

TOWN OF ROCKPORT

WASTEWATER BUDGET

FY 12-13



Town of Rockport, Maine
Wastewater Budget
FY 12-13

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**Town of Rockport, Maine
Wastewater Budget
FY 12-13**

Wastewater Commissioners

Five Members - Three Year Terms

Chair William C. Chapman 77 Pascal Avenue 236-2468 Term Expires: June 2014	Alexandra Wolf Fogel 29 Spruce Street 236-4691 Term Expires: June 2012	Geoffrey Parker 40 School Street 236-3637 Term Expires: June 30, 2014	Charlton Ames 70 Beauchamp Point Road 236-3067 Term Expires: June 30, 2012	Vice-Chair Tracy Lee Murphy 566 Main St. 236-4073 Term Expires: June 2013
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Town Officials

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

Robert A. Peabody, Jr. Town Manager 236-0806	Stephen E. Beveridge Public Works Director 236-6245	Michael Young Assistant Public Works Director 236-6245	Virginia B. Lindsey Finance Director 230-0180	Scott Bickford Code Enforcement Officer 236-0989
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Contracted Engineering Firm

WOODARD & CURRAN

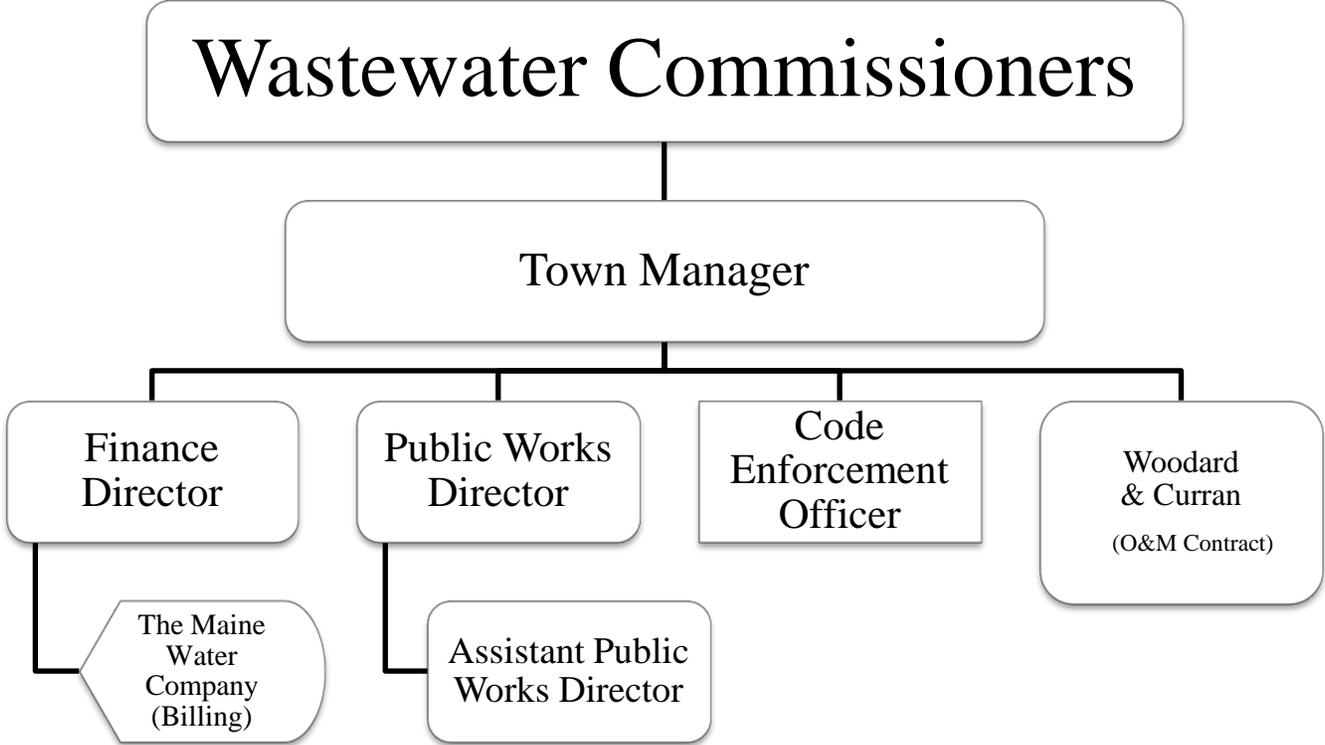
Engineering-Science-Operations

www.woodardcurran.com

Andrew Field
Plant Manager



**Town of Rockport
Wastewater Organization Chart**



Town of Rockport, Maine
Executive Summary of the Wastewater Budget
FY 12-13

Introduction

The fiscal year FY 12-13 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 municipals officials, and is reviewed and amended by the town manager before presenting the budget to the Wastewater Commissioners for review. The budget receives final approval of the Wastewater Commissioners.

Town Departments - Functions and Key Budget Issues

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

Administration: The Administration Department provides the necessary funding for the municipal personnel required to provide support to the Wastewater department, as well as minimal office expenses to perform and maintain financial responsibilities. Insurances, billing costs, and other miscellaneous expenses also are paid through the Administration budget. Billing for Wastewater charges is provided by Aqua Maine; financial records are then forwarded to the finance director for review, and financial records are updated and maintained by the town. The finance director, along with the town manager, 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 approximately **3,330** (U. S. Census 2010). 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 census population indicates that the town grew by 121 from year 2000 to year 2010 (3.8% increase). 1,604 of the population in 2010 consisted of males, and 1,726 of the population was made up of females.

In year 2000 the average household size was 2.3. The State of Maine average is 2.4, whereas the US average is 2.61. Rockport's household size estimated for 2009 is 2.61.

The average family size is 3.11; State average family size is 2.82; and the average family size in the US is 3.19.

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. Rockport's per capita income (in 2009 inflation-adjusted dollars) is estimated at \$32,727; US per capital income is estimated at \$27,041.

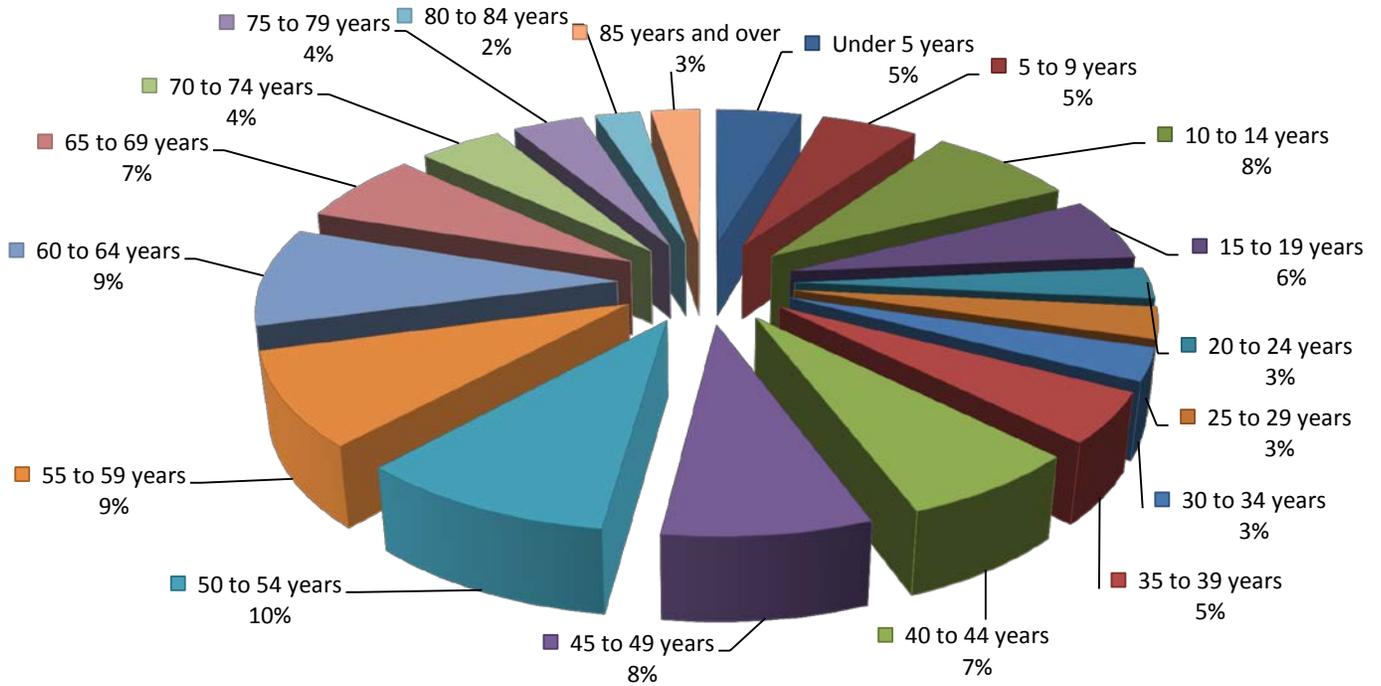
Owner Occupied Homes in Rockport averaged \$171,900 in value in year 2000; the average owner occupied home in the State was \$170,500; owner occupied homes in the US averaged \$185,200. Estimated median value on owner-occupied homes in 2009 was \$317,908(in US \$185,400; \$177,500 Maine).

The median age of Rockport residents in 2010 was 48.8. 4.53% of the population was under the age of 5 years; 73.81% was 18 years and over; and 2.61% of the population was 85 years and older.

Wastewater Residential Units		Wastewater Commercial Units	
Single units:	491	42	Public Authority: 3
Multi units:	56	9	
Seasonal Units:	14	2	
TOTAL	561	TOTAL 53	TOTAL CUSTOMER COUNT 617

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

Town of Rockport - Age Analysis



Population dynamics:		
	Number	Percent
Under 5 years	151	4.53%
5 to 9 years	173	5.20%
10 to 14 years	264	7.93%
15 to 19 years	197	5.92%
20 to 24 years	99	2.97%
25 to 29 years	100	3.00%
30 to 34 years	102	3.06%
35 to 39 years	159	4.77%
40 to 44 years	229	6.88%
45 to 49 years	261	7.84%
50 to 54 years	325	9.76%
55 to 59 years	297	8.92%
60 to 64 years	311	9.34%
65 to 69 years	223	6.70%
70 to 74 years	148	4.44%
75 to 79 years	125	3.75%
80 to 84 years	79	2.37%
85 years and over	87	2.61%
Total	3,330	100.00%

2010 - Median Resident Age
48.8 Years Rockport

Source: US Census 2010

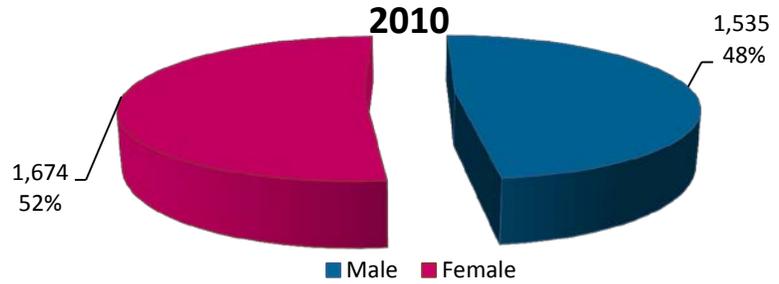
Town of Rockport, Maine

Population 2010 Census:

Male	1,604	48.17%
Female	1,726	51.83%
Total	3,330	100.00%

USCensus

Gender Representation of the Town



2010 - City-Data.com

Median Household Income:	\$51,975	Rockport
<i>Estimated</i>	\$46,405	Maine

2008 Household Income:

Income Range	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%

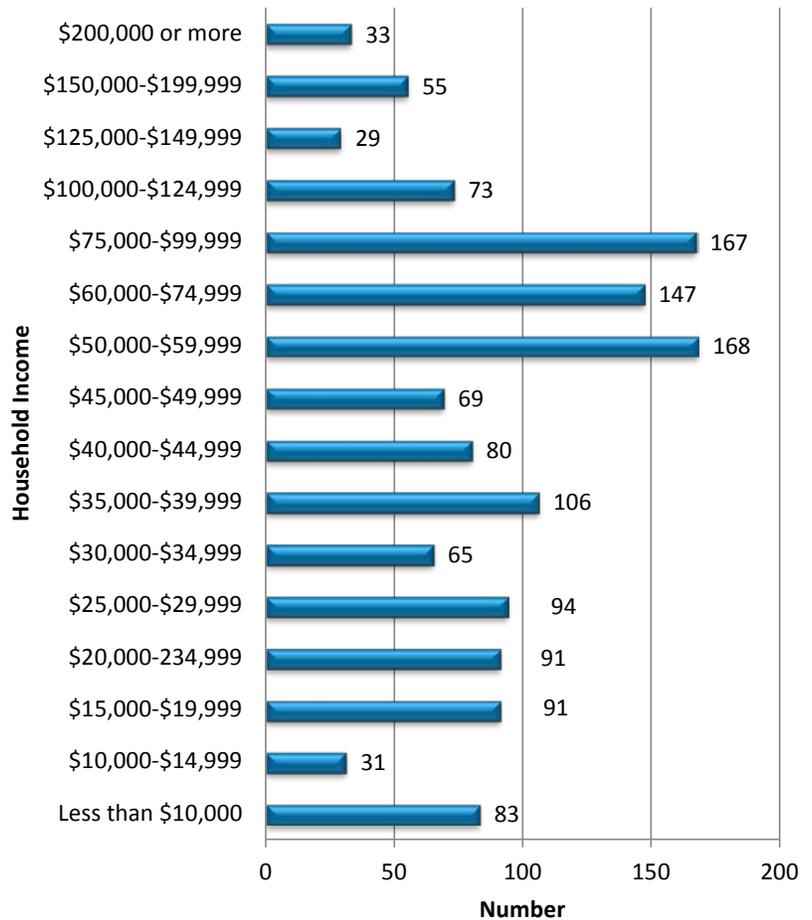
Per Capita Income

Knox County \$19,981

Median Household Income

Knox County \$36,774

Town of Rockport-Household Income 2008



Source: City-Data.com

Town of Rockport, Maine

Wastewater Commission Governed by Charter

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.

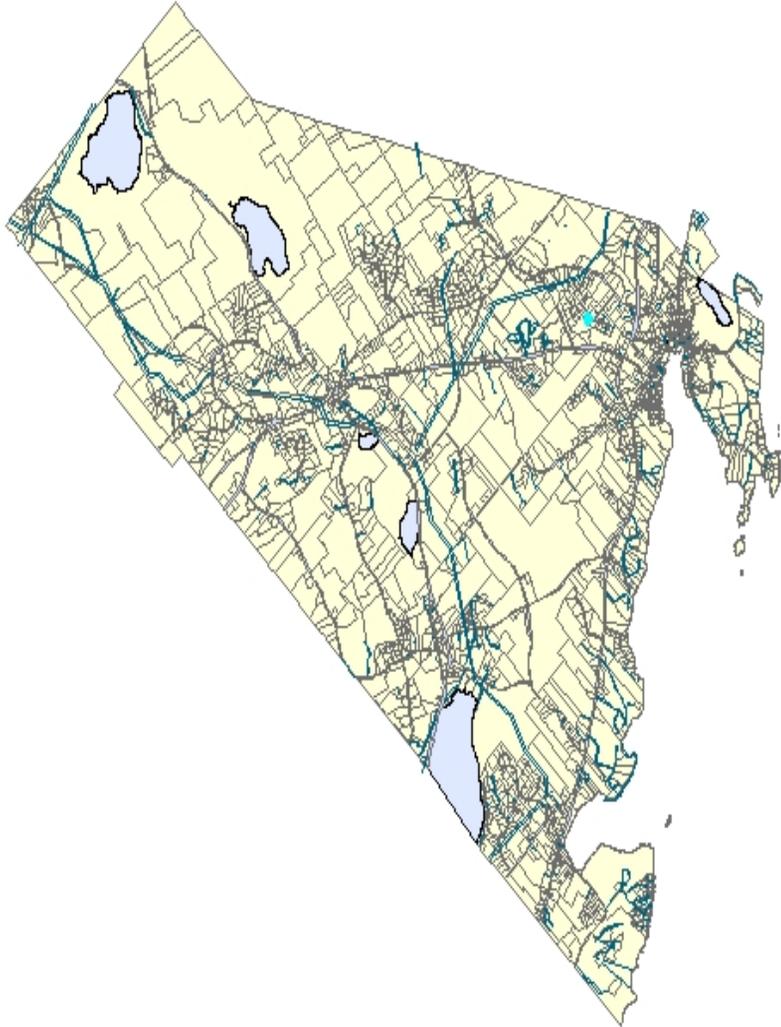
Operations: Operations provides funding for the town to hire an engineering firm to provide staff to maintain the wastewater system; the public works director provides assistance and back up whenever necessary. Operations also includes funding to help maintain the treatment systems for both Rockland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



2010 US Census Population:	3,330
Land area (square miles)	21.7
Miles of streets/roads	64.4
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.

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 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.

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

Town of Rockport, Maine

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

General Government Administration - Dept. 0200

	FY 08-09 Actual	FY 09-10 Actual	FY 10-11 Actual	FY 11-12 Budget YTD	Manager FY 12-13 Commission
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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.

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 08-09 Actual

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

FY 09-10 Actual

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

FY 10-11 Actual

Actual Expenses and Revenues during the fiscal year July 2010 through June 2011.

FY 11-12 Budget Y-T-D

Budget v Year-To-Date Expenses and Revenues for the fiscal year July 2011 through June 2012.

FY 12-13 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.

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.

Town of Rockport, Maine

Town of Rockport - Office of the Town Manager

Robert A. Peabody, Jr.
Town Manager
207.236.0806
townmanager@town.rockport.me.us

101 Main Street, P. O. Box 10, Rockport, ME 04856
(207) 236-9648 Fax (207) 230-0112
<http://town.rockport.me.us>



Date: 14-May-12

TO: Wastewater Commissioners

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

RE: Proposed FY 12-13 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 The Maine Water Company.

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 51.4% based on increased wages and benefits, the addition of reimbursement for an assistant public works director, and reimbursement for the finance director's services from 15% to 18%; an increase in the billing fee charged by The Maine Water Company; addition of contingency funds; inclusion of shared costs for computer equipment, software, and supplies as well as an anticipated increase in postage. The customer count has increased from 604 in FYE 2011 to 617. The Maine Water Company's billing rate has increased from \$3.95 per bill issued to \$4.10.

Operations are expected to increase by 6.9% based on the bid recently awarded to Woodard & Curran for the coming year; as well as expected increases in rates charged by both Camden and Rockland.

Debt has decreased by 5.7%, even though the town participates providing a share of two Camden Wastewater improvement bonds. The Rawson Avenue Pump Station and the Camden Treatment Plant Upgrade are a 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 \$45 to \$41 per equivalent user. The usage fee is proposed to decrease from \$9.38 per cubic foot to \$9.15.

Overall, wastewater operations are functioning efficiently and effectively. Future considerations may include expansion of the sewer line along U S Route 1, to accommodate commercial businesses along that route.

Respectfully submitted,

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 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 12-13

Budget Summary from FY 08-09 thru Proposed FY 12-13

Expenditures Less Revenues	FT 08-09	FY 09-10	FY 10-11	FY 11-12		FY 12-13		
	Actual	Actual	Actual	Budget	YTD	Budget	Commission	
EXPENDITURES	746,017	750,937	800,287	788,513	691,290	837,595	6.2%	837,595
REVENUES	(737,484)	(768,709)	(698,913)	(800,757)	(748,202)	(861,226)	7.6%	(861,226)
Net Budget	\$ 8,533	\$ (17,772)	\$ 101,374	\$ (12,244)	\$ (56,912)	\$ (23,631)		\$ (23,631)
						(11,388)		-\$11,387

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%
July, 2011	\$9.38 0.00%	\$45.00 -2.17%
July, 2012	\$9.15 -2.45%	\$41.00 -8.89%

Rates are proposed based on expenditures and revenues.

TOWN OF ROCKPORT, Maine

Wastewater User Calculations FY 12-13

DEBT			
Bonds	Principal	Interest	Total
Bond Payable	\$ 135,000.00	4,556.25	
		0.00	139,556.25
Bond Payable	\$ 40,000.00	1,270.00	
		0.00	41,270.00
Other		Principal & Interest	
Camden Treatment Plant and Pump Station			
Rockport's Share		14,162.46	14,162.46
TOTAL Debt			\$ 194,988.71

USAGE		
	Cubic Feet Estimate	Rate Proposed
Quarterly	4,038,500	
Monthly	2,301,800	
Total Annual Estimate	6,340,300	\$9.15
		\$ 580,137

DEBT CALCULATION		
Number of Equivalent Users	1,177	Annual
Debt for each User (Annual)	\$166	Calculation
Debt for each User (Quarter)	\$41	\$194,988.71

USAGE CALCULATION		
Appropriation	837,595	
Debt	(194,989)	642,606
Entrance Fees	(1,000)	
Interest (Checking)	(1,500)	
Interest (CD)	(600)	
Late Fees	(3,000)	
Surcharges	0	
Samoset Fees	(80,000)	(86,100)
		556,506
Usage Adjustment	22,988	22,988
Total to be Raised	579,494	579,494

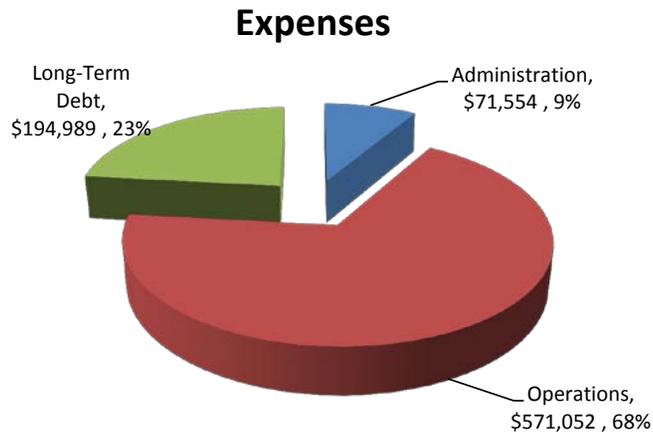
Proposed Debt Rate Change		
July 2010-June 2011	\$46.00	
July 2011-June 2012	\$45.00	-2.17%
July 2012-June 2013	\$41.00	-8.89%

Example for Cost of Usage and Debt for One Quarter:					
Rockport Public Library					
Usage in Cubic Feet	Usage for one Quarter			Debt Equivalent User)	(1) Total Usage and Debt estimated each Quarter.
	7		x rate =		
July 10-June 11	\$9.38		x rate =	\$65.66	\$111.66
July 11-June 12	\$9.38		x rate =	\$65.66	\$110.66 -0.90%
July 12-June 13	\$9.15		x rate =	\$64.05	\$105.47 -4.69%

TOWN OF ROCKPORT, Maine Wastewater Budget FY 12-13

EXPENDITURES SUMMARY

		FY 08-09 Actual	FY 09-10 Actual	FY 10-11 Actual	FY 11-12 Budget YTD		FY 12-13 Manager Commission	
ADMINISTRATION						05/09/12		
0200	Administration	41,566	39,081	38,087	47,258	38,788	71,554	51.4%
Administration		41,566	39,081	38,087	47,258	38,788	71,554	51.4%
OPERATIONS								
0300	Operations	492,557	503,526	549,466	534,394	446,911	571,052	6.9%
Operations		492,557	503,526	549,466	534,394	446,911	571,052	6.9%
DEBT								
0400	Long-Term Debt	211,894	208,331	212,734	206,861	205,591	194,989	-5.7%
Debt		211,894	208,331	212,734	206,861	205,591	194,989	-5.7%
Gross Town Expenditures		\$ 746,017	\$ 750,937	\$ 800,287	\$ 788,513	691,290	837,595	6.2%



TOWN OF ROCKPORT, Maine
Wastewater Budget
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EXPENDITURES SUMMARY

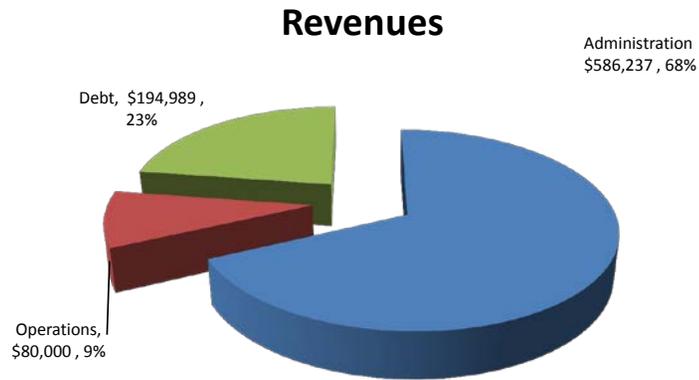
Manager's Proposal

Department	Personnel Services	Employees Benefits	Purchased and Contractual Services	Other Contractual Services	Supplies	Debt	Capital Items	TOTAL
General Government								
0200 Administration	26,768	10,996	6,700	22,765	2,000		2,325	71,554
Total General Government	\$ 26,768	\$ 10,996	\$ 6,700	\$ 22,765	\$ 2,000	\$ -	\$ 2,325	\$ 71,554
Operations								
0300 Operations			521,052				50,000	571,052
Total Operations	\$ -	\$ -	\$ 521,052	\$ -	\$ -	\$ -	\$ 50,000	\$ 571,052
Debt								
0400 Long-Term Debt						194,989		194,989
Total Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 194,989	\$ -	\$ 194,989
TOTALS	\$ 26,768	\$ 10,996	\$ 527,752	\$ 22,765	\$ 2,000	\$ 194,989	\$ 52,325	\$ 837,595

TOWN OF ROCKPORT, Maine
Wastewater Budget
FY 12-13

REVENUES SUMMARY

	FY 08-09 Actual	FY 09-10 Actual	FY 10-11 Actual	FY 11-12		FY 12-13				
				Budget	YTD	Manager	Commission			
GENERAL GOVERNMENT					5/9/2012					
0200 Administration	436,577	480,931	449,212	516,507	480,229	586,237	13.5%	586,237	13.5%	
General Government	\$ 436,577	\$ 480,931	\$ 449,212	\$ 516,507	\$ 480,229	\$ 586,237	13.5%	\$ 586,237	13.5%	
Operations										
0300 Operations	79,208	74,342	75,516	75,000	65,198	80,000	6.7%	80,000	6.7%	
Operations	\$ 79,208	\$ 74,342	\$ 75,516	\$ 75,000	\$ 65,198	\$ 80,000	6.7%	\$ 80,000	6.7%	
Debt										
0400 Debt	221,699	213,436	174,185	209,250	202,775	194,989	-6.8%	194,989	-6.8%	
Debt	\$ 221,699	\$ 213,436	\$ 174,185	\$ 209,250	\$ 202,775	\$ 194,989	-6.8%	\$ 194,989	-6.8%	
GROSS REVENUES	\$ 737,484	\$ 768,709	\$ 698,913	\$ 800,757	\$ 748,202	\$ 861,226	7.6%	\$ 861,226	7.6%	



TOWN OF ROCKPORT, Maine
Wastewater Budget
FY 12-13

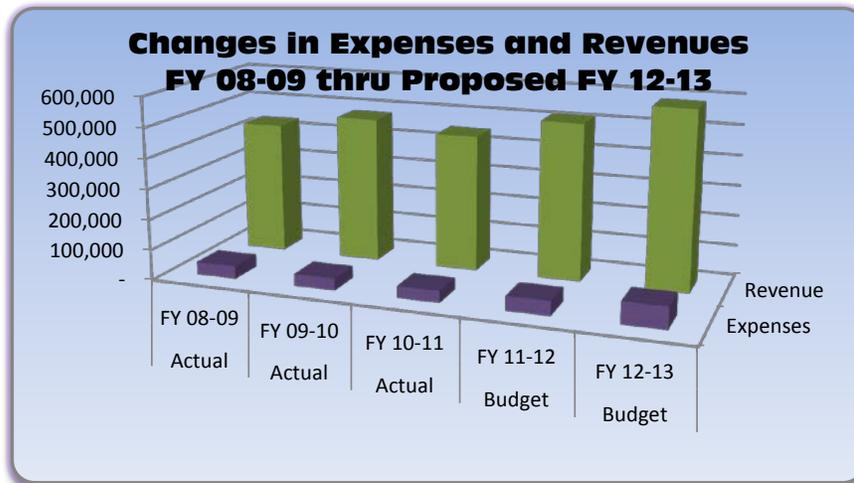
General Government
Administration - Dept. 0200

Purpose:

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

	FY 08-09	FY 09-10	FY 10-11	FY 11-12		FY 12-13			
	Actual	Actual	Actual	Budget	YTD	Manager	Commission		
EXPENDITURES						5/9/2012			
2000 Personnel Services	17,625	19,454	17,912	20,361	17,169	26,768	31.5%	26,768	31.5%
2500 Employee Benefits	4,907	6,255	5,873	7,767	5,502	10,996	41.6%	10,996	41.6%
3000 Purchased and Contractual Services	9,573	3,279	3,763	5,750	5,276	6,700	16.5%	6,700	16.5%
4000 Contractual Services	8,757	9,046	9,706	12,280	10,176	22,765	85.4%	22,765	85.4%
5000 Supplies	704	1,047	834	1,100	666	2,000	81.8%	2,000	81.8%
7000 Capital Outlay	-	-	-	-	-	2,325	0.0%	2,325	0.0%
TOTAL -Administration Expenses	\$ 41,566	\$ 39,081	\$ 38,087	\$ 47,258	\$ 38,788	\$ 71,554	51.4%	\$ 71,554	51.4%
TOTAL -Revenues	\$ 436,577	\$ 480,931	\$ 449,212	\$ 516,507	\$ 480,229	\$ 586,237	13.5%	\$ 586,237	13.5%
NET Administration Budget	\$ (395,011)	\$ (441,850)	\$ (411,125)	\$ (469,249)	\$ (441,441)	\$ (514,683)	9.7%	\$ (514,683)	9.7%
		11.86%	-6.95%	14.1%	94.07%	9.7%		9.7%	

	Actual FY 08-09	Actual FY 09-10	Actual FY 10-11	Budget FY 11-12	Budget FY 12-13
Expenses	41,566	39,081	38,087	47,258	71,554
Revenue	436,577	480,931	449,212	516,507	586,237



TOWN OF ROCKPORT, Maine
Wastewater Budget
FY 12-13

General Government
Administration - Dept. 0200

	FY 08-09	FY 09-10	FY 10-11	FY 11-12		FY 12-13	
	Actual	Actual	Actual	Budget	YTD	Manager	Commission
EXPENDITURES							
Personnel Services							
					5/9/2012		
2105 Commissioners' Stipends (5%)	-	-	-	275	-	275	275
2110 Manager's Salary (5%)	4,298	4,385	4,001	4,471	3,705	4,635	3.7% 4,635 3.7%
2115 Finance Director's Salary (15%/18%-2012)	7,352	7,173	6,762	7,631	6,188	9,290	21.7% 9,290 21.7%
2116 Public Works Director & Asst Drcctr's Salary (10%)	5,508	5,619	5,203	5,745	5,285	10,639	85.2% 10,639 85.2%
2125 Code Enforcement Officer (5%)	-	1,991	1,685	1,901	1,823	1,929	1.4% 1,929 1.4%
2205 Clerical Assistant (5%-0%-2012)	467	286	261	338	168	-	-
	\$ 17,625	\$ 19,454	\$ 17,912	\$ 20,361	\$ 17,169	\$ 26,768	31.5% \$ 26,768 31.5%
Employee Benefits							
2505 Unemployment Compensation	75	265	244	48	233	300	518.8% 300 518.8%
2510 Workers Compensation insurance	593	475	438	385	413	500	30.0% 500 30.0%
2520 Income Protection	184	236	200	188	256	400	113.2% 400 113.2%
2530 Deferred compensation	772	804	744	889	631	950	6.9% 950 6.9%
2540 Health Insurance	1,935	2,986	2,878	4,721	2,658	6,846	45.0% 6,846 45.0%
2550 FICA and Medicare Taxes	1,348	1,488	1,370	1,537	1,311	2,000	30.2% 2,000 30.2%
2555 Other Employee Benefits	-	-	-	-	-	-	-
	\$ 4,907	\$ 6,255	\$ 5,873	\$ 7,767	\$ 5,502	\$ 10,996	41.6% \$ 10,996 41.6%
Purchased and Contractual Services							
3005 Accounting and Auditing Services	1,365	1,406	1,442	1,550	2,883	1,600	3.2% 1,600 3.2%
3040 Legal Fees	1,403	-	1,815	1,000	1,771	1,500	50.0% 1,500 50.0%
3060 Engineering, Consulting Fees	4,500	60	-	800	-	800	800
3720 Insurance-Bldgs/Liability/Vehicles	1,450	1,566	-	1,600	-	1,700	6.3% 1,700 6.3%
3805 Advertising	-	-	-	-	284	300	300
3825 Liens and Discharges	598	247	368	500	338	500	0.0% 500 0.0%
3910 Miscellaneous Expenses	257	-	138	300	-	300	0.0% 300 0.0%
	\$ 9,573	\$ 3,279	\$ 3,763	\$ 5,750	\$ 5,276	\$ 6,700	16.5% \$ 6,700 16.5%
Other Contractual Services							
4126 Fire Ext Inspection	-	-	141	150	36	150	150
4325 Maine Water Co. Billing Charges	8,757	9,046	9,566	12,130	10,140	12,615	4.0% 12,615 4.0%
4450 Contingency	-	-	-	-	-	10,000	10,000
	\$ 8,757	\$ 9,046	\$ 9,706	\$ 12,280	\$ 10,176	\$ 22,765	85.4% \$ 22,765 85.4%
Supplies							
5405 Computer Supplies	-	-	-	-	-	500	500
5420 Office Supplies	201	737	376	500	-	500	0.0% 500 0.0%
5425 Postage	503	309	457	600	666	1,000	66.7% 1,000 66.7%
	\$ 704	\$ 1,047	\$ 834	\$ 1,100	\$ 666	\$ 2,000	81.8% \$ 2,000 81.8%
Capital Items							
7315 Computer Equipment-Finance (18% share)						270	\$ 270
7316 Accounting Software (18% share)						2,055	\$ 2,055
	\$ -	\$ 2,325	\$ 2,325				
TOTAL -Administration Expenses	\$ 41,566	\$ 39,081	\$ 38,087	\$ 47,258	\$ 38,788	\$ 71,554	51.4% \$ 71,554 51.4%
	11.8%	-5.98%	-2.54%	24.1%	82.1%	51.4%	51.4%

TOWN OF ROCKPORT, Maine
Wastewater Budget
FY 12-13

Administration - Dept. 0200

	FY 08-09	FY 09-10	FY 10-11	FY 11-12		FY 12-13			
	Actual	Actual	Actual	Budget	YTD	Manager		Commission	
REVENUES									
R5015 Entrance Fees	4,000	-	2,500	1,000	500	1,000	0.0%	1,000	0.0%
R5020 Billing Variance (Usage)	420,532	468,408	439,823	510,507	472,079	580,137	13.6%	580,137	13.6%
R5030 Interest Earned	2,032	5,448	2,060	1,000	2,261	1,500	50.0%	1,500	50.0%
R5031 Interest Earned (CD)		1,088	-	1,000	653	600		600	
R5040 Late Fees	8,503	4,487	4,494	3,000	4,350	3,000	0.0%	3,000	0.0%
R5050 Surcharges	-		-	-					
R5065 Miscellaneous	1,510	1,500	335	-	386				
TOTAL -Revenues	\$ 436,577	\$ 480,931	\$ 449,212	\$ 516,507	\$ 480,229	\$ 586,237	13.5%	\$ 586,237	13.5%
NET Administration Budget	\$ (395,011)	\$ (441,850)	\$ (411,125)	\$ (469,249)	\$ (441,441)	\$ (514,683)		\$ (514,683)	9.7%
	-1478.3%	11.86%	-6.95%	14.1%	94.07%		9.7%		9.7%

TOWN OF ROCKPORT, Maine Wastewater Budget FY 12-13

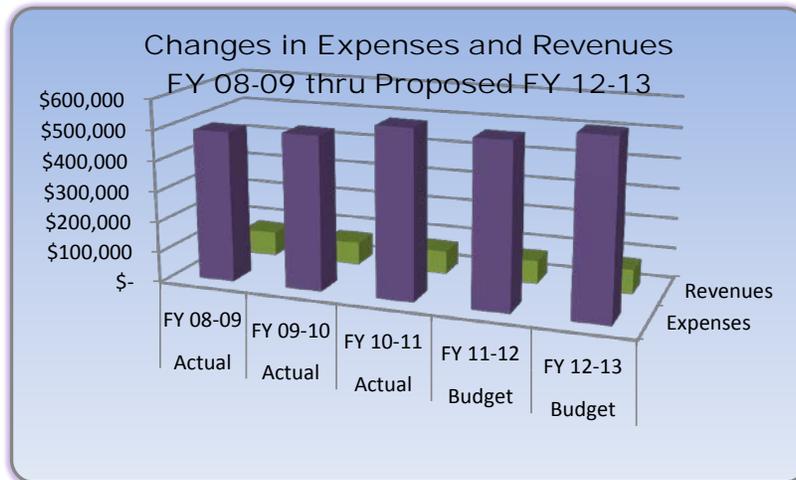
General Government Operations- Dept. 0300

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 08-09 Actual	FY 09-10 Actual	FY 10-11 Actual	FY 11-12 Budget YTD		FY 12-13 Manager Commission			
EXPENDITURES									
	5/9/2012								
3000 Purchased and Contractual Services	486,707	496,644	513,542	514,694	432,111	521,052	1.2%	521,052	1.2%
5000 Capital Outlay	5,850	6,881	35,924	19,700	14,800	50,000	153.8%	50,000	153.8%
TOTAL -Operations Expenses	\$ 492,557	\$ 503,526	\$ 549,466	\$ 534,394	\$ 446,911	\$ 571,052	6.9%	\$ 571,052	6.9%
TOTAL -Revenues	\$ 79,208	\$ 74,342	\$ 75,516	\$ 75,000	\$ 65,198	\$ 80,000	6.7%	\$ 80,000	6.7%
NET Operations Budget	\$ 413,349	\$ 429,184	\$ 473,951	\$ 459,394	\$ 381,713	\$ 491,052	6.9%	\$ 491,052	6.9%

	Actual FY 08-09	Actual FY 09-10	Actual FY 10-11	Budget FY 11-12	Budget FY 12-13
Expenses	\$ 492,557	\$ 503,526	\$ 549,466	\$ 534,394	\$ 571,052
Revenues	\$ 79,208	\$ 74,342	\$ 75,516	\$ 75,000	\$ 80,000



TOWN OF ROCKPORT, Maine
Wastewater Budget
FY 12-13

General Government
Operations- Dept. 0300

	FY 08-09	FY 09-10	FY 10-11	FY 11-12		FY 12-13	
	Actual	Actual	Actual	Budget	YTD	Manager	Commission
EXPENDITURES							
Purchased and Contractual Services 5/9/2012							
3090 Contract Operations (W&C)	155,271	172,524	176,694	176,694	161,970	173,052 -2.1%	\$173,052 -2.1%
3091 Camden Treatment	110,376	111,397	104,097	113,000	104,217	118,000 4.4%	118,000.00 4.4%
3092 Rockland Treatment	143,377	130,715	152,447	150,000	104,626	150,000 0.0%	150,000.00 0.0%
3093 Samoset Treatment	77,682	82,008	80,304	75,000	61,299	80,000 6.7%	80,000.00 6.7%
	\$ 486,707	\$ 496,644	\$ 513,542	\$ 514,694	\$ 432,111	\$ 521,052 1.2%	\$ 521,052 1.2%
Capital Items							
7110 Landscaping		900	-		-		
7205 Bldg Improvements (W&C)	-	358	14,725	3,300	-		
7215 Clam Cove Drive Pump Station		1,238	-		-		
7355 Capital Maint (W&C)	5,850	4,385	21,200	16,400	14,800	50,000 204.9%	50,000 204.9%
	\$ 5,850	\$ 6,881	\$ 35,924	\$ 19,700	\$ 14,800	\$ 50,000 153.8%	\$ 50,000 153.8%
TOTAL -Operations Expenses	\$ 492,557	\$ 503,526	\$ 549,466	\$ 534,394	\$ 446,911	\$ 571,052 6.9%	\$ 571,052 6.9%

	FY 08-09	FY 09-10	FY 10-11	FY 11-12		FY 12-13	
	Actual	Actual	Actual	Budget	YTD	Manager	Commission
REVENUES							
R5060 Samoset Fees	79,208	74,342	75,516	75,000	60,325	80,000 6.7%	80,000 6.7%
R5075 W&C Contract Savings Payback	-	-	-	-	4,873	-	-
TOTAL -Revenues	\$ 79,208	\$ 74,342	\$ 75,516	\$ 75,000	\$ 65,198	\$ 80,000 6.7%	\$ 80,000 6.7%

NET Operations Budget	\$ 413,349	\$ 429,184	\$ 473,951	\$ 459,394	\$ 381,713	\$ 491,052 6.9%	\$ 491,052 6.9%
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Town of Rockport, Maine
Wastewater Budget
FY 12-13



Bid awarded for period July 2012 through June 2013

Personnel Services	76,541
Technical & Management Support	8,428
Utilities	38,715
Chemicals	3,759
Equipment	451
Supplies	4,992
Outside Services	40,166
Sub-Total	173,052
Preventive and Corrective Maintenance	50,000
Total Cost	223,052

TOWN OF ROCKPORT Wastewater Budget FY 12-13

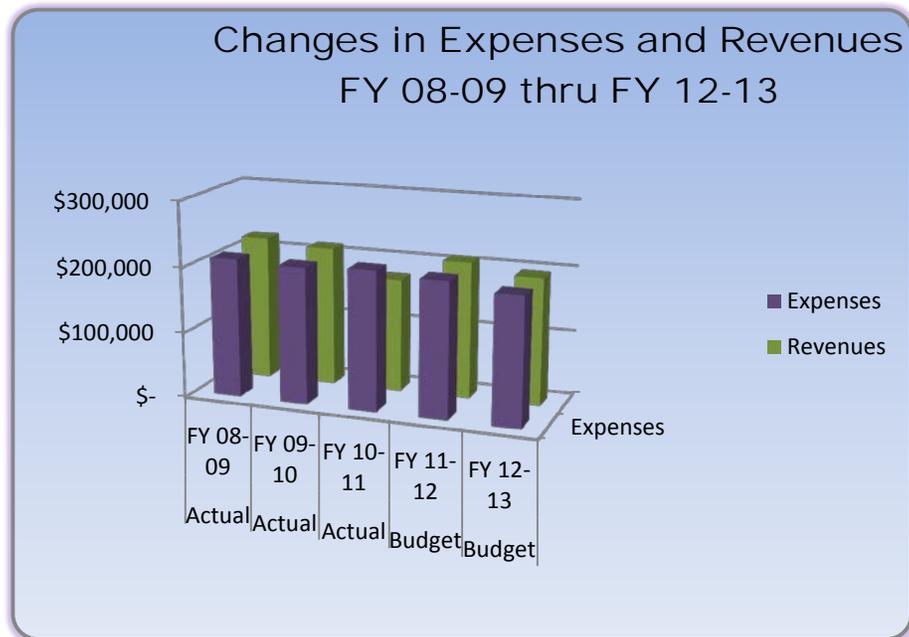
General Government Debt - Dept 0400

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 08-09	FY 09-10	FY 10-11	FY 11-12		FY 12-13	
	Actual	Actual	Actual	Budget	YTD	Manager	Commission
<i>5/9/2012</i>							
EXPENDITURES							
6000 Debt	211,894	208,331	212,734	206,861	205,591	194,989	-5.7% 194,989
TOTAL -Debt	\$ 211,894	\$ 208,331	\$ 212,734	\$ 206,861	\$ 205,591	\$ 194,989	-5.7% \$ 194,989
Revenues	\$ 221,699	\$ 213,436	\$ 174,185	\$ 209,250	\$ 202,775	\$ 194,989	-6.8% \$ 194,989
NET Debt Budget	\$ (9,805)	\$ (5,105)	\$ 38,548	\$ (2,389)	\$ 2,816	\$ -	\$ -

	Actual FY 08-09	Actual FY 09-10	Actual FY 10-11	Budget FY 11-12	Budget FY 12-13
Expenses	\$ 211,894	\$ 208,331	\$ 212,734	\$ 206,861	\$ 194,989
Revenues	\$ 221,699	\$ 213,436	\$ 174,185	\$ 209,250	\$ 194,989



TOWN OF ROCKPORT
Wastewater Budget
FY 12-13

General Government
Debt - Dept 0400

	FY 08-09 Actual	FY 09-10 Actual	FY 10-11 Actual	FY 11-12 Budget	YTD	Manager	FY 12-13 Commission		
EXPENDITURES									
Debt									
5/9/2012									
6105 Bonds Payable (\$1.7 million)	120,000	125,000	135,000	135,000	135,000	135,000	0.00%	135,000	
6106 Bonds Payable (\$.5 million)	35,000	35,000	40,000	40,000	40,000	40,000	0.00%	40,000	
6110 Upgrades (Camden)	8,043	8,043	8,602	14,382	14,382	14,162	-1.53%	14,162	
6205 Interest on Bonds	48,851	40,288	29,131	17,479	16,209	5,826	-66.67%	5,826	
TOTAL -Debt	\$ 211,894	\$ 208,331	\$ 212,734	\$ 206,861	\$ 205,591	194,989	-5.74%	194,989	

	FY 08-09 Actual	FY 09-10 Actual	FY 10-11 Actual	FY 11-12 Budget	YTD	Manager	FY 12-13 Commission		
REVENUES									
R5010 Debt Service Billing	221,699	213,436	174,185	209,250	202,775	194,989	-6.82%	194,989	-6.82%
R5100 Bond Interest Refund	-	-	-	-	-	-		-	
TOTAL -Revenues	\$ 221,699	\$ 213,436	\$ 174,185	\$ 209,250	\$ 202,775	194,989	-6.82%	194,989	-6.82%

NET Debt Budget	\$ (9,805)	\$ (5,105)	\$ 38,548	\$ (2,389)	\$ 2,816	\$0		\$0	
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**Town of Rockport
Wastewater Budget
FY 12-13
OUTSTANDING DEBT**

Date of Issue	Due Date	Principal	Rate	Interest	Total	FY Total	Beginning Balance	Final Payment Due
11/1/1992	11/01/12	\$ 135,000.00		\$ 4,556.25	\$ 139,556.25			
			6.750%			\$ 139,556.25	\$ 170,000.00	1-Nov-12
0400-6105								
Date of Issue	Due Date	Principal	Rate	Interest	Total	FY Total	Beginning Balance	Final Payment Due
5/1/1993	11/01/12	\$ 40,000.00		\$ 1,270.00	\$ 41,270.00			
			6.350%			\$ 41,270.00	\$ 500,000.00	1-Nov-12
0400-6106								
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 Share	Final Payment Due
Due Date	10/01/12	\$ 497.74		\$ 497.74	\$ 497.74			
	04/01/13	\$ 7,545.40	1.330%	\$ 7,545.40	\$ 7,545.40	\$ 8,043.14	\$ 120,566.34	1-Apr-22
0400-6110								
Camden Rawson Avenue Pump Station Upgrade (Rockport's Share: 11.7%)								
Date of Issue	Due Date	Rockport's Share	Rate	Payment Due	Total	FY Total	Beginning Balance Share	Final Payment Due
Due Date	07/15/12	\$ 5,779.95		\$ 5,779.95	\$ 5,779.95			
	01/15/13	\$ 339.37	0.000%	\$ 339.37	\$ 339.37	\$ 6,119.32	\$ 84,737.80	15-Jul-25
0400-6110								
						\$ 194,988.71		

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

ACCRUAL BASIS:

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

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

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

BOND:

A written promise to pay a specified sum of money (called principal or face value) at a specified future date, plus periodic interest

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

CAPITAL ITEMS (Capital Outlay):

A category of account codes that identify major expenditures of public funds beyond maintenance and operating costs. Items may

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

CASH MANAGEMENT:

Management of cash flows in such a way that interest and penalties paid are minimized and interest earned is maximized. Checks

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.

Town of Rockport, Maine

GLOSSARY - Continued

DEPARTMENTAL BUDGET:

The financial plan for the operations off 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,

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

EXPENDITURE:

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

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.

EXPENSES:

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

FAIR LABOR STANDARDS ACT (FLSA):

The FLSA sets minimum wage, overtime pay, recordkeeping, and youth employment standards for employment subject to its

FEES

A general term used for any charges levied by the Town associated with providing a service permitting an activity, or imposing a fine

FISCAL POLICY:

The Town government's policies with respect to taxes, spending and debt management as these relate to government services,

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

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

GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP):

Government accounting and financial reporting is guided by what are referred to as "generally accepted accounting principles"

GENERAL FUND:

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

GOAL:

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

Town of Rockport, Maine

GLOSSARY - Continued

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

GOVERNMENTAL FUNDS:

Funds generally used to account for tax-supported activities. There are five types of governmental funds: the general fund, special

GRANT:

A contribution of assets (usually cash) by one governmental unit or other organization to another. Typically, these contributions are

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

Town of Rockport, Maine

GLOSSARY - Continued

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.

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.