

TOWN OF ROCKPORT

WASTEWATER BUDGET

FY 15-16



Town of Rockport, Maine
Wastewater Budget
FY 15-16

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**Town of Rockport, Maine
Wastewater Budget
FY 15-16**

Wastewater Commissioners

Five Members - Three Year Terms

Chair				Vice-Chair	
William C. Chapman	Kenneth McKinley	Geoffrey Parker	Charlton Ames	Tracy Lee Murphy	
77 Pascal Avenue 236-2468 Term Expires: June 2014	2 Harvey Hill Road 236-2814 Term Expires: June 2015	40 School Street 236-3637 Term Expires: June 30, 2014	70 Beauchamp Point Road 236-3067 Term Expires: June 30, 2015	566 Main St. 236-4073 Term Expires: June 2013	

Town Officials

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

Richard C. Bates Town Manager 236-0806	Michael Young Public Works Director 236-6245	Stephen Beveridge Assistant Public Works Director 236-6245	Virginia B. Lindsey Finance Director 230-0180	Scott Bickford Code Enforcement Officer 236-0989
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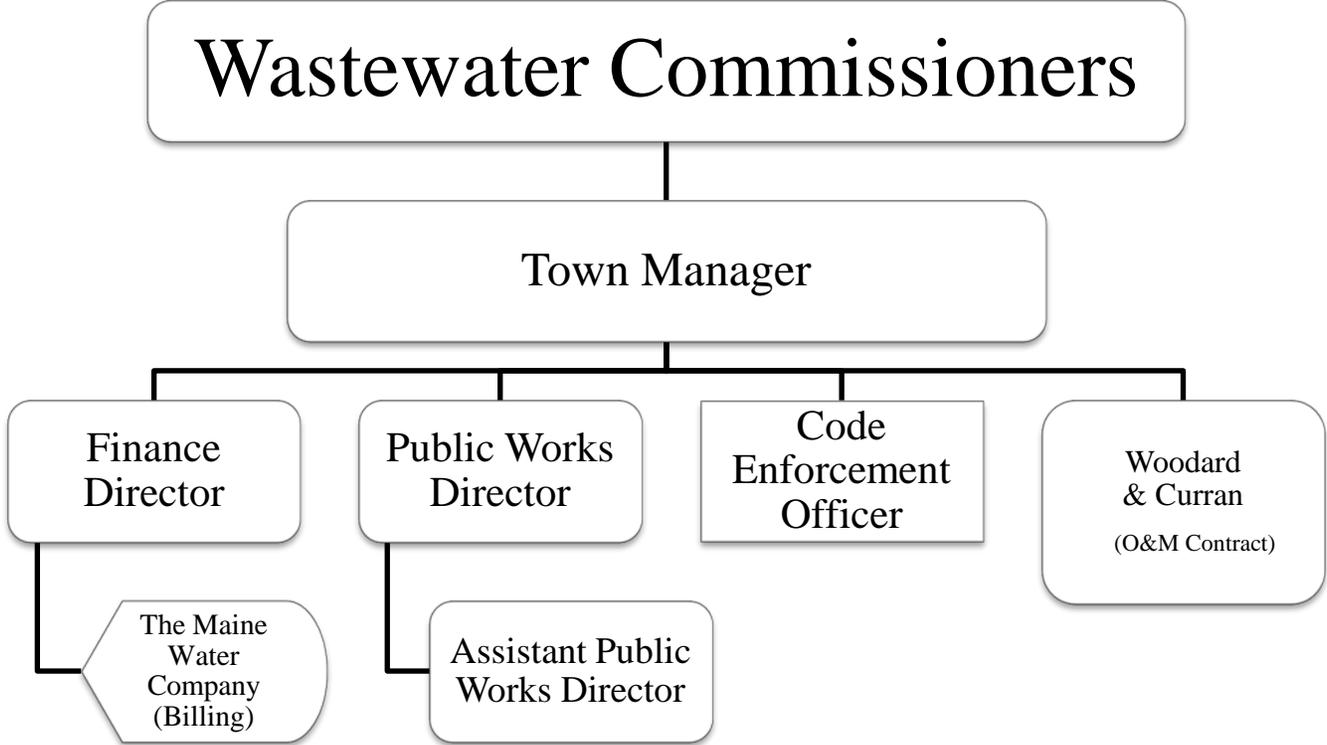
Contracted Engineering Firm

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 15-16

Introduction

The fiscal year FY 15-16 Wastewater budget for the Town of Rockport, Maine is presented to the Wastewater Commissioners at a special 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. Final approval of the budget is granted by the Wastewater Commissioners. The sewer expansion project along the northern section of US Route 1, from State of Maine Cheese Company to Sealight Lane should be completed in May 2015. Long term bonding for the project is made possible by a loan from the Maine Municipal Bond Bank and will be paid from TIF proceeds.

Town Departments - Functions

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 the Maine Water Company; 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 sewer fees.

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.

Long-Term Debt/Capital Maintenance: The long-term debt budget and capital maintenance 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. Fees are also collected in anticipation of necessary repairs and/or upgrades to the current system. These fees are classified as "capital maintenance". The Wastewater Commissioners last year developed a capital improvement plan, which looked at the needs of the system projected for a five period. The system is ageing and requires maintenance. This budget continues with the capital improvement plan, and extends the plan out an additional year in keeping with a five year projection for capital improvements.

Town of Rockport, Maine Demographic Information

Demographics

The Town of Rockport, Maine was incorporated in February of 1891. It is located in the 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 median family income in Rockport is \$59,267 (in 2012 - inflation adjusted dollars); the US median family income is \$46,709, both of which are lower that reported for 2009.

The per capita income in Rockport in year 2012 was \$27,141; State per capita income was \$26,824; and the US per capita income was \$28,155. 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.

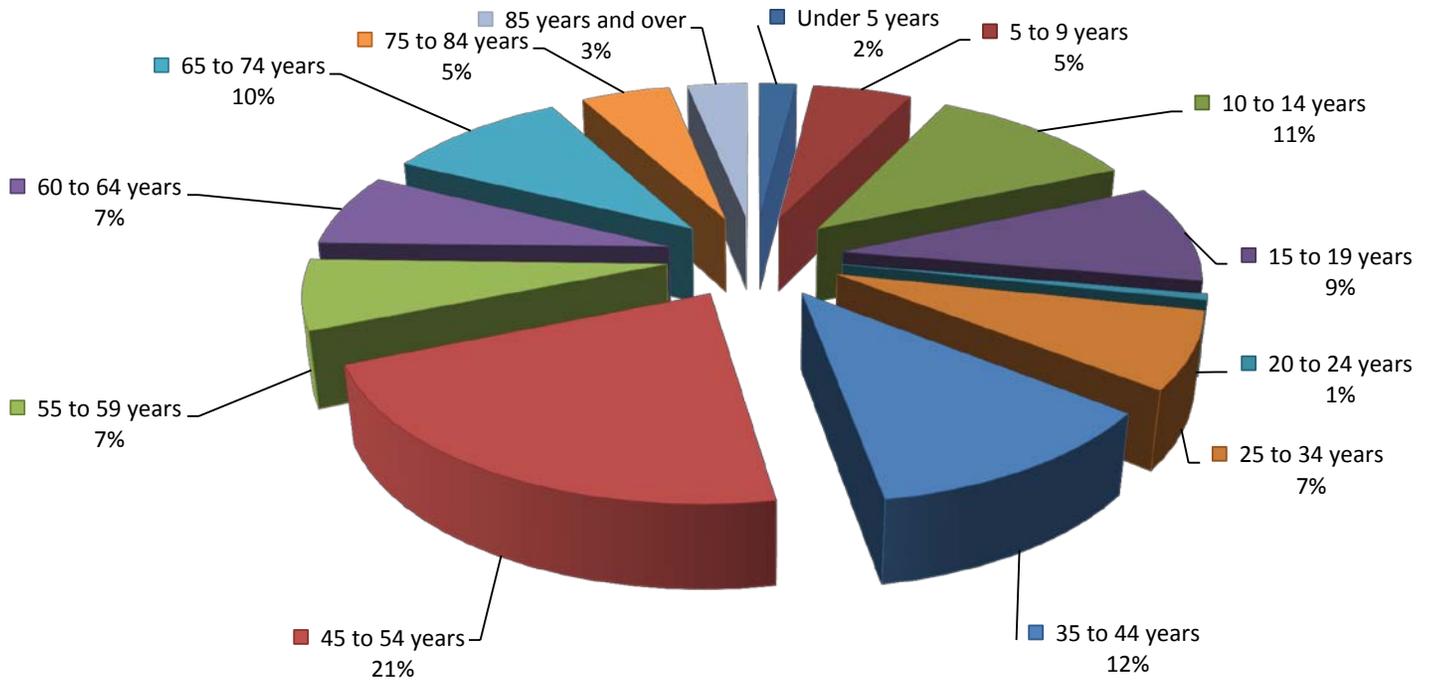
Wastewater Residential Units		Wastewater Commercial Units		
Single units:	490	Single	49	Public Authority:
Multi units:	54	Multi	9	3
Seasonal Units:	14	Seasonal	2	
TOTAL	558	TOTAL	60	TOTAL CUSTOMER COUNT
				621

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

Note: Not all census data available for 2012.

**Town of Rockport, Maine
Demographic Information**

Town of Rockport - Age Analysis



Population dynamics:		
	Number	Percent
Under 5 years	66	1.97%
5 to 9 years	178	5.32%
10 to 14 years	375	11.21%
15 to 19 years	309	9.24%
20 to 24 years	19	0.57%
25 to 34 years	242	7.24%
35 to 44 years	392	11.72%
45 to 54 years	721	21.56%
55 to 59 years	220	6.58%
60 to 64 years	230	6.88%
65 to 74 years	325	9.72%
75 to 84 years	160	4.78%
85 years and over	107	3.20%
Total	3,344	100.00%

Median Resident Age Estimates
 48.8 Years Rockport
 42.4 Years Maine

Source: US Census 2012 Estimates

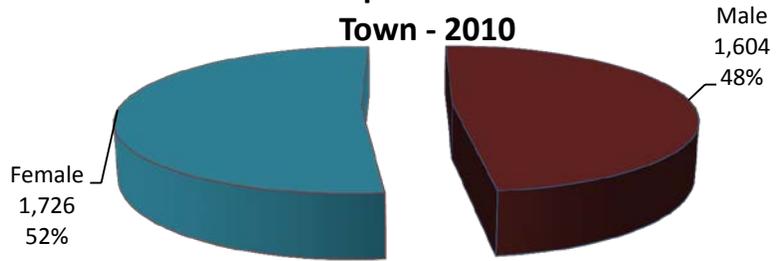
Town of Rockport, Maine

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



2012 - City-Data.com

Median Household Income:	\$59,267	Rockport
<i>Estimated</i>	\$46,709	Maine

2008 Household Income:

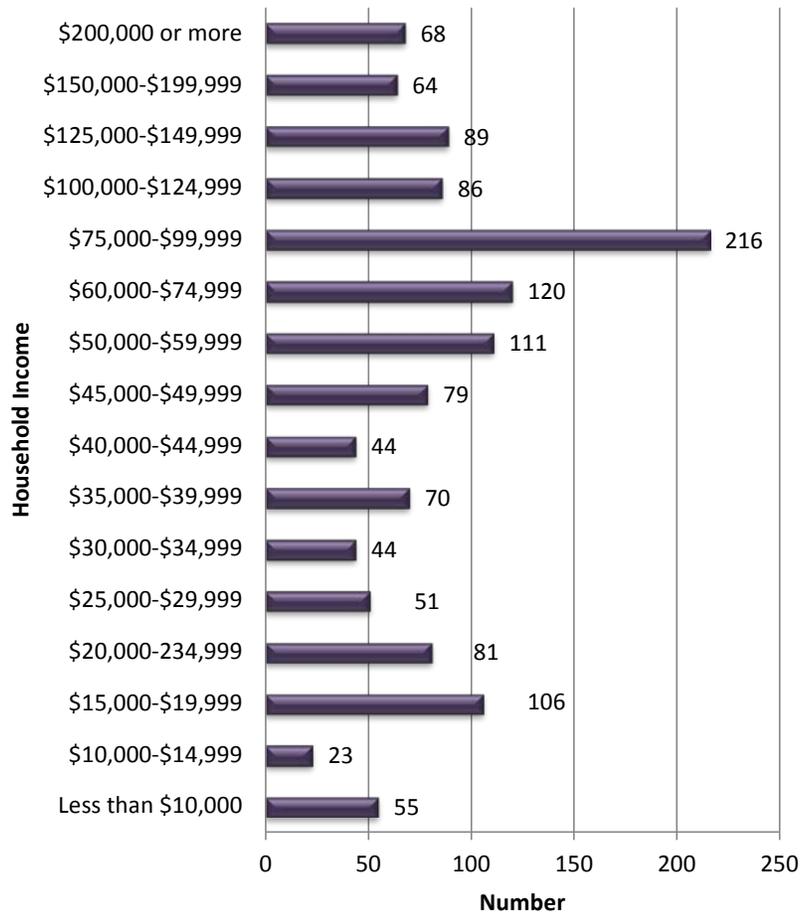
Income Range	Number	Percent
Less than \$10,000	55	4.21%
\$10,000-\$14,999	23	1.76%
\$15,000-\$19,999	106	8.11%
\$20,000-\$24,999	81	6.20%
\$25,000-\$29,999	51	3.90%
\$30,000-\$34,999	44	3.37%
\$35,000-\$39,999	70	5.36%
\$40,000-\$44,999	44	3.37%
\$45,000-\$49,999	79	6.04%
\$50,000-\$59,999	111	8.49%
\$60,000-\$74,999	120	9.18%
\$75,000-\$99,999	216	16.53%
\$100,000-\$124,999	86	6.58%
\$125,000-\$149,999	89	6.81%
\$150,000-\$199,999	64	4.90%
\$200,000 or more	68	5.20%
Total	1,307	100.00%

Per Capita Income

Knox County	\$27,141
Median Household Income	
Knox County	\$47,714

*2012 Estimates

Town of Rockport-Household Income 2012



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.

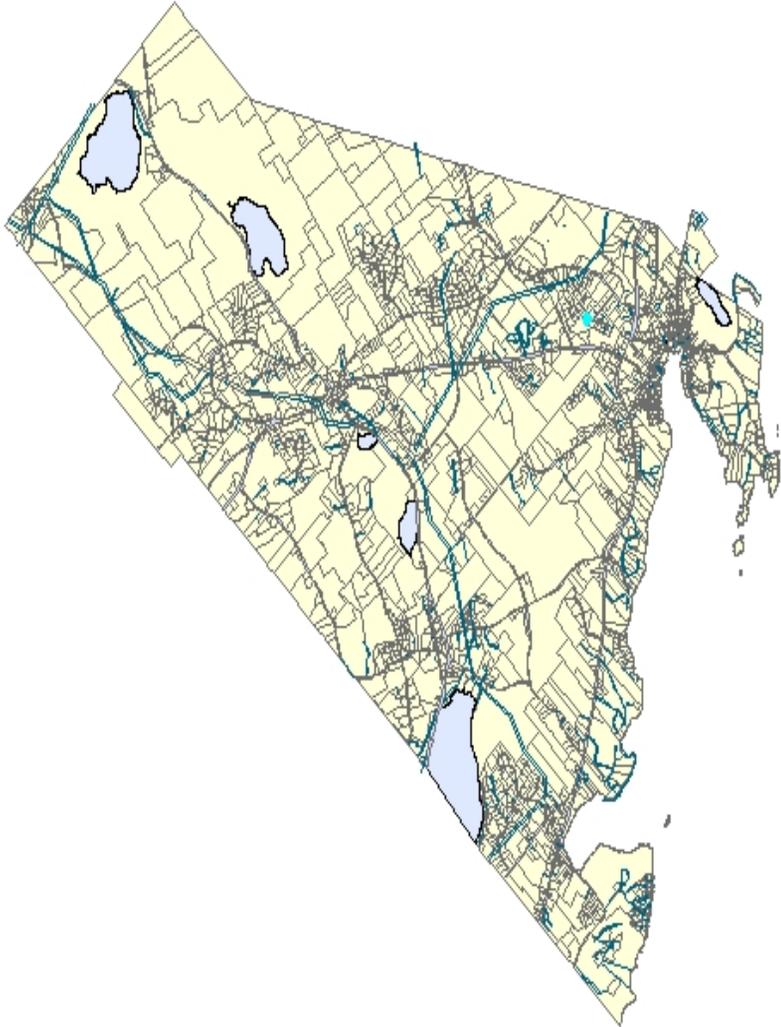
Operations: Operations provides funding for the town to hire an engineering firm to provide staff to maintain the wastewater system; the Public Works Director provides assistance and back up whenever necessary. Operations also includes funding to help maintain the treatment systems for both Rockland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

Debt/Capital Mainenance: The Wastewater debt includes Rockport's share of debt related to the Camden 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 was made in 2012. Future debt has been procured to extend the U S Route 1 sewer line; and additional fees may be collected in preparation of anticipated repairs and upgrades to the current sewer lines.

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

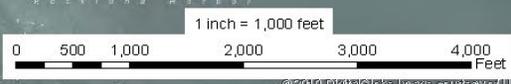
Town of Rockport, Maine

Glen Cove Wastewater Collection System



Legend

- Flow Meter
- Pump Station
- Force Main
- 8" Sewer
- 10" Sewer
- Municipal Boundary



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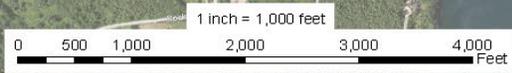
Town of Rockport, Maine

Village Wastewater Collection System



Legend

- Flow Meter
- Pump Station
- Force Main
- 8" Sewer
- 10" Sewer
- Municipal Boundary



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 of **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 11-12 Actual	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Budget YTD	Manager FY 15-16 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 11-12 Actual

Actual Expenses and Revenues during the fiscal year July 2011 through June 2012.

FY 12-13 Actual

Actual Expenses and Revenues during the fiscal year July 2012 through June 2013.

FY 13-14 Actual

Actual Expenses and Revenues during the fiscal year July 2013 through June 2014.

FY 14-15 Budget Y-T-D

Budget v Year-To-Date Expenses and Revenues for the fiscal year July 2014 through June 2015.

FY 15-16 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, Maine

Town Manager's Office
Town Office Building
101 Main Street
Rockport, Maine 04856

Richard C. Bates, Town Manager
Telephone: 207.236.0806
Fax: 207.230.0112
Email: rbates@town.rockport.me.us

Date: May 07, 2015
TO: Wastewater Commissioners
From: Richard C. Bates, Town Manager
RE: Proposed FY 15-16 Wastewater Budget

The Wastewater Department operates as an enterprise fund, deriving operating revenues based on collections of the users of the system. The budget includes costs for Administration, Operations, 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 on behalf of the Town

The rate charged customers of the system comprises two components; debt and capital maintenance, as well as usage fees. Properties not connected but having the option to connect to the system pay only debt service fees. FY 13-14 was the first year that the fee collected for debt retirement included funding for the capital maintenance of the aging system. This year, the debt fee collected continues to comprise the cost of the long-term debt as well as the cost of the capital reserve account specifically to be used for repair and/or replacement of sections of the wastewater system. Beginning in FY 13-14 the Wastewater Commission established a capital improvement plan, which consisted of capital items to be purchased over the next five years. This plan is updated and another year added to the plan each year to keep the plan current. Currently the Harborview Pump Station repair project is underway, which will install an on site generator for this critical pump station. Camera work of the system may be scheduled in the future and repairs/replacements of targeted areas may follow. Any unspent funds in the capital lines will be put into the capital reserve account for future maintenance of the system.

In this year's budget we had added a report that depicts the ongoing changes to the Capital Reserve funds based on annual capital improvement requirements. There is a chart that shows the CIP and also shows the level funding made possible by budgeting and maintaining level funding over the five year plan.

Administrative costs are slightly higher this year; increases in wages and benefits, as well as an anticipated increase in billing fees have resulted in an increase in administrative costs.

Operations costs are somewhat lower due to the reduction in above ground capital maintenance costs. Anticipated increases from Rockland and Camden have been considered; and Woodard & Curran's annual contract has increased slightly.

Debt Fees are also lower than last year. The Town's debt increased due to the bond for the Route 1 North extension project; but, was less than anticipated. Voters approved more than \$880,000 in bonds; but \$270,000 was granted through the state's CDBG program and the town therefore only needed to bond \$539,000. Proceeds of the US Route 1 TIF will be used to pay the debt associated with the bond.

The Town continues to share in the costs associated with debt in Camden for the Rawson Avenue Pump Station and the Camden Treatment Plant Upgrade.

Town of Rockport, Maine

Town Manager Memo to Select Board RE: Wastewater Budget
May 07, 2015

Proposed expenditures are 7.86% less than last year, and therefore revenues have decreased by 7.4%.

The debt fee, as proposed, will not change from the current year. The debt fee will remain at \$42 per quarter per equivalent user. No change in the debt rate charged is due to the Select Board's decision to have the US Route 1 TIF funds be used to pay the debt on the new sewer extension project.

However, user fees for operations of the wastewater system will increase by more than 5%. The user rates are assessed based on water flow. With less flow toilets, less flow shower heads, and other utilities using less water - the actual water flow has decreased. Because there is not a separate meter for the amount of sewerage flow, the Town system is forced to use the readings from the flow of the water - with the theory that what goes in must go out. Less use of our system however, does not negate the cost of doing business. So while the rate might increase, chances are that a homeowner might not see much of an increase in their billing. The rate is proposed to change from \$9.85 per cubic feet to \$10.35 per cubic feet, which is a 5.08% increase. The combined increase - debt fee and user fee would have an impact of about a 3.16% increase on an average user of the system. As an example, if a user paid \$110.72 per quarter for debt and usage combined, they might then expect to pay \$114.22 combined under the current proposal. This is an overall increase of \$3.50.

In summation, wastewater operations are functioning efficiently and effectively. Future considerations may include further expansion of the US Route 1 area beyond Sea Light Lane down to Penobscot Bay Medical Center. Also, the short distance from the US Route 1 and US Route 90 intersection back towards Tropical Nails may be a consideration, after the study by Woodard & Curran is completed. An important goal of the Town as well as The Maine Water Company, is to connect the wastewater and water main lines in the area. This will greatly benefit the public in the future.

I look forward to meeting with the Wastewater Commissioners to review the proposed budget for FY 15-16, and to develop a budget that best meets the needs of the community.

Respectfully submitted,



Richard C. Bates
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 its 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 Capital Budget
FY 15-16**

Capital Improvement Budget

During FYE 2014 town officials worked on developing a Capital Improvement Plan for the Wastewater department.

The capital budget plan included looking at immediate capital needs of the Wastewater department, as well as the capital needs over the next five years. Each year the CIP is updated; one year drops off and another year is added.

The capital improvement plan includes capital requirements for the proposed budget as well as the most likely requirements for an additional four year period.

Capital Items for "above ground" and "below ground" are listed separately, and are shown in the overall budget under different appropriation numbers.

Above Ground Capital Items can be found in the Operations Budget:	E 0300-7355
Below Ground Capital Items can be found in the Debt Service/Capital Maintenance Budget:	E 0400-7355

The Wastewater Commissioners can vote annually to place unspent capital items in a reserve account for the purpose of helping pay for future capital costs. The replacement cost of the Maine Sport Pump Station may require funding appropriations over several years to help pay for the entire cost of this capital item. In anticipation of that replacement, funds have been budgeted to begin gathering money to hold in reserve for the replacement of the pump station known as "the Maine Sport Pump Station". The CIP helps the Town monitor capital needs, both current and future, and alleviates significant budget swings.

Funding Proposed for FY 15-16 includes the following:

Above Ground Capital	E 0300-7355	254,300
Below Ground Capital	E 0400-7355	103,500
TOTAL CAPITAL BUDGET FY 15-16		357,800
Change to Capital Reserve		-162,800
NET CAPITAL		195,000

See "Funding the CIP" for estimated Capital Reserve funds at FYE June 30, 2015. Budgeting for the capital needs for the FY 15-16 and adding funds to the Capital Reserve, can help maintain a NET capital budget (Expenses plus or minus Reserve funds) to \$180,000. This helps to level the budget funding for capital expenses on an annual basis.

Town of Rockport, Maine
Wastewater Capital Budget
FYE June 30, 2016 thru June 30, 2020

Capital Improvement Projects Estimates
- provided by Woodard & Curran

Rockport Maine Wastewater Collection System

Item # Equipment/System/Structure			First Year	FYE	FYE	FYE	NEW	NEW
			6/30/2015	6/30/2016	6/30/2017	6/30/2018	6/30/2019	6/30/2020
			Completed	Year 1	Year 2	Year 3	Year 4	Year 5
ABOVE GROUND CAPITAL ITEMS			Capital Items					
1	SCADA- Office Control Panel	Project approved in spring '13 with completion by June 13.						
2	Operations Building	Replace furnace.		\$ 5,000				
3	Romaha	New control panel & new pump		\$ 17,000			\$ 3,500	
4	Warrenton	New SCADA/control panel with expansion of Rt 1 sewer and addition of hospital flow into station.			\$ 20,000			
5	Pines	New pump possibly with station reaching 15 yrs old.			\$ 3,500			
6	Eastward	New pump possibly with station reaching 25 yrs old.	\$ 3,500					
7	Clam Cove	New station in 2011 & low residential use.						
8	Sea Street	New pump (10 hp)						
9	Ship	Very low flow.		\$ 5,000				
10	Harbor View	On site generator for critical pump station (5 stations feed into this station).		\$ 193,000				
11	Marine Park	New in 2002. Minimal winter season flow.						
12	Goose River	Rework slipping retaining wall (50hp motor on early 90s pumps w softstart).					\$ 125,000	
13	Main St Extension	New pump.		\$ 3,500				
14	Brook	New pump.		\$ 5,000			\$ 4,000	
15	Mechanic	New pump.		\$ 8,500				
16	Beauchamp	New pump.		\$ 8,500				
17	Camden St. Flow Metering Station	Replace flow meter and control panel.			\$ 5,000			
18	Country Inn	Replace flow meter.						
19	CSD (high School)	New pump				\$ -	\$ 4,000	
20	Spruces	New pump.			\$ 4,000			
21	Fox Ridge	New pump.		\$ 5,600				
22	Misc Controls/Electrical	Unexpected electrical failures such as motors, panels, main disconnects, transfer switches.	\$ 7,000	\$ 3,200	\$ 3,500	\$ 5,000	\$ 5,000	
Total Above Ground Capital Items (Operations Budget-0300)			\$ 10,500	\$ 254,300	\$ 36,000	\$ 5,000	\$ 141,500	\$ 50,000
BELOW GROUND CAPITAL ITEMS			Capital Items					
24	Maine Sport	Replacement of Maine Sport Pump Station				\$ 330,000		
25	~15 miles gravity sewer	Jet and camera the entire system (Village and Glen Cove).	\$ 30,000	\$ 15,000	\$ 15,000			
26	~15 miles gravity sewer	Repair/replace areas targeted for improvement following analysis of camera survey	\$ -	\$ 75,000	\$ 25,000	\$ 25,000	\$ 25,000	
27	249 Manhole structures	Thorough inspection of each structure and repair as necessary.	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	
		Contingency	\$ 3,000	\$ 3,500	\$ 3,500	\$ 3,500	\$ 4,000	
Total Below Ground Capital Items (Debt/Capital Maintenance Budget-0400)			\$ 43,000	\$ 103,500	\$ 53,500	\$ 368,500	\$ 39,000	\$ 50,000
TOTAL ANNUAL CAPITAL IMPROVEMENTS			\$ 53,500	\$ 357,800	\$ 89,500	\$ 373,500	\$ 180,500	\$ 100,000

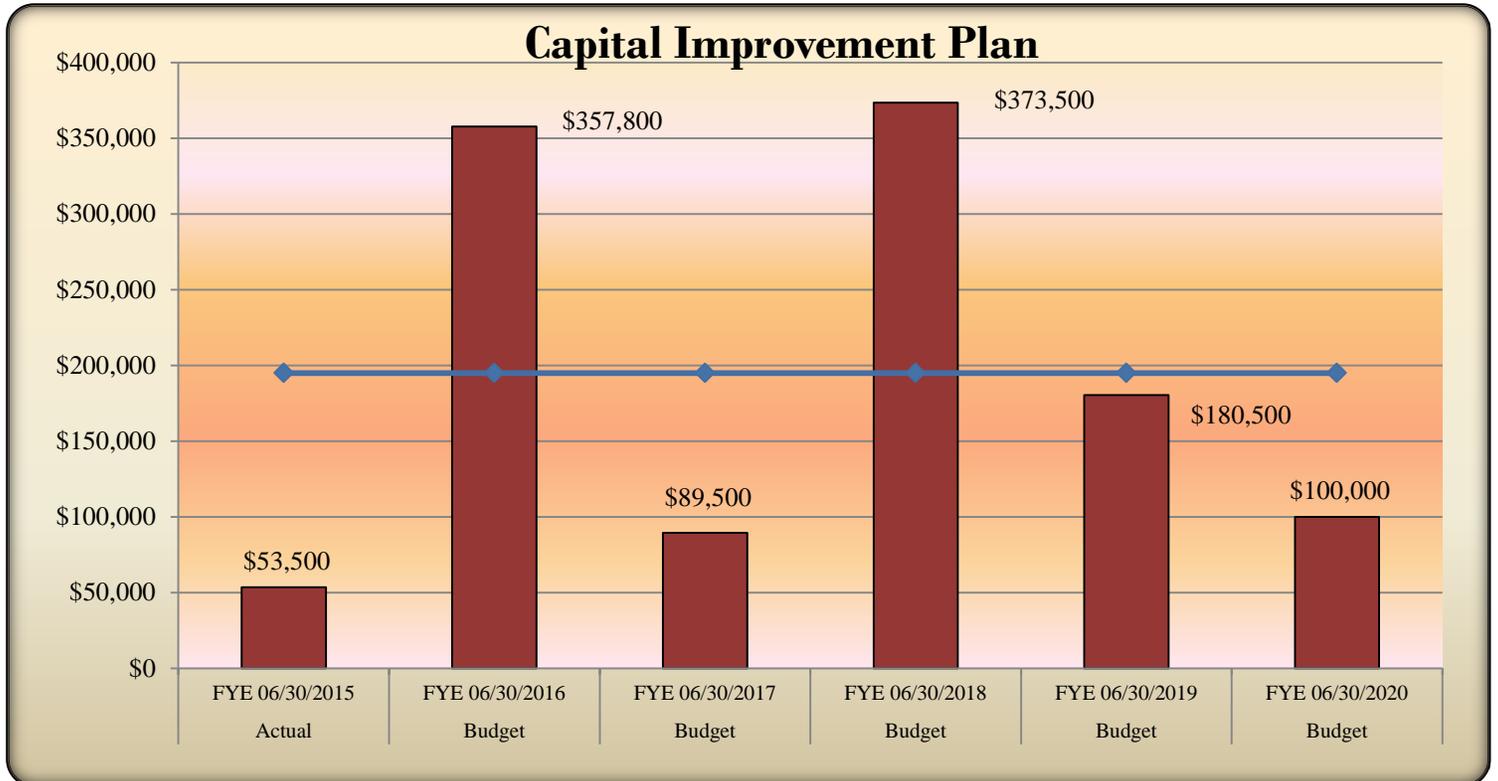
**Town of Rockport, Maine
Annual CIP Level Funding**

By using and maintaining a reserve fund, the net effect on the budget each year is the same even though the CIP might require more funding in a particular year of the plan.

At this point in time the needs for the FYE 06/30/2020 are unknown.

CPI and BUDGET	Budget	Actual	1	2	3	4	5
	FYE 06/30/2015	FYE 06/30/2015	Budget FYE 06/30/2016	Budget FYE 06/30/2017	Budget FYE 06/30/2018	Budget FYE 06/30/2019	Budget FYE 06/30/2020
Level Budget Funding	\$ 178,000	\$195,000	\$195,000	\$195,000	\$195,000	\$195,000	\$195,000
CIP Expenditures to Budget:							
Above Ground Capital	\$ 127,500	\$ 10,500	\$ 254,300	\$ 36,000	\$ 5,000	\$ 141,500	\$ 50,000
Below Ground Capital	\$ 143,000	\$ 43,000	\$ 103,500	\$ 53,500	\$ 368,500	\$ 39,000	\$ 50,000
Total Annual CIP	\$ 270,500	\$ 53,500	\$ 357,800	\$ 89,500	\$ 373,500	\$ 180,500	\$ 100,000
Difference between Budget and Level Funding	\$ (92,500)	\$ 141,500	\$ (162,800)	\$ 105,500	\$ (178,500)	\$ 14,500	\$ 95,000
	Use Reserve	Add to Reserve	Use Reserve	Add to Reserve	Use Reserve	Add to Reserve	Add to Reserve
NET (Expenditures +/- Reserve)	\$ 178,000	\$ 195,000	\$ 195,000	\$ 195,000	\$ 195,000	\$ 195,000	\$ 195,000

RESERVE ACCOUNT	FYE 06/30/2014	FYE 06/30/2015	FYE 06/30/2016	FYE 06/30/2017	FYE 06/30/2018	FYE 06/30/2019	FYE 06/30/2020
Reserve Account Estimates							
Beginning Balance estimate	\$ 161,771	\$ 161,771	\$ 303,271	\$ 140,471	\$ 245,971	\$ 67,471	\$ 81,971
Add to Reserve		\$ 141,500		\$ 105,500			\$ 95,000
Use from Reserve			\$ (162,800)		\$ (178,500)	\$ 14,500	
Balance Fiscal Year End	\$ 161,771	\$ 303,271	\$ 140,471	\$ 245,971	\$ 67,471	\$ 81,971	\$ 176,971



TOWN OF ROCKPORT, Maine
Wastewater Budget
FY 15-16

Budget Summary from FY 11-12 thru Proposed FY 15-16

Expenditures Less Revenues	FY 11-12 Actual	FY 12-13 Actual	FY 13-14 Actual	FY 14-15		FY 15-16		
				Budget	YTD	Manager	Commission	
EXPENDITURES	791,501	987,999	657,555	956,395	514,565	1,078,993	12.8%	1,073,993
REVENUES	(616,251)	(678,477)	(887,830)	(958,788)	(622,209)	(1,085,504)	13.2%	(1,080,504)
Net Budget	\$ 175,250	\$ 309,522	\$ (230,275)	\$ (2,393)	\$ (107,644)	\$ (6,511)		\$ (6,511)

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.

How many gallons in a cubic foot?

7.48052

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%
July, 2013	\$9.20 0.55%	\$41.00 0.00%
July, 2014	\$9.85 7.07%	\$42.00 2.44%
July, 2015	\$10.00 1.52%	\$48.00 14.27%

Rates are proposed based on expenditures and revenues.

TOWN OF ROCKPORT, Maine

Wastewater User Calculations FY 15-16

DEBT and Capital Maintenance		
Bonds	Principal & Interest	Total
Bond Anticipation Interest	\$0	\$0
Bond-Sewer Expansion \$0.55 million	29,592	29,592
Use of TIF for Bond	(29,592)	(29,592)
Other	Principal & Interest	
Camden Treatment Plant and Pump Station		
Rockport's Share	\$13,812	\$13,812
Reserve for Capital Maintenance		
Below Ground Upgrades	\$103,500	\$103,500
Above Ground Upgrades	\$254,300	\$254,300
Add to Capital Reserve	\$15,000	\$15,000
Use of Capital Reserve	(\$162,800)	(\$162,800)
TOTAL Debt and Capital Maintenance		
	\$223,812	\$223,812

DEBT and Capital Maintenance CALCULATION		
Number of Equivalent Users	1,160	Annual
Fee for each User (Annual)	\$193	Calculation
Fee for each User (Quarter)	\$48.24	\$223,812

Proposed Debt/Capital Maintenance Rate Change		
July 2011-June 2012	\$46	
July 2012-June 2013	\$45	-2.17%
July 2013-June 2014	\$41	-8.89%
July 2014-June 2015	\$42	-6.67%
July 2015-June 2016	\$48	14.85%

USAGE		
	Cubic Feet	Rate
	Estimate	Proposed
	(cf 100's)	
Quarterly	41,000	\$10.00
Monthly	18,500	
Less Adjustments	(2,415)	
Total Annual Estimate	57,085	58,000
		\$ 580,000

USAGE CALCULATION		
Appropriations	1,073,993	
Less Debt	(43,404)	
Less Above Ground Capital Maintenance	(254,300)	
Less Below Ground Capital Maintenance	(103,500)	
Less Capital Reserve	(15,000)	657,789
Entrance Fees	(1,000)	
Interest (Checking)	(1,500)	
Late Fees	(2,500)	
Samoset Fees	(79,300)	(84,300)
Total to be Raised	573,489	573,489

Example for Cost of Usage and Debt/Capital Maintenance for One Quarter:				Total Usage and Debt/Capital Maintenance estimated each Quarter.	
John and Jane Smith					
Usage in Cubic Feet (100's)	Usage for one Quarter		Debt/Capital Maintenance (1 Equivalent User)		
<i>7 gallons = 1 cubic foot</i>	7	x rate =			
July 11-June 12	\$9.38	x rate =	\$65.66	\$46	\$111.66
July 12-June 13	\$9.15	x rate =	\$64.05	\$45	\$109.05 -2.34%
July 13-June 14	\$9.20	x rate =	\$64.40	\$41	\$105.40 -3.35%
July 14-June 15	\$9.85	x rate =	\$68.95	\$42	\$110.95 5.27%
July 15-June 16	\$10.00	x rate =	\$70.00	\$48	\$118.24 6.57%

DEBT and MAINTENANCE SERVICE FEE BREAKDOWN

	Quarterly	Annual
Bond (Sewer Expansion)	\$0.00	\$0.00
Camden Bonds	\$2.98	\$11.91
Below Ground Cap. Maint.	\$22.31	\$89.22
Above Ground Cap. Maint.	\$54.81	\$219.22
Added to Reserve	\$3.23	\$12.93
Used from Reserve	(\$35.09)	(\$140.34)
	\$48.24	\$192.94

TOWN OF ROCKPORT, Maine

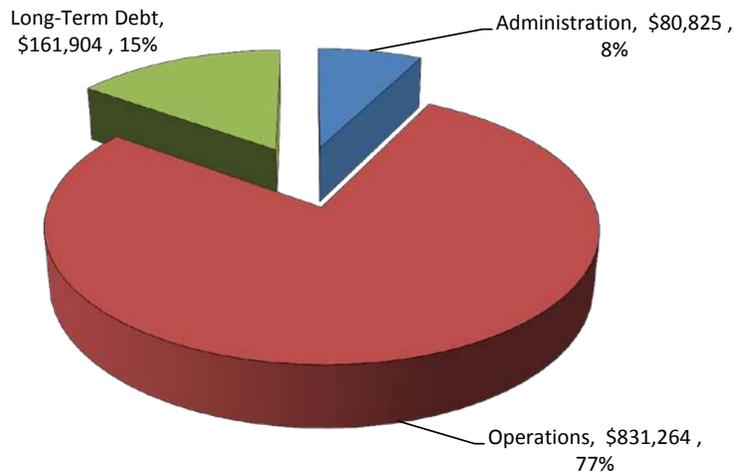
Wastewater Budget

FY 15-16

EXPENDITURES SUMMARY

		FY 11-12 Actual	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Budget	FY 14-15 YTD	FY 15-16			
						Manager	Commission			
ADMINISTRATION						03/31/15				
0200	Administration	47,068	77,758	71,392	77,694	41,653	80,825	4.0%	80,825	4.0%
Administration		47,068	77,758	71,392	77,694	41,653	80,825	4.0%	80,825	4.0%
OPERATIONS										
0300	Operations	528,671	583,047	551,550	686,837	427,645	831,264	21.0%	831,264	21.0%
Operations		528,671	583,047	551,550	686,837	427,645	831,264	21.0%	831,264	21.0%
DEBT										
0400	Debt/Capital Maintenance	215,762	327,194	34,613	191,864	45,268	166,904	-13.0%	161,904	-15.6%
Debt/Capital Maintenance		215,762	327,194	34,613	191,864	45,268	166,904	-13.0%	161,904	-15.6%
Gross Town Expenditures		\$ 791,501	\$ 987,999	\$ 657,555	\$ 956,395	514,565	1,078,993	12.8%	1,073,993	12.3%
		24.83%	-33.45%	45.45%	53.80%	12.82%		12.30%		

Expenses



TOWN OF ROCKPORT, Maine
Wastewater Budget
FY 15-16

EXPENDITURES SUMMARY

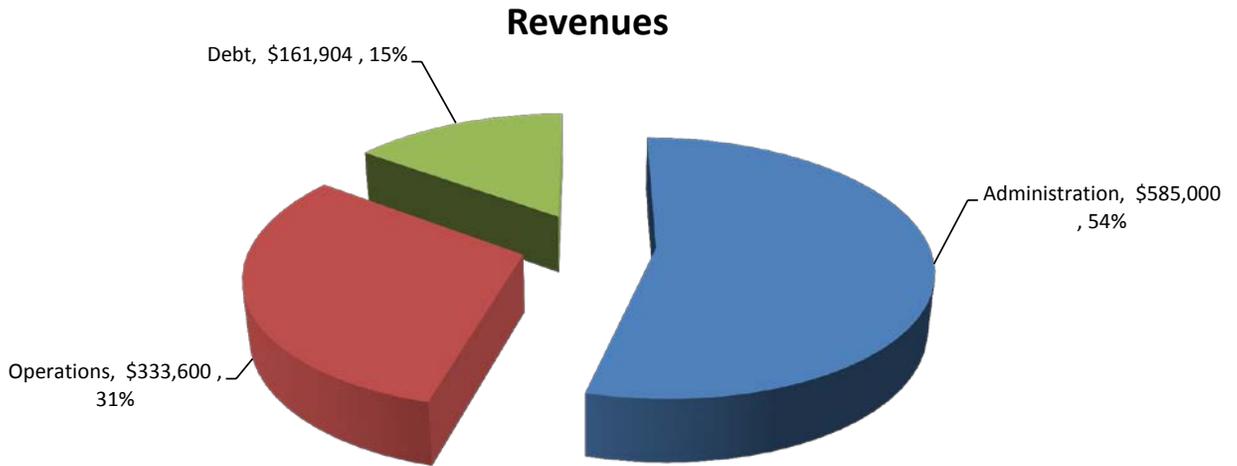
Manager's Proposal

Department	Personnel Services	Employees Benefits	Purchased and Contractual Services	Other Contractual Services	Supplies	Debt	Capital Items	TOTAL
General Government								
0200 Administration	32,090	13,385	12,700	21,150	1,500		-	80,825
Total General Government	\$ 32,090	\$ 13,385	\$ 12,700	\$ 21,150	\$ 1,500	\$ -	\$ -	\$ 80,825
Operations								
0300 Operations			544,964		32,000		254,300	831,264
Total Operations	\$ -	\$ -	\$ 544,964	\$ -	\$ 32,000	\$ -	\$ 254,300	\$ 831,264
Debt								
0400 Debt/Cap. Maint.						166,904		166,904
Total Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 166,904	\$ -	\$ 166,904
TOTALS	\$ 32,090	\$ 13,385	\$ 557,664	\$ 21,150	\$ 33,500	\$ 166,904	\$ 254,300	\$ 1,078,993
								\$ 1,078,993

TOWN OF ROCKPORT, Maine
Wastewater Budget
FY 15-16

REVENUES SUMMARY

	FY 11-12 Actual	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Budget YTD		FY 15-16 Manager Commission			
GENERAL GOVERNMENT					3/31/2015				
0200 Administration	523,575	599,907	586,886	563,724	382,095	585,000	3.8%	585,000	3.8%
General Government	\$ 523,575	\$ 599,907	\$ 586,886	\$ 563,724	\$ 382,095	\$ 585,000	3.8%	\$ 585,000	3.8%
Operations									
0300 Operations	92,676	78,570	89,516	203,200	68,431	333,600	64.2%	333,600	64.2%
Operations	\$ 92,676	\$ 78,570	\$ 89,516	\$ 203,200	\$ 68,431	\$ 333,600	64.2%	\$ 333,600	64.2%
Debt									
0400 Debt/Capital Maintenance	-	-	211,428	191,864	171,684	166,904		161,904	
Debt/Capital Maintenance	\$ -	\$ -	\$ 211,428	\$ 191,864	\$ 171,684	\$ 166,904		\$ 161,904	
GROSS REVENUES	\$ 616,251	\$ 678,477	\$ 887,830	\$ 958,788	\$ 622,209	\$ 1,085,504	13.2%	\$ 1,080,504	12.7%



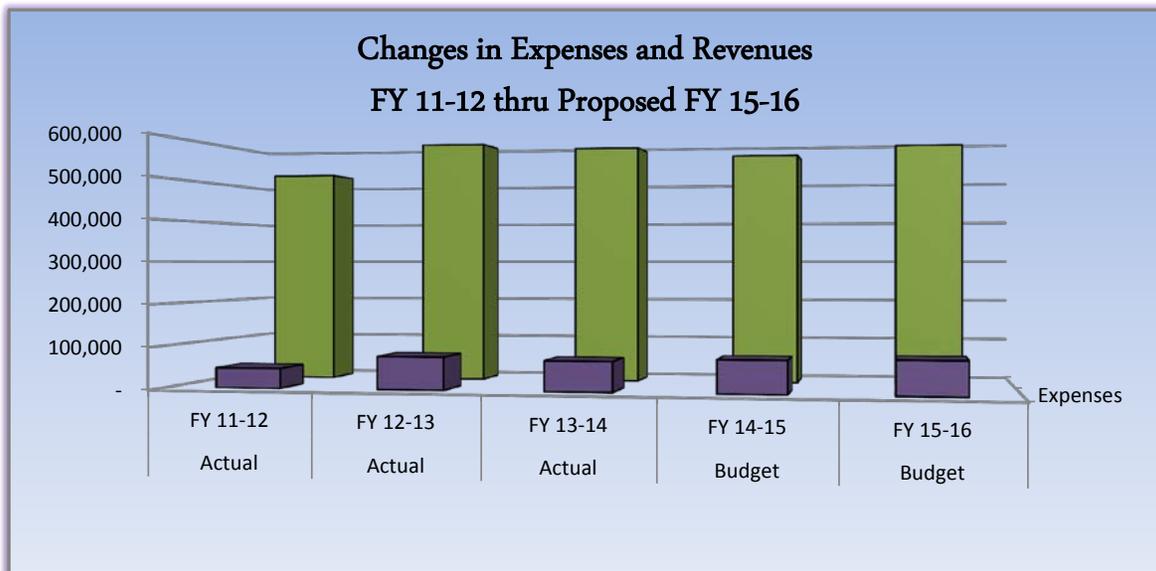
TOWN OF ROCKPORT, Maine
Wastewater Budget
FY 15-16

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 11-12	FY 12-13	FY 13-14	FY 14-15		FY 15-16			
	Actual	Actual	Actual	Budget	YTD	Manager	Commission		
EXPENDITURES						3/31/2015			
2000 Personnel Services	21,940	26,281	33,829	29,880	24,054	32,090	7.4%	32,090	7.4%
2500 Employee Benefits	6,894	8,215	9,038	15,914	6,649	13,385	-15.9%	13,385	-15.9%
3000 Purchased and Contractual Services	6,685	5,481	9,909	12,375	2,549	12,700	2.6%	12,700	2.6%
4000 Contractual Services	10,334	10,447	10,830	18,150	8,044	21,150	16.5%	21,150	16.5%
5000 Supplies	1,216	1,181	1,203	1,375	357	1,500	9.1%	1,500	9.1%
7000 Capital Outlay	-	26,153	6,583	-	-	-	-	-	-
TOTAL -Administration Expenses	\$ 47,068	\$ 77,758	\$ 71,392	\$ 77,694	\$ 41,653	\$ 80,825	4.0%	\$ 80,825	4.0%
		65.20%	-8.19%	8.8%	53.61%	4.0%		4.0%	
TOTAL -Revenues	\$ 523,575	\$ 599,907	\$ 586,886	\$ 563,724	\$ 382,095	\$ 585,000	3.8%	\$ 585,000	3.8%
		14.58%	-2.17%	-3.9%	67.78%	3.8%		3.8%	
NET Administration Budget	\$ (476,507)	\$ (522,149)	\$ (515,494)	\$ (486,030)	\$ (340,442)	\$ (504,175)	3.7%	\$ (504,175)	3.7%
		9.58%	-1.27%	-5.7%	70.05%	3.7%		3.7%	



TOWN OF ROCKPORT, Maine
Wastewater Budget
FY 15-16

General Government
Administration - Dept. 0200

		FY 11-12	FY 12-13	FY 13-14	FY 14-15		FY 15-16			
		Actual	Actual	Actual	Budget	YTD	Manager	Commission		
EXPENDITURES										
Personnel Services										
		3/31/2015								
2105	Commissioners' Stipends (5%)	275	275	-	275	-	1,100	300.0%	1,100	300.0%
2110	Manager's Salary (5%, 10%)	4,481	3,933	8,016	8,160	5,489	8,485	4.0%	8,485	4.0%
2115	Finance Director's Salary (15%/18%, 23%)	7,484	7,736	12,635	13,662	9,177	14,485	6.0%	14,485	6.0%
2116	Public Works Director & Asst Drctr's Salary (10%)	7,084	10,631	10,848	5,461	6,537	5,625	3.0%	5,625	3.0%
2125	Code Enforcement Officer (5%)	2,448	3,706	2,330	2,010	2,401	2,070	3.0%	2,070	3.0%
2205	Clerical Assistant (5%-0%-2% 2014)	168		-	312	450	325		325	4.2%
		\$ 21,940	\$ 26,281	\$ 33,829	\$ 29,880	\$ 24,054	\$ 32,090	7.4%	\$ 32,090	7.4%
Employee Benefits										
2505	Unemployment Compensation	295	354	405	320	342	400	25.0%	400	25.0%
2510	Workers Compensation insurance	515	605	631	500	522	1,500	200.0%	1,500	200.0%
2520	Income Protection	291	211	329	396	230	550	38.9%	550	38.9%
2530	Deferred compensation	815	1,059	1,522	1,228	1,099	1,700	38.4%	1,700	38.4%
2540	Health Insurance	3,321	3,976	3,563	10,370	2,588	5,500	-47.0%	5,500	-47.0%
2550	FICA and Medicare Taxes	1,657	2,011	2,588	3,100	1,868	3,735	20.5%	3,735	20.5%
2555	Other Employee Benefits	-	-	-	-	-	-	-	-	-
		\$ 6,894	\$ 8,215	\$ 9,038	\$ 15,914	\$ 6,649	\$ 13,385	-15.9%	\$ 13,385	-15.9%
Purchased and Contractual Services										
3005	Accounting and Auditing Services	2,883	1,545	1,429	1,700	1,700	1,800	5.9%	1,800	5.9%
3015	Software Maintenance		495	-	500	-	500		500	
3040	Legal Fees	1,786	114	6,126	5,000	374	2,000	-60.0%	2,000	-60.0%
3060	Consulting Fees		885	-	2,500	-	5,000	100.0%	5,000	100.0%
3720	Insurance-Bldgs/Liability/Vehicles	1,600	1,700	1,785	1,800	-	2,500	38.9%	2,500	38.9%
3805	Advertising		-	-	-	-	-		-	
3825	Liens and Discharges	416	390	570	575	475	600	4.3%	600	4.3%
3910	Miscellaneous Expenses		352	-	300	-	300	0.0%	300	0.0%
		\$ 6,685	\$ 5,481	\$ 9,909	\$ 12,375	\$ 2,549	\$ 12,700	2.6%	\$ 12,700	2.6%
Other Contractual Services										
4126	Fire Ext Inspection	36	-	23	150	-	150	0.0%	150	
4325	Maine Water Co. Billing Charges	10,298	10,447	10,808	13,000	8,044	16,000	23.1%	16,000	23.1%
4450	Contingency	-	-	-	5,000	-	5,000	0.0%	5,000	
		\$ 10,334	\$ 10,447	\$ 10,830	\$ 18,150	\$ 8,044	\$ 21,150	16.5%	\$ 21,150	16.5%
Supplies										
5405	Computer Supplies	-	500	500	400	150	500	25.0%	500	25.0%
5420	Office Supplies	500	500	500	475	-	500	5.3%	500	5.3%
5425	Postage	716	181	203	500	207	500	0.0%	500	0.0%
		\$ 1,216	\$ 1,181	\$ 1,203	\$ 1,375	\$ 357	\$ 1,500	9.1%	\$ 1,500	9.1%
Capital Items										
7315	Computer Equipment-Finance (18% share)		267							
7316	Accounting Software (18% share)		2,055							
7335	Equipment-File Cabinet		0	896						
7355	Maintenance			0						
7401	Engineering Study		23,831	5,688						
		\$ -	\$ 26,153	\$ 6,583	\$ -	\$ -	\$ -		\$ -	
TOTAL -Administration Expenses		\$ 47,068	\$ 77,758	\$ 71,392	\$ 77,694	\$ 41,653	\$ 80,825	4.0%	\$ 80,825	4.0%
		11.8%	65.20%	-8.19%	8.8%	53.6%	4.0%		4.0%	

TOWN OF ROCKPORT, Maine
Wastewater Budget
FY 15-16

Administration - Dept. 0200

	FY 11-12 Actual	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Budget YTD		Manager	FY 15-16 Commission	
REVENUES								
R5015 Entrance Fees	1,000	2,500	-	1,000	-	1,000	0.0%	1,000 0.0%
R5020 Billing Variance (Usage)	499,647	461,506	439,488	555,224	375,858	580,000	4.5%	580,000 4.5%
R5030 Interest Earned	2,738	1,576	1,902	1,500	1,796	1,500	0.0%	1,500 0.0%
R5031 Interest Earned (CD)	770	414			-			
R5034 Interest Earned-BAN			587		-			
R5035 Interest Earned-Surplus	3,115	-	-		-			
R5036 Interest Earned-Investment	13,234	2,578	3,248	3,000	2,231	-		-
R5040 Late Fees	3,071	3,579	3,072	3,000	2,192	2,500	-16.7%	2,500 -16.7%
R5050 Surcharges			-					
R5065 Miscellaneous			100		18	-		-
R5080 Transfer from General Fund		127,753	138,489		-	-		-
TOTAL -Revenues	\$ 523,575	\$ 599,907	\$ 586,886	\$ 563,724	\$ 382,095	\$ 585,000	3.8%	\$ 585,000 3.8%
		14.58%	-2.17%	-3.95%	67.78%	3.8%		3.8%
NET Administration Budget	\$ (476,508)	\$ (522,148)	\$ (515,494)	\$ (486,030)	\$ (340,442)	\$ (504,175)	-3.4%	\$ (504,175) 3.7%
		9.58%	-1.27%	-5.72%	70.05%	3.7%		3.7%

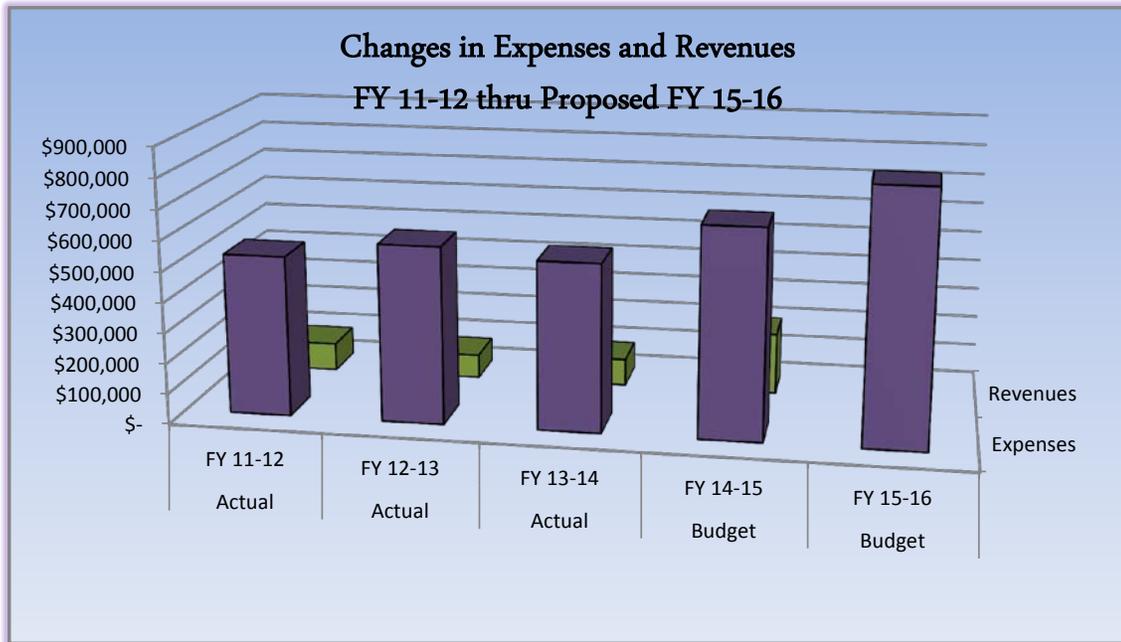
TOWN OF ROCKPORT, Maine
Wastewater Budget
FY 15-16

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 Rockland for the use of their sewer treatment facilities.

	FY 11-12 Actual	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Budget YTD		Manager	FY 15-16 Commission	
3/31/2015								
EXPENDITURES								
3000 Purchased and Contractual Services	511,871	540,500	511,868	529,337	391,221	544,964	3.0%	544,964 3.0%
5000 Supplies	-	-	27,500	30,000	22,500	32,000	6.7%	32,000 0.0%
5000 Capital Outlay	16,800	42,547	12,182	127,500	13,924	254,300	99.5%	254,300 99.5%
TOTAL -Operations Expenses	\$ 528,671	\$ 583,047	\$ 551,550	\$ 686,837	\$ 427,645	\$ 831,264	21.0%	\$ 831,264 21.0%
		10.29%	-5.40%	24.53%	62.26%	21.0%		21.0%
TOTAL -Revenues	\$ 92,676	\$ 78,570	\$ 89,516	\$ 203,200	\$ 68,431	\$ 333,600	64.2%	\$ 333,600 64.2%
		-15.22%	13.93%	127.00%	33.68%	64.2%		64.2%
NET Operations Budget	\$ 435,996	\$ 504,477	\$ 462,034	\$ 483,637	\$ 359,214	\$ 497,664	2.9%	\$ 497,664 2.9%
		15.71%	-8.41%	4.68%	74.27%	2.9%		2.9%



TOWN OF ROCKPORT, Maine
Wastewater Budget
FY 15-16

General Government
Operations- Dept. 0300

	FY 11-12	FY 12-13	FY 13-14	FY 14-15		FY 15-16			
	Actual	Actual	Actual	Budget	YTD	Manager	Commission		
EXPENDITURES									
Purchased and Contractual Services									
					3/31/2015				
3060 Misc. Professional Fees					57,684				
3090 Woodard & Curran Contract	176,694	172,052	173,052	173,052	72,105	179,464	3.7%	179,464	3.7%
3091 Camden Treatment	104,217	122,317	154,881	154,885	120,121	160,500	3.6%	160,500	3.6%
3092 Rockland Treatment	143,458	151,981	106,646	126,000	82,288	126,000	0.0%	126,000	0.0%
3093 Samoset Treatment	87,503	94,149	77,288	75,400	59,023	79,000	4.8%	79,000	4.8%
	\$ 511,871	\$ 540,500	\$ 511,868	\$ 529,337	\$ 391,221	\$ 544,964	3.0%	\$ 544,964	3.0%
Supplies									
5340 W&C Maintenance (cap)			27,500	30,000	22,500	32,000	6.7%	32,000	6.7%
	\$ -	\$ -	\$ 27,500	\$ 30,000	\$ 22,500	\$ 32,000	6.7%	\$ 32,000	6.7%
Capital Items									
7110 Landscaping	-				-				
7205 Bldg Improvements (W&C)	2,000	2,583				-		-	
7355 Capital Maint. (Above Ground)	14,800	39,964	12,182	127,500	13,924	254,300	99.5%	254,300	99.5%
	\$ 16,800	\$ 42,547	\$ 12,182	\$ 127,500	\$ 13,924	\$ 254,300	99.5%	\$ 254,300	99.5%
TOTAL -Operations Expenses	\$ 528,671	\$ 583,047	\$ 551,550	\$ 686,837	\$ 427,645	\$ 831,264	21.0%	\$ 831,264	21.0%
		10.29%	-5.40%	24.53%	62.26%	21.0%		21.0%	

	FY 10-11	FY 11-12	FY 12-13	FY 13-14		FY 14-15			
	Actual	Actual	Actual	Budget	YTD	Manager	Commission		
REVENUES									
R0800 Debt Service & Maintenance Billing				35,000		91,500	161.4%	91,500	161.4%
R0805 Use of Capital Reserve				92,500		162,800	76.0%	162,800	76.0%
R5060 Samoset Fees	87,803	74,535	77,589	75,700	60,268	79,300	4.8%	79,300	4.8%
R5075 W&C Contract Savings Payback	4,873	4,036	11,927		8,163	-		-	
TOTAL -Revenues	\$ 92,676	\$ 78,570	\$ 89,516	\$ 203,200	\$ 68,431	\$ 333,600	64.2%	\$ 333,600	64.2%
		-15.22%	13.93%	127.00%	33.68%	64.2%		64.2%	
NET Operations Budget	\$ 435,996	\$ 504,477	\$ 462,034	\$ 483,637	\$ 359,214	\$ 497,664	2.9%	\$ 497,664	2.9%
		15.71%	-8.41%	4.68%	74.27%	2.9%		2.9%	

**Town of Rockport, Maine
Wastewater Budget
FY 15-16**



Contract period July 2016 through June 2019

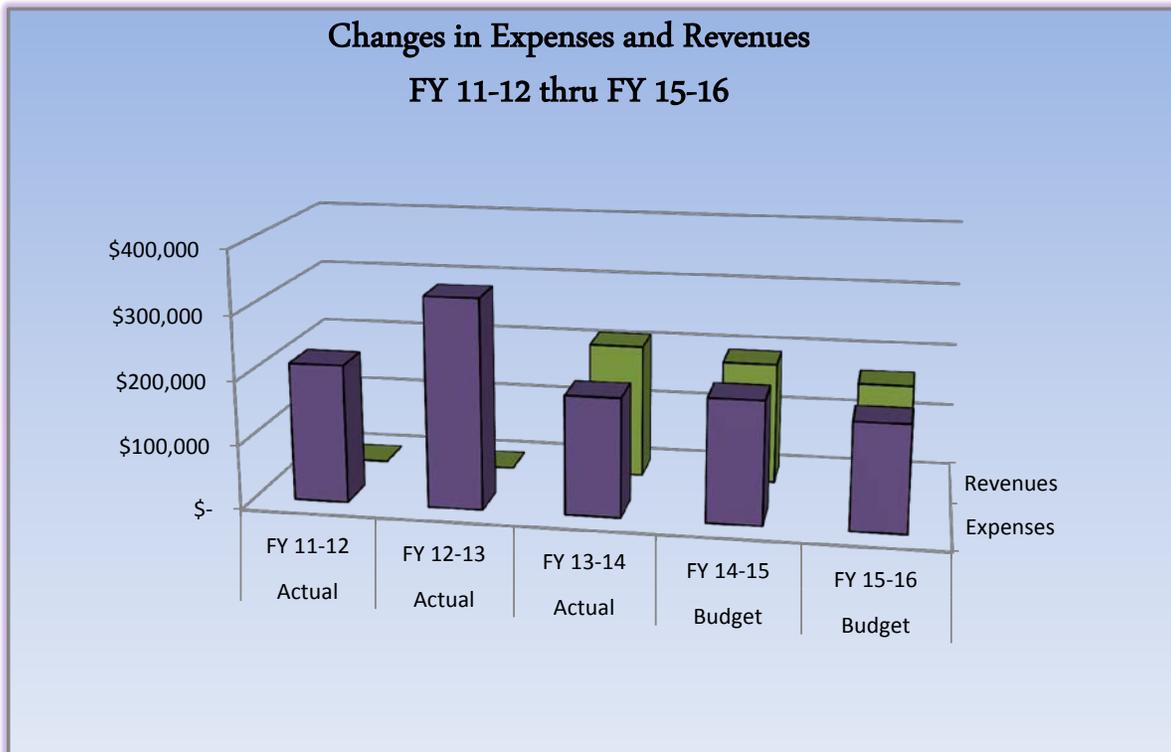
Personnel Services	78,973
Technical & Management Support	8,740
Utilities	40,877
Chemicals	3,863
Equipment	467
Supplies	5,142
Outside Services	41,402
Sub-Total	179,464
Preventive and Corrective Maintenance	
Capital Items (now part of CIP)	-
Maintenance Cap	32,000
Total Cost	211,464

**TOWN OF ROCKPORT
Wastewater Budget
FY 15-16**

**General Government
Debt/Capital Maintenance - 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. Maintenance fees collected will be reserved for future repairs/replacement of sewer lines, pumps, etc.

	FY 11-12 Actual	FY 12-13 Actual	FY 13-14 Actual	FY 14-15		FY 15-16	
				Budget	YTD	Manager	Commission
EXPENDITURES						3/31/2015	
3000 Purchased and Contractual Services	-	-	3,776	-	-	-	-
6000 Debt	215,762	327,194	34,613	48,864	42,768	43,404 -11.2%	43,404 -11.2%
7000 Capital Maintenance	-	-	147,000	143,000	2,500	123,500 -13.6%	118,500 -17.1%
TOTAL -Debt/Capital Maintenance	\$ 215,762	\$ 327,194	\$ 185,389	\$ 191,864	\$ 45,268	\$ 166,904 -13.0%	\$ 161,904 -15.6%
		51.65%	-43.34%	3.49%	23.59%	-13.0%	-15.6%
Revenues	\$ -	\$ -	\$ 211,428	\$ 191,864	\$ 171,684	\$ 166,904 -13.0%	\$ 161,904 -15.6%
				-9.25%	89.48%	-13.0%	-15.6%
NET Debt/Capital Maintenance Budget	\$ 215,762	\$ 327,194	\$ (26,039)	\$ -	\$ (126,416)	\$ -	\$ -
		51.65%	-107.96%	-100.00%			



TOWN OF ROCKPORT
Wastewater Budget
FY 15-16

General Government
Debt/Capital Maintenance- Dept 0400

	FY 11-12 Actual	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Budget YTD		FY 15-16 Manager Commission	
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EXPENDITURES

Purchased and Contractual Services

3/31/2015

3505 Interest on Bond Anticipation			3,776		-		-		
	\$ -	\$ -	\$ 3,776	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Debt

3/31/2015

6105 Bonds Payable (\$1.7 million)	135,000	135,000	-						
6106 Bonds Payable (\$.5 million)	40,000	40,000	-						
6107 Bonds Payable (\$0.55million)	-	-	-	35,000	28,904	25,932	-25.91%	25,932	-25.91%
6110 Upgrades (Camden)	8,604	8,043	20,036	13,864	13,864	13,812	-0.38%	13,812	-0.38%
6205 Interest & Fees on Bonds	32,157	25,430	14,577			3,660		3,660	
6305 Use of TIF for Sewer		118,721	-						
TOTAL -Debt	\$ 215,762	\$ 327,194	\$ 34,613	\$ 48,864	\$ 42,768	43,404	-11.17%	43,404	-11.17%

Capital Maintenance

7355 Below Ground Capital Maintenance			5,000	143,000	2,500	103,500	-27.6%	103,500	-27.6%
7500 Capital Reserve			142,000		-	20,000		15,000	
	\$ -	\$ -	\$ 147,000	\$ 143,000	\$ 2,500	\$ 123,500		\$ 118,500	

TOTAL -Debt Expenses

\$ 215,762	\$ 327,194	\$ 185,389	\$ 191,864	\$ 45,268	\$ 166,904	-13.0%	\$ 161,904	-15.6%
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51.65% -43.34% 3.49% 23.59% -13.0% -15.6%

	FY 11-12 Actual	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Budget YTD		FY 15-16 Manager Commission	
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REVENUES

R2500 Use of TIF (for Bond Payment)			-	35,000	30,116	29,592	-15.5%	29,592	-15.5%
R5010 Debt Service Billing			211,428	156,864	141,568	137,312	-12.5%	132,312	-15.7%
R5100 Bond Interest Refund	-	-	-						
TOTAL -Revenues	\$ -	\$ -	\$ 211,428	\$ 191,864	\$ 171,684	166,904	-13.0%	161,904	-15.6%

-9.25% 89.48%

NET Debt/Capital Maintenance

Budget	\$ 215,762	\$ 327,194	\$ (26,039)	\$ -	\$ (126,416)	\$ -	\$ -
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51.65% -107.96% -100.00%

Town of Rockport
Wastewater OUTSTANDING DEBT

FY 15-16

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	Balance Year End	Final Payment Due
10/1/2007	10/01/15	\$ 355.26		\$ 355.26	\$ 355.26				
	04/01/16	\$ 7,687.81	1.330%	\$ 7,687.81	\$ 7,687.81	\$ 8,043.06	\$ 56,657.04	\$ 48,258.72	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	Balance Year End	Final Payment Due
1/15/2011	07/15/15	\$ 5,507.73		\$ 5,507.73	\$ 5,507.73				
	01/15/16	\$ 261.03	1.000%	\$ 261.03	\$ 261.03	\$ 5,768.76	\$ 60,585.09	\$ 54,816.30	15-Jul-25
0400-6110									
						\$ 13,811.83			
Wastewater Sewer Expansion - US Route 1 - Jul-Sept 2014									
Date of Issue	Due Date	Principal	Interest & Fees	Payment Due	Total	FY Total	Beginning Balance	Balance Year End	Final Payment Due
11/1/2014	11/01/15	\$ 25,932.00	2,508.98	\$ 28,440.98	\$ 28,440.98		562,205.05		
	05/01/16		1,151.11	\$ 1,151.11	\$ 1,151.11	\$ 29,592.09		\$ 532,612.96	1-Nov-33
						\$ 29,592.09			
						\$ 43,403.92			

Total Balance of Outstanding Debt				
	Principal balance	Interest balance	Fees Balance	Total Balance Due
Camden	50,878	5,424		56,302 Treatment Plant Upgrade (11.7% share)
Camden	54,692	5,893		60,585 Rawson Ave Pump Station (11.3% share)
Sewer Extension	513,184	22,249	26,772	562,205 Bond November 1, 2014
Total				679,092

Annual Debt				
	Principal balance	Interest balance	Fees Balance	Total Balance Due
Camden	6,983	1,060		8,043 Treatment Plant Upgrade (11.7% share)
Camden	4,972	797		5,769 Rawson Ave Pump Station (11.3% share)
Sewer Extension	25,932	2,251	1,409	29,592 Bond November 1, 2014
FY 15-16				43,404

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 paid at a specified percentage of the principal (interest rate) In the budget document these payments are identified as "Long-Term

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

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 \$3,000 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.

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.

Town of Rockport, Maine

GLOSSARY - Continued

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.

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 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.

FEES

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.

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

FISCAL YEAR:

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

Town of Rockport, Maine

GLOSSARY - Continued

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

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

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.

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

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.

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.

Town of Rockport, Maine

GLOSSARY - Continued

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

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.

Town of Rockport, Maine

GLOSSARY - Continued

UNAPPROPRIATED FUND BALANCE:

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

