

TOWN OF ROCKPORT

WASTEWATER BUDGET

FY 16-17



Town of Rockport, Maine
Wastewater Budget
FY 16-17

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**Town of Rockport, Maine
Wastewater Budget
FY 16-17**

Wastewater Commissioners

Five Members - Three Year Terms

<p>William C. Chapman Chair 77 Pascal Avenue 236-2468 Term Expires: June 2017</p>	<p>Kenneth McKinley Vice-Chair 2 Harvey Hill Road 236-2814 Term Expires: June 2018</p>	<p>Geoffrey Parker Select Board Member 40 School Street 236-3637 Term Expires: June 2017</p>	<p>Owen Casas Select Board Member 34 South Street 333-0067 Term Expires: June 2018</p>	<p>Tracy Lee Murphy Select Board Member 566 Main St. 236-4073 Term Expires: June 2016</p>
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Town Officials

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

<p>Richard C. Bates Town Manager 236-0806</p>	<p>Michael Young Public Works Director 236-6245</p>	<p>Stephen Beveridge Assistant Public Works Director 236-6245</p>	<p>Megan A. Brackett Finance Director 230-0180</p>	<p>Scott Bickford Code Enforcement Officer 236-0989</p>
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Contracted Engineering Firm

WOODARD & CURRAN

Engineering-Science-Operations

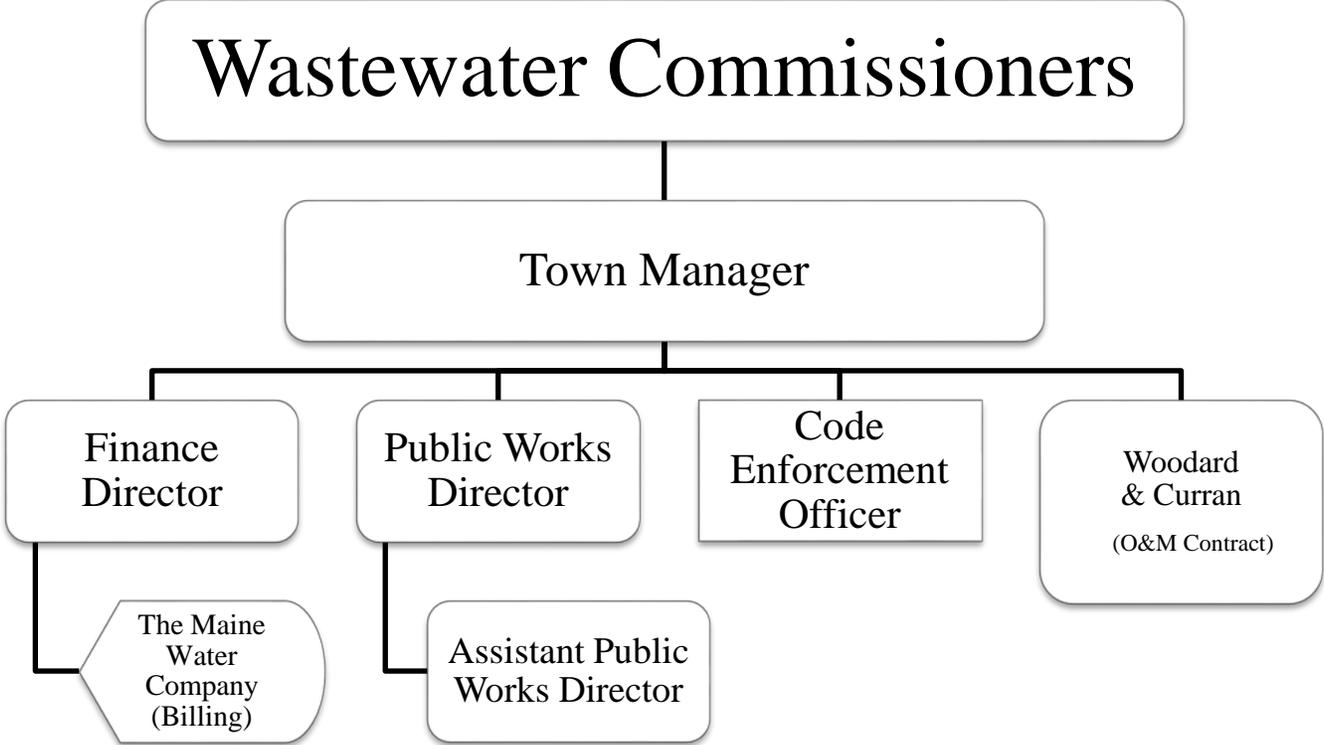
www.woodardcurran.com

Andrew Field

Plant Manager



**Town of Rockport
Wastewater Organization Chart**



Town of Rockport, Maine
Executive Summary of the Wastewater Budget
FY 16-17

Introduction

The fiscal year 2016-2017 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 was completed in 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.

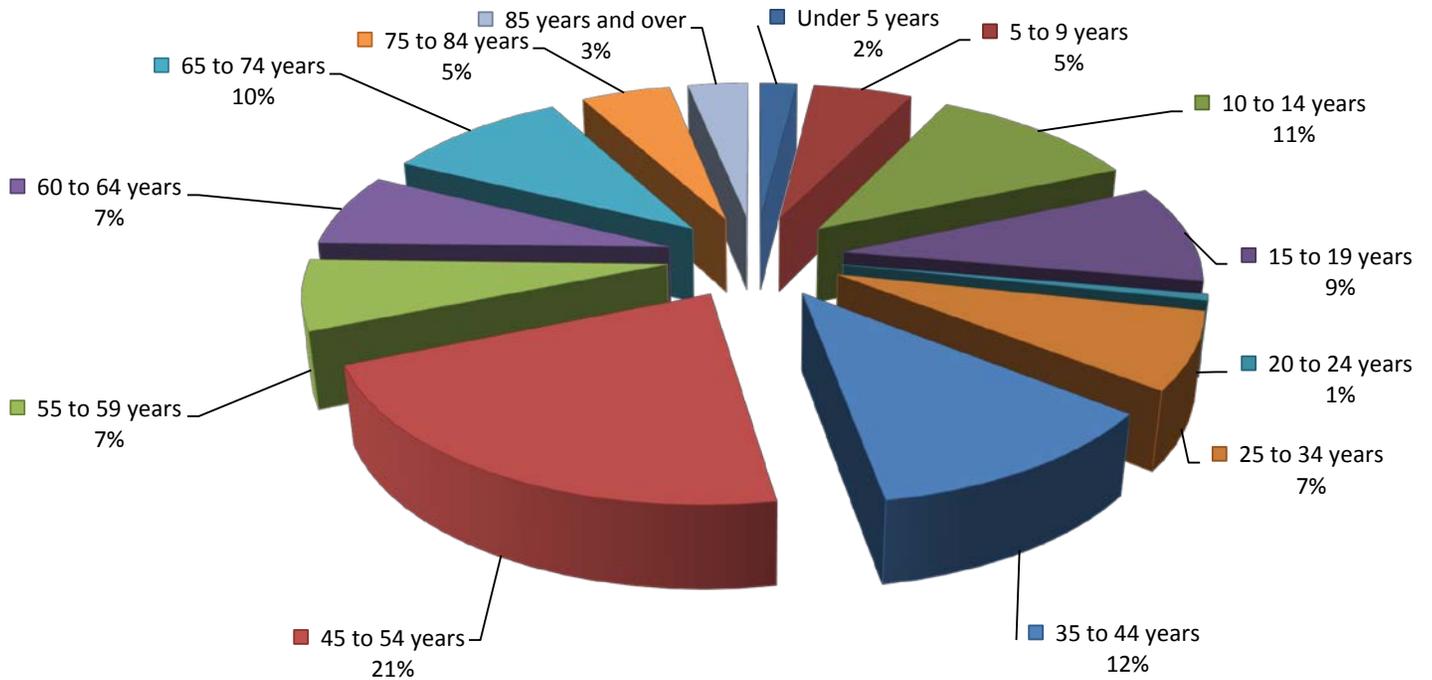
Wastewater Residential Units		Wastewater Commercial Units		
Single units:	671	Single	199	Public Authority:
Multi units:	97	Multi	14	
Seasonal Units:	0	Seasonal	0	
TOTAL	768	TOTAL	213	TOTAL CUSTOMER COUNT
				995

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

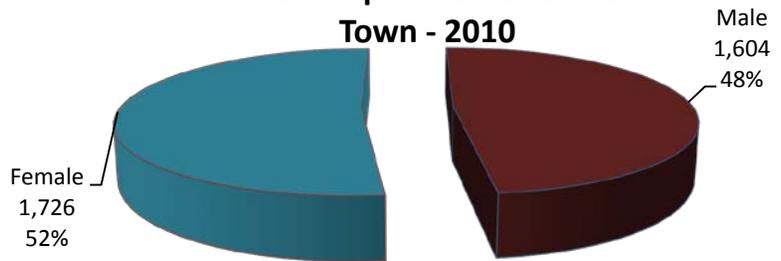
Town of Rockport, Maine

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:

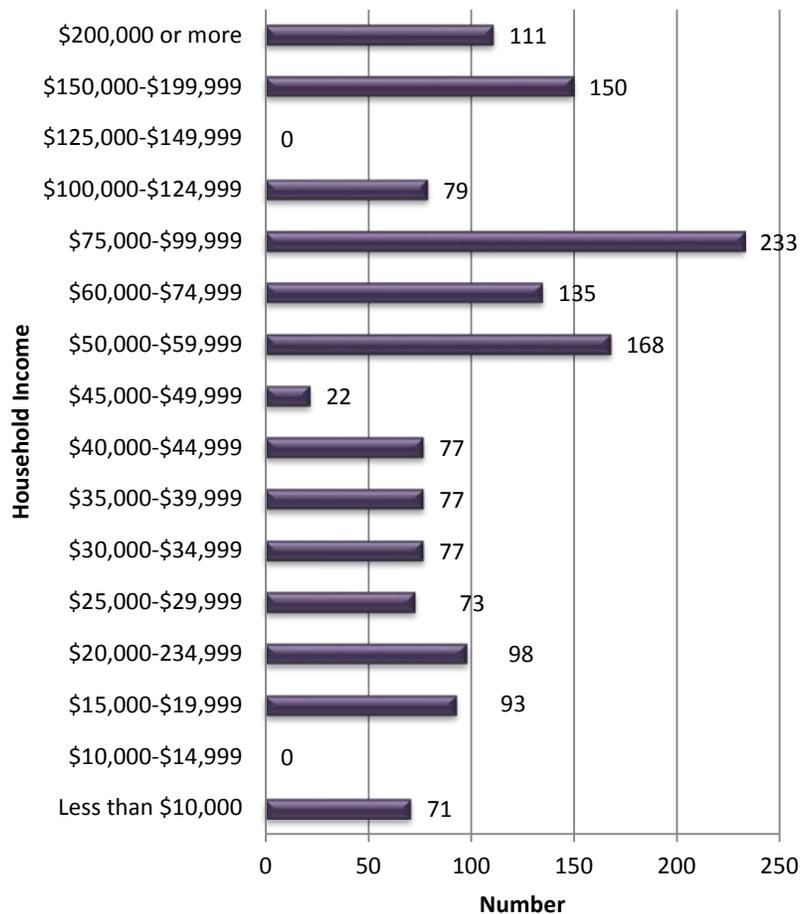
Income Range	Number	Percent
Less than \$10,000	71	4.85%
\$10,000-\$14,999	0	0.00%
\$15,000-\$19,999	93	6.35%
\$20,000-\$24,999	98	6.69%
\$25,000-\$29,999	73	4.99%
\$30,000-\$34,999	77	5.26%
\$35,000-\$39,999	77	5.26%
\$40,000-\$44,999	77	5.26%
\$45,000-\$49,999	22	1.50%
\$50,000-\$59,999	168	11.48%
\$60,000-\$74,999	135	9.22%
\$75,000-\$99,999	233	15.92%
\$100,000-\$124,999	79	5.40%
\$125,000-\$149,999	0	0.00%
\$150,000-\$199,999	150	10.25%
\$200,000 or more	111	7.58%
Total	1,464	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.

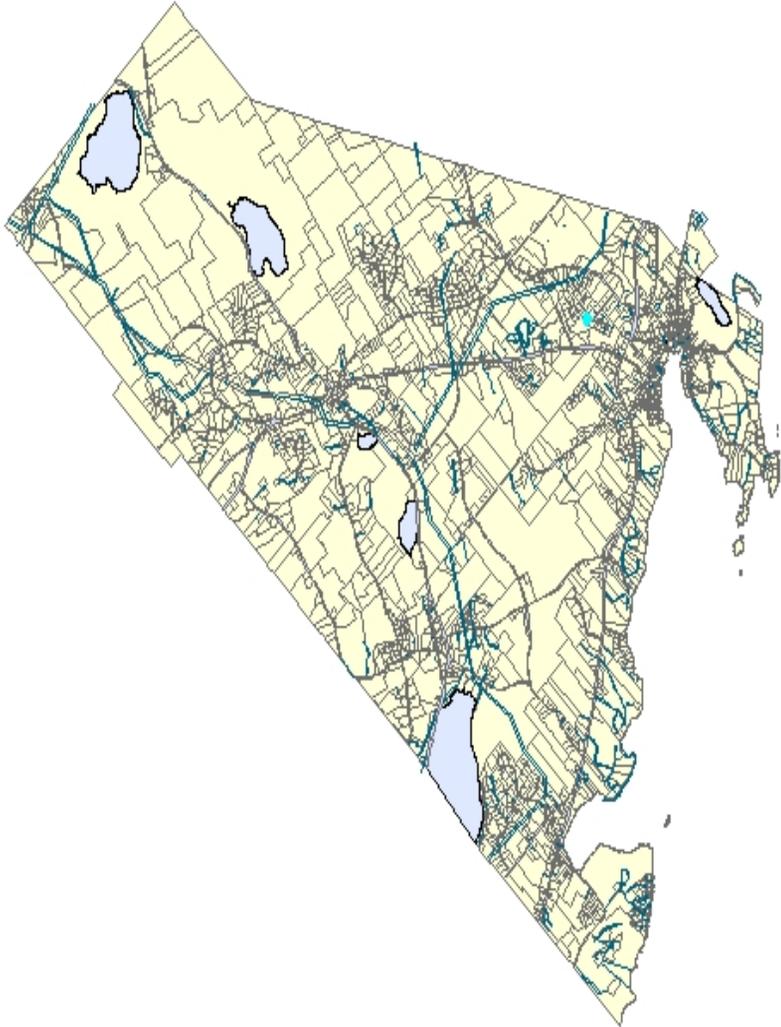
Operations: Operations provides funding for the town to hire an engineering firm to provide staff to maintain the wastewater system; the Public Works Director provides assistance and back up whenever necessary. Operations also includes funding to help maintain the treatment systems for both Rockland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

Debt/Capital Maintenance: 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.

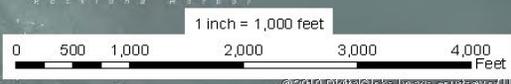


2010 US Census Population:	3,330
Land area (square miles)	21.7
Miles of streets/roads	64.4
Water area (square miles)	12.4

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

Town of Rockport, Maine

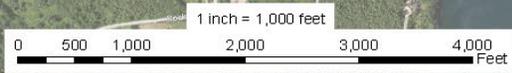
Glen Cove Wastewater Collection System



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

Town of Rockport, Maine

Village Wastewater Collection System



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

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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 12-13 Actual	FY 13-14 Actual	FY 14-15 Actual	FY 15-16 Budget YTD	FY 16-17 Manager 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 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 Actual

Actual Expenses and Revenues during the fiscal year July 2014 through June 2015.

FY 15-16 Budget/Y-T-D

Budget v Year-To-Date Expenses and Revenues for the fiscal year July 2015 through June 2016.

FY 16-17 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 16, 2016
TO: Wastewater Commissioners
From: Richard C. Bates, Town Manager
RE: Proposed FY 16-17 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 to 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 like last 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 Commissioners established a Capital Improvement Plan, which consisted of capital items to be purchased over the next five years. This plan is updated on an annual basis. The Harborview pumpstation was upgraded this past year with a generator. Camera work of the system has been scheduled for this upcoming fiscal year to check the quality of the system and to determine if any repairs/replacements are needed in the target areas. Any unspent funds in the capital lines will be put into the capital reserve account for future maintenance of the system.

Administrative costs are slightly higher this year; due to an increase in wages and benefits, as well as an anticipated decrease in billing fees. However this increase is offset by decreases in the Operations and Debt/Capital Maintenance budgets.

Operations costs are somewhat lower due to the reduction in above ground capital maintenance costs. Anticipated increases from Rockland and Camden have been considered. 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.

Proposed expenditures are 11.3% less than last year, and therefore revenues have decreased by 0.4%. The debt fee, as proposed, will not change from the current year. The debt fee will remain at \$48 per quarter per equivalent user. No change in the debt rate charged is due to the Select Board's decision to have the U.S. Route 1 TIF funds be used to pay the debt on the new sewer extension project.

Town of Rockport, Maine

In summation, wastewater operations are functioning efficiently and effectively. Future considerations may include further expansion of the U.S. Route 1 area beyond Sea Light Lane down to Penobscot Bay Medical Center. Also, the short distance from the U.S. Route 1 and U.S. 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 16-17, and to develop a budget that best meets the needs of the community.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Richard C. Bates". The signature is fluid and cursive, with a long horizontal stroke extending to the right.

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 16-17**

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 16-17 includes the following:

Above Ground Capital	E 0300-7355	121,300
Below Ground Capital	E 0400-7355	93,500
TOTAL CAPITAL BUDGET FY 15-16		214,800
Change to Capital Reserve		-19,800
NET CAPITAL		195,000

See "Funding the CIP" for estimated Capital Reserve funds at FYE June 30, 2016. Budgeting for the capital needs for the FY 16-17 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, 2021

Capital Improvement Projects Estimates
- provided by Woodard & Curran

Rockport Maine Wastewater Collection System

Item #	Equipment/System/Structure		FYE	FYE	FYE	FYE	NEW	NEW		
			6/30/2016	6/30/2017	6/30/2018	6/30/2019	6/30/2020	6/30/2021		
			Completed	Year 1	Year 2	Year 3	Year 4	Year 5		
ABOVE GROUND CAPITAL ITEMS			Capital Items							
1	SCADA- Services	Comprehensive review of existing system & maintenance contract	\$ 10,680	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000		
2	Operations Building	Replace roof (FYE 2018) and replace furnace (2020).			\$ 10,000		\$ 10,000			
3	Romaha	New control panel & new pump		\$ 85,000		\$ 3,500				
4	Warrenton	New SCADA/control panel with expansion of Rt 1 sewer and addition of hospital flow into station.				\$ 85,000				
5	Pines	New pump possibly with station reaching 15 yrs old.								
6	Eastward	New SCADA/control panel (eliminate Seacoast Security oversight)					\$ 85,000			
7	Clam Cove	New station in 2011 & low residential use.								
8	Sea Street	New pump (10 hp)					\$ 8,500			
9	Ship	Very low flow.						\$ 6,000		
10	Harbor View	New generator completed in 2015								
11	Marine Park	New in 2002. Minimal winter season flow.								
12	Goose River	New SCADA/control panel to replace softstarts and bubbler level system.				\$ 115,500				
13	Main St Extension	New pump.	\$ 4,400							
14	Brook	New pump.		\$ 4,400		\$ 4,000				
15	Mechanic	New pump.				\$ 4,400				
16	Beauchamp	New pump.	\$ 4,400							
17	Camden St. Flow Metering Station	Replace flow meter and control panel / SCADA		\$ 5,000			\$ 10,000			
18	Country Inn	New SCADA/control panel and flow meter (and eliminate Seacoast Security oversight).						\$ 100,000		
19	CSD (high School)	New pump			\$ 4,400					
20	Spruces	New pump.		\$ 4,400						
21	Fox Ridge	New pump.					\$ 6,000			
22	Misc Controls/Electrical	Unexpected electrical failures such as motors, panels, main disconnects, transfer switches.	\$ 3,200	\$ 3,500	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000		
23	Health, Safety & Compliance	Arc flash assessment (FYE 2016), arc flash mitigation subsequent years	\$ 5,500	\$ 14,000	\$ 3,500	\$ 3,500	\$ 4,000	\$ 5,000		
Total Above Ground Capital Items (Operations Budget-0300)			\$ 28,180	\$ 121,300	\$ 27,900	\$ 225,900	\$ 133,500	\$ 121,000		
BELOW GROUND CAPITAL ITEMS			Capital Items							
24	Maine Sport	Replacement of Maine Sport Pump Station			\$ 400,000					
25	~15 miles gravity sewer	Jet and camera the entire system (Village and Glen Cove).	\$ 27,000	\$ 20,000						
26	~15 miles gravity sewer	Repair/replace areas targeted for improvement following analysis of camera survey		\$ 50,000	\$ 20,000	\$ 20,000	\$ 25,000	\$ 25,000		
27	249 Manhole structures	Thorough inspection of each structure and repair as necessary.		\$ 20,000	\$ 10,000	\$ 10,000	\$ 15,000	\$ 15,000		
		Contingency	\$ 3,500	\$ 3,500	\$ 4,000	\$ 8,000	\$ 10,000	\$ 12,000		
Total Below Ground Capital Items (Debt/Capital Maintenance Budget-0400)			\$ 30,500	\$ 93,500	\$ 434,000	\$ 38,000	\$ 50,000	\$ 52,000		
TOTAL ANNUAL CAPITAL IMPROVEMENTS			\$ 58,680	\$ 214,800	\$ 461,900	\$ 263,900	\$ 183,500	\$ 173,000		

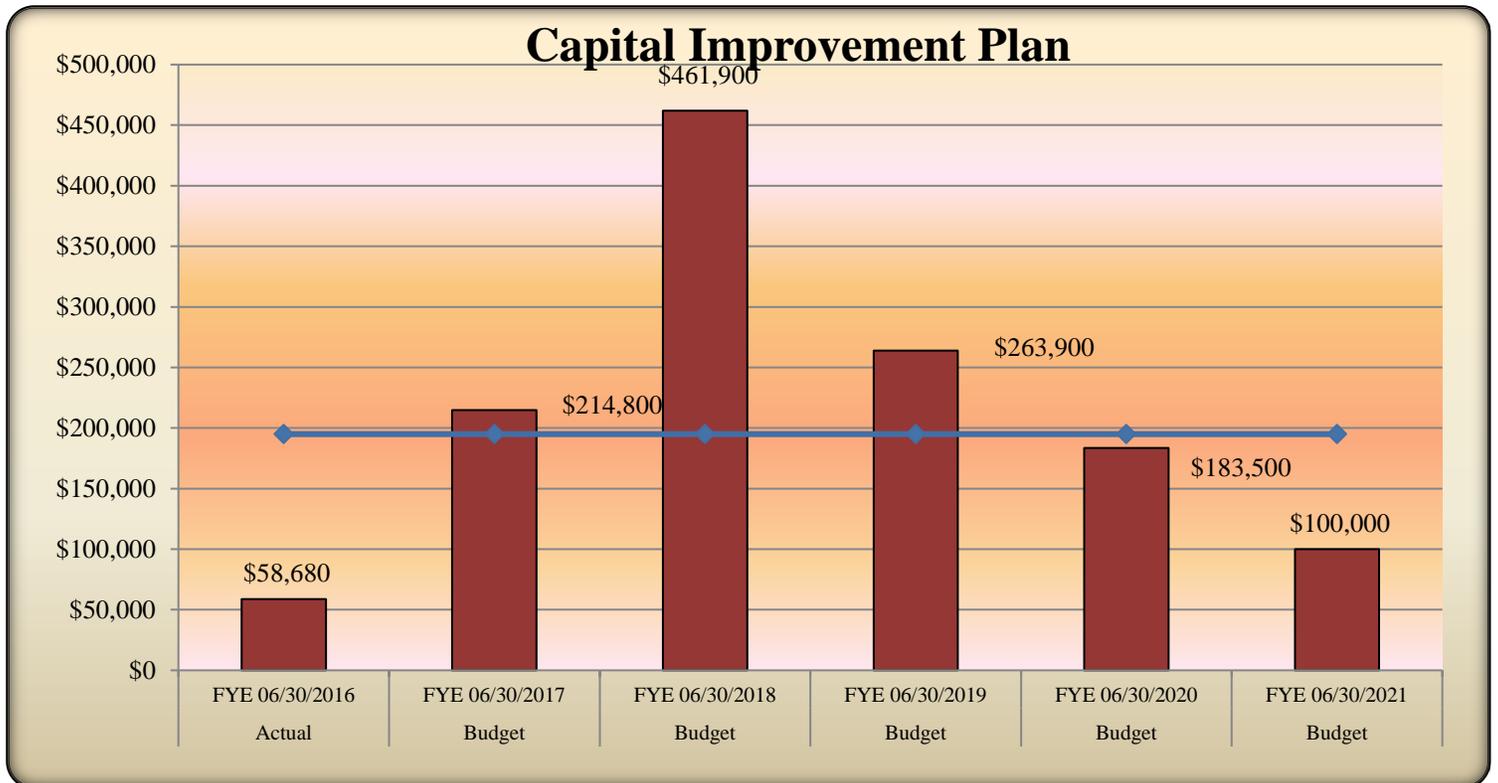
**Town of Rockport, Maine
Annual CIP Level Funding**

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 06/30/2021 are unknown.

CPI and BUDGET	Budget	Actual	1	2	3	4	5
	FYE 06/30/2016	FYE 06/30/2016	Budget FYE 06/30/2017	Budget FYE 06/30/2018	Budget FYE 06/30/2019	Budget FYE 06/30/2020	Budget FYE 06/30/2021
Level Budget Funding	\$ 195,000	\$195,000	\$195,000	\$195,000	\$195,000	\$195,000	\$195,000
CIP Expenditures to Budget:							
Above Ground Capital	\$ 254,300	\$ 28,180	\$ 121,300	\$ 27,900	\$ 225,900	\$ 133,500	\$ 50,000
Below Ground Capital	\$ 103,500	\$ 30,500	\$ 93,500	\$ 434,000	\$ 38,000	\$ 50,000	\$ 50,000
Total Annual CIP	\$ 357,800	\$ 58,680	\$ 214,800	\$ 461,900	\$ 263,900	\$ 183,500	\$ 100,000
Difference between Budget and Level Funding	\$ (92,500)	\$136,320	\$ (19,800)	\$ (266,900)	\$ (68,900)	\$ 11,500	\$ 95,000
	Use Reserve	Add to Reserve	Use Reserve	Use Reserve	Use Reserve	Add to Reserve	Add to Reserve
NET (Expenditures +/- Reserve)	\$ 265,300	\$ 195,000	\$ 195,000	\$ 195,000	\$ 195,000	\$ 195,000	\$ 195,000

RESERVE ACCOUNT	FYE 06/30/2015	FYE 06/30/2016	FYE 06/30/2017	FYE 06/30/2018	FYE 06/30/2019	FYE 06/30/2020	FYE 06/30/2021
Reserve Account Estimates							
Beginning Balance estimate	\$ 161,771	\$ 283,091	\$ 419,411	\$ 414,611	\$ 162,711	\$ 108,811	\$ 123,811
Add to Reserve	\$ 121,320	\$136,320	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
Use from Reserve			\$ (19,800)	\$ (266,900)	\$ (68,900)		
Balance Fiscal Year End	\$ 283,091	\$ 419,411	\$ 414,611	\$ 162,711	\$ 108,811	\$ 123,811	\$ 138,811



TOWN OF ROCKPORT, Maine Wastewater Budget FY 16-17

Budget Summary from FY 12-13 thru Proposed FY 16-17

Expenditures Less Revenues	FT 12-13	FY 13-14	FY 14-15	FY 15-16		FY 16-17		
	Actual	Actual	Actual	Budget	YTD	Manager	Commission	
EXPENDITURES	987,999	630,055	705,078	1,073,996	662,066	952,733	-11.3%	952,733
REVENUES	(678,476)	(887,831)	(939,367)	(962,004)	(588,399)	(958,302)	-0.4%	(958,302)
Net Budget	\$ 309,523	\$ (257,776)	\$ (234,289)	\$ 111,992	\$ 73,667	\$ (5,569)		\$ (5,569)

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	\$10.10 2.54%	\$47.53 13.17%

Rates are proposed based on expenditures and revenues.

TOWN OF ROCKPORT, Maine

Wastewater User Calculations FY 16-17

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	\$13,760	\$13,760
Reserve for Capital Maintenance		
Below Ground Upgrades	\$93,500	\$93,500
Above Ground Upgrades	\$121,300	\$121,300
Add to Capital Reserve	\$15,000	\$15,000
Use of Capital Reserve	(19,800)	(19,800)
TOTAL Debt and Capital Maintenance		
	\$223,760	\$223,760

DEBT and Capital Maintenance CALCULATION		
Number of Equivalent Users	1,171	Annual
Fee for each User (Annual)	\$191	Calculation
Fee for each User (Quarter)	\$48	\$223,760

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	2.44%
July 2015-June 2016	\$48	14.29%
July 2016-June 2017	\$48	0.00%

USAGE		
	Cubic Feet Estimate (cf 100's)	Rate Proposed
Quarterly	42,230	\$10.10
Monthly	19,055	
Less Adjustments	(2,500)	
Total Annual Estimate	58,785	59,000
		\$ 595,900

USAGE CALCULATION		
Appropriations	952,733	
Less Debt	(43,352)	
Less Above Ground Capital Maintenance	(121,300)	
Less Below Grond Capital Maintenance	(93,500)	
Less Capital Reserve	(15,000)	679,581
Entrance Fees	(1,000)	
Interest (Checking)	(1,500)	
Late Fees	(2,500)	
Samoset Fees	(83,250)	(88,250)
Total to be Raised	591,331	591,331

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	\$111.66
July 12-June 13	\$9.15	x rate =	\$64.05	\$109.05 -2.34%
July 13-June 14	\$9.20	x rate =	\$64.40	\$105.40 -3.35%
July 14-June 15	\$9.85	x rate =	\$68.95	\$110.95 5.27%
July 15-June 16	\$10.00	x rate =	\$70.00	\$118.00 6.35%
July 16-June 17	\$10.10	x rate =	\$70.70	\$118.70 0.59%

DEBT and MAINTENANCE SERVICE FEE BREAKDOWN

	Quarterly	Annual
Bond (Sewer Expansion)	\$0.00	\$0.00
Camden Bonds	\$2.95	\$11.81
Below Ground Cap. Maint.	\$20.06	\$80.23
Above Ground Cap. Maint.	\$26.02	\$104.08
Added to Reserve	\$3.22	\$12.87
Used from Reserve	(4.25)	(16.99)
	\$48.00	\$192.00

TOWN OF ROCKPORT, Maine

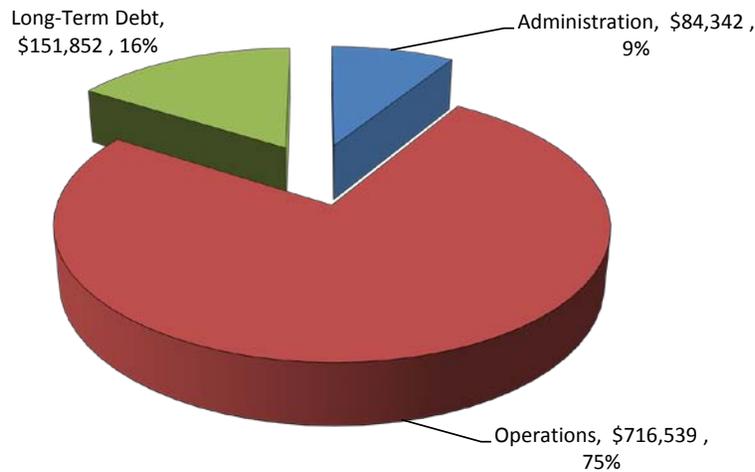
Wastewater Budget

FY 16-17

EXPENDITURES SUMMARY

		FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Actual	FY 15-16 Budget	FY 15-16 YTD	FY 16-17				
							Manager	Commission			
ADMINISTRATION							03/31/16				
0200	Administration	77,758	71,392	95,233	80,825	43,764	84,342	4.4%	84,342	4.4%	
Administration		77,758	71,392	95,233	80,825	43,764	84,342	4.4%	84,342	4.4%	
OPERATIONS											
0300	Operations	583,047	524,050	578,051	831,264	583,738	716,539	-13.8%	716,539	-13.8%	
Operations		583,047	524,050	578,051	831,264	583,738	716,539	-13.8%	716,539	-13.8%	
DEBT											
0400	Debt/Capital Maintenance	327,194	34,613	31,794	161,907	34,565	151,852	-6.2%	151,852	-6.2%	
Debt/Capital Maintenance		327,194	34,613	31,794	161,907	34,565	151,852	-6.2%	151,852	-6.2%	
Gross Town Expenditures		\$ 987,999	\$ 630,055	\$ 705,078	\$ 1,073,996	662,066	952,733	-11.3%	952,733	-11.3%	
			-36.23%	11.91%	52.32%	61.65%	-11.29%	-11.29%			

Expenses



TOWN OF ROCKPORT, Maine
Wastewater Budget
FY 16-17

EXPENDITURES SUMMARY

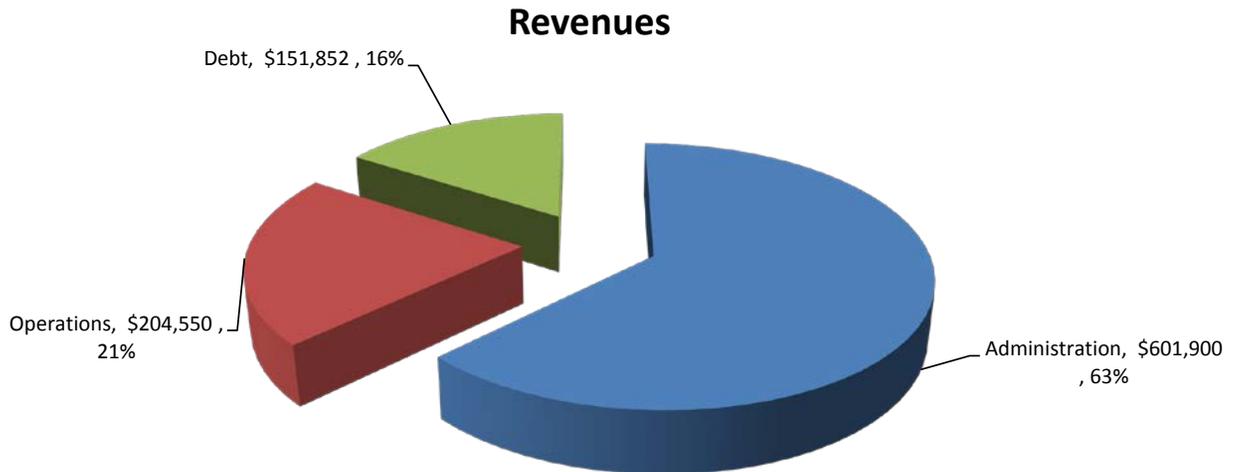
Manager's Proposal

Department	Personnel Services	Employees Benefits	Purchased and Contractual Services	Other Contractual Services	Supplies	Debt	Capital Items	TOTAL
General Government								
0200 Administration	30,814	20,078	9,900	21,150	1,500		900	84,342
Total General Government	\$ 30,814	\$ 20,078	\$ 9,900	\$ 21,150	\$ 1,500	\$ -	\$ 900	\$ 84,342
Operations								
0300 Operations			563,239		32,000		121,300	716,539
Total Operations	\$ -	\$ -	\$ 563,239	\$ -	\$ 32,000	\$ -	\$ 121,300	\$ 716,539
Debt								
0400 Debt/Cap. Maint.						151,852		151,852
Total Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 151,852	\$ -	\$ 151,852
TOTALS	\$ 30,814	\$ 20,078	\$ 573,139	\$ 21,150	\$ 33,500	\$ 151,852	\$ 122,200	\$ 952,733
								\$ 952,733

TOWN OF ROCKPORT, Maine
Wastewater Budget
FY 16-17

REVENUES SUMMARY

	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Actual	FY 15-16 Budget YTD		FY 16-17 Manager Commission			
GENERAL GOVERNMENT					3/31/2016				
0200 Administration	599,906	586,887	642,039	585,000	379,339	601,900	2.9%	601,900	2.9%
General Government	\$ 599,906	\$ 586,887	\$ 642,039	\$ 585,000	\$ 379,339	\$ 601,900	2.9%	\$ 601,900	2.9%
Operations									
0300 Operations	78,570	89,516	140,153	333,600	79,879	204,550	-38.7%	204,550	-38.7%
Operations	\$ 78,570	\$ 89,516	\$ 140,153	\$ 333,600	\$ 79,879	\$ 204,550	-38.7%	\$ 204,550	-38.7%
Debt									
0400 Debt/Capital Maintenance	-	211,428	157,175	43,404	129,182	151,852		151,852	
Debt/Capital Maintenance	\$ -	\$ 211,428	\$ 157,175	\$ 43,404	\$ 129,182	\$ 151,852		\$ 151,852	
GROSS REVENUES	\$ 678,476	\$ 887,831	\$ 939,367	\$ 962,004	\$ 588,399	\$ 958,302	-0.4%	\$ 958,302	-0.4%



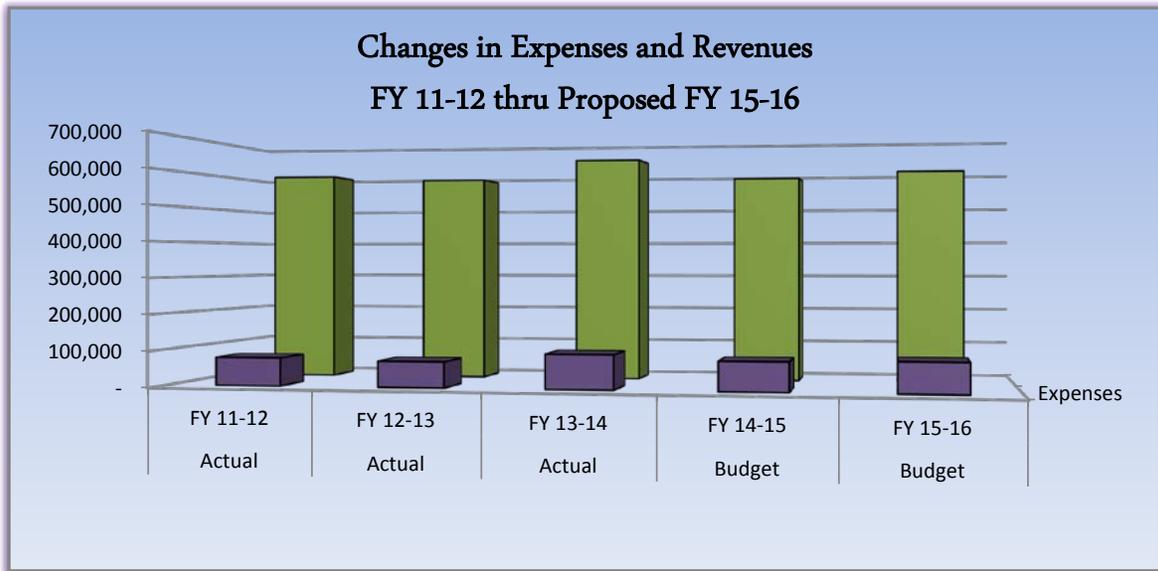
TOWN OF ROCKPORT, Maine
Wastewater Budget
FY 16-17

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 12-13	FY 13-14	FY 14-15	FY 15-16		FY 16-17			
	Actual	Actual	Actual	Budget	YTD	Manager	Commission		
EXPENDITURES						3/31/2016			
2000 Personnel Services	26,281	33,829	36,948	32,090	25,641	30,814	-4.0%	30,814	-4.0%
2500 Employee Benefits	8,215	9,038	10,184	13,385	7,546	20,078	50.0%	20,078	50.0%
3000 Purchased and Contractual Services	5,481	9,909	5,173	12,700	2,078	9,900	-22.0%	9,900	-22.0%
4000 Contractual Services	10,447	10,830	41,826	21,150	7,979	21,150	0.0%	21,150	0.0%
5000 Supplies	1,181	1,203	1,102	1,500	520	1,500	0.0%	1,500	0.0%
7000 Capital Outlay	26,153	6,583	-	-	-	900		900	#DIV/0!
TOTAL -Administration Expenses	\$ 77,758	\$ 71,392	\$ 95,233	\$ 80,825	\$ 43,764	\$ 84,342	4.4%	\$ 84,342	4.4%
		-8.19%	33.39%	-15.1%	54.15%	4.4%		4.4%	
TOTAL -Revenues	\$ 599,906	\$ 586,887	\$ 642,039	\$ 585,000	\$ 379,339	\$ 601,900	2.9%	\$ 601,900	2.9%
		-2.17%	9.40%	-8.9%	64.84%	2.9%		2.9%	
NET Administration Budget	\$ (522,148)	\$ (515,495)	\$ (546,806)	\$ (504,175)	\$ (335,575)	\$ (517,558)	2.7%	\$ (517,558)	2.7%
		-1.27%	6.07%	-7.8%	66.56%	2.7%		2.7%	



TOWN OF ROCKPORT, Maine
Wastewater Budget
FY 16-17

General Government
Administration - Dept. 0200

	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Actual	FY 15-16 Budget	FY 15-16 YTD	Manager	FY 16-17 Commission
EXPENDITURES							
Personnel Services							
					3/31/2016		
2105 Commissioners' Stipends (5%)	275	-	275	1,100	-	1,100	0.0%
2110 Manager's Salary (5%, 10%)	3,933	8,016	8,157	8,485	5,657	8,657	2.0%
2115 Finance Director's Salary (15%/18%, 23%)	7,736	12,635	13,644	14,485	9,342	12,770	-11.8%
2116 Public Works Director & Asst Drctr's Salary (10%)	10,631	10,848	10,708	5,625	7,577	5,827	3.6%
2125 Code Enforcement Officer (5%)	3,706	2,330	3,715	2,070	3,065	2,133	3.0%
2205 Clerical Assistant (5%-0%-2% 2014)		-	450	325	-	327	0.6%
	\$ 26,281	\$ 33,829	\$ 36,948	\$ 32,090	\$ 25,641	\$ 30,814	-4.0%
						\$ 30,814	-4.0%
Employee Benefits							
2505 Unemployment Compensation	354	405	513	400	539	1,098	174.5%
2510 Workers Compensation insurance	605	631	920	1,500	828	1,500	0.0%
2520 Income Protection	211	329	352	550	243	414	-24.7%
2530 Deferred compensation	1,059	1,522	1,650	1,700	1,154	1,884	10.8%
2540 Health Insurance	3,976	3,563	3,943	5,500	2,821	12,018	118.5%
2550 FICA and Medicare Taxes	2,011	2,588	2,806	3,735	1,680	3,164	-15.3%
2555 Other Employee Benefits		-	-		282	-	
	\$ 8,215	\$ 9,038	\$ 10,184	\$ 13,385	\$ 7,546	\$ 20,078	50.0%
						\$ 20,078	50.0%
Purchased and Contractual Services							
3005 Accounting and Auditing Services	1,545	1,429	1,700	1,800	1,751	2,000	11.1%
3015 Software Maintenance	495	-	-	500	-	500	
3040 Legal Fees	114	6,126	374	2,000	-	2,000	0.0%
3060 Consulting Fees	885	-	-	5,000	-	2,000	-60.0%
3720 Insurance-Bldgs/Liability/Vehicles	1,700	1,785	2,387	2,500	-	2,500	0.0%
3805 Advertising	-	-	208	-	-	-	
3825 Liens and Discharges	390	570	494	600	327	600	0.0%
3910 Miscellaneous Expenses	352	-	10	300	-	300	0.0%
	\$ 5,481	\$ 9,909	\$ 5,173	\$ 12,700	\$ 2,078	\$ 9,900	-22.0%
						\$ 9,900	-22.0%
Other Contractual Services							
4126 Fire Ext Inspection	-	23	-	150	-	150	0.0%
4325 Maine Water Co. Billing Charges	10,447	10,808	10,845	16,000	7,979	16,000	0.0%
4450 Contingency	-	-	30,981	5,000	-	5,000	0.0%
	\$ 10,447	\$ 10,830	\$ 41,826	\$ 21,150	\$ 7,979	\$ 21,150	0.0%
						\$ 21,150	0.0%
Supplies							
5405 Computer Supplies	500	500	400	500	-	500	0.0%
5420 Office Supplies	500	500	475	500	-	500	0.0%
5425 Postage	181	203	227	500	520	500	0.0%
	\$ 1,181	\$ 1,203	\$ 1,102	\$ 1,500	\$ 520	\$ 1,500	0.0%
						\$ 1,500	0.0%
Capital Items							
7315 Computer Equipment-Finance (18% share)	267	-	-	-	-	-	0
7316 Accounting Software (18% share)	2,055	-	-	-	-	-	0
7335 Equipment-Bookcase	-	896	-	-	-	900	#DIV/0!
7355 Maintenance	-	0	-	-	-	-	0
7401 Engineering Study	23,831	5,688	-	-	-	-	0
	\$ 26,153	\$ 6,583	\$ -	\$ -	\$ -	\$ 900	\$ 900
						\$ 900	
TOTAL -Administration Expenses	\$ 77,758	\$ 71,392	\$ 95,233	\$ 80,825	\$ 43,764	\$ 84,342	4.4%
	11.8%	-8.19%	33.39%	-15.1%	54.1%	4.4%	4.4%

TOWN OF ROCKPORT, Maine
Wastewater Budget
FY 16-17

Administration - Dept. 0200

	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Actual	FY 15-16 Budget YTD		Manager	FY 16-17 Commission	
REVENUES								
R5015 Entrance Fees	2,500	-	3,000	1,000	3,000	1,000	0.0%	1,000 0.0%
R5020 Billing Variance (Usage)	461,506	439,488	497,008	580,000	372,723	595,900	2.7%	595,900 2.7%
R5030 Interest Earned	1,576	1,902	2,757	1,500	1,297	1,500	0.0%	1,500 0.0%
R5031 Interest Earned (CD)	414	-	-	-	-	-	-	-
R5034 Interest Earned-BAN	-	587	-	-	-	-	-	-
R5035 Interest Earned-Surplus	-	-	-	-	-	-	-	-
R5036 Interest Earned-Investment	2,578	3,248	4,025	-	746	1,000	-	1,000
R5040 Late Fees	3,579	3,072	3,331	2,500	1,572	2,500	0.0%	2,500 0.0%
R5050 Surcharges	-	-	-	-	-	-	-	-
R5065 Miscellaneous	-	100	15	-	-	-	-	-
R5080 Transfer from General Fund	127,753	138,489	131,904	-	-	-	-	-
TOTAL -Revenues	\$ 599,906	\$ 586,887	\$ 642,039	\$ 585,000	\$ 379,339	\$ 601,900	2.9%	\$ 601,900 2.9%
		-2.17%	9.40%	-8.88%	64.84%	2.9%		2.9%
NET Administration Budget	\$ (522,149)	\$ (515,494)	\$ (546,806)	\$ (504,175)	\$ (335,575)	\$ (517,558)	0.4%	\$ (517,558) 2.7%
		-1.27%	6.07%	-7.80%	66.56%	2.7%		2.7%

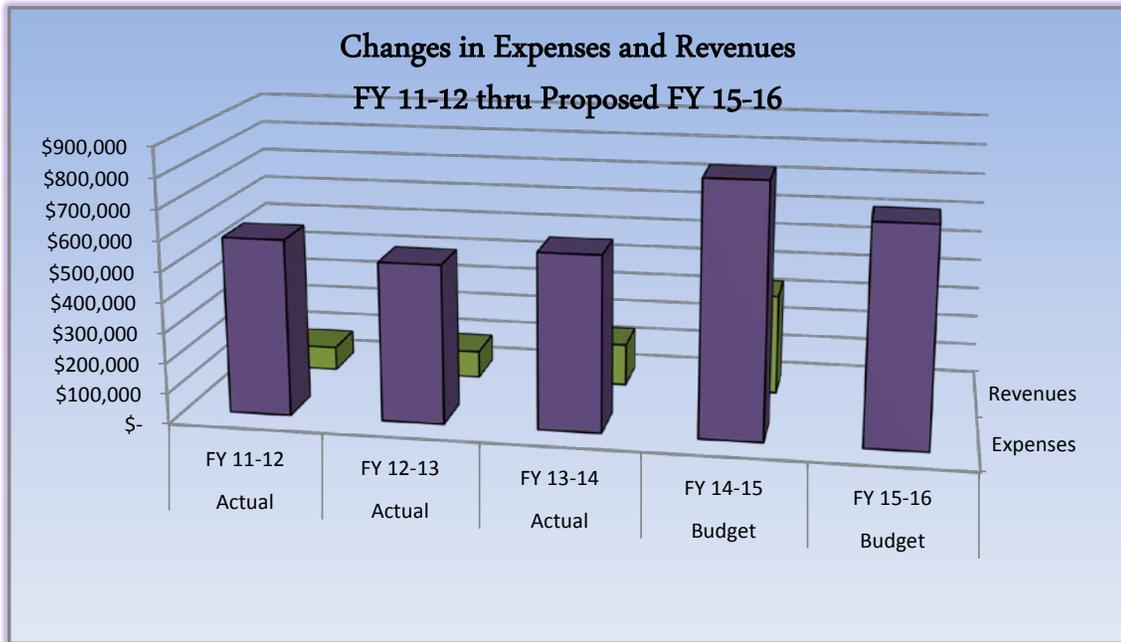
TOWN OF ROCKPORT, Maine
Wastewater Budget
FY 16-17

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 12-13 Actual	FY 13-14 Actual	FY 14-15 Actual	FY 15-16 Budget YTD		Manager	FY 16-17 Commission	
3/31/2016								
EXPENDITURES								
3000 Purchased and Contractual Services	540,500	511,868	548,051	544,964	385,554	563,239	3.4%	563,239 3.4%
5000 Supplies	-	-	30,000	32,000	21,333	32,000	0.0%	32,000 0.0%
5000 Capital Outlay	42,547	12,182	-	254,300	176,850	121,300	-52.3%	121,300 -52.3%
TOTAL -Operations Expenses	\$ 583,047	\$ 524,050	\$ 578,051	\$ 831,264	\$ 583,738	\$ 716,539	-13.8%	\$ 716,539 -13.8%
		-10.12%	10.30%	43.80%	70.22%	-13.8%		-13.8%
TOTAL -Revenues	\$ 78,570	\$ 89,516	\$ 140,153	\$ 333,600	\$ 79,879	\$ 204,550	-38.7%	\$ 204,550 -38.7%
		13.93%	56.57%	138.03%	23.94%	-38.7%		-38.7%
NET Operations Budget	\$ 504,477	\$ 434,534	\$ 437,898	\$ 497,664	\$ 503,859	\$ 511,989	2.9%	\$ 511,989 2.9%
		-13.86%	0.77%	13.65%	101.24%	2.9%		2.9%



TOWN OF ROCKPORT, Maine
Wastewater Budget
FY 16-17

General Government
Operations- Dept. 0300

	FY 12-13	FY 13-14	FY 14-15	FY 15-16		FY 16-17	
	Actual	Actual	Actual	Budget	YTD	Manager	Commission
EXPENDITURES							
Purchased and Contractual Services 3/31/2016							
3060 Misc. Professional Fees			-		-		
3090 Woodard & Curran Contract	172,052	173,052	173,052	179,464	119,643	179,464	0.0% 179,464 0.0%
3091 Camden Treatment	122,317	154,881	150,421	160,500	141,296	168,525	5.0% 168,525 5.0%
3092 Rockland Treatment	151,981	106,646	142,433	126,000	75,845	132,300	5.0% 132,300 5.0%
3093 Samoset Treatment	94,149	77,288	82,145	79,000	48,771	82,950	5.0% 82,950 5.0%
	\$ 540,500	\$ 511,868	\$ 548,051	\$ 544,964	\$ 385,554	\$ 563,239	3.4% \$ 563,239 3.4%
Supplies							
5340 W&C Maintenance (cap)			30,000	32,000	21,333	32,000	0.0% 32,000 0.0%
	\$ -	\$ -	\$ 30,000	\$ 32,000	\$ 21,333	\$ 32,000	0.0% \$ 32,000 0.0%
Capital Items							
7110 Landscaping			-		-	-	
7205 Bldg Improvements (W&C)	2,583		-		-	-	
7355 Capital Maint. (Above Ground)	39,964	12,182	-	254,300	176,850	121,300	-52.3% 121,300 -52.3%
	\$ 42,547	\$ 12,182	\$ -	\$ 254,300	\$ 176,850	\$ 121,300	-52.3% \$ 121,300 -52.3%
TOTAL -Operations Expenses	\$ 583,047	\$ 524,050	\$ 578,051	\$ 831,264	\$ 583,738	\$ 716,539	-13.8% \$ 716,539 -13.8%
		-10.12%	10.30%	43.80%	70.22%	-13.8%	-13.8%

	FY 12-13	FY 13-14	FY 14-15	FY 15-16		FY 16-17	
	Actual	Actual	Actual	Budget	YTD	Manager	Commission
REVENUES							
R0800 Debt Service & Maintenance Billing			43,829	91,500	28,819	101,500	10.9% 101,500 10.9%
R0805 Use of Capital Reserve			-	162,800	-	19,800	-87.8% 19,800 -87.8%
R5060 Samoset Fees	74,535	77,589	88,161	79,300	42,732	83,250	5.0% 83,250 5.0%
R5075 W&C Contract Savings Payback	4,036	11,927	8,163	-	8,327	-	-
TOTAL -Revenues	\$ 78,570	\$ 89,516	\$ 140,153	\$ 333,600	\$ 79,879	\$ 204,550	-38.7% \$ 204,550 -38.7%
		13.93%	56.57%	138.03%	23.94%	-38.7%	-38.7%
NET Operations Budget	\$ 504,477	\$ 434,534	\$ 437,898	\$ 497,664	\$ 503,859	\$ 511,989	2.9% \$ 511,989 2.9%
		-13.86%	0.77%	13.65%	101.24%	2.9%	2.9%

**Town of Rockport, Maine
Wastewater Budget
FY 16-17**



Contract period July 2016 through June 2019

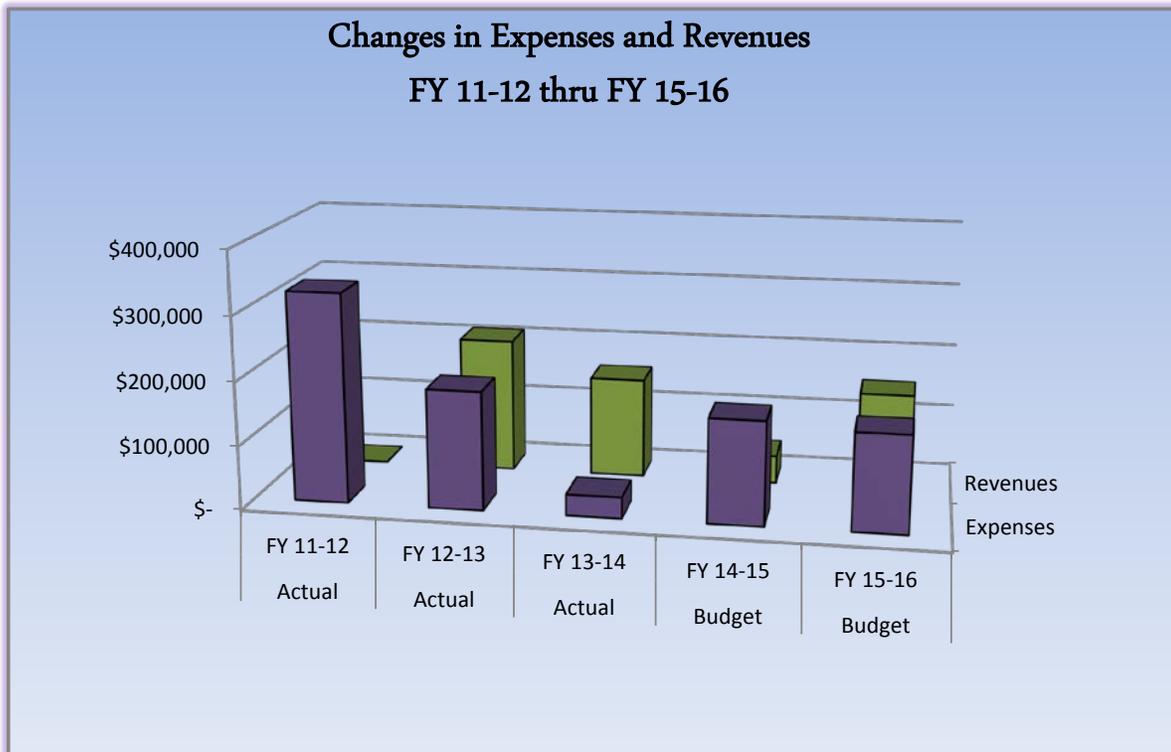
Personnel Services	78,973
Technical & Management Support	8,740
Utilities	40,877
Chemicals	3,863
Equipment	467
Supplies	5,142
Outside Services	41,402
Sub-Total	179,464
Preventive and Corrective Maintenance	
Capital Items (now part of CIP)	-
Maintenance Cap	32,000
Total Cost	211,464

TOWN OF ROCKPORT Wastewater Budget FY 16-17

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 12-13 Actual	FY 13-14 Actual	FY 14-15 Actual	FY 15-16		FY 16-17	
				Budget	YTD	Manager	Commission
EXPENDITURES						3/31/2016	
3000 Purchased and Contractual Services	-	3,776	-	-	-	-	-
6000 Debt	327,194	34,613	31,794	43,407	34,565	43,352 -0.1%	43,352 -0.1%
7000 Capital Maintenance	-	147,000	1,200	118,500	-	108,500 -8.4%	108,500 -8.4%
TOTAL -Debt/Capital Maintenance	\$ 327,194	\$ 185,389	\$ 32,994	\$ 161,907	\$ 34,565	\$ 151,852 -6.2%	\$ 151,852 -6.2%
		-43.34%	-82.20%	390.72%	21.35%	-6.2%	-6.2%
Revenues	\$ -	\$ 211,428	\$ 157,175	\$ 43,404	\$ 129,182	\$ 151,852	\$ 151,852
		#DIV/0!	-25.66%	-72.38%	297.63%	249.9%	249.9%
NET Debt/Capital Maintenance Budget	\$ 327,194	\$ (26,039)	\$ (124,181)	\$ 118,503	\$ (94,617)	\$ -	\$ -
		-107.96%	376.90%	-195.43%			



TOWN OF ROCKPORT
Wastewater Budget
FY 16-17

General Government
Debt/Capital Maintenance- Dept 0400

	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Actual	FY 15-16		FY 16-17	
				Budget	YTD	Manager	Commission
EXPENDITURES							
Purchased and Contractual Services 3/31/2016							
3505 Interest on Bond Anticipation		3,776	-		-	-	
	\$ -	\$ 3,776	\$ -	\$ -	\$ -	\$ -	\$ -
Debt							
6105 Bonds Payable (\$1.7 million)	135,000	-	-		-		
6106 Bonds Payable (\$.5 million)	40,000	-	-		-		
6107 Bonds Payable (\$0.55million)	-	-	17,930	25,935	25,932	26,049 0.44%	26,049 0.44%
6110 Upgrades (Camden)	8,043	20,036	13,864	13,812	6,124	13,760 -0.38%	13,760 -0.38%
6205 Interest & Fees on Bonds	25,430	14,577	-	3,660	2,509	3,543 -3.19%	3,543 -3.19%
6305 Use of TIF for Sewer	118,721	-	-		-		
TOTAL -Debt	\$ 327,194	\$ 34,613	\$ 31,794	\$ 43,407	\$ 34,565	43,352 -0.13%	43,352 -0.13%
Capital Maintenance							
7355 Below Ground CapitalMaintenance		5,000	1,200	103,500	-	93,500 -9.7%	93,500 -9.7%
7500 Capital Reserve		142,000	-	15,000	-	15,000 0.0%	15,000 0.0%
	\$ -	\$ 147,000	\$ 1,200	\$ 118,500	\$ -	\$ 108,500	\$ 108,500
TOTAL -Debt Expenses	\$ 327,194	\$ 185,389	\$ 32,994	\$ 161,907	\$ 34,565	\$ 151,852 -6.2%	\$ 151,852 -6.2%
		-43.34%	-82.20%	390.72%	21.35%	-6.2%	-6.2%
	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Actual	FY 15-16		FY 16-17	
				Budget	YTD	Manager	Commission
REVENUES 3/31/2016							
R2500 Use of TIF (for Bond Payment)		-	-	29,592	-	29,592 0.0%	29,592 0.0%
R5010 Debt Service Billing		211,428	157,175	13,812	129,182	122,260 785.2%	122,260 785.2%
R5100 Bond Interest Refund	-	-	-		-		
TOTAL -Revenues	\$ -	\$ 211,428	\$ 157,175	\$ 43,404	\$ 129,182	151,852 249.9%	151,852 249.9%
			-25.66%	-72.38%	297.63%		
NET Debt/Capital Maintenance							
Budget	\$ 327,194	\$ (26,039)	\$ (124,181)	\$ 118,503	\$ (94,617)	\$ -	\$ -
		-107.96%	376.90%	-195.43%			

Town of Rockport Wastewater OUTSTANDING DEBT

FY 16-17

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	10/01/16	\$ 306.50		\$ 306.50	\$ 306.50				
	04/01/17	\$ 7,736.71	1.330%	\$ 7,736.71	\$ 7,736.71	\$ 8,043.21	\$ 48,613.97	\$ 40,570.77	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	07/15/16	\$ 5,481.63		\$ 5,481.63	\$ 5,481.63				
	01/15/17	\$ 234.93	1.000%	\$ 234.93	\$ 234.93	\$ 5,716.56	\$ 54,816.33	\$ 49,099.77	15-Jul-25
0400-6110									
						\$ 13,759.77			
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	11/01/16	\$ 26,049.00	2,453.57	\$ 28,502.57	\$ 28,502.57		532,612.96		
	05/01/17		1,089.58	\$ 1,089.58	\$ 1,089.58	\$ 29,592.15		\$ 503,020.81	1-Nov-33
						\$ 29,592.15			
						\$ 43,351.92			

Total Balance of Outstanding Debt					
	Principal balance	Interest balance	Fees Balance	Total Balance Due	
Camden	43,895		4,364	48,259	Treatment Plant Upgrade (11.7% share)
Camden	49,720		5,096	54,816	Rawson Ave Pump Station (11.3% share)
Sewer Extension	487,252		1,998	514,613	Bond November 1, 2014
Total				617,688	

Annual Debt					
	Principal balance	Interest balance	Fees Balance	Total Balance Due	
Camden	7,076	967		8,043	Treatment Plant Upgrade (11.7% share)
Camden	4,972	745		5,717	Rawson Ave Pump Station (11.3% share)
Sewer Extension	26,049	2,134	1,409	29,592	Bond November 1, 2014
FY 16-17				43,352	

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 Debt".

BUDGET:

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

CAPITAL BUDGET:

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

CAPITAL ITEMS (Capital Outlay):

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

