

**Town of Camden
Maine
Wastewater Department
and
Seabright Hydro**



FY 17 Budget

**Town of Camden, Maine
Wastewater and Seabright Hydro
Budget FY 17**

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Office of:

Town Manager
Tax Assessor
Tax Collector
Town Clerk
Treasurer
Code Officer
Finance Director
Harbor Clerk



Town Office

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To: John R. French, Chair, and the Camden Wastewater Commissioners

From: Pat Finnigan

Date: September 30, 2016

RE: *FY17 Wastewater Budget*

I am pleased to present the proposed Wastewater Department budget. This budget funds the cost of operating the Treatment Plant, 7 pump stations, and miles of pipes.

Unfortunately, when people think of the Wastewater Department, they often don't have a pleasant image in their minds – but they should. It is more appropriate to think of the work of our Wastewater Department as being environmental quality specialists who are working to improve the water quality of our harbor and river.

Camden has been a leader in managing stormwater and wastewater thanks to forward thinking community leaders who recognized nearly 50 years ago the importance of managing wastewater in an environmentally-conscious manner. This year, you identified upgrading the wastewater facilities as one of the Town's top 5 capital improvement projects because you recognized the environmental imperative and that after nearly 50 years, the plant and the infrastructure are aging and need to be repaired, replaced, and updated.

Superintendent Dave Bolstridge and the Wastewater staff have been working with Wright Pierce Engineering to evaluate the treatment plant and prepare a capital plan which will assess the condition of the plant, recommend improvements, and provide cost estimates. This will provide our blueprint to prioritize projects and develop a long-term capital improvement plan to budget for these improvements. That report is currently being finalized.

One of the Department priorities is to eliminate "I&I." The Department staff has been actively working to identify sources of infiltration and inflow (I&I). This is a problem that plagues all aging systems. *Infiltration* occurs when rain and stormwater enter sewer lines which have cracks or have deteriorated. *Inflow* occurs when plumbing has improper connections. The federal and state environmental protection agencies have made eliminating I&I a priority

Proposed Budget

The total Wastewater Budget is approximately \$75,000 more than FY16. The primary increase is due to personnel costs, capital costs, and budgeting more accurately for operating costs such as lab services, vehicle maintenance, insurance, etc.

The Department has been staffed at the same level for many years. Due to the increased pressure from the federal and state government to meet state and federal mandates, the need to address the aging plant and infrastructure, and the growing demand to more proactively address I&I, this budget includes funding for a new position (a civil engineer).

Budget Format

The budget format assigns costs more appropriately and breaks costs into their functional areas:

- (1) Administration
- (2) Sewer Plant and Collections Operations and Maintenance
- (3) Pump Stations Operations & Maintenance (O&M)
- (4) Capital Improvement Projects

Therefore staffing and other costs are allocated to their function. For instance, the Administrative staff (Wastewater Superintendent, Assistant Superintendent, and the new position Civil engineer) is funded within the Administration Budget. The 3 operations employees (Equipment Mechanic, Press Operator/Equipment Mechanic, and Utility Operator) are funded in the Sewer Plant and Collections Operations and Maintenance budget.

The total personnel costs can be found on page 23 by adding "Administration" and "Plant and Collections." In FY16 the total was: \$788,020. The proposed FY17 total is: \$851,550 (this includes a 2% wage increase and the new civil engineer position)

The major capital projects included in this budget are the I&I study, replacement of the 1997 service van, and funding for capital reserves for future projects. The Capital Budget is on page 47-48. The Capital Improvement Plan (CIP) is on pages 49-50. The CIP list shows the projects that are being reviewed and planned ("WP to evaluate" refers to the master plan Wright Pierce Engineering is currently doing.). The list also shows the debt service schedule for existing bond issues.

I want to thank Finance Director Ginny Lindsey for all her work to develop a comprehensive financial document, and Superintendent Dave Bolstridge and his staff for their dedicated work for our community.

The Wastewater staff and I look forward to discussing the proposed budget with you.

An Overview of How to Read the Budget Document

The budget 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.

Town Manager's Letter

The Town Manager's Letter serves as an introduction to the budget and lays out her recommendations for the budget proposal.

Wastewater, Staff Members

The Directory lists the Select Board members, the Wastewater management team, as well as the staff personnel.

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.

Staffing Levels

Staffing levels include full-time as well as part-time personnel. Part-time staffing levels can change year-to-year.

Wastewater History

The Wastewater Department started in the year 1970, long before surrounding Towns decided to get into the Wastewater business.

Income and User Fees

An explanation of how the Wastewater facility gets its funding and what the users of the system pay for.

Statistical Information and Charts

A number of charts are included depicting the flow of wastewater to the Harbor.

Executive Summary

A summary of the town government operations and management; the Wastewater Department as an "Enterprise Fund", and the development of the budget proposal.

Financial Policies

Wastewater is an enterprise fund that operates within Town government. Financial policies are established and managed by the Town.

Budget Comparison and 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.

Budget Comparisons and Summary (Budget v. Actual)

Budget requests of the Department Head, Town Manager and Select Board are compared to previous year's budgets.

Expenditures and Revenues Summaries

The **Expenditures and Revenues Summaries** includes totals for all departments within Wastewater, comparing proposed expenses and revenues to previous year's budgets.

Departmental Budgets

Each budget includes both appropriations (also known as expenses) and revenues (fees for services and goods purchased) applicable to a particular department.

Each department page header includes the department name and number. The department number is designated by two sets of numbers (i.e. 60-01), the first is the department and the second is the section of a particular department and becomes the entire "department number". In the example below the number 60-01 represents the *Snow Bowl - Administration* budget.

Town of Camden, Maine

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

Expenditures are indicated next to their corresponding line item number. Across the page are columns representing the "Actual" expenses for three previous years; the current budget and Year-To-Date expenses; and then the proposals of the Department Head, the Town Manager, and the final approved budget of the Select Board.

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

Department 60-01 APPROPRIATIONS	Actual	Actual	Actual	Budget	YTD	Department Head	Town Manager	Select Board APPROVED
New Line	FY 13	FY 14	FY 15		FY 16	Proposed FY 17	Proposed FY 17	FY 17

At the beginning of each departmental budget there is a summary page. The summary page summarizes the requests for Personnel Services, Employee Benefits, Supplies, Contractual Services, Other Contractual Services, 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.

Account Name

Each account is assigned a name. Account descriptions are universal so comparisons between departments are easily made. For example, Personnel Services 01 would be the same account name and number, and the second set of numbers Full-time Wages 01, are the same numbers for each department.

To summarize: Use the Department Number as in the example, and the second set of numbers for the entire line item. The tracking number then becomes 60-01-01-01, which translates to the *Wastewater-Administration Budget-Personnel Services-Full-time Wages*.

FY 13 Actual

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

FY 14 Actual

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

FY 15 Actual

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

FY 16 Budget Y-T-D

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

FY 17 Budget

After review and consideration of the Town Manager's recommendations the Select Board 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 of financials and budgetary terminology.

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.

Wastewater Commissioners

John R. French, Jr. , Chair
jfrenchjr@camden.me.gov
Term Expires: June 2018

Donald White-Vice Chair
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Term Expires: June 217

Marc Ratner
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James Heard
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Term Expires: June 2017

Leonard Lookner
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Term Expires: June 2018

Town Manager and Management Team

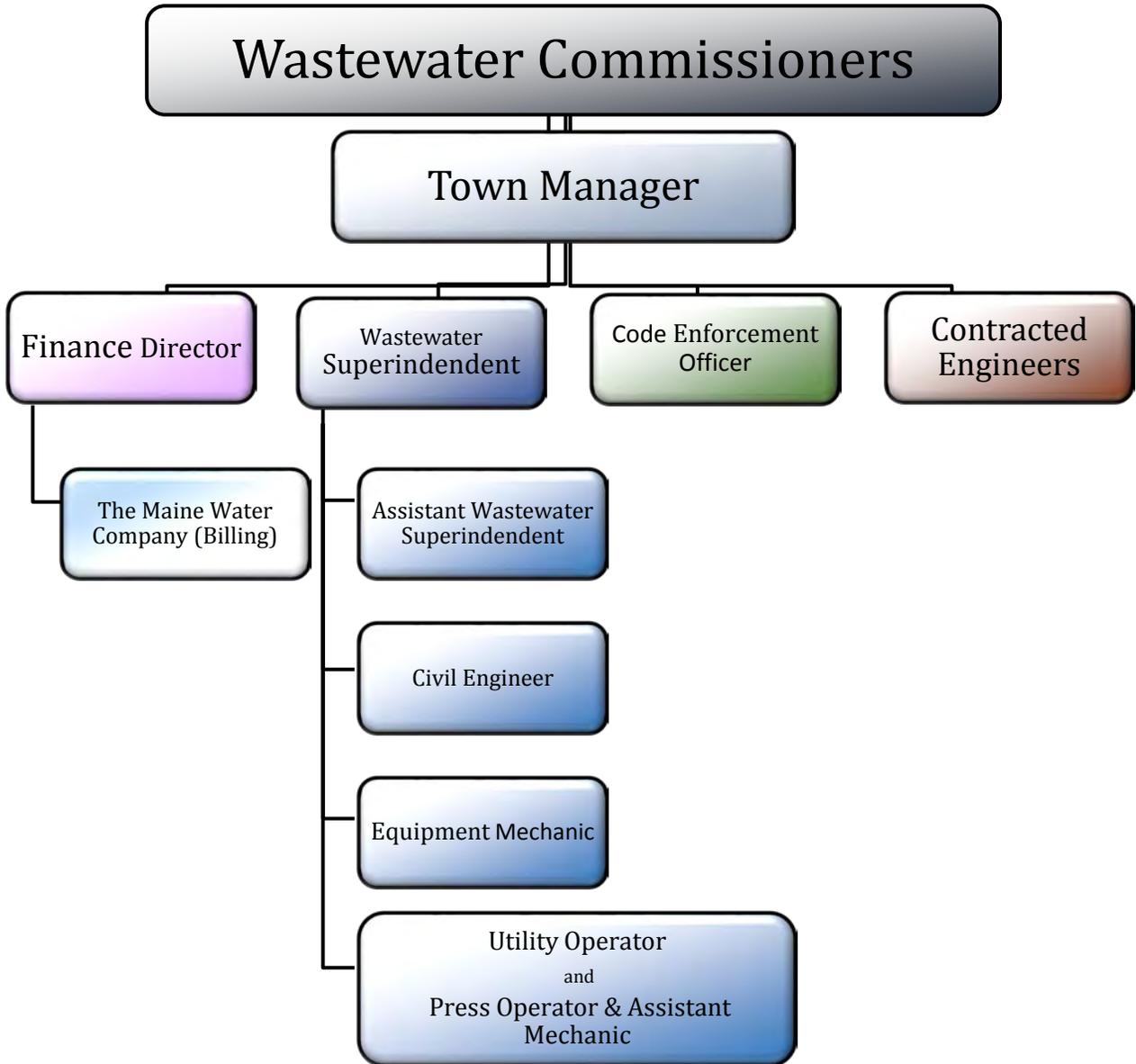
Patricia A. Finnigan
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Town Manager
236-3353 ext 113

Virginia B. Lindsey
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Finance Director
236-3353 ext 117

David Bolstridge
dbolstridge@camdenmaine.gov
Wastewater Superintendent
236-7955



Camden Wastewater - Organizational Chart



Staffing Levels and Changes

		FY 10	FY 11	FY 12	FY 13	FY 14	FY 15	FY 16	<i>Proposed</i> FY 17
Wastewater Department Administration	Full-time	2	2	2	2	2	2	2	3
	Sewer Plant								
	Full-time	3	3	3	3	3	3	3	3
	Seasonal					1	1	1	1

FY 17 Proposed new employee: Engineer (formerly a seasonal employee)

How does the Wastewater Department Derive its Income to Operate?

Enterprise Fund

The Town of Camden operates the Wastewater Department as an "enterprise fund". What this accounting terminology means essentially is that the Wastewater Department creates its own income to support its operations. GAAP requires local governments to use "enterprise funds" to account for "business-type activities" - similar to activities found in the private sector. These business type activities are primarily funded through user fees and charges.

User Fees

User Fees are determined based on usage of the system by "equivalent users". Because Camden does not have systems in place to gauge the exact use by any residence or business activity, the Town relies on the usage captured by The Maine Water Company in the amount of water flowing to each location. In most cases the amount of water going into a building equates to the amount that then needs to leave the building (in theory). There are exceptions however; including a business or private residence that uses a large amount of water for gardening or washing large volumes of vehicles or equipment, when that water does not then get sent into the sewer system. In these instances, an agreement can be made to lower the usage fees based on an estimate of what will not flow into the sewer system.

Current Operations; Future Debt

The revenue gained through billing users of the system are then used to fund the operations of the system; this includes wages and benefits for the personnel required to keep the system up and running, as well as other operational costs. Currently, the Town supports the Wastewater enterprise by raising taxes to pay for most of the long-term debt of the Wastewater activities. In coming years, the debt of Wastewater will be borne more by the users of the system by creating a "debt fee" for those users of the system, thereby alleviating the need to rely on taxpayers to support the infrastructure requirements. This may take several years to bring about, as change is often difficult for many to absorb. For now, the revenue generated will be used to support day-to-day requirements of maintaining the system; long-term infrastructure improvements currently "on the books" shall be maintained as they have been. Any new debt will be assessed the Wastewater enterprise and a debt fee shall be established in the coming years.



Town of Camden, Maine

Current Wastewater Rates

Wastewater rates in Camden are first determined in sections. Each user must pay at least the minimum as established herein:

A cubic foot is approximately 7.48052 gallons.

October, 2015		Rate	Minimum	Per 1(00) cu ft measure
Metered				
Section 10	Quarterly	\$5.62	\$56.20	10
Section 12	Seasonal	\$5.62	\$224.80	
Section 13	Well Users (w/ sewer connection)			
	Base 120	12	\$674.29	
	0-2 Users	20	\$56.20	
	3 Users	30	\$84.30	
	4 Users	40	\$90.35	
	5 Users	50	\$95.91	
	6 Users	60	\$101.26	
	7 Users	70	\$106.84	
	601 Users	65	\$3,374.92	
	Users-Base 90	95	\$505.75	

In Comparison:
Rockport FY 17
User Fee
 \$10.10 per cu ft
 \$70.70 min/qtr
 plus
Debt Fee
 48 per qtr

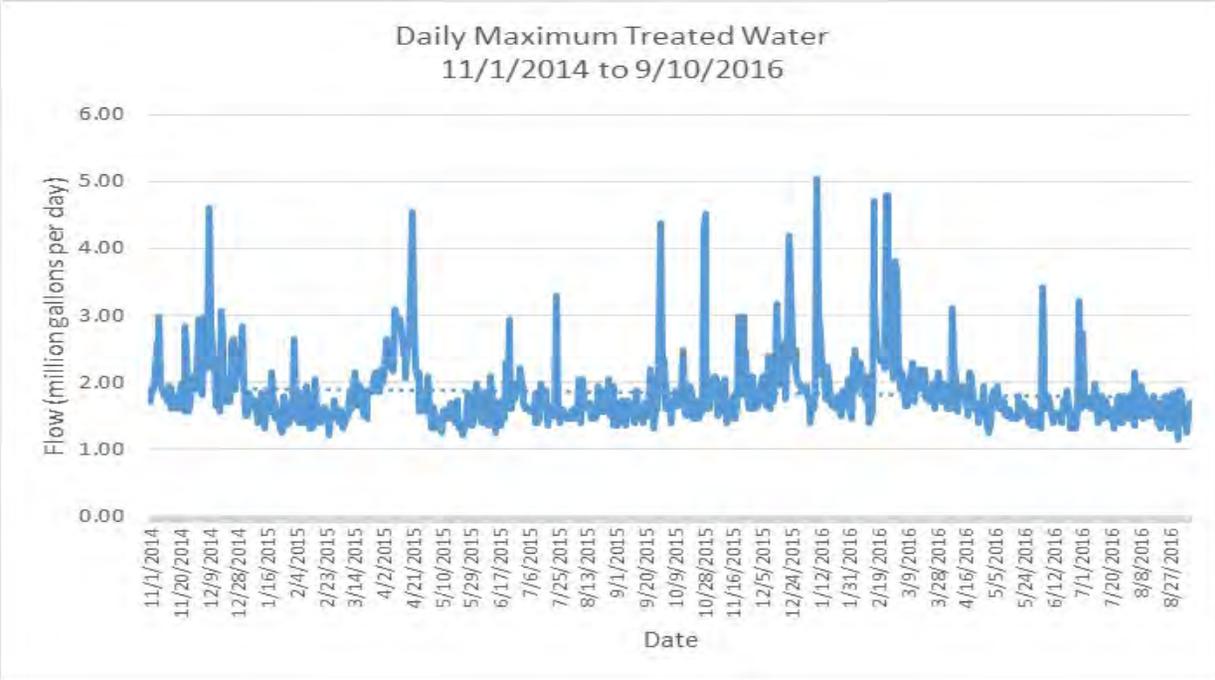
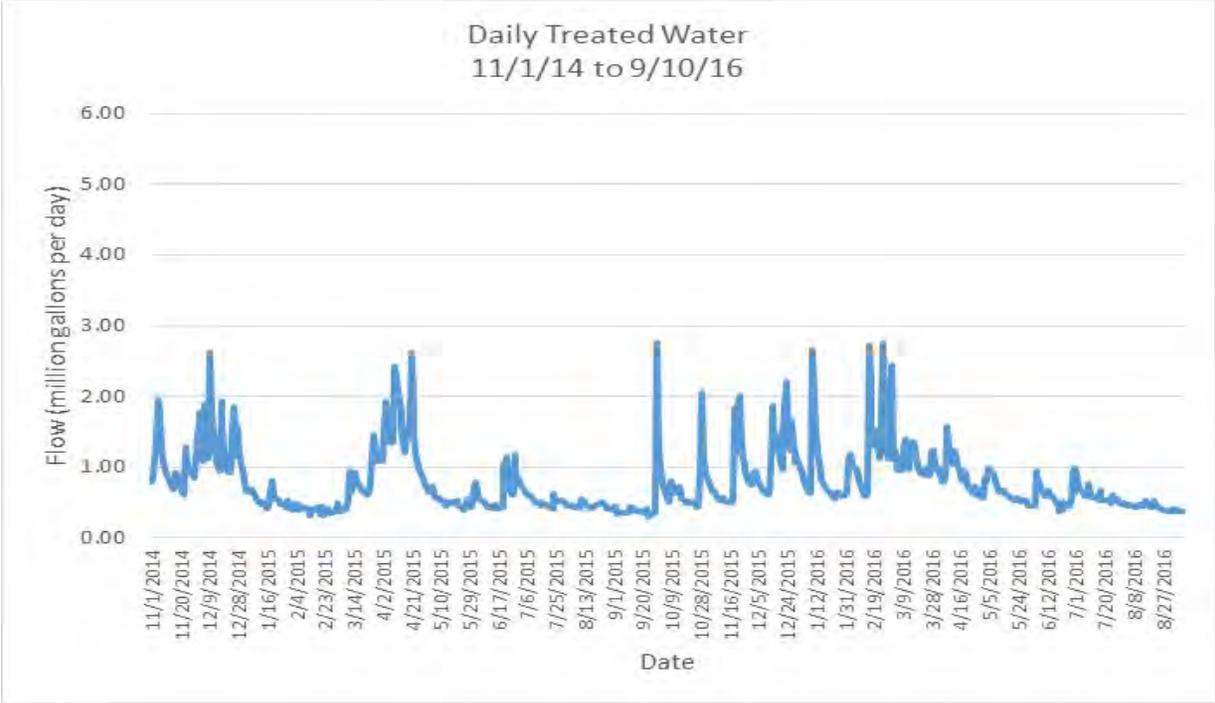
Rate History				
Date	Metered	Rate	Minimum	Maximum
October, 2015	Quarterly	\$5.62	\$56.20	
	Seasonal		\$224.80	
	Well Users		\$56.20	\$3,374.92
October, 2014	Quarterly	\$4.40	\$40.43	
	Seasonal		\$161.60	
	Well Users		\$40.43	\$2,428.00
October, 2011	Quarterly	\$3.85	\$38.50	
	Seasonal		\$154.00	
	Well Users		\$38.50	\$2,313.00
October, 2010	Quarterly	\$3.75	\$37.50	
	Seasonal		\$150.00	
	Well Users		\$37.50	\$2,253.00
October, 2009	Quarterly	\$3.55	\$35.50	
	Seasonal		\$142.00	
	Well Users		\$35.50	\$2,133.00
October, 2008	Quarterly	\$3.40	\$34.00	
	Seasonal		\$136.00	
	Well Users		\$34.00	\$2,043.00
October, 2007	Quarterly	\$3.25	\$32.50	
	Seasonal		\$130.00	
	Well Users		\$32.50	\$1,953.25
October, 2006	Quarterly	\$3.15	\$31.50	
	Seasonal		\$126.00	
	Well Users		\$31.50	\$1,893.00

Town of Camden
Knox County - State of Maine

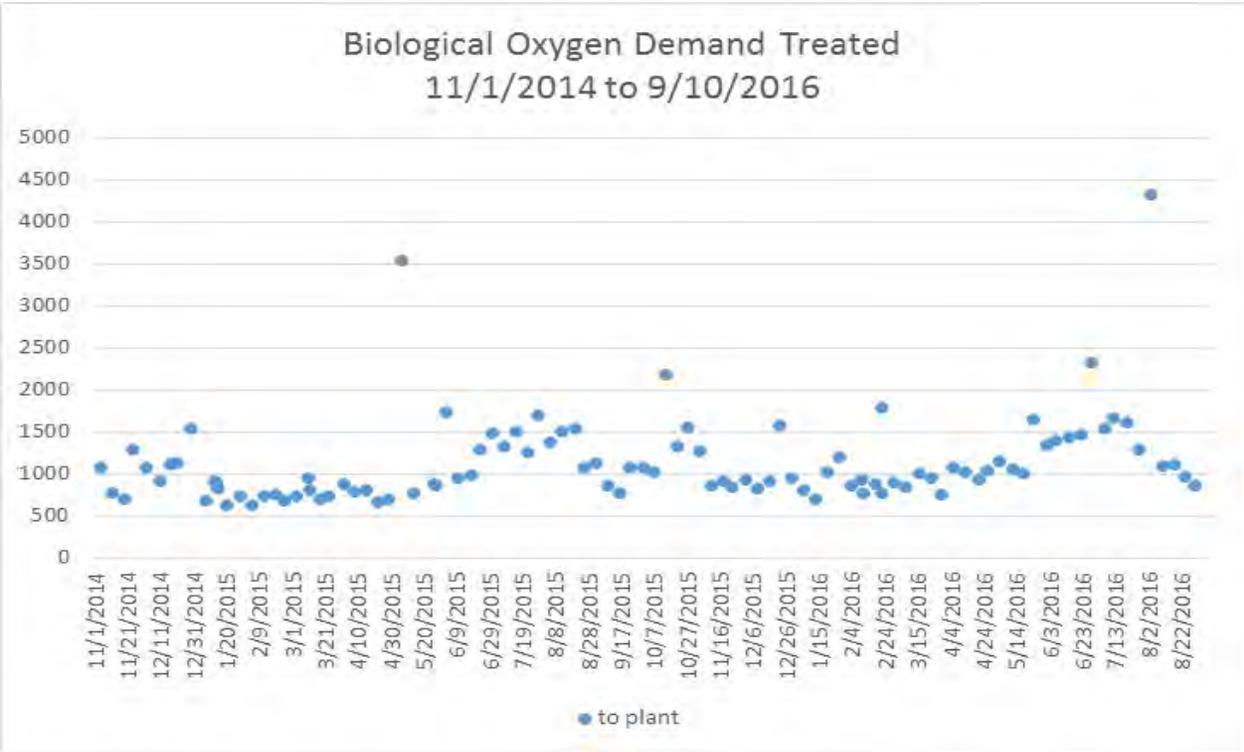
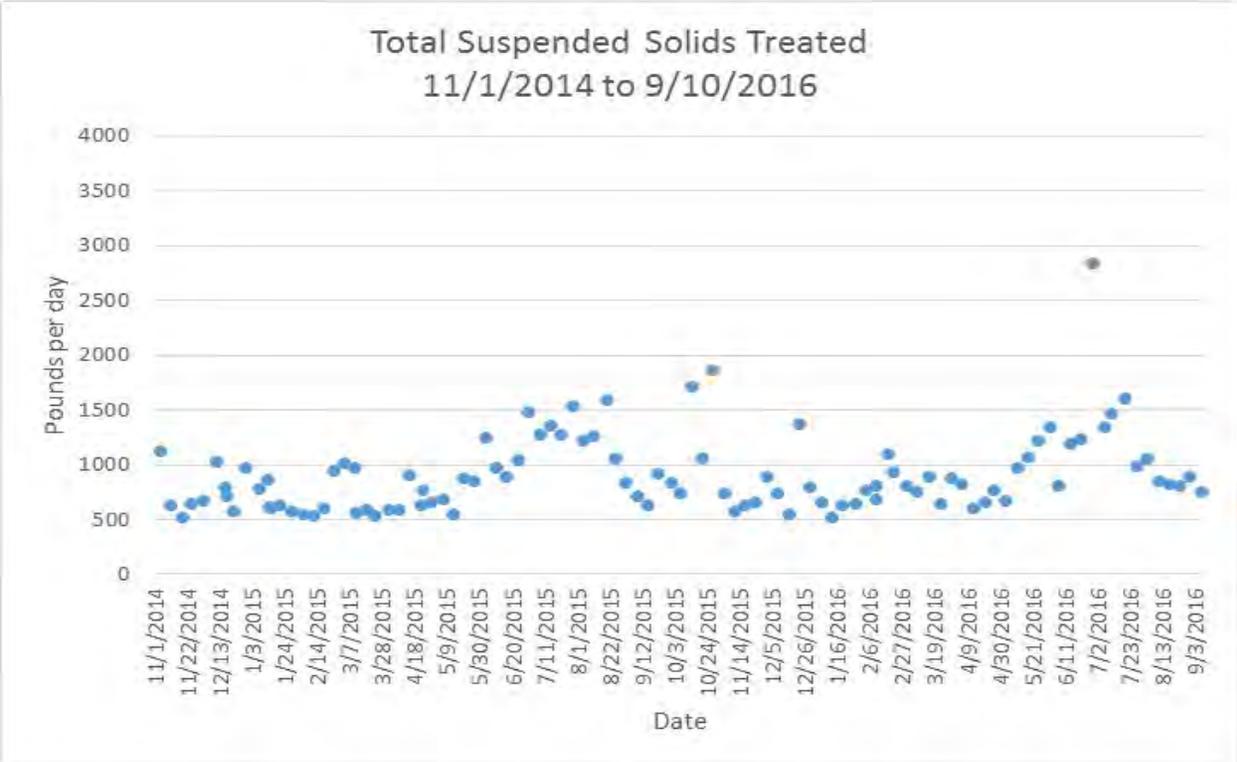
Statistical Information

Town Ownership/Management	1970
Form of Government	Select Board/Town Manager
Number of full-time employees-Wastewater:	6
Number of seasonal employees-Wastewater:	1

Wastewater Plant Pollutant Quantities Treated



Town of Camden
Knox County - State of Maine



Town of Camden, Maine

Wastewater Reserve Funds

Reserve funds are established either through appropriation, donation, excess surplus, or other means for a specified purpose.

The following Reserves have been established for the Wastewater enterprise:

Reserve Name	Balance - June 30, 2016
Wastewater Accrued Benefits Reserve <u>Purpose:</u> Pay employee wages, benefits upon resignation or retirement.	\$ 24,784
Treatment Plant Reserve <u>Purpose:</u> Capital equipment replacement.	\$ 206,446
Inflow & Infiltration Reserve: <u>Purpose:</u> Repair/replace sewer line to prevent outside fluids, such as rain water, from infiltrating the sewer system.	\$ 153,220
Intown Sewer Reserve <u>Purpose:</u> Repair/replace sewer lines within the more populated areas of town whenever necessary to maintain or repair the system.	\$ 215,241
Pump Stations Reserve <u>Purpose:</u> Future repairs to pump stations within the system.	\$ 95,530
<hr/>	
TOTAL Wastewater Reserves	\$ 695,221

Town of Camden, Maine

Incorporation

Megunticook Plantation was incorporated as the Town of Camden on February 17, 1791, while part of the Commonwealth of Massachusetts. Nearly 100 years to the day later Rockport separated from Camden and became its own Town. What remained of the town continued under the name of the Town of Camden under the laws of the State of Maine in the year 1891.

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.

Town Charter

By Town Charter the municipality is required to have an annual budget, reviewed by a budget committee, and approved by a majority of the Town's Select Board. However, the Town's Charter is silent as it relates to the review of the Wastewater budget. The Wastewater Department was designated as an "enterprise fund" several years ago; therefore there is no requirement that the budget committee review the budget prepared annually for the sewer operations for the municipality.

Budget Review

In future years, the Wastewater budget will become a sub-section of the Town's annual budget. Adding the Wastewater budget to the Town's annual budget will not change the fact that it is an "enterprise fund". What it will do, is let taxpayers know whether or not tax money will be used to help support the operations of the Wastewater facility.

Administration 60-01

The Administration Department provides the necessary funding for the municipal management personnel required to 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, and Town Treasurer, along with the Town Manager, is responsible for tracking accounts and implementing the lien process whenever necessary, for unpaid sewer fees.

Sewer Plant Operations & Maintenance 60-05

Funding in the Sewer Plant Operations & Maintenance budget supports the wages and benefits of the crew, as well as providing funding to repair and maintain the physical plant and its operations on a day-to-day basis.

Town of Camden, Maine

Wastewater Pump Station Operations & Maintenance 60-15

Funding in the Wastewater Pump Station Operations and Maintenance helps maintain the pump station, which is critical for maintaining an efficiently working sewer system.

Capital Improvement Plan (CIP) 60-25

The purpose of the **CIP** is to systematically identify, plan, schedule, finance, track and monitor capital infrastructure and assets to ensure cost-effectiveness as well as conformance to policies. The policies require the Town to operate and maintain its infrastructure and assets in a manner that protects the public investment and ensures achievement of their maximum useful life.

Funding in the CIP may also include funding to increase reserve accounts. Reserve accounts are accounts established for specific purposes; funding is usually established and increased year-to-year so as not to have to maintain level funding of operating costs.

This budgets also includes five (5) year Capital Improvement Plan, which will be reviewed and carefully considered in the coming year.

Debt 60-30

In prior years, the debt associated with the Wastewater enterprise has been supported solely by the taxpayers in the Town's general budget. Hereafter, efforts will be made to accurately account for ALL expenses and revenues of the Wastewater operations; thereby making it a true enterprise fund. Currently, there are a number of bonds for which infrastructure work was completed for the benefit of the Wastewater system. These bonds are shown in the Debt budget, with an offsetting revenue from the Town's regular general fund budget, with the exception of a recent bond. Future budgets may incorporate a "debt fee" as well as a "user fee". The debt fee will be used only to pay for debt; whereas user fees will pay for the operations and maintenance.

Seabright 80-01

The operations of the Seabright Dam are included in the Wastewater budget simply because it is managed by the Wastewater Superintendent. Funding for the administration and operations is reimbursed by the Town. Some of the operating costs can be offset by the electricity generated by the dam.

Financial Policies

The Town of Camden operates on a July to June fiscal year. The Wastewater Fund is a department within the Town; it is owned by the Town and operates an "Enterprise Fund" for the benefit of the public.

As an Enterprise Fund, revenues gained through user rates and fees help offset operating costs, with the goal that the Wastewater Department can operate with little or no financial help from the Town.

In years when expenses exceed income, the Wastewater Fund can either "ride it out" for future anticipated increases in revenue, or they can ask the Town for financial support.

As an Enterprise Fund within town government all expenses and revenue for the Wastewater Fund are kept separate from regular governmental activities. However, management of the Wastewater Fund still rests with the select board/ town manager form of government.

The Enterprise Fund - or Wastewater Budget includes costs directly related to its operations and ability to generate income.

The current Wastewater budget includes:

Direct Costs	Costs directly related to the Enterprise Fund
Employee Wages and Benefits	Wages and benefits paid on behalf of personnel employed to work at the wastewater facility to maintain operations.

Future budgets may include:

Legal and borrowing costs	Expenses directly related to the Enterprise Fund for debt, bond counsel, or any financial services related to the Fund
Budgeted Surplus	A budgeted surplus when the prior year's operation results in little or no retained earnings

As an Enterprise Fund the Town can show the full cost of the services provided by the Wastewater Fund, and is able to retain investment income and surplus.

Even though an Enterprise Fund may be self-supporting, it is permissible to subsidize the expenses from the Town's general fund. It is important to note that the Wastewater operations are a department of the Town and subject to ordinary municipal finance procedures.

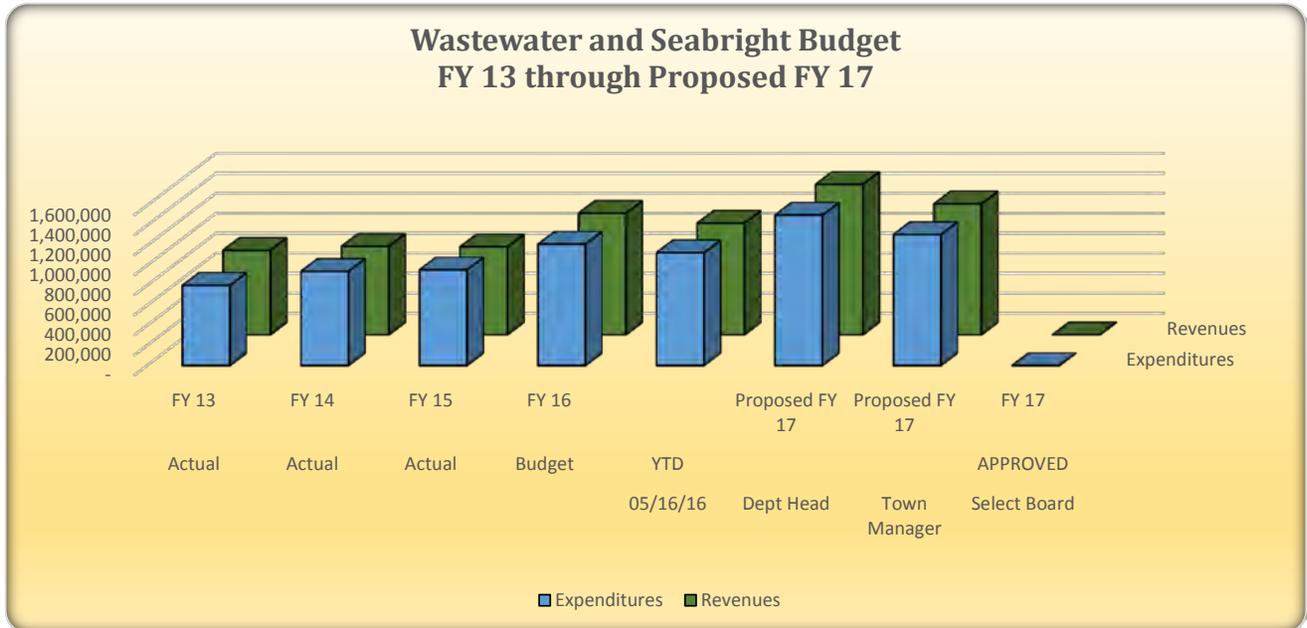
Town of Camden, Maine

Wastewater AND Seabright Hyrdo Budget Budget Comparison & Summary

Department	Actual FY 13	Actual FY 14	Actual FY 15	Budget FY 16	06/30/16 YTD	Department Head Proposed FY 17	Town Manager Proposed FY 17	Select Board APPROVED FY 17	
Expenditures									
Wastewater	778,545	923,959	945,099	1,196,070	1,116,641	1,466,665	22.6%	1,271,885	-
Seabright	22,422	17,137	10,657	17,150	11,123	38,000	121.6%	37,500	-
Total Expenditures	800,967	941,096	955,756	1,213,220	1,127,764	1,504,664	24.0%	1,309,384	-
Revenues									
Wastewater	820,020	864,345	860,597	1,196,070	1,105,221	1,492,680		1,272,380	-
Seabright	25,223	20,440	19,194	20,000	9,676	12,000	-40.0%	37,500	-
Total Revenues	845,243	884,785	879,791	1,216,070	1,114,897	1,504,680	23.7%	1,309,879	-
NET WW and Seabright BUDGETS	(44,276)	56,310	75,964	(2,850)	12,868	(15)	-99.5%	(495)	-

Difference from Previous Year
% Difference from Previous Year

	100,586	19,654	(78,814)	15,718	2,835	2,355
	-227.18%	34.90%	-103.75%		-99.46%	-82.63%



Town of Camden, Maine

**WASTEWATER and SEABRIGHT HYDRO BUDGET
Summary of Expenses and Revenues**

EXPENDITURES SUMMARY										
Department	Actual	Actual	Actual	06/30/16 Budget YTD		Department Head		Town Manager		Select Board APPROVED
	FY 13	FY 14	FY 15	FY 16		Proposed FY 17		Proposed FY 17		FY 17
WASTEWATER BUDGET										
60-01 Administration	404,262	442,737	475,397	478,520	476,973	474,770	-0.8%	337,490	-29.5%	-
60-05 Plant & Collections	236,044	226,539	220,553	309,500	272,476	548,560	77.2%	514,060	66.1%	-
60-15 Pump Station	43,533	40,363	50,854	72,600	56,903	70,000	-3.6%	70,000	-3.6%	-
60-25 Capital	94,706	214,320	198,295	335,450	310,289	184,350	-45.0%	161,350	-51.9%	-
60-30 Debt						188,985	0.0%	188,985	0.0%	-
Sub-Total	778,545	923,959	945,099	1,196,070	1,116,641	1,466,665	22.6%	1,271,885		-
SEABRIGHT HYDRO										
80-01 Admin & Operations	22,422	17,137	10,657	17,150	11,123	38,000	121.6%	37,500	118.7%	-
	22,422	17,137	10,657	17,150	11,123	38,000		37,500		-
Total Expenses	800,967	941,096	955,756	1,213,220	1,127,764	1,504,664	24.0%	1,309,384	7.9%	-
		140,129	14,660	257,464		291,444		96,164		
		17.49%	1.56%	26.94%		24.02%		7.93%		

REVENUES SUMMARY										
Department	Actual	Actual	Actual	06/30/16 Budget YTD		Department Head		Town Manager		Select Board APPROVED
	FY 13	FY 14	FY 15	FY 16		Proposed FY 17		Proposed FY 17		FY 17
WASTEWATER BUDGET										
60-01 Administration	110	50	95	-	80	-		-		-
60-05 Plant & Collections	819,910	864,295	860,502	1,196,070	1,105,141	1,365,300		1,145,000		-
60-15 Pump Station	-	-	-	-	-	-		-		-
60-25 Capital	-	-	-	-	-	-		-		-
60-30 Debt						127,380	0.0%	127,380	0.0%	-
Sub-Total	820,020	864,345	860,597	1,196,070	1,105,221	1,492,680		1,272,380		-
SEABRIGHT HYDRO										
80-01 Admin & Operations	25,223	20,440	19,194	20,000	9,676	12,000	-40.0%	37,500	87.5%	-
	25,223	20,440	19,194	20,000	9,676	12,000		37,500		-
Total Revenues	845,243	884,785	879,791	1,216,070	1,114,897	1,504,680	23.7%	1,309,879	7.7%	-
		39,542	(4,994)	336,279		288,610		93,809		
		4.68%	-0.56%	38.22%		23.73%		7.71%		

NET BUDGET	(44,276)	56,310	75,964	(2,850)	12,868	(15)	-99.5%	(495)	-82.6%	-
<i>Difference from Previous Year</i>		100,586	19,654	(78,814)		2,835		2,355		
<i>% Difference from Previous Year</i>		-227.18%	34.90%	-103.75%		-99.46%		-82.63%		
	Revenues Exceed Expenses	Revenues did NOT cover Expenses	Revenues did NOT cover Expenses	Revenues Exceed Expenses	Revenues did NOT cover Expenses	Revenues Exceed Expenses		Revenues Exceed Expenses		

Town of Camden, Maine
WASTEWATER BUDGET and SEABRIGHT HYDRO
 Select Board's FY 17 Summary Budget Proposal Compared to FY 16 Budget

APPROPRIATIONS		01		05		31		32	
Department		Personnel Services		Employees' Benefits		Contractual Services		Other Contractual	
		FY 16	FY 17	FY 16	FY 17	FY 16	FY 17	FY 16	FY 17
WASTEWATER									
60-01	Administration	261,515	-	143,400	-	51,105	-	14,000	-
60-05	Plant & Collections	-	-	-	-	186,500	-	35,000	-
60-15	Pump Station	-	-	-	-	3,100	-	69,500	-
60-25	Capital	-	-	-	-	-	-	-	-
60-30	Debt	-	-	-	-	-	-	-	-
Sub-Totals		261,515	-	143,400	-	240,705	-	118,500	-
SEABRIGHT HYDRO									
80-01	Admin & Operations	5,200	-	400	-	5,150	-	6,400	-
Sub-Totals		5,200	-	400	-	5,150	-	6,400	-
Total Expenses		266,715	-	143,400	-	240,705	-	124,900	-

APPROPRIATIONS		34		35		36		38	
Department		Supplies		Debt		Capital		Capital Reserves	
		FY 16	FY 17	FY 16	FY 17	FY 16	FY 17	FY 16	FY 17
WASTEWATER									
60-01	Administration	8,500	-	-	-	-	-	-	-
60-05	Plant & Collections	88,000	-	-	-	-	-	-	-
60-15	Pump Station	-	-	-	-	-	-	-	-
60-25	Capital	-	-	-	-	235,450	-	100,000	-
60-30	Debt	-	-	-	-	-	-	-	-
Sub-Totals		96,500	-	-	-	235,450	-	100,000	-
SEABRIGHT HYDRO									
80-01	Admin & Operations	17,150	-	-	-	-	-	-	-
Sub-Totals		17,150	-	-	-	-	-	-	-
Total Expenses		96,500	-	-	-	235,450	-	100,000	-

APPROPRIATIONS		TOTALS	
Department		Budget	Proposed
		FY 16	FY 17
WASTEWATER			
60-01	Administration	478,520	-
60-05	Plant & Collections	309,500	-
60-15	Pump Station	72,600	-
60-25	Capital	335,450	-
60-30	Debt	-	-
Sub-Totals		1,196,070	-
SEABRIGHT HYDRO			
80-01	Admin & Operations	17,150	-
Sub-Totals		17,150	-
Total Expenses		1,213,220	-

REVENUES		Budget		Proposed	
Department		FY 16		FY 17	
		FY 16	FY 17	FY 16	FY 17
WASTEWATER					
60-01	Administration	-	-	-	-
60-05	Plant & Collections	1,196,070	-	-	-
60-15	Pump Station	-	-	-	-
60-25	Capital	-	-	-	-
60-30	Debt	-	-	-	-
Sub-Totals		1,196,070	-	-	-
SEABRIGHT HYDRO					
80-01	Admin & Operations	20,000	-	-	-
Sub-Totals		20,000	-	-	-
Total Revenues		1,216,070	-	-	-

	Budget	Proposed
	FY 16	FY 17
Expenses	1,213,220	-
Revenues	1,216,070	-
Net Budget	(2,850)	-

Town of Camden, Maine
WASTEWATER BUDGET and SEABRIGHT HYDRO
Town Manager's FY 17 Summary Budget Proposal Compared to FY 16 Budget

APPROPRIATIONS		01		05		31		32	
Department		Personnel Services		Employees' Benefits		Contractual Services		Other Contractual	
		FY 16	FY 17	FY 16	FY 17	FY 16	FY 17	FY 16	FY 17
WASTEWATER									
60-01	Administration	261,515	179,200	143,400	62,860	51,105	65,040	14,000	16,740
60-05	Plant & Collections	-	149,390		94,870	186,500	142,000	35,000	36,800
60-15	Pump Station					3,100	3,000	69,500	67,000
60-25	Capital							-	-
60-30	Debt								
Sub-Totals		261,515	328,590	143,400	157,730	240,705	210,040	118,500	120,540
SEABRIGHT HYDRO									
80-01	Admin & Operations	5,200	5,200	400	870	5,150	1,900	6,400	26,030
Sub-Totals		5,200	5,200	400	870	5,150	1,900	6,400	26,030
Total Expenses		266,715	328,590	143,400	157,730	240,705	210,040	124,900	146,570

APPROPRIATIONS		34		35		36		38	
Department		Supplies		Debt		Capital		Capital Reserves	
		FY 16	FY 17	FY 16	FY 17	FY 16	FY 17	FY 16	FY 17
WASTEWATER									
60-01	Administration	8,500	13,650						
60-05	Plant & Collections	88,000	91,000						
60-15	Pump Station								
60-25	Capital					235,450	61,350	100,000	100,000
60-30	Debt			-	188,985				
Sub-Totals		96,500	104,650	-	188,985	235,450	61,350	100,000	100,000
SEABRIGHT HYDRO									
80-01	Admin & Operations	17,150	37,500	-	3,500				
Sub-Totals		17,150	37,500	-	3,500	-	-		
Total Expenses		96,500	104,650	-	192,485	235,450	61,350	100,000	100,000

APPROPRIATIONS		TOTALS	
Department		Budget	Proposed
		FY 16	FY 17
WASTEWATER			
60-01	Administration	478,520	337,490
60-05	Plant & Collections	309,500	514,060
60-15	Pump Station	72,600	70,000
60-25	Capital	335,450	161,350
60-30	Debt		188,985
Sub-Totals		1,196,070	1,271,885
SEABRIGHT HYDRO			
80-01	Admin & Operations	17,150	37,500
Sub-Totals		17,150	37,500
Total Expenses		1,213,220	1,309,384

REVENUES		Budget		Proposed	
Department		FY 16		FY 17	
WASTEWATER					
60-01	Administration	-	-	-	-
60-05	Plant & Collections	1,196,070	1,145,000		
60-15	Pump Station	-	-		
60-25	Capital	-	-		
60-30	Debt	-	127,380		
Sub-Totals		1,196,070	1,272,380		
SEABRIGHT HYDRO					
80-01	Admin & Operations	20,000	37,500		
Sub-Totals		20,000	37,500		
Total Revenues		1,216,070	1,309,879		

	Budget FY 16	Proposed FY 17
Expenses	1,213,220	1,309,384
Revenues	1,216,070	1,309,879
Net Budget	(2,850)	(495)

Town of Camden, Maine
WASTEWATER BUDGET and SEABRIGHT HYDRO
 Department Head's FY 17 Summary Budget Proposal Compared to FY 16 Budget

APPROPRIATIONS		01		05		31		32	
Department		Personnel Services		Employees' Benefits		Contractual Services		Other Contractual	
		FY 16	FY 17	FY 16	FY 17	FY 16	FY 17	FY 16	FY 17
WASTEWATER									
60-01	Administration	261,515	316,480	143,400	62,860	51,105	65,040	14,000	16,740
60-05	Plant & Collections					186,500	176,500	35,000	36,800
60-15	Pump Station					3,100	3,000	69,500	67,000
60-25	Capital							-	-
60-30	Debt								
Sub-Totals		261,515	316,480	143,400	62,860	240,705	244,540	118,500	120,540
SEABRIGHT HYDRO									
80-01	Admin & Operations	5,200	5,200	400	870	5,150	1,900	6,400	26,030
Sub-Totals		5,200	5,200	400	870	5,150	1,900	6,400	26,030
Total Expenses		266,715	316,480	143,400	62,860	240,705	244,540	124,900	146,570

APPROPRIATIONS		34		35		36		38	
Department		Supplies		Debt		Capital		Capital Reserves	
		FY 16	FY 17	FY 16	FY 17	FY 16	FY 17	FY 16	FY 17
WASTEWATER									
60-01	Administration	8,500	13,650						
60-05	Plant & Collections	88,000	91,000						
60-15	Pump Station								
60-25	Capital					235,450	84,350	100,000	100,000
60-30	Debt			-	188,985				
Sub-Totals		96,500	104,650	-	188,985	235,450	84,350	100,000	100,000
SEABRIGHT HYDRO									
80-01	Admin & Operations	17,150	4,000						
Sub-Totals		17,150	4,000	-	-	-	-	-	-
Total Expenses		96,500	104,650	-	188,985	235,450	84,350	100,000	100,000

APPROPRIATIONS		TOTALS	
Department		Budget	Proposed
		FY 16	FY 17
WASTEWATER			
60-01	Administration	478,520	474,770
60-05	Plant & Collections	309,500	304,300
60-15	Pump Station	72,600	70,000
60-25	Capital	335,450	184,350
60-30	Debt		188,985
Sub-Totals		1,196,070	1,222,405
SEABRIGHT HYDRO			
80-01	Admin & Operations	17,150	38,000
Sub-Totals		17,150	38,000
Total Expenses		1,213,220	1,260,404

REVENUES		Budget		Proposed	
Department		FY 16	FY 17	FY 16	FY 17
WASTEWATER					
60-01	Administration	-	-	-	-
60-05	Plant & Collections	1,196,070	1,365,300	1,196,070	1,365,300
60-15	Pump Station	-	-	-	-
60-25	Capital	-	-	-	-
60-30	Debt	-	127,380	-	127,380
Sub-Totals		1,196,070	1,492,680	1,196,070	1,492,680
SEABRIGHT HYDRO					
80-01	Admin & Operations	20,000	12,000	20,000	12,000
Sub-Totals		20,000	12,000	20,000	12,000
Total Revenues		1,216,070	1,504,680	1,216,070	1,504,680

	Budget FY 16	Proposed FY 17
Expenses	1,213,220	1,260,404
Revenues	1,216,070	1,504,680
Net Budget	(2,850)	(244,275)

Town of Camden, Maine

**WASTEWATER BUDGET
Departmental Proposal - FY 17**

APPROPRIATIONS Categories		60-01 Administration	60-05 Plant & Collections	Departments		60-30 Debt	TOTALS
				60-15 Pump Station	60-25 Capital Improvements		
01	Personnel Services	316,480	149,390				465,870
05	Employee's Benefits	62,860	94,870				157,730
31	Contractual Services	65,040	176,500	3,000			244,540
32	Other Contractual Services	16,740	36,800	67,000			120,540
34	Supplies	13,650	91,000	-			104,650
35	Debt					188,985	188,985
36	Capital				184,350		184,350
	Total Expenses	474,770	548,560	70,000	184,350	188,985	1,466,665

REVENUES		91-24 Administration	91-21 O&M	Departments		60-30 Debt	TOTALS
	Totals by Department	-	1,365,300	-		127,380	1,492,680
	Total Revenues	-	1,365,300	-		127,380	1,492,680

	NET BUDGET	474,770	(816,740)	70,000		61,605	(26,015)
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Manager's Proposal - FY 17

APPROPRIATIONS Categories		60-01 Administration	60-05 Plant & Collections	Departments		60-30 Debt	TOTALS
				60-15 Pump Station	60-25 Capital Improvements		
01	Personnel Services	179,200	149,390				328,590
05	Employee's Benefits	62,860	94,870				157,730
31	Contractual Services	65,040	142,000	3,000			210,040
32	Other Contractual Services	16,740	36,800	67,000			120,540
34	Supplies	13,650	91,000	-			104,650
35	Debt					188,985	188,985
36	Capital				161,350		161,350
	Total Expenses	337,490	514,060	70,000	161,350	188,985	1,271,885

-13.28%

REVENUES		91-24 Administration	91-21 O&M	Departments		60-30 Debt	TOTALS
	Totals by Department	-	1,145,000	-		127,380	1,272,380
	Total Revenues	-	1,145,000	-		127,380	1,272,380

-14.76%

	NET BUDGET	337,490	(630,940)	70,000		61,605	(495)
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Percentage Change from Department Heads' Proposal

-98.10%

Town of Camden, Maine

Select Board's Proposal - FY 17

APPROPRIATIONS		Departments					TOTALS
Categories	60-01 Administration	60-05 Plant & Collections	60-15 Pump Station	60-25 Capital Improvements	60-30 Debt		
01 Personnel Services	-	-				-	
05 Employee's Benefits	-	-				-	
31 Contractual Services	-	-	-			-	
32 Other Contractual Services	-	-	-			-	
34 Supplies	-	-	-			-	
35 Debt					-	-	
36 Capital				-		-	
Total Expenses	-	-	-		-	-	

REVENUES		Departments				TOTALS
Categories	91-24 Administration	91-21 O&M	60-15 Pump Station	60-25 Capital Improvements	60-30 Debt	
Totals by Department	-	-	-		-	-
Total Revenues	-	-				-

NET BUDGET	-	-	-		-	-
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Percentage Change from Department Heads' Proposal

Town of Camden, Maine

SEABRIGHT HYDRO BUDGET FY 17

APPROPRIATIONS Categories		Department Head 80-01 Admin & Operations	Town Manager 80-02 Admin & Operations	Select Board 80-02 Admin & Operations
01	Personnel Services	5,200	5,200	-
05	Employee's Benefits	870	870	-
31	Contractual Services	1,900	1,900	-
32	Other Contractual Services	26,030	26,030	-
36	Capital Outlay	4,000	3,500	-
Total Expenses		38,000	37,500	-

REVENUES		Department Head 80-01 Admin & Operations	Town Manager 80-02 Admin & Operations	Select Board 80-02 Admin & Operations
	Totals by Department	12,000	37,500	-
	Total Revenues	12,000	37,500	-

NET SEABRIGHT HYDRO BUDGET		26,000	-	-
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Town of Camden Maine

Wastewater Budget

01 Administration
05 Sewer Plant & Collections
15 Sewer Pump Station

Town of Camden, Maine

Fund 2, Department 60-01 - Wastewater Administration

David Bolstridge, Superintendent

Department Outline

The purposes of the Wastewater Administration is to manage the overall maintenance and upkeep of the wastewater facility; to maintain the facility in a safe environment; and to look to the future to prepare for upgrades to this valuable infrastructure system.

Mission

The Town of Camden Wastewater Department is dedicated to protecting the water environment, and the citizens and visitors of the Town that enjoy recreational and commercial use of Camden Harbor.

Staffing

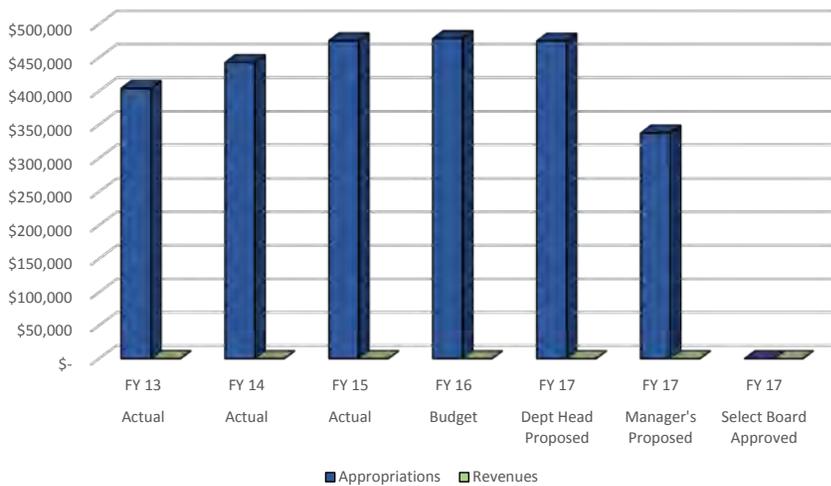
Staffing includes a Superintendent, an Assistant Superintendent, and a Civil Engineer.

SUMMARY

Department 60-01		SUMMARY				06/30/16	Department Head		Town Manager	Select Board
Old Line	New Line	Actual	Actual	Actual	Budget	YTD	Proposed FY 17	Proposed FY 17	Proposed FY 17	APPROVED
APPROPRIATIONS		FY 13	FY 14	FY 15	FY 16	FY 16	FY 17	FY 17	FY 17	FY 17
	01 Personnel Services	231,484	259,742	271,218	261,515	272,609	316,480	21.0%	179,200	-
	05 Employees' Benefits	117,148	129,033	137,174	143,400	147,516	62,860	-56.2%	62,860	-56.2%
	31 Contractual Services	42,450	42,158	43,796	51,105	41,912	65,040	27.3%	65,040	27.3%
	32 Other Contractual Services	6,329	5,070	12,849	14,000	9,983	16,740	19.6%	16,740	19.6%
	34 Supplies	6,850	6,735	10,360	8,500	4,954	13,650	60.6%	13,650	60.6%
		404,262	442,737	475,397	478,520	476,973	474,770	-0.8%	337,490	-29.5%
	TOTAL APPROPRIATIONS	404,262	442,737	475,397	478,520	476,973	474,770	-0.8%	337,490	-29.5%
			38,475	32,659	3,123	(1,547)	(3,750)		(141,030)	
			9.52%	7.38%	0.66%	Under Budget	-0.78%		-29.47%	

Account 91-21		SUMMARY				06/30/16	Department Head		Town Manager	Select Board
Old Line	New Line	Actual	Actual	Actual	Budget	YTD	Proposed FY 17	Proposed FY 17	Proposed FY 17	APPROVED
REVENUE		FY 13	FY 14	FY 15	FY 16	FY 16	FY 17	FY 17	FY 17	FY 17
	01 Revenue	110	50	95	-	80	-	-	-	-
	TOTAL REVENUE	110	50	95	-	80	-	-	-	-
			(60)	45	(95)	80				
					Exceed Estimate					
	NET BUDGET	404,152	442,687	475,302	478,520	476,893	474,770	-0.8%	337,490	-29.5%
			38,535	32,614	3,218	Under Budget	(3,750)		(141,030)	
			9.53%	7.37%	0.68%		-0.78%		-29.47%	

Wastewater Administrative Budget



Town of Camden, Maine

Fund 2, Department 60-01 - Wastewater Administration

David Bolstridge, Superintendent

Department 60-01		Actual	Actual	Actual	Budget	06/30/16 YTD	Department Head	Town Manager	Select Board
Old Line	New Line	APPROPRIATIONS	FY 13	FY 14	FY 15	FY 16	Proposed FY 17	Proposed FY 17	APPROVED
			FY 13	FY 14	FY 15	FY 16	Proposed FY 17	Proposed FY 17	FY 17
		01 Personnel Services							
	01	01 Full-time Salaries	224,420	252,634	262,445	252,515	262,847	176,700 -30.0%	176,700
	10	10 Overtime	4,564	4,608	6,273	6,500	7,262	-	-
	39	39 Sewer Commissioners	2,500	2,500	2,500	2,500	2,500	2,500 0.0%	2,500
			231,484	259,742	271,218	261,515	272,609	179,200 -31.5%	179,200 -31.5%
		05 Employees' Benefits							
	05 01	01 FICA	17,812	19,532	20,854	19,800	20,941	8,630 -56.4%	8,630 -56.4%
		02 Medicare			16,589	-	19,197	2,020	2,020
	12 05	03 Clothing Allowance	1,250	1,250	1,250	1,500	1,250	750 -50.0%	750 -50.0%
	15 20	04 Cell Phone Stipend				-	-	1,360	1,360
	05	06 MPERS	10,418	13,262		22,200		7,290 -67.2%	7,290 -67.2%
	05 10	10 Medical Insurance	80,199	87,231	89,859	89,800	103,198	40,940 -54.4%	40,940 -54.4%
	25 09	19 Unemployment	936	900	924	1,500	-	870 -42.0%	870 -42.0%
	25 10	20 Workers Compensation	6,533	6,858	7,697	8,600	2,930	1,000 -88.4%	1,000 -88.4%
			117,148	129,033	137,174	143,400	147,516	62,860 -56.2%	62,860 -56.2%
		31 Contractual Services							
		21 Advertising/Marketing						500	500
		23 Contingency						1,000	1,000
	10 05	25 Dues & Memberships	980	966		1,500		3,700 146.7%	3,700 146.7%
	12 02	34 Professional Development	1,203	1,030	2,225	2,500	2,742	3,000 20.0%	3,000 20.0%
	25 01&03	45 General Liability-Bldgs & Contents	2,900	3,145	3,311	4,900	2,152	7,400 51.0%	7,400 51.0%
	25 04	46 Bond	149	165	206	250	206	300 20.0%	300 20.0%
	25 06	47 Public Officials Liability	757	729	-	700	-	750 7.1%	750 7.1%
	25 02	48 Auto Insurance	2,471	2,850	3,047	3,300	2,967	3,500 6.1%	3,500 6.1%
	30 25	66 Audit	2,100	2,100	2,100	2,100	2,100	2,100 0.0%	2,100 0.0%
		70 Engineering Fees						5,000	5,000
	30 01	73 Legal Fees	-	-	-	1,500	-	1,500 0.0%	1,500 0.0%
	30 21	77 Drug Testing, Fitness Evaluation	-	115	230	230	-	230 0.0%	230 0.0%
	30 63	78 Billing Service/Misc. Prof Svcs	30,409	31,058	32,676	31,125	31,743	32,060 3.0%	32,060 3.0%
	30 28	80 GIS Updates	1,481	-	-	3,000	-	4,000 33.3%	4,000 33.3%
			42,450	42,158	43,796	51,105	41,912	65,040 27.3%	65,040 27.3%
		32 Other Contractual Services							
	30 41	35 Information Technology	2,408	520	7,103	7,500	1,635	11,000 46.7%	11,000 46.7%
	20 05	64 Vehicles Repairs & Maintenance	2,209	3,314	2,282	3,000	4,483	3,000 0.0%	3,000 0.0%
		65 Auto Mileage Reimbursement						300	300
	15 20	76 Telephones, Cell Phones	1,712	1,236	3,464	3,500	3,865	2,440 -30.3%	2,440 -30.3%
			6,329	5,070	12,849	14,000	9,983	16,740 19.6%	16,740 19.6%
		34 Supplies							
	10 05	01 Publications			1,582		932	1,000	1,000
	10 13	07 Safety Equipment	3,425	1,416	4,976	3,000	1,574	3,000 0.0%	3,000 0.0%
		31 Computer Supplies						500	500
		37 Office Supplies						500	500
		38 Postate, Postage Meter Supplies						150	150
		55 Automotive/Vehicle Supplies						3,000	3,000
	10 14	95 Gasoline		5,319	3,802	5,500	2,448	1,250 -77.3%	1,250 -77.3%
		96 Diesel	3,425			-		750	750
		97 Oil				-		3,500	3,500
			6,850	6,735	10,360	8,500	4,954	13,650 60.6%	13,650 60.6%
		TOTAL APPROPRIATIONS	404,262	442,737	475,397	478,520	476,973	337,490 -29.5%	337,490 -29.5%
				38,475	32,659	3,123	(1,547)	(141,030)	(141,030)
				9.52%	7.38%	0.66%	Under Budget	-29.47%	-29.47%

Update GIS Program

Town of Camden, Maine

Account 91-24		Actual FY 13	Actual FY 14	Actual FY 15	Budget FY 16	06/30/16	Department Head Proposed FY 17	Town Manager Proposed FY 17	Select Board APPROVED FY 17
Old Line	New Line					REVENUE			
15 REVENUE									
15	15	60				20			
16	16	50	50	95		60			
		110	50	95		80	-	-	-
TOTAL REVENUE		110	50	95		80	-	-	-
			(60)	45	(95)	80			
NET BUDGET		404,152	442,687	475,302	478,520	476,893	337,490	337,490	-
			38,535 9.53%	32,614 7.37%	3,218 0.68%	Under Budget	(141,030) -29.47%	(141,030) -29.47%	
						Exceed Estimate			

Town of Camden, Maine

Fund 2, Department 60-05 - Sewer Plant and Collections Operations & Maintenance

David Bolstridge, Superintendent

Department Outline

Funding for the Sewer Plant and Collections Operations & Maintenance includes money to maintain, repair, and keep the Sewer Plant running and in good working order. These are normal maintenance costs, including the cost of personnel to maintain the system.

Staffing

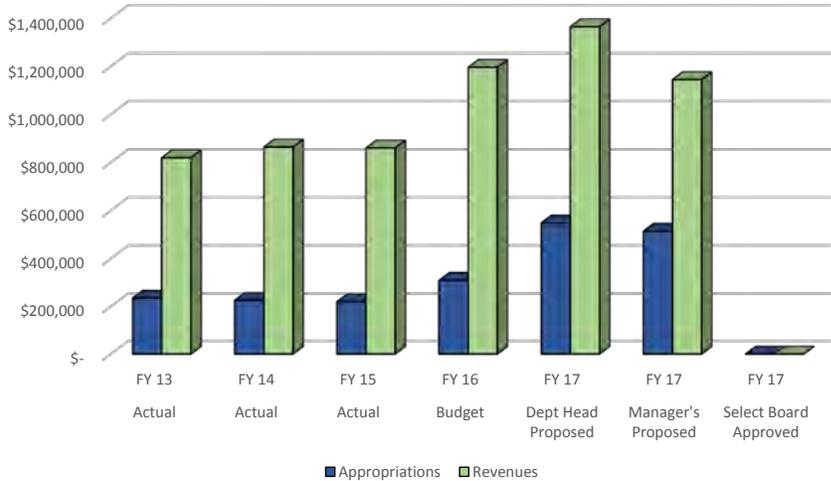
Staffing includes an Equipment Mechanic, a Utility Operator, and a Press Operator & Assistant Mechanic, all supervised by the Superintendent and his management team.

SUMMARY

Department 60-05		SUMMARY				06/30/16					
Old Line	New Line	Actual	Actual	Actual	Budget	YTD	Department Head		Town Manager		Select Board
APPROPRIATIONS		FY 13	FY 14	FY 15	FY 16	FY 16	Proposed FY 17	%	Proposed FY 17	%	APPROVED
										FY 17	
	01 Personnel Services						149,390		149,390		
	05 Employees' Benefits						94,870		94,870		
	31 Contractual Services	102,168	92,223	68,332	88,000	82,532	91,000	3.4%	91,000	3.4%	-
	32 Other Contractual Services	101,403	105,299	119,066	186,500	164,757	176,500	-5.4%	142,000	-23.9%	-
	34 Supplies	32,473	29,018	33,155	35,000	25,187	36,800	5.1%	36,800	5.1%	-
TOTAL APPROPRIATIONS		236,044	226,539	220,553	309,500	272,476	548,560	77.2%	514,060	66.1%	-
			(9,505)	(5,986)	88,947	(37,024)	239,060		204,560		
			-4.03%	-2.64%	40.33%	Under Budget	77.24%		66.09%		

R 91-21		SUMMARY				06/30/16					
Old Line	New Line	Actual	Actual	Actual	Budget	YTD	Department Head		Town Manager		Select Board
REVENUE		FY 13	FY 14	FY 15	FY 16	FY 16	Proposed FY 17	%	Proposed FY 17	%	APPROVED
										FY 17	
	01 01 Revenue	819,910	864,295	860,502	1,196,070	1,105,141	1,365,300	0.0%	1,145,000	0.0%	-
TOTAL REVENUE		819,910	864,295	860,502	1,196,070	1,105,141	1,365,300	14.1%	1,145,000		-
			44,385	(3,794)	335,568	(90,929)	169,230		(51,070)		
						Under Estimate					
NET BUDGET		(583,866)	(637,756)	(639,949)	(886,570)	(832,665)	(816,740)	-7.9%	(630,940)	-28.8%	-
			(53,890)	(2,193)	(246,621)	Over Budget	69,830		255,630		
			9.23%	0.34%	38.54%		-7.88%		-28.83%		

Wastewater Operations & Maintenance Budget



Town of Camden, Maine

Fund 2, Department 60-05 - Sewer Plant and Collections Operations & Maintenance

David Bolstridge, Superintendent

Department 60-05		Actual	Actual	Actual	Budget	06/30/16 YTD	Department Head	Town Manager	Select Board APPROVED
Old Line	New Line	APPROPRIATIONS	FY 13	FY 14	FY 15	FY 16	Proposed FY 17	Proposed FY 17	FY 17
01 Personnel Services									
01	01	Full-time Salaries					137,290	137,290	
10	10	Overtime					6,500	6,500	
	55	Part-time Employee (2 months)					5,600	5,600	
05 Employees' Benefits							149,390	149,390	-
05	01	FICA					9,590	9,590	
	02	Medicare					2,250	2,250	
12	05	Clothing Allowance					1,000	1,000	
15	20	Cell Phone Stipend					480	480	
05	06	MPERS					13,670	13,670	
05	10	Medical Insurance					58,910	58,910	
25	09	Unemployment					970	970	
25	10	Workers Compensation					8,000	8,000	
31 Contractual Services							94,870	94,870	-
30	29	Laboratory Services	8,775	2,901	3,775	8,000	6,001	8,000	0.0%
	38	Sludge Removal	93,393	89,322	64,557	80,000	76,531	80,000	0.0%
	60	Inspections, Discharge Fees						3,000	3,000
32 Other Contractual Services		102,168	92,223	68,332	88,000	82,532	91,000	91,000	3.4%
20	62	Plant Repairs & Maintenance	30,537	37,537	44,470	50,000	36,204	40,000	-20.0%
10-20	61	Collection System Maintenance	25,057	15,500	25,722	80,000	80,967	80,000	-43.8%
30	30	Mowing	5,000	5,000	5,000	5,000	5,000	5,000	0.0%
15	01	Electricity	39,717	45,356	42,233	50,000	41,198	50,000	0.0%
15	10	Sewer	1,092	1,906	1,641	1,500	1,388	1,000	-33.3%
15	10	Water						500	500
34 Supplies		101,403	105,299	119,066	186,500	164,757	176,500	142,000	-23.9%
15	05	Heating Fuel	6,440	7,384	7,586	8,000	4,417	8,000	0.0%
	27	Office Supplies						300	300
10	61	Chemicals	26,033	21,633	25,569	27,000	20,770	27,000	0.0%
	58	Cleaning, Disinfecting Supplies						500	500
	62	General Maintenance Supplies						1,000	1,000
TOTAL APPROPRIATIONS		236,044	226,539	220,553	309,500	272,476	548,560	514,060	66.1%
			(9,505)	(5,986)	88,947	(37,024)	239,060	204,560	
			-4.03%	-2.64%	40.33%	Under Budget	77.24%	66.09%	

R 91-21		Actual	Actual	Actual	Budget	06/30/16 YTD	Department Head	Town Manager	Select Board APPROVED
Old Line	New Line	REVENUE	FY 13	FY 14	FY 15	FY 16	Proposed FY 17	Proposed FY 17	FY 17
01 REVENUE									
01	01	Billed Accounts	819,910	864,295	860,502	1,196,070	1,105,141	1,365,300	1,145,000
TOTAL REVENUE		819,910	864,295	860,502	1,196,070	1,105,141	1,365,300	1,145,000	-
			44,385	(3,794)	335,568	(90,929)	169,230	(51,070)	
						Under Estimate			
NET BUDGET		(583,866)	(637,756)	(639,949)	(886,570)	(832,665)	(816,740)	(630,940)	-28.8%
			(53,890)	(2,193)	(246,621)	Over Budget	69,830	255,630	
			9.23%	0.34%	38.54%		-7.88%	-28.83%	

Town of Camden, Maine

Fund 2, Department 60-15 - Wastewater Pump Station O&M

David Bolstridge, Superintendent

Department Outline

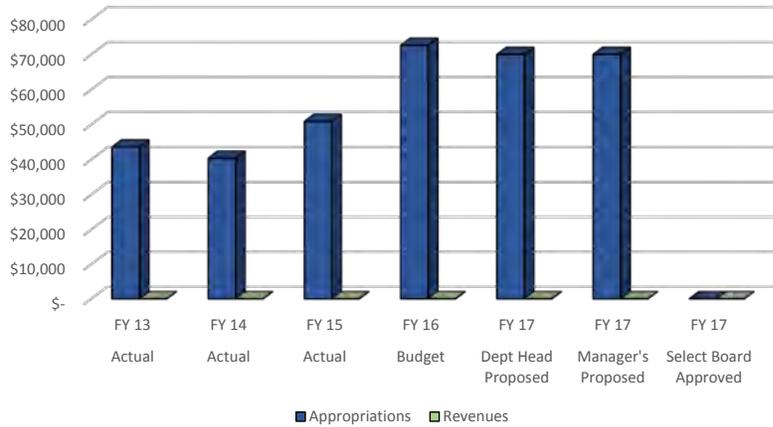
Funding for the Wastewater Pump Station Operations & Maintenance keeps the seven (7) pump stations operational and maintained.

SUMMARY

Department 60-15 Old Line New Line	APPROPRIATIONS	Actual	Actual	Actual	Budget	06/30/16 YTD	Department Head	Town Manager	Select Board
		FY 13	FY 14	FY 15	FY 16	FY 16	Proposed FY 17	Proposed FY 17	APPROVED FY 17
31 Contractual Services		1,956	1,956	2,000	3,100	2,796	3,000 -3.2%	3,000 -3.2%	-
32 Other Contractual Services		41,577	38,407	48,854	69,500	54,107	67,000 -3.6%	67,000 -3.6%	-
		43,533	40,363	50,854	72,600	56,903	70,000 -3.6%	70,000 -3.6%	-
	TOTAL APPROPRIATIONS	43,533	40,363	50,854	72,600	56,903	70,000 -3.6%	70,000 -3.6%	-
			(3,170) -7.28%	10,492 25.99%	21,746 42.76%	(15,697) Under Budget	(2,600) -3.58%	(2,600) -3.58%	

Old Line New Line	REVENUE	Actual	Actual	Actual	Budget	06/30/16 YTD	Department Head	Town Manager	Select Board
		FY 13	FY 14	FY 15	FY 16	FY 16	Proposed FY 17	Proposed FY 17	APPROVED FY 17
	01 Revenue	-	-	-	-	-	-	-	-
	TOTAL REVENUE	-	-	-	-	-	-	-	-
			-	-	-	-			
	NET BUDGET	43,533	40,363	50,854	72,600	56,903	70,000 -3.6%	70,000 -3.6%	-
			(3,170) -7.28%	10,492 25.99%	21,746 42.76%	Under Budget	(2,600) -3.58%	(2,600) -3.58%	

Wastewater Pump Station Budget



Town of Camden, Maine

Fund 2, Department 60-15 - Wastewater Pump Station O&M

David Bolstridge, Superintendent

Department 60-15			Actual FY 13	Actual FY 14	Actual FY 15	06/30/16 Budget YTD		Department Head Proposed FY 17	Town Manager Proposed FY 17	Select Board APPROVED FY 17
Old Line	New Line	APPROPRIATIONS				FY 16	FY 16			
31 Contractual Services										
30	35	56 Security Services	1,956	1,956	2,000	3,100	2,796	3,000 -3.2%	3,000 -3.2%	
			1,956	1,956	2,000	3,100	2,796	3,000 -3.2%	3,000 -3.2%	-
32 Other Contractual Services										
20	17	33 Pump Station Maintenance	7,869	1,906	5,000	18,000	12,036	20,000 11.1%	20,000 11.1%	
15	01	70 Electricity	32,386	35,123	42,097	50,000	40,637	45,000 -10.0%	45,000 -10.0%	
15	10	75 Sewer	1,321	1,378	1,758	1,500	1,433	1,300 -13.3%	1,300 -13.3%	
		77 Water						700	700 #DIV/0!	
			41,577	38,407	48,854	69,500	54,107	67,000 -3.6%	67,000 -3.6%	-
TOTAL APPROPRIATIONS			43,533	40,363	50,854	72,600	56,903	70,000 -6.8%	70,000	-
				(3,170)	10,492	21,746	(15,697)	(2,600)	(2,600)	
				-7.28%	25.99%	42.76%	Under Budget	-3.58%	-3.58%	

Department 60-15			Actual FY 13	Actual FY 14	Actual FY 15	06/30/16 Budget YTD		Department Head Proposed FY 17	Town Manager Proposed FY 17	Select Board APPROVED FY 17
Old Line	New Line	REVENUE				FY 16	FY 16			
01 REVENUE										
			-	-	-	-	-	-	-	-
TOTAL REVENUE			-	-	-	-	-	-	-	-
				-	-	-	-			
NET BUDGET			43,533	40,363	50,854	72,600	56,903	70,000 -3.6%	70,000 -3.6%	-
				(3,170)	10,492	21,746		(2,600)	(2,600)	
				-7.28%	25.99%	42.76%		-3.58%	-3.58%	

Town of Camden Maine

Wastewater

25-Capital Improvements

Capital Improvement Plan

The purpose of the **CIP** is to systematically identify, plan, schedule, finance, track and monitor capital infrastructure and assets to ensure cost-effectiveness as well as conformance to policies. The policies require the Town to operate and maintain its infrastructure and assets in a manner that protects the public investment and ensures achievement of their maximum useful life.

Capital Infrastructure items cost more than **\$50,000** and have a useful (depreciable life) of five years or more. Generally, Capital Infrastructure is any expenditure for physical improvements, including costs for: acquisition of existing buildings, land, or interests in land; construction of new buildings or other structures, including additions and major alterations; construction of streets, highway, sidewalks, parking lots, or utilities; acquisition of fixed equipment; landscaping; and similar expenditures. It may mean any change, alteration, rearrangement or addition to existing facilities. It is also new construction, acquisition or improvements to sites, parking lots, buildings, or service systems.

A **Capital Asset** has a value of more than **\$5,000**, either individually, or collectively, and has an estimated useful life of more than one year. Capital Assets may include, but are not limited to computer equipment, office furniture, fiber optics, fleet vehicles, public works vehicles and machinery, and emergency response vehicles, to name a few.

Town of Camden, Maine

Fund 2, Department 60-25 - Wastewater Capital Improvement Plan

David Bolstridge, Superintendent

Capital Improvements

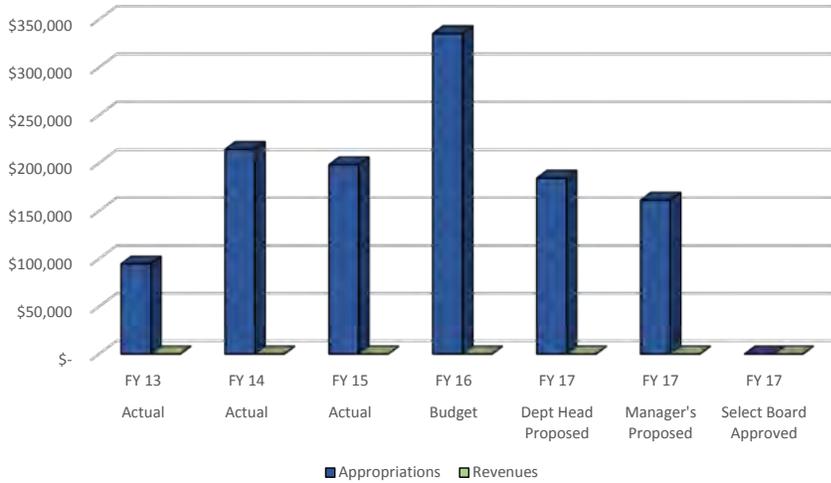
The Wastewater CIP includes infrastructure improvements, equipment purchases (large and small), as well as annual contributions to capital reserve accounts.

SUMMARY

Department 60-25		Actual FY 13	Actual FY 14	Actual FY 15	Budget FY 16	06/30/16	Department Head Proposed FY 17	Town Manager Proposed FY 17	Select Board APPROVED FY 17
Line	New Line					APPROPRIATIONS			
	36 Capital Outlay (less than \$50,000)	64,706	84,470	121,430	235,450	250,289	84,350 -64.2%	61,350 -73.9%	-
	38 Capital Reserves	30,000	129,850	76,865	100,000	60,000	100,000	100,000	-
		94,706	214,320	198,295	335,450	310,289	184,350 -45.0%	161,350 -51.9%	-
	TOTAL APPROPRIATIONS	94,706	214,320	198,295	335,450	310,289	184,350 -45.0%	161,350 -51.9%	-
			119,613	(16,025)	137,155	(25,161)	(151,100)	(174,100)	
						Under Budget	-45.04%	-51.90%	

Account 92-01		Actual FY 13	Actual FY 14	Actual FY 15	Budget FY 16	06/30/16	Department Head Proposed FY 17	Town Manager Proposed FY 17	Select Board APPROVED FY 17
Old Line	New Line					REVENUE			
		-	-	-	-	-	-	-	-
	TOTAL REVENUE	-	-	-	-	-	-	-	-
						Under Estimate			
	NET BUDGET	94,706	214,320	198,295	335,450	310,289	184,350 -45.0%	161,350 -51.9%	-
			119,613	(16,025)	137,155	Under Budget	(151,100)	(174,100)	
							-45.04%	-51.90%	

Wastewater CIP Budget



Town of Camden, Maine

Fund 2, Department 60-25 - Wastewater Capital Improvements

David Bolstridge, Superintendent

Department 60-25			Actual FY 13	Actual FY 14	Actual FY 15	Budget FY 16	06/30/16		Department Head Proposed FY 17	Town Manager Proposed FY 17	Select Board APPROVED FY 17
Old Line	New Line	APPROPRIATIONS					YTD	FY 16			
36 Capital Outlay (less than \$50,000)											
62	67	20 Treatment Plant Equipment	1,208	31,943		191,000	219,421				
		30 Mechanic St Engineering						5,000		-	
63	66	30 Inflow & Infiltration Study	232	21,148	15,118	30,000	27,683	45,000	50.0%	45,000	50.0%
61	66	31 Computers						3,500		3,500	
		32 Evaluation						7,850		7,850	
64	69	54 Pump Station Upgrades	48,816	16,929	91,861						
	68	Bakery Bridge					761				
25-63	67	91 Jetter Lease Payment	14,450	14,450	14,450	14,450	2,424				
62	67	91 Service Van Replacement						23,000		5,000	
			64,706	84,470	121,430	235,450	250,289	84,350		61,350	-
38 Capital Reserves											
56-63	64	50 Intown Sewer Reserve		177,350			40,000			-	
63	63	51 I&I Collection Reserve		89,850	20,000	20,000	20,000	20,000	0.0%	20,000	0.0%
63	64	52 Collection System Reserve			40,000	40,000	20,000	40,000	0.0%	40,000	0.0%
62	62	62 Treatment Plant Equip. Reserve	30,000	20,000		20,000		20,000	0.0%	20,000	0.0%
64	65	65 Pump Station Reserve/Upgrades	-	20,000	16,865	20,000	20,000	20,000	0.0%	20,000	0.0%
			30,000	129,850	76,865	100,000	60,000	100,000	0.0%	100,000	0.0%
TOTAL APPROPRIATIONS			94,706	214,320	198,295	335,450	310,289	184,350	-45.0%	161,350	-51.9%
				119,613	(16,025)	137,155	(25,161)	(151,100)		(174,100)	
							Under Budget	-45.04%		-51.90%	

REVENUE			Actual FY 13	Actual FY 14	Actual FY 15	Budget FY 16	06/30/16		Department Head Proposed FY 17	Town Manager Proposed FY 17	Select Board APPROVED FY 17
Old Line	New Line	REVENUE					YTD	FY 16			
01 REVENUE											
			-	-	-	-	-	-	-	-	-
TOTAL REVENUE			-	-	-	-	-	-	-	-	-
				-	-	-	-				
NET BUDGET			94,706	214,320	198,295	335,450	310,289	184,350	-45.0%	161,350	-51.9%
				119,613	(16,025)	137,155		(151,100)		(174,100)	

Tax Supported Capital Expenses	Priority (1 to 5)	Estimate of Cost.	FY16	FY17	FY18	FY19	FY20	FY21	Notes
Treatment Plant									
Phase 2 upgrade	1		X	X					Could include all of the items listed below
Aeration tanks gates and railings	1		X	X					WP to evaluate
Secondary clarifier polymer feed system	1		X	X					WP to evaluate
Secondary clarifier cover	1		X	X					WP to evaluate
Belt press replacement	1		X	X					WP to evaluate
SCADA	1		X	X					WP to evaluate
Plunger pumps replacement (2)	1		X	X					WP to evaluate
Emergency Generator	1		X	X					WP to evaluate
Return Bldg Pump replacement	1		X	X					WP to evaluate
Blower building ventilation fan	1		X	X					WP to evaluate
Hydro System Upgrade (pumps, controls)	1		X	X					WP to evaluate
Replace (1) aeration blower	1		X	X					WP to evaluate
Plant concrete repair	1		X	X					WP to evaluate
Pump Stations									
Washington St. PS Upgrade	1	370,000	X	X	370,000				WP estimate
Cove Rd. PS Upgrade	1	298,500	X	X	298,500				WP estimate
Laite Beach PS Upgrade	1	56,000	X	X	56,000				WP estimate
Pump station engineering/contingency	1	289,000	X	X	289,000				WP estimate
Collection System									
John St. Sewer Ext. (option B)	3	405,475							
Cobb Road Ext.	5	200,000							
Molyneaux Rd. (Riverside to Rt. 52)	5	500,000							
Upper Mountain St.	5	350,000							
Upper Washington St.	5	250,000							
Beaucaire Ave.	5	1,750,000							
Spruce Street	1	47,167	47,167						Completed in FY2016
Cedar Street	5	30,000							
Mechanic Street	1	100,000		5,000					Inspect the pipe again in FY2016, develop plan FY2017
Bond Payments									
Bayview Pump Station Upgrade									Last payment due FY14
Treatment Plant Upgrade			68,745	68,745	68,745	68,745	68,745	68,745	Pmts. to be offset by cost share from Rockport
Rawson Avenue Pump Station			54,153	51,975	51,513	51,513	51,513	51,513	Pmts. to be offset by cost share from Rockport
Subtotal		4,646,142	170,065	125,720	1,133,758			120,258	

Expenses Covered by Operations & Maintenance Budget	Priority (1 to 5)	Estimate of Cost.	FY16	FY17	FY18	FY19	FY20	FY21	
Press Bldg Roof replacement	1	18,000	23,280						Completed in FY2016
Plant upgrade evaluation	1	80,000	75,000						Completed in FY2016
Driveway paving repair	1	20,000	20,000						Completed in FY2016
CCTV inspection equipment	1	79,000	79,000						Replaced in FY2016
GPS meter	1	12,000	12,000						Purchased in FY2016
TP Reserve - WW Equipment			20,000	20,000					
WW Pump Station Reserve			20,000	20,000					
I & I Reserve			20,000	20,000					
Collection System Sewer Reserve			40,000	40,000					
Vehicles									
3/4 Ton Pick-up w/plow (2006)	1	30,000	30,000						Replaced in FY2016
1/2 Ton Ext. Cab Pick-up (2011)	5	30,000					30,000		
Service Van (1997)	2	23,000		23,000					
Hi-Vel Sewer Flushing Machine (1973)	1		14,450						Paid off in FY2016
Camera Van (1991)	5	30,000							
Subtotal		322,000	353,730	123,000	0	0	0	30,000	
Total		4,968,142	523,795	248,720	1,133,758				

Town of Camden Maine

Wastewater

30-Debt

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Town of Camden, Maine

Fund 2, Department 60-30 - Debt

David Bolstridge, Superintendent

Capital Improvements

The Wastewater Debt consists of bonds taken for infrastructure improvements. Previously, Wastewater debt was absorbed through the Town's general fund budget. However, it is more appropriate for users of the service to pay for its debt. The Town will continue to support the Wastewater debt until such time as the debt can be easily transferred to the Wastewater budget.

SUMMARY

Department 60-30		Actual FY 13	Actual FY 14	Actual FY 15	Budget FY 16	#REF! YTD	Department Head Proposed FY 17	Town Manager Proposed FY 17	Select Board APPROVED FY 17
Line	New Line								
	38						188,985	188,985	-
		-	-	-	-	-	188,985	188,985	-
TOTAL APPROPRIATIONS		-	-	-	-	-	188,985	188,985	-
			-	-	-	-	188,985	188,985	

Account		Actual FY 13	Actual FY 14	Actual FY 15	Budget FY 16	01/00/00 YTD	Department Head Proposed FY 17	Town Manager Proposed FY 17	Select Board APPROVED FY 17
Old Line	New Line								
	01	-	-	-	-	-	127,380	127,380	-
TOTAL REVENUE		-	-	-	-	-	127,380	127,380	-
			-	-	-	-	127,380	127,380	
NET BUDGET		-	-	-	-	-	61,605	61,605	-
			-	-	-	-			

Town of Camden, Maine

Fund 2, Department 60-30 - Wastewater Debt

David Bolstridge, Superintendent

Old Line	New Line	APPROPRIATIONS	Actual	Actual	Actual	Budget	06/30/16	Department Head	Town Manager	Select Board
			FY 13	FY 14	FY 15	FY 16	YTD	Proposed FY 17	Proposed FY 17	APPROVED
										FY 17
01 PRINCIPAL										
	01	Bond Principal					47,250	47,250	47,250	
	10	MMBB Principal						104,485	104,485	
02 INTEREST			-	-	-	-	47,250	151,735	151,735	-
	20	Bond Interest					22,391	22,395	22,395	
	25	MMBB Interest						14,855	14,855	
			-	-	-	-	69,641	37,250	37,250	-
TOTAL APPROPRIATIONS								188,985	188,985	-
								188,985	188,985	

Old Line	New Line	REVENUE	Actual	Actual	Actual	Budget	06/30/16	Department Head	Town Manager	Select Board
			FY 13	FY 14	FY 15	FY 16	YTD	Proposed FY 17	Proposed FY 17	APPROVED
										FY 17
01 REVENUE										
		Town General Fund Budget Support						113,620	113,620	
		Town of Rockport Support						13,760	13,760	
			-	-	-	-	-	127,380	127,380	-
TOTAL REVENUE			-	-	-	-	-	127,380	127,380	-
								127,380	127,380	
NET BUDGET			-	-	-	-	-	61,605	61,605	-
								61,605	61,605	

SEWER LONG-TERM DEBT							
Lending Institution	Department	Purpose	Origination Date	Final Payment Date	Original Amount	Interest; Other Fees	Total
Roosevelt & Cross	Town and Wastewater	Pump Station Bond	12/1/2016	12/1/2040			
					892,500	306,932	1,199,432
Maine Municipal Bond Bank 2007FS	WW Treatment Plant		10/1/2007	4/1/2022	885,000	145,482	1,030,482
Maine Municipal Bond Bank 2010SR	Rawson Avenue Upgrade		1/15/2011	7/15/2025	660,000	54,802	714,802

CURRENT SEWER DEBT PAYMENTS							
Lending Institution	Department	Purpose	Dates	Final Payment Date	Principal	Interest; Other Fees	Total
Roosevelt & Cross	Town and Wastewater	Pump Station Bond			47,250	22,391	69,641
Maine Municipal Bond Bank 2007FS	WW Treatment Plant				60,482	8,263	68,745
Maine Municipal Bond Bank 2010SR	Rawson Avenue Upgrade				44,000	6,589	50,589
TOTALS					151,732	37,245	188,977

Town of Camden Maine

Seabright Hydro

01 Administration and Operations

The operations of the Seabright Dam are included in the Wastewater budget simply because it is managed by the Wastewater Superintendent. Funding for the administration and operations is reimbursed by the Town.

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Town of Camden, Maine

Fund 9, Department 80-01- Seabright Administration & Operations

David Bolstridge, Superintendent

Department Outline

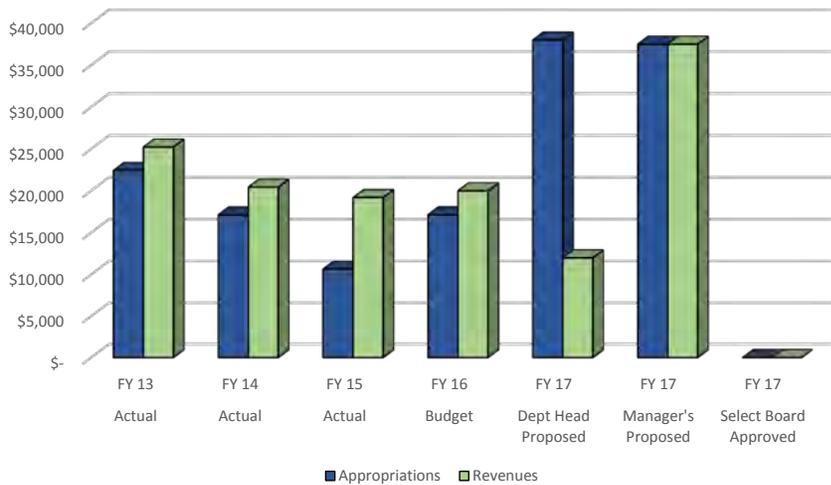
Seabright Administration & Operations is managed by the Wastewater Superintendent and his staff.

SUMMARY

Department 80-01		SUMMARY				06/13/16	Department Head		Town Manager		Select Board
Old Line	New Line	Actual	Actual	Actual	Budget	YTD					APPROVED
APPROPRIATIONS		FY 13	FY 14	FY 15	FY 16	FY 16	Proposed FY 17	%	Proposed FY 17	%	FY 17
	01 Personnel Services	5,750	5,320	4,300	5,200	5,100	5,200	0.0%	5,200		-
	05 Employees' Benefits	398	398	329	400	390	870	117.5%	870	117.5%	-
	31 Contractual Services	15,162	4,183	3,262	5,150	3,704	1,900	-63.1%	1,900	-63.1%	-
	32 Other Contractual Services	1,112	7,236	2,766	6,400	1,929	26,030	306.7%	26,030	306.7%	-
	36 Capital Outlay	-	-	-	-	-	4,000		3,500		-
TOTAL APPROPRIATIONS		22,422	17,137	10,657	17,150	11,123	38,000	121.6%	37,500	118.7%	-
			(5,285)	(6,480)	6,493	(6,027)	20,850		20,350		
			-23.57%	-37.81%	60.93%	Under Budget	121.57%		118.66%		

Account 91-21		SUMMARY				06/13/16	Department Head		Town Manager		Select Board
Old Line	New Line	Actual	Actual	Actual	Budget	YTD					APPROVED
REVENUE		FY 13	FY 14	FY 15	FY 16	FY 16	Proposed FY 17	%	Proposed FY 17	%	FY 17
	01 Revenue	25,223	20,440	19,194	20,000	9,676	12,000	-40.0%	37,500	87.5%	-
TOTAL REVENUE		25,223	20,440	19,194	20,000	9,676	12,000	-40.0%	37,500	87.5%	-
			(4,783)	(1,246)	806	(10,324)	(8,000)		17,500		
					Under Estimate						
NET BUDGET		(2,801)	(3,303)	(8,538)	(2,850)	1,447	26,000	-1012.3%	-		-
			(502)	(5,234)	5,688	Over Budget	28,850				
			17.93%	158.45%	-66.62%	Over Budget	-1012.27%				

Seabright Administrative & Operations Budget



Town of Camden, Maine

Fund 9, Department 80-01- Seabright Administration & Operations

David Bolstridge, Superintendent

Department 80-01			Actual FY 13	Actual FY 14	Actual FY 15	06/13/16		Department Head		Town Manager		Select Board
Via Line	New Line	APPROPRIATIONS				Budget FY 16	YTD FY 16	Proposed FY 17	%	Proposed FY 17	%	APPROVED FY 17
01 Personnel Services												
02	01	01 Full-time Wages	5,750	5,320	4,300	5,200	5,100	5,200	0.0%	5,200		
			5,750	5,320	4,300	5,200	5,100	5,200	0.0%	5,200	0.0%	-
05 Employees' Benefits												
02	01	01 FICA	398	398	329	400	390	325		325	-18.7%	
02		02 Medicare						75		75		
05		06 MPERS						470		470		
			398	398	329	400	390	870	117.5%	870	117.5%	-
31 Contractual Services												
30	64	27 Inspections	11,665	1,695	2,500	2,500	2,156			-		
30	35	56 Security Monitoring	1,640	847	358	750	336			-		
15	02	91 Transformer Rental Fees	1,858	1,641	404	1,900	1,212	1,900		1,900	0.0%	
			15,162	4,183	3,262	5,150	3,704	1,900	-63.1%	1,900	-63.1%	-
32 Other Contractual Services												
15	01	70 Electricity	381	476	1,027	900	449	900	0.0%	900	0.0%	
20	30	33 Building Repairs & Maintenance	731	6,760	1,739	2,500	1,481	23,000	820.0%	23,000	820.0%	
		45 Mowing						550		550		
80	11	49 Boiler & Machinery				3,000						
		74 Internet Fees						1,580		1,580		
20		76 Telephones, Cell Phones										
36 Capital Outlay			1,112	7,236	2,766	6,400	1,929	26,030	306.7%	26,030	306.7%	-
12 Surveillance Cameras								4,000		3,500		
			-	-	-	-	-	4,000		3,500		-
TOTAL APPROPRIATIONS			22,422	17,137	10,657	17,150	11,123	38,000		37,500		-
				(5,285)	(6,480)	6,493	(6,027)	20,850		20,350		
				-23.57%	-37.81%	60.93%	Under Budget	121.57%		118.66%		

Account 98-01			Actual FY 13	Actual FY 14	Actual FY 15	06/13/16		Department Head		Town Manager		Select Board
Via Line	New Line	REVENUE				Budget FY 16	YTD FY 16	Proposed FY 17	%	Proposed FY 17	%	APPROVED FY 17
REVENUE												
		Town GF Support Hydro Reserve	13,000							29,000		
01		01 Energy Credits	12,223	20,440	19,194	20,000	9,676	9,500		6,000	-70.0%	
		02 Camera Grant						2,500		2,500		
			25,223	20,440	19,194	20,000	9,676	12,000	-40.0%	37,500	87.5%	-
TOTAL REVENUE			25,223	20,440	19,194	20,000	9,676	12,000	-40.0%	37,500	87.5%	-
				(4,783)	(1,246)	806	(10,324)	(8,000)		17,500		
						Under Estimate						
NET BUDGET			(2,801)	(3,303)	(8,538)	(2,850)	1,447	26,000	-1012.3%	-		-
				(502)	(5,234)	5,688	Over Budget	28,850				
				17.93%	158.45%	-66.62%		-1012.27%				

Town of Camden

Glossary

Town of Camden, Maine

GLOSSARY

ACCOUNTING SYSTEM:

The total set of records and procedures that are used to record, classify, and report information on the financial status and operations of City government.

ACCRUAL BASIS:

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

ADOPTED BUDGET:

Refers to the budget amounts as originally approved by the City Council applicable to a single fiscal year.

APPROPRIATION:

An authorization granted by the City Council that permits officials to incur obligations against and to make expenditures of city's resources.

ASSESSED VALUATION:

The total value of all real and personal property in the City that is used as a basis for levying taxes. Tax exempt property is excluded from the assessable base.

BOND:

A written promise to pay a specified sum of money (called principal or face value) at a specified future date, plus periodic interest paid at a specified percentage of the principal (interest rate). In the budget document these payments are identified as "Long-Term Debt".

BUDGET:

The financial plan for the operations of the City 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. The capital budget is separate from the annual City 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:

A category of account codes that identify major expenditures of public funds beyond maintenance and operating costs. Items may include vehicles, computer equipment, office furniture, and the acquisition or construction of a needed physical facility or improvements to land and/or buildings. Capital items have a value of \$500 or more and have a useful economic lifetime of more than one year.

CARRY-OVER FUNDS:

Carry-over funds are the result of unspent appropriations in the prior year, new growth, the expansion of the tax base beyond what was projected, and increased revenues over estimated amounts. These funds are brought forward from the preceding fiscal year reserves. Appropriated carry-over funds are known as unreserved fund balance.

CASH MANAGEMENT:

Management of cash flows in such a way that interest and penalties paid are minimized and interest earned is maximized. Checks received are deposited in a timely manner, and bills are paid no later than the due date unless discounts can be obtained by paying early. Future cash needs are determined, and cash on hand invested in interest-bearing secure accounts.

Town of Camden, Maine

GLOSSARY

COMPARATIVE DATA:

Information from prior fiscal periods provided to enhance the analysis of financial data of the current fiscal period.

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.

COST:

The amount of money or value exchanged for property or services.

COUNTY TAX:

The annual county tax assessment levied annually by Knox County. The State of Maine Revenue Service provides annual municipal assessments from which the County calculates its tax rate. Taxes are payable on September 1 of each year; interest on unpaid taxes commences sixty days after the due date at a rate established annually by the state of Maine Revenue Service.

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.

DESIGNATED FUND BALANCE:

Funds approved and set aside for a specific defined purpose by the Select Board, from the City's overall fund balance.

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.

EMPLOYEE BENEFITS:

Employee benefit expenditures in the budget are the City's share of employees' fringe benefits, including FICA, health insurance, life insurance, retirement, deferred compensation, unemployment, disability insurance, and workers' compensation.

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.

ENTERPRISE FUND:

Funds that provide for services to the public for a fee that makes the entity mostly or all self-supporting.

EXPENDITURE:

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

EXPENSES:

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

Town of Camden, Maine

GLOSSARY

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.

Section 7(k)

FLSA Section 7(k) states that employees engaged in fire protection or law enforcement may be paid overtime on a "work period" basis. The "work period" may be from 7 consecutive days to 28 consecutive days in length. For work periods of at least 7 but less than 28 days, overtime pay is required when the number of hours worked exceeds the number of hours that bears the same relationship to 212 (fire) or 171 (police) as the number of days in the work period bears to 28. As an example, fire protection personnel are due overtime under such a plan after 106 hours worked during a 14-day work period, while law enforcement personnel must receive overtime after 86 hours worked during a 14-day work period.

FEES:

A general term used for any charges levied by the City 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 City government's policies with respect to taxes, spending and debt management as these relate to government services, programs, and capital investment. Fiscal policy provides an agreed upon set of principles for the planning and programming of government budgets and their funding.

FISCAL YEAR:

In the City of Rockland, the twelve months beginning July 1 and ending the following June 30.

FUND:

A fiscal and accounting entity with a self-balancing set of accounts which is segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

FUND BALANCE:

The excess of a fund's assets over its liabilities and reserves. The excess balance is often referred to as "surplus". A negative fund balance is sometimes called a "deficit".

FUND BALANCE, THE - See "The New Fund Balance"

GENERAL FUND:

Accounts for the general operations of the City. This fund accounts for all financial transactions and resources not required to be accounted for in an enterprise 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 groups and are evaluated and updated by the Government Accounting Standards Board (GASB).

GOAL:

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

GOVERNMENT FINANCE OFFICERS ASSOCIATION (GFOA):

An association of public finance professionals founded in 1906 as the Municipal Finance Officers Association. The GFOA has played a major role in the development and promotion of GAAP for state and local government since its inception and has sponsored the Certificate of Achievement for Excellence in Financial Reporting Program since 1946.

Town of Camden, Maine

GLOSSARY

GOVERNMENTAL ACCOUNTING STANDARDS BOARD (GASB):

The ultimate authoritative accounting and financial reporting standard-setting body for state and local governments.

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.

INFILTRATION:

Groundwater that enters sewer systems through defective pipes.

INFLOW:

Water entering sewers from inappropriate connections, i.e. roof drains, cellar drains, yard drains and storm water runoff.

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.

MPERS: Maine Public Employees Retirement System

OTHER

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.

OVERLAY:

That amount of expenditure budgeted which has the affect of increasing the property tax levy, not to exceed 5% of the actual property tax levy, in order to cover potential property valuation adjustments necessary, which would have the affect of reducing property tax collections.

PERSONNEL SERVICES: A category of account codes which identifies various classification of wages, salaries, and overtime expenses.

Town of Camden, Maine

GLOSSARY

POSITION:

Placement of position within City 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 City'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 the established personnel policy. (Rockland considers a full-time hourly clerical employee to work 37.5 hours per week.)

Part-time Employee: Appointment of a budgeted position to work less than a standard work week on a continuing basis. Part-time employees are paid only for hours actually worked, and are not eligible for any other benefits except those mandated by federal and state laws.

Temporary Employee: Appointment to work a standard work week, or less, on a regular basis but for a definite limited period of time, usually not to exceed six (6) months. Temporary employees are paid for hours worked and overtime is paid where applicable, but they receive no other benefits except those mandated by federal and state laws.

Seasonal Employee: Appointment to a temporary position on a seasonal basis. The employee is terminated at the end of the applicable season, and such employees are paid only for hours actually worked, and are not eligible for any other benefits except those mandated by federal and state laws.

On-Call Employee: Appointment to work on an intermittent and as-needed basis. Employees who are on call do not have a regular schedule but work as available and as needed. Such employees are paid only for hours worked or by annual stipend, and are not eligible for any other benefits except those mandated by federal and state laws.

Contracted Individual: Retained under a contract between the City and the individual. Such individual receives payments as negotiated by contract, and has no claim to benefits, except as specifically negotiated.

Student Employee: Appointment of school student during their enrollment in school, including summer employment. Students will be paid as determined by the City Manager. Student employees are not eligible for benefits other than those mandated by federal and state laws.

PROPOSED BUDGET:

The recommended City budget submitted by the City Manager to the City Council.

RESERVE:

An account that has been established either through appropriation, donation, excess surplus, or other for a specified purpose.

RETAINED EARNINGS:

Profits realized at the end of the year after paying all expenses. Retained Earnings are either reserved for a specific purpose or retained for future use to either offset expenses, purchase equipment, or other reasons for the benefits of the Enterprise Fund.

REVENUE:

Funds which the government receives as income. It includes such items as fees from specific services, property taxes, grants and interest income.

Town of Camden, Maine

GLOSSARY

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 ANTICIPATION NOTES (TAN):

Notes issued in anticipation of taxes which are retired usually from taxes and other revenues collected.

TAX INCREMENTAL FINANCING DISTRICT (TIF):

Financing mechanism used to finance certain public improvements throughout a certain area defined within the City. 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.

TAXES:

Levied by the City based on assessed values of real estate and personal property for the purpose of financing public services performed for the common benefit of its citizenry.

THE NEW FUND BALANCE:

GASB 54 is effective for financial statements for periods beginning after June 15, 2010. Fund accounts will be reported in the following classifications:

- *Restricted* - amounts constrained by external parties, constitutional provision, or enabling legislation
- *Committed* - amounts constrained by a government using its highest level of decision-making authority
- *Assigned* - amounts a government intends to use for a particular purpose
- *Unassigned* - amounts that are not constrained at all will be reported in the general fund.

The new standards clarify the definitions of individual governmental fund types. It interprets certain terms within the definition of special revenue fund types, while further clarifying the debt service and capital projects fund type definitions.

UNENCUMBERED BALANCE:

The year-end cash balance of a fund less outstanding encumbrances. The unencumbered balance at year-end in a fund together with the estimated revenues for the upcoming year determine the maximum amount available for appropriation in the next year's budget.

UNAPPROPRIATED FUND BALANCE:

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

UNASSIGNED FUND BALANCE (UFB) formerly Undesignated Fund Balance:

Funds not earmarked for any specific purpose and used at the discretion of the City Council, equal to at least 8% (by City policy) of the total annual budget comprising the proposed operating budget to be voted on at Public Meeting, the County assessment, the school assessment, the annual TIF payment, and the estimated Overlay.