\$ 478,624	\$ 436,577	\$ 499,780	\$ 289,194 57.9%	\$ 504,489 0.9%	\$ 504,489 0.9%
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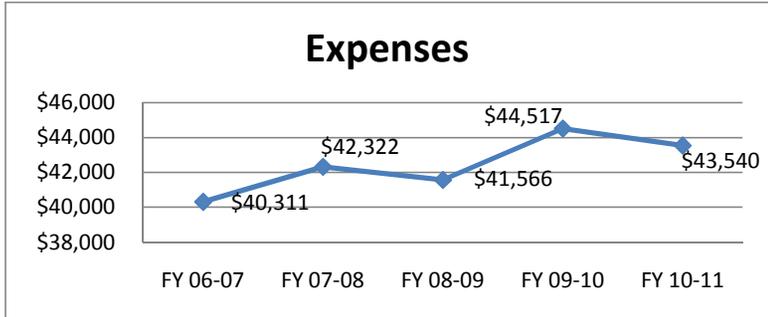
NET Administration Budget	\$ (357,672)	\$ (393,491)	\$ (396,634)	\$ (437,270)	\$ (395,011)	\$ (455,263)	\$ (263,354) 57.8%	\$ (460,949)	\$ (460,949) 1.2%
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	-1478.3%	10.01%	0.80%	11.13%	-9.7%	4.1%	57.85%	1.2%	1.2%
Actual v. Actual	Budget v. Actual	Actual v. Budget	Budget v. Budget	Y-T-D	Budget v Budget	YTD v Budget	Manager v. Budget	Commission v. Budget	
\$ (360,213)	\$ (35,819)	\$ (3,143)	\$ (43,779)	\$ 42,259	\$ (17,993)	\$ 191,909	\$ (5,686)	\$ (5,686)	
	Total Under Budget			Total Over Budget		Total Under Budget		Decrease	



Expenses				
Actual FY 06-07	Actual FY 07-08	Actual FY 08-09	Budget FY 09-10	Budget FY 10-11
\$ 40,311	\$ 42,322	\$ 41,566	\$ 44,517	\$ 43,540
	4.99%	-1.79%	7.10%	-2.19%

Revenues				
Actual FY 06-07	Actual FY 07-08	Actual FY 08-09	Budget FY 09-10	Budget FY 10-11
\$ 397,983	\$ 438,956	\$ 436,577	\$ 499,780	\$ 504,489
	10.30%	-0.54%	14.48%	0.94%



TOWN OF ROCKPORT, Maine
Wastewater Budget
FY 10-11

General Government
Administration - Dept. 0200

New #	FY06-07	FY 07-08		FY 08-09		FY 09-10		FY 10-11			
	Actual	Budget	Actual	Budget	Actual	Budget	YTD	Manager	Commission		
EXPENDITURES											
Personnel Services											
							3/31/2010				
2105	Commissioners' Stipends (5%)	1,250	-	-	-	-	-	275	274		
2110	Manager's Salary (5%)	4,018	4,175	4,175	4,300	4,298	4,386	2,951 67.3%	4,386 0.0%		
2115	Finance Director's Salary (15%)	10,142	6,973	6,715	7,182	7,352	7,326	4,778 65.2%	7,326 0.0%		
2116	Public Works Director's Salary (10%)	-	5,351	4,006	5,511	5,508	5,621	3,782 67.3%	5,622 0.0%		
2125	Code Enforcement Officer (5%)	-	-	-	-	-	2,282	1,394 61.1%	1,997 -12.5%		
2205	Clerical Assistant (5%)	-	1,200	1,763	650	467	332	200 60.4%	322 -3.0%		
Total Personnel Services		\$ 15,410	\$ 17,699	\$ 16,659	\$ 17,643	\$ 17,625	\$ 19,947	\$ 13,105 65.7%	\$ 19,927 -0.1%	\$ 19,927 -0.1%	
Employee Benefits											
				8.1%	-0.3%	-0.1%	13.1%	65.7%	50.2%	-0.1%	52.1%
2505	Unemployment Compensation				62	75	62	178 287.5%	62 -0.6%	62 0.0%	
2510	Workers Compensation insurance				435	593	481	321 66.7%	481 0.0%	480 -0.2%	
2520	Income Protection				166	184	189	164 86.6%	189 0.0%	189 0.0%	
2530	Deferred compensation				765	772	883	540 61.2%	883 0.0%	883 0.0%	
2540	Health Insurance				3,102	1,935	3,876	1,939 50.0%	3,876 0.0%	3,876 0.0%	
2550	FICA and Medicare Taxes				1,350	1,348	1,526	1,003 65.7%	1,526 0.0%	1,526 0.0%	
2555	Miscellaneous other employee benefits	8,086	5,000	4,585	-	-	-	-	-	-	
Total Employee Benefits		\$ 8,086	\$ 5,000	\$ 4,585	\$ 5,880	\$ 4,907	\$ 7,017	\$ 4,145 59.1%	\$ 7,016 0.0%	\$ 7,016 0.0%	
Purchased and Contractual Services											
				-43.3%	17.6%	-16.5%	19.3%	59.1%	305.5%	0.0%	69.3%
3005	Accounting and Auditing Services	1,288	1,350	1,404	1,500	1,365	1,500	1,406 93.8%	1,547 3.1%	1,547 3.1%	
3040	Legal Fees	5,312	5,000	7,980	5,000	1,403	2,000	-	1,000 -50.0%	1,000 -50.0%	
3060	Engineering, Consulting Fees				-	4,500	1,000	60 6.0%	800	800	
3720	Insurance-Bldgs/Liability/Vehicles	2,140	1,856	1,856	1,856	1,450	1,595	-	1,500 -6.0%	1,500 -6.0%	
3825	Liens and Discharges	-	500	693	400	598	600	143 23.8%	600 0.0%	600 0.0%	
3910	Miscellaneous Expenses					257	300	-	300 0.0%	300 0.0%	
Total Purchased and Contractual Services		\$ 8,740	\$ 8,706	\$ 11,933	\$ 8,756	\$ 9,573	\$ 6,995	\$ 1,609 23.0%	\$ 5,747 -17.8%	\$ 5,747 -17.8%	
Other Contractual Services											
				36.5%	0.6%	9.3%	-20.1%	23.0%	-17.8%	257.1%	
4126	Fire Ext Inspection							36	100	100	
4325	Aqua Maine Billing Charges	8,017	8,500	8,449	8,575	8,757	9,428	6,622 70.2%	9,700 2.9%	9,700 2.9%	
Total Other Contractual Services		\$ 8,017	\$ 8,500	\$ 8,449	\$ 8,575	\$ 8,757	\$ 9,428	\$ 6,658 70.6%	\$ 9,800 3.9%	\$ 9,800 3.9%	

2.1%

70.62%

3.95%

TOWN OF ROCKPORT, Maine
Wastewater Budget
FY 10-11

Administration - Dept. 0200

New #	FY06-07 Actual	FY 07-08		FY 08-09		FY 09-10 YTD		Manager	FY 10-11 Commission	
Supplies										
5420 Office Supplies	50	400	379	-	201	500	79 15.8%	500 0.0%	500	0.0%
5425 Postage	8	550	318	499	503	630	244 38.7%	550 -12.7%	550	-12.7%
Total Supplies	\$ 58	\$ 950	\$ 696	\$ 499	\$ 704	\$ 1,130	\$ 322 28.5%	\$ 1,050 -7.1%	\$ 1,050	-7.1%
Capital Items										
			1100.6%	-47.5%	41.2%	126.5%	28.5% 22.6%	-7.1%		225.6%
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL -Administration Expenses	\$ 40,311	\$ 40,855	\$ 42,322	\$ 41,354	\$ 41,566	\$ 44,517	\$ 25,839 58.0%	\$ 43,540 -2.2%	\$ 43,540	-2.2%

11.8%	1.35%	3.59%	1.22%	0.5%	7.6%	58.0%	-2.2%	-2.2%
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
\$ 2,870	\$ 544	\$ 1,467	\$ 499	\$ 213	\$ 3,163	\$ (18,678)	\$ (977)	\$ (977)
		Over Budget		Over Budget		Under Budget	Decrease	Decrease

New #	FY 06-07 Actual	FY07-08		FY08-09		FY 09-10 YTD		Manager	FY 10-11 Commission	
REVENUES										
R5015 Entrance Fees	5,000	6,000	15,500	6,000	4,000	1,000	-	1,000 0.0%	1,000	0.0%
R5020 Billing Variance (Usage)	376,661	418,346	412,070	466,124	420,532	491,580	285,863 58.2%	499,989 1.7%	499,989	1.7%
R5030 Interest Earned	2,931	2,000	5,043	1,000	2,032	1,200	412 34.3%	500 -58.3%	500	-58.3%
R5040 Late Fees	13,391	8,000	6,343	5,500	8,503	6,000	2,919 48.7%	3,000 -50.0%	3,000	-50.0%
R5050 Surcharges	-	-	-	-	-	-	-	-	-	-
R5065 Miscellaneous	-	-	-	-	1,510	-	-	-	-	-
TOTAL -Revenues	\$ 397,983	\$ 434,346	\$ 438,956	\$ 478,624	\$ 436,577	\$ 499,780	\$ 289,194 57.9%	\$ 504,489 0.9%	\$ 504,489	0.9%

10.3%	10.2%	-8.8%	4.4%	57.86%	0.9%	0.9%		
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	\$ 36,363	\$ 4,610	\$ 44,278	\$ (42,046)	\$ 21,156	\$ (210,586)	\$ 4,709	\$ 4,709
		Over Budget		Under Budget		Under Budget	Increase	Increase

NET BUDGET

NET Budget	\$ (357,672)	\$ (393,491)	\$ (396,634)	\$ (437,270)	\$ (395,011)	\$ (455,263)	\$ (263,354) 57.8%	\$ (460,949)	\$ (460,949)	1.2%
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-1478.3%	10.01%	0.80%	11.13%	-9.7%	4.1%	57.85%	1.2%	1.2%
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)	\$ (35,819)	\$ (3,143)	\$ (43,779)	\$ 42,259	\$ (17,993)	\$ 191,909	\$ (5,686)	\$ (5,686)
		Total Under Budget		Total Over Budget		Total Under Budget	Decrease	Decrease

TOWN OF ROCKPORT, Maine Wastewater Budget FY 10-11

General Government
Operations- Dept. 0300

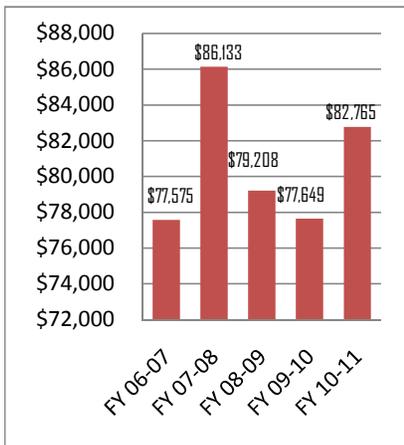
Purpose:

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 #	FY06-07 Actual	FY 07-08		FY 08-09		FY 09-10			FY 10-11				
		Budget	Actual	Budget	Actual	Budget	YTD	Manager	Commission				
EXPENDITURES													
3000	Purchased and Contractual Services	438,398	451,200	479,121	507,551	486,707	509,422	361,325	70.9%	526,199	3.3%	526,199	3.3%
5000	Capital Outlay	7,727	18,720	5,366	15,050	5,850	23,270	3,711	15.9%	16,300	-30.0%	16,300	-30.0%
TOTAL -Operations Expenses		\$ 446,125	\$ 469,920	\$ 484,487	\$ 522,601	\$ 492,557	\$ 532,692	\$ 365,036	68.5%	\$ 542,499	1.8%	\$ 542,499	1.8%

TOTAL -Revenues	\$ 77,575	\$ 62,000	\$ 86,133	\$ 77,649	\$ 79,208	\$ 77,649	\$ 50,597	65.2%	\$ 82,765	6.6%	\$ 82,765	6.6%
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NET Operations Budget	\$ 368,550	\$ 407,920	\$ 398,354	\$ 444,952	\$ 413,349	\$ 455,043	\$ 314,440	69.10%	\$ 459,734	1.0%	\$ 459,734	1.0%
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	-22.0%	10.68%	-2.35%	9.08%	92.9%	2.3%	69.1%	1.0%	1.0%
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)	\$ 39,370	\$ (9,566)	\$ 37,032	\$ (31,602)	\$				
Total Under Budget					Total Under Budget				

Expenses				
Actual FY 06-07	Actual FY 07-08	Actual FY 08-09	Budget FY 09-10	Budget FY 10-11
\$ 446,125	\$ 484,487	\$ 492,557	\$ 532,692	\$ 542,499
8.60%		1.67%		8.15%

Revenues				
Actual FY 06-07	Actual FY 07-08	Actual FY 08-09	Budget FY 09-10	Budget FY 10-11
\$ 77,575	\$ 86,133	\$ 79,208	\$ 77,649	\$ 82,765
11.03%		-8.04%		-1.97%

Fiscal Year	Expenses
FY 06-07	\$446,125
FY 07-08	\$484,487
FY 08-09	\$492,557
FY 09-10	\$532,692
FY 10-11	\$542,499

TOWN OF ROCKPORT, Maine
Wastewater Budget
FY 10-11

General Government
 Operations- Dept. 0300

New #	FY 06-07	FY 07-08		FY 08-09		FY 09-10		FY 10-11					
	Actual	Budget	Actual	Budget	Actual	Budget	YTD	Manager	Commission				
EXPENDITURES													
Purchased and Contractual Services													
							3/31/2010						
3090	Contract Operations (W&C)	132,170	134,821	134,821	155,271	155,271	172,524	129,393	75.0%	176,694	2.4%	176,694	2.4%
3091	Camden Treatment	116,294	119,782	127,846	134,802	110,376	142,530	87,808	61.6%	114,740	-19.5%	114,740	-19.5%
3092	Rockland Treatment	121,489	126,442	151,982	131,515	143,377	116,719	72,207	61.9%	152,000	30.2%	152,000	30.2%
3093	Samoset Treatment	68,445	70,155	64,472	85,963	77,682	77,649	71,917	92.6%	82,765	6.6%	82,765	6.6%
Total Purchased and Contractual Services		\$ 438,398	\$ 451,200	\$ 479,121	\$ 507,551	\$ 486,707	\$ 509,422	\$ 361,325	70.9%	\$ 526,199	3.3%	\$ 526,199	3.3%
Capital Items													
			9.3%		12.5%	-4.1%	0.4%	70.9%		3.3%		3.3%	
7110	Landscaping	7,727					1,500	900	60.0%	-		-	
7205	Building & Building Improvements (W&C) <i>Goose River Bldg. Maint., General Bldg. Maint.</i>				1,500	-	1,500	-		3,100	106.7%	3,100	106.7%
7215	Update Clam Cove Drive Pump Station						8,000	1,238	15.5%	-		-	
7355	Maintenance (Woodard & Curran) <i>Large Pump & Small Pump; Goose River Motor</i>		18,720	5,366	13,550	5,850	12,270	1,573	12.8%	13,200	7.6%	13,200	7.6%
Capital Items		\$ 7,727	\$ 18,720	\$ 5,366	\$ 15,050	\$ 5,850	\$ 23,270	\$ 3,711	15.9%	\$ 16,300	-30.0%	\$ 16,300	-30.0%
				-30.6%		-19.6%		-61.1%		54.6%	15.9%		-30.0%
TOTAL -Operations Expenses		\$ 446,125	\$ 469,920	\$ 484,487	\$ 522,601	\$ 492,557	\$ 532,692	\$ 365,036	68.5%	\$ 542,499	1.8%	\$ 542,499	1.8%
			-9.6%	5.33%	3.10%	11.21%	-5.7%	1.9%	68.5%		1.8%		1.8%
		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	
		\$ (41,392)	\$ 23,795	\$ 14,567	\$ 52,681	\$ (30,044)	\$ 10,091	\$ (157,564)		\$ 9,807		\$ 9,807	
				Over Budget		Under Budget		Under Budget		Increase		Increase	

TOWN OF ROCKPORT, Maine
Wastewater Budget
FY 10-11

Operations- Dept. 0300

New #	FY 06-07 Actual	FY 07-08 Budget	FY 07-08 Actual	FY 08-09 Budget	FY 08-09 Actual	FY 09-10 Budget	FY 09-10 YTD		Manager	FY 10-11 Commission	
REVENUES											
R5060 Samoset Fees	74,384	62,000	85,273	77,649	79,208	77,649	50,597	65.2%	82,765	6.6%	82,765 6.6%
R5075 W&C Contract Savings Payback	3,191	-	860	-	-	-	-		-		-
TOTAL -Revenues	\$ 77,575	\$ 62,000	\$ 86,133	\$ 77,649	\$ 79,208	\$ 77,649	\$ 50,597	65.2%	\$ 82,765	6.6%	\$ 82,765 6.6%
		-20.08%	38.92%	25.24%	102.0%	0.0%	65.2%		6.6%	6.6%	
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			
	\$ (15,575)	\$ 24,133	\$ 15,649	\$ 1,559	\$ -	\$ (27,052)	\$ 5,116	\$ 5,116			
		Over Budget	Over Budget	Over Budget	Over Budget	Under Budget	Increase	Increase			
NET BUDGET											
NET T Budget	\$ 368,550	\$ 407,920	\$ 398,354	\$ 444,952	\$ 413,349	\$ 455,043	\$ 314,440	69.10%	\$ 459,734	1.0%	\$ 459,734 1.0%
	-22.0%	10.68%	-2.35%	9.08%	92.9%	2.3%	69.1%		1.0%	1.0%	
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)	\$ 39,370	\$ (9,566)	\$ 37,032	\$ (31,602)	\$ 10,091	\$ (130,512)	\$ 4,691	\$ 4,691		
		Total Under Budget	Increase	Increase							

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.

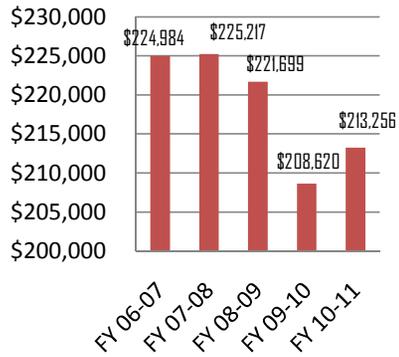
Approp. #	FY 06-07	FY 07-08		FY 08-09		FY 09-10		FY 10-11	
	Actual	Budget	Actual	Budget	Actual	Budget	YTD	Manager	Commission
EXPENDITURES									
6000 Debt	194,248	208,514	208,513	213,822	211,894	208,331	190,852 91.6%	212,753 2.1%	212,753 2.1%
TOTAL -Debt	\$ 194,248	\$ 208,514	\$ 208,513	\$ 213,822	\$ 211,894	\$ 208,331	\$ 190,852 91.6%	\$ 212,753 2.1%	\$ 212,753 2.1%

Revenues	\$ 224,984	\$ 175,000	\$ 225,217	\$ 208,331	\$ 221,699	\$ 208,620	\$ 117,075 56.1%	\$ 213,256 2.2%	\$ 213,256 2.2%
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NET Debt Budget	\$ (30,736)	\$ 33,514	\$ (16,704)	\$ 5,491	\$ (9,805)	\$ (289)	\$ 73,777	\$ (503)	\$ (503)
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	-209.04%	-149.84%	-83.62%	-278.6%	-105.3%	1343.66%		
Budget v. Actual	Actual v. Budget	Budget v. Budget	Actual v Budget	Manager v. Budget	Commission v. Budget	Manager v. Budget	Commission v Budget	
\$ 64,250	\$ (50,218)	\$ (28,023)	\$ (15,296)	\$ (5,780)	\$ 68,286	\$ (214)	\$ (214)	
Total Under Budget				Total Under Budget		Total Over Budget		Decrease

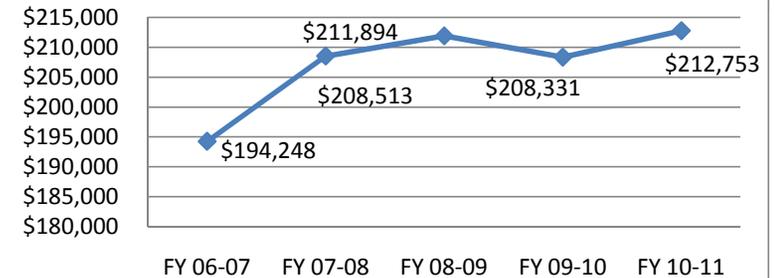
Revenues



Expenses					
Actual FY 06-07	Actual FY 07-08	Actual FY 08-09	Budget FY 09-10	Budget FY 10-11	
\$ 194,248	\$ 208,513	\$ 211,894	\$ 208,331	\$ 212,753	
		7.34%	1.62%	-1.68%	2.12%

Revenues					
Actual FY 06-07	Actual FY 07-08	Actual FY 08-09	Budget FY 09-10	Budget FY 10-11	
\$ 224,984	\$ 225,217	\$ 221,699	\$ 208,620	\$ 213,256	
		0.10%	-1.56%	-5.90%	2.22%

Expenses



**TOWN OF ROCKPORT
Wastewater Budget
FY 10-11**

General Government
Debt - Dept 0400

Approp. #	FY 06-07	FY 07-08		FY 08-09		FY 09-10		FY 10-11					
	Actual	Budget	Actual	Budget	Actual	Budget	YTD	Manager	Commission				
EXPENDITURES													
Debt													
6105	Bonds Payable (\$1.7 million)	154,515	157,533	157,533	120,000	120,000	125,000	125,000	100.0%	135,000	8.0%	135,000	8.0%
6106	Bonds Payable (\$.5 million)	39,733	43,018	43,018	35,000	35,000	35,000	35,000	100.0%	40,000	14.3%	40,000	14.3%
6110	Upgrades (Camden)	-	7,963	7,963	8,043	8,043	8,043	8,043	100.0%	8,622	7.2%	8,622	7.2%
6205	Interest on Bonds				50,779	48,851	40,288	22,809	56.6%	29,131	-27.7%	29,131	-27.7%
Total Debt		\$ 194,248	\$ 208,514	\$ 208,513	\$ 213,822	\$ 211,894	\$ 208,331	\$ 190,852	91.6%	\$ 212,753	2.1%	\$ 212,753	2.1%
TOTAL -Debt		\$ 194,248	\$ 208,514	\$ 208,513	\$ 213,822	\$ 211,894	\$ 208,331	\$ 190,852	91.6%	\$ 212,753	2.1%	\$ 212,753	2.1%
		-0.7%	7.34%	0.00%	2.55%	-0.9%	-2.6%	89.26%		2.1%		2.1%	
		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	
		\$ (1,485)	\$ 14,266	\$ (1)	\$ 5,308	\$ (1,928)	\$ (5,491)	\$ (22,970)		\$ 4,422		\$ 4,422	
				Under Budget		Under Budget		Under Budget		Increase		Increase	

Approp. #	FY 06-07	FY 07-08		FY 08-09		FY 09-10		FY 10-11					
	Actual	Budget	Actual	Budget	Actual	Budget	YTD	Manager	Commission				
REVENUES													
R5010	Debt Service Billing	224,984	175,000	225,217	208,331	221,699	208,620	117,075	56.1%	213,256	2.2%	213,256	2.2%
R5100	Bond Interest Refund	-		-									
TOTAL -Revenues		\$ 224,984	\$ 175,000	\$ 225,217	\$ 208,331	\$ 221,699	\$ 208,620	\$ 117,075	56.1%	\$ 213,256	2.2%	\$ 213,256	2.2%
			-22.22%	28.70%	19.05%	6.4%	0.1%	56.12%		2.2%		2.2%	
		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	
		\$ 228,995	\$ (49,984)	\$ 50,217	\$ 33,331	\$ 13,368	\$ 289	\$ (91,545)		\$ 4,636		\$ 4,636	
				Over Budget		Over Budget		Under Budget		Increase		Increase	

NET BUDGET

NET Debt Budget		\$ (30,736)	\$ 33,514	\$ (16,704)	\$ 5,491	\$ (9,805)	\$ (289)	\$ 73,777		\$ (503)		\$ (503)	
			-209.04%	-149.84%	-83.62%	-278.6%	-105.3%	1343.66%		73.9%		73.9%	
		Budget v. Actual	Actual v. Budget	Budget v. Budget	Actual v. Budget	Manager v. Budget	Commission v. Budget	Manager v. Budget		Commission v. Budget		Commission v. Budget	
		\$ 64,250	\$ (50,218)	\$ (28,023)	\$ (15,296)	\$ (5,780)	\$ 68,286	\$ (214)		\$ (214)		\$ (214)	
			Total Under Budget		Total Under Budget		Total Over Budget		Decrease		Decrease		

**Town of Rockport
Wastewater Budget
FY 10-11**

Wastewater OUTSTANDING DEBT

FY 10-11

Date of Issue	Due Date	Principal	Rate	Interest	Total	FY Total	Beginning Balance	Final Payment Due
11/1/1992	11/01/10	\$ 135,000.00		\$ 13,668.75	\$ 148,668.75			
	05/01/11		6.750%	\$ 9,112.50	\$ 9,112.50	\$ 157,781.25	\$ 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	11/01/10	\$ 40,000.00		\$ 3,810.00	\$ 43,810.00			
	05/01/11		6.350%	\$ 2,540.00	\$ 2,540.00	\$ 46,350.00	\$ 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	10/01/10	\$ 589.63		\$ 589.63	\$ 589.63			
	04/01/11	\$ 7,453.38	1.330%	\$ 7,453.38	\$ 7,453.38	\$ 8,043.02	\$ 96,517.32	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
4/1/2011				\$ -	\$ -			
	04/01/11	\$ 579.15	1.330%	\$ 579.15	\$ 579.15	\$ 579.15	\$ -	Total
0400-6110								
						\$ 212,753.42		

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.