

Town of Freeport, Maine



**Fiscal Year 2018
Municipal Budget**

Cover Photo Courtesy Town Staff

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TOWN OF FREEPORT, MAINE

FISCAL YEAR 2018

MUNICIPAL BUDGET

TOWN COUNCILORS

Council Chair
Council Vice-Chair
Councilor
Councilor
Councilor
Councilor
Councilor

Sarah Tracy, District 2
Melanie Sachs, Elected At-Large
Scott Gleeson, District 1
Peter Anzuini, District 3
Lee Arris, District 4
John Egan, Elected At-Large
William Rixon, Elected At-Large

Council Secretary

Sharon Coffin

TOWN OFFICIALS

Town Manager
Cable Television Director
Codes Enforcement Officer
Finance Director
Fire and Rescue Chief
General Assistance Director
Harbormaster
Human Resources Director
Library Director
Planning Director
Police Chief
Town Engineer, Public Works, and Solid Waste Director
Town Assessor
Town Clerk and Registrar of Voters
Winslow Park Manager

Peter Joseph
Rick Simard
Fred Reeder
Jessica Maloy
Charles Jordan
Johanna Hanselman
Jay Pinkham
Judy Hawley
Arlene Arris
Donna Larson
Sue Nourse
Adam Bliss
Robert Konczal
Christine Wolfe
Neil Lyman

www.freeportmaine.com

Photo Courtesy: Town Staff



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

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**Town of Freeport
Maine**

For the Fiscal Year Beginning

July 1, 2016

Jeffrey R. Egan

Executive Director

TOWN OF FREEPORT, MAINE

MUNICIPAL BUDGET FY 2018

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The Town of Freeport-A Brief History and Community Overview

The Town of Freeport was “set off” from North Yarmouth in 1789, as at that time it had enough people to establish its own church. While Freeport was settled in the late seventeenth century, population growth accelerated in the eighteenth century, as the deep indentations of the peninsulas caused there to be much attractive waterfront property. In addition, before the rail came to Freeport in 1849, the sea was a major method of transportation in Freeport and Casco Bay. The waterfront is still an active and vibrant part of Freeport; where ships were once built there is a large marina and where there was a fish packing plant in the 1830s now stands the Harraseeket Yacht Club.¹



Shown is the depot for the Maine Central Railroad. The building was constructed in 1911 and later relocated to Boothbay.

Photo Courtesy of the Freeport Historical Society

Today, Freeport continues to serve as a retail and commercial hub of Southern Midcoast Maine. In 1911, Leon Leonwood Bean began making the now famous “Bean Boots” of rubber sole and leather upper materials. Costing just \$3.50 per pair, these were first tailored to hunters, but became so popular they are still in production and commonly worn today.² In fact, shoe manufacturing was a large portion of Freeport’s business from the late 1800s through the mid-

1960s; at the height of Freeport’s manufacturing era, the Town was home to eight shoe factories which employed more than 1,000 workers. During that time, Freeport’s downtown included several grocery, clothing, and shoe stores as well as a bank, restaurants, a movie theater, a bowling alley, gas stations, and many other shops.³

While things have changed since the 1800s, Freeport continues to have a vibrant downtown which attracts millions of tourists each summer and many thriving businesses. There has been residential growth outside the downtown, but has not been immune to the national economic downturn. For example, at the height of residential growth in 2005, the Town issued 85 building permits for either new and/or replacement dwelling units. Fiscal year 2010 was the Town’s lowest permitting year over the past decade, with only 28 permits. Staff has seen that number begin to rebound with 55 permits for new and/or replacement dwelling units in fiscal years 2013 and 2014, jumping to 64 permits in fiscal year 2015, and the recent high of 69 permits in FY2016.

In April of 2009, Berenson Associates in partnership with L.L. Bean, opened a 550 car parking garage and 118,000 sq ft of new retail and restaurant space. It also includes the six screen Nordica Theatre which has 700 seats along with the newest high-definition 3-D technology. The original Nordica Theatre on Bow Street, hosted Freeporters for many years with a night at the movies. It’s predecessor, Mortimer’s Photoplay Theatre showed silent movies, musical performances, and other acts as early as 1933.⁴ The development of the Nordica Theatre today has continued to see increase occupancy since its opening, and since April, 2014, the complex has been 100 percent occupied. While information regarding lease rates is not public information, Berenson Associates reports that lease rates have been

¹ (Freeport Historical Society 1996, Introduction Page)

² (Freeport Historical Society 1996, Page 48)

³ (Bonney 2009)

⁴ (Freeport Historical Society, www.freeporthistoricalsociety.org)



competitive with local rates. The total project including the parking garage and retail space cost approximately \$45 million. The Town has entered into a TIF credit enhancement agreement with the developer to assist with a maximum of \$17.5 million over 20 years toward the public parking garage portion of the development.

*The six screen Nordica Theatre boasts 700 seats and HD 3-D technology.
Photo Courtesy of Town Staff*

Interest in new commercial construction picked up in FY2016 with five new permits being issued in fiscal year 2016. In 2016, Berenson's Associates sought and received approval and a contract zone for a new, infill retail development on Main Street. Also, on Route One South, a group of investors purchased a tract of land for a garage/storage facility which will be completed in Spring 2017.

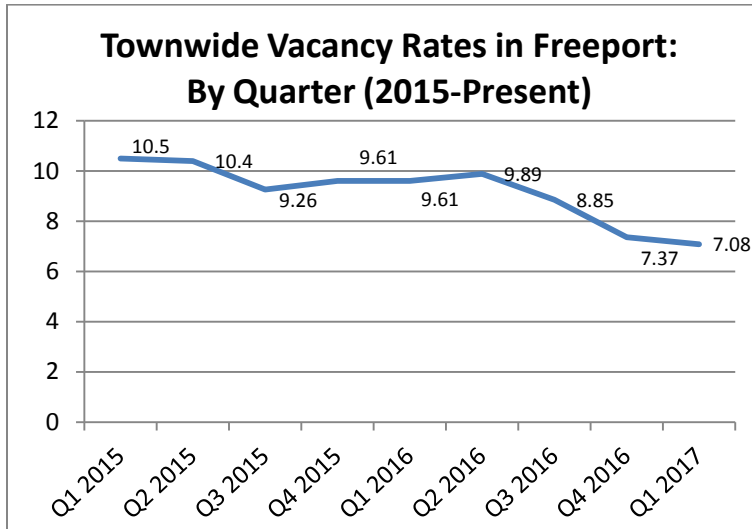
Maine Beer Company has received approval and began construction on an expansion of their existing facility on U.S. Route 1. After purchasing an abutting parcel, they presented a plan to increase their total production and warehouse space from 6000 to approximately 18,000 square feet. Their proposal also includes a relocation/expansion of their tasting room and an expansion of on-site parking for customers and employees. Maguire Construction also purchased a 3 acre lot of land with frontage on the east side of Route 1, and is in the process of receiving approval to build a new facility for the

business' offices, as well as some material and equipment storage. The company specializes in building high-end custom residences. It's an exciting time in Freeport, Maine and more new development is on the horizon!



*Shown is the construction on the expansion of Maine Beer Company.
Photo Courtesy of Town Staff.*

Vacancy rates also suggest increasing demand for commercial space in Freeport. While the town-wide vacancy rate destabilized during the economic recession (2007-2013), it had remained steady and consistent since the first quarter of 2014, falling to 7.1% in the first quarter of 2017, the lowest point in over a decade! This sends a message to the real estate community that there is an opportunity for new development here in Freeport.



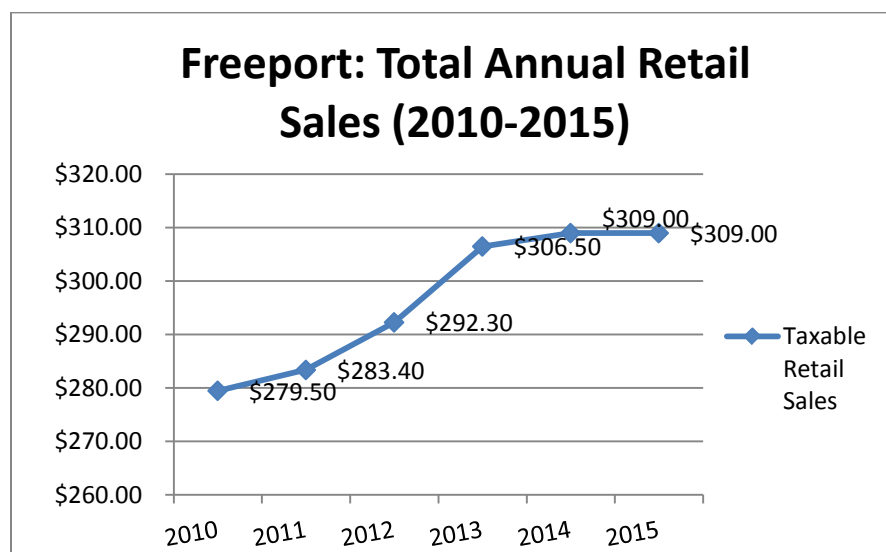
Source: Freeport Economic Development Corp.



Shown is the completion of Midcoast FCU, filling a long vacant property

Photo Courtesy of Town Staff.

Freeport is the premiere retail shopping destination in Maine, and retail business remains strong and continues to grow. After hitting a low point in 2009, Freeport has experienced six straight years of continuous retail sales growth:



Source: State of Maine, Department of Revenue Services

The most current list of the Town's top ten tax payers, their valuation, and tax in dollars and then as a percentage of the total tax levy is listed below.

Town of Freeport Top Ten Taxpayers Breakdown As of April 1, 2016						
#	Taxpayer	Real Estate	Personal Prop.	Total Valuation	Tax	% of levy
1	BEAN L L INC	159,836,700	47,029,597	206,866,297	3,268,487	13.81
2	BERENSON ASSOCIATES INC	36,504,700	-	36,504,700	576,774	2.44
3	HARRA SEEKET INN INC	8,761,300	601,902	9,363,202	147,939	0.63
4	W/S FREEPORT BB LLC	8,443,600	-	8,443,600	133,409	0.56
5	DOVER PROPERTIES LLC	8,172,900	334,209	8,507,109	134,412	0.57
6	CENTRAL MAINE POWER CO	7,866,900	-	7,866,900	124,297	0.53
7	HOLDEN BLOCK REALTY TRUST	7,524,500	-	7,524,500	118,887	0.50
8	FREEPORT GROUP LLC	6,450,600	-	6,450,600	101,919	0.43
9	SHULPORT LLC ET AL	6,224,300	-	6,224,300	98,344	0.42
10	CAMPLIN/MARINO PROPERTIES	5,660,200	-	5,660,200	89,431	0.38
Total valuation of Top Ten				\$ 303,411,408		
Total taxes of Top Ten @15.80 per thousand				\$ 4,793,900		
Total Town taxable valuation				\$1,497,573,300		
Percentage of valuation carried by Top Ten				20.3%		

Source: Town of Freeport Assessing Data

Current Statistics

Per the 2010 Census, the Town's population was 7,879 with the median age being 45.0 years old. The total number of housing units is 3,690 and of those, 2,467 were owner-occupied. The number of people graduating college or higher is 2,086 or 45.6 percent of the total; this is higher than the national average of 29.1 percent. Freeport's median income in 2013 dollars was \$67,382 versus the national average of \$52,176 per year. The work force in Freeport is relatively skilled as well, with 51.7 percent of people in the work force being in management, business, science, and arts occupations while the national average is just 36.2 percent.⁵

Town of Freeport Statistics			
Source: U.S. Census Bureau-Fact Sheet-American FactFinder			
	Freeport Amount	Freeport Percentage	National Average
Total Population	7,879	N/A	N/A
Median Age	45.0	N/A	37.30
Average Household Size	2.5	N/A	2.64
Total Housing Units	3,690	N/A	115,610,216
Owner-occupied Housing Units	2,467	76.90%	64.90%
Renter-occupied Housing Units	742	23.10%	35.10%
Vacant Housing Units	481	N/A	N/A
High School Graduate or Higher (Population 25 and Over)	4,893	94.30%	86.30%
Bachelor's Degree or Higher	2,086	45.60%	29.10%
In Labor Force (Population 16 Years and Over)	4,356	69.50%	63.80%
Mean Travel Time to Work in Minutes (Workers 16 Years and Older)	20.4	N/A	25.70
Median Household Income in 2013 Dollars	\$ 67,382	N/A	\$ 52,176
Mean Household Income in 2013 Dollars	\$ 87,086	N/A	\$ 74,657
Per Capita Income	\$ 36,275	N/A	\$ 27,884
Management, business, science, and arts occupations	2,212	51.70%	36.20%
Service Occupations	466	10.90%	18.30%
Sales and Office Occupations	1,066	24.90%	24.40%
Natural Resources, Construction, and Maintenance Occupations	301	7.00%	9.00%
Production, Transportation, and Material Moving Occupations	234	5.50%	12.10%

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Bonney, E. "Taking Freeport, Maine From a Dying Shoe Manufacturing Town to a Vibrant Village Retail Center That is Now the Number One Tourist Attraction in Maine." Paper presented at Planning Conference-Monhegan Sun-Connecticut, Connecticut, 11 05, 2009.

Freeport Historical Society, . *Images of America-Freeport*. Dover, NH: Arcadia Publishing, 1996. (accessed June 27, 2012).

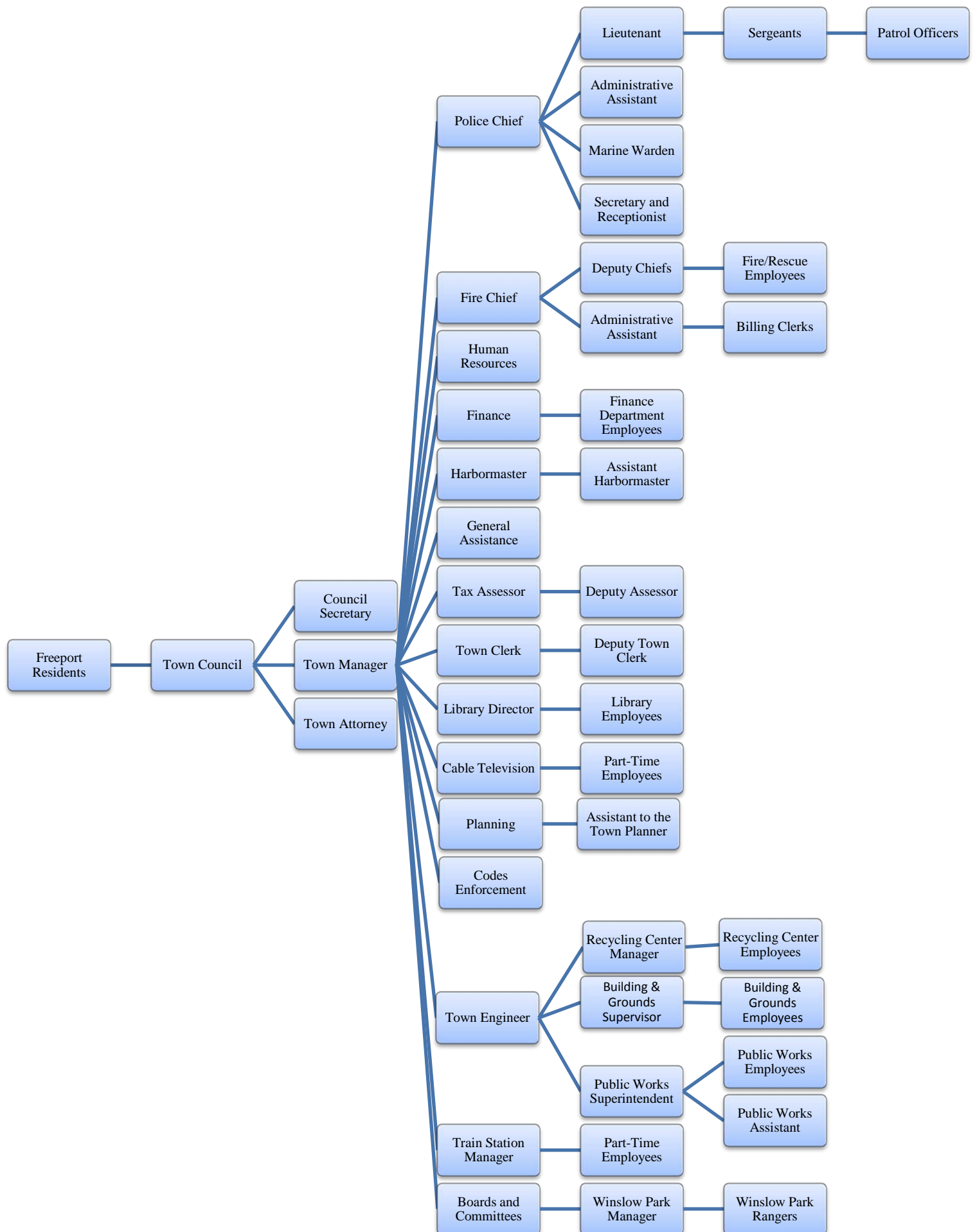
U.S. Census Bureau. "U.S. Census Bureau American FactFinder." www.factfinder.census.gov.

⁵ (U.S. Census Bureau)

Form of Government

The Town was given a Charter in 1976, and went from a selectman/town meeting form of government to a Council/Manager form. The Town is very fortunate, and has only had three managers since the change 35 years ago; one of those managers remained in Freeport for 30 years. The Town has seven councilors, with four coming from one of each of the Town's four voting districts and three being elected "at large" from throughout the community. Each year, the Council elects a Chairperson, and while the Chairperson presides over the meetings, all councilors have the same legislative authority. The Council's role is to set policy, and the Town Manager ensures that these policies are implemented and followed. The Town currently employs approximately 70 full-time employees and 75+ part-time and seasonal employees throughout the year. A town-wide organization chart is located on the following page, and detailed staffing levels by department are located on the following page.

Town of Freeport Organizational Chart FY 2018



**Town of Freeport
Historic Staffing Levels-Five-Year Comparison**

	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	
						Full-Time	Part-Time
Town Manager	1.00	1.50	1.00	1.00	1.00	1.00	
Finance Department	4.12	4.20	4.33	4.32	5.00	5.00	
Assessing	2.00	2.00	2.00	2.00	2.00	2.00	
Town Clerk	1.80	1.80	1.75	1.75	1.93	1.93	
General Administration	1.15	1.15	1.15	1.15	1.15	1.00	0.15
Train Station	N/A	2.07	1.80	2.11	2.11		2.11
Police Department*	14.00	13.20	16.00	17.00	17.00	15.00	2.00
Marine Warden/Special Enforcement	1.00	1.00	1.00	1.00	1.00	1.00	
Fire Department	6.30	8.30	8.30	9.76	9.76	3.00	6.76
Rescue Department	5.20	5.20	5.20	5.16	5.16	3.00	2.16
Police Reception**	0.75	1.00	0.80	0.90	0.90	0.50	0.40
General Assistance	1.00	1.00	1.00	1.00	1.00	1.00	
Public Works	11.00	10.50	11.67	11.68	11.85	11.85	
Solid Waste and Recycling	2.80	2.80	2.80	2.80	2.80	2.80	
Town Engineer	1.00	1.00	1.00	1.00	1.00	1.00	
Community Library	7.80	8.80	9.30	9.30	9.30	7.50	1.80
Planning and Codes	3.00	3.00	3.00	3.00	3.00	3.00	
Coastal Waters Commission/Harbormaster	1.15	1.15	1.15	1.24	1.24	1.00	0.24
Cable Television	1.30	1.30	1.30	1.51	1.51	1.00	0.51
Municipal Building Maintenance	1.60	1.60	1.60	1.60	1.50	2.00	1.20
Winslow Park	4.50	4.50	4.75	4.50	4.50	1.00	3.50
Non-Emergency Transport	11.00	11.00	11.00	11.00	11.00	3.50	7.50
Totals	83.47	88.07	91.90	94.78	95.71	69.08	28.33

****It is notable that the police reception line does not include the dispatch services received from Brunswick.**

Please note that staffing levels indicated are shown in a full-time equivalent (FTE) which does not take into account the actual number of employees, but rather the total employee hours budgeted for that department and how many full-time employees that would equal.



Budget-in-Brief-Town of Freeport July 1, 2017-June 30, 2018

Town of Freeport All Funds Subject to Appropriation Projected Fund Balance

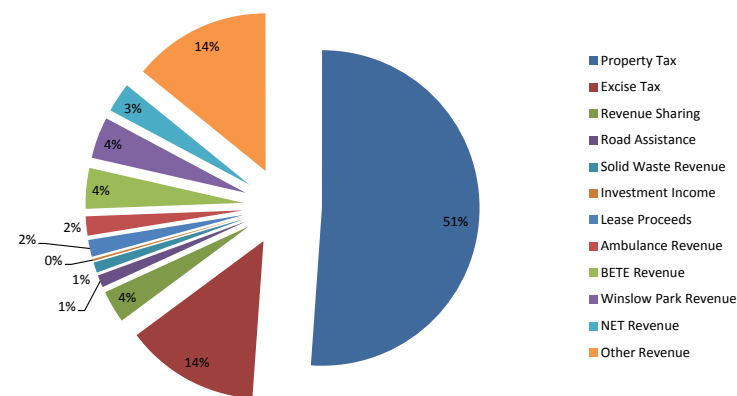
	General Fund	Winslow Park	Destination TIF Fund	NET Fund	Capital Projects Fund	Total All Funds Subject to Appropriation
06/30/2017 Unaudited Fund Balance	6,830,169	548,817	432,542	(148,221)	3,444,500	11,107,807
Revenues						
Taxes	25,277,600		319,150			25,596,750
Licenses, Permits, and Fees	312,300					312,300
Intergovernmental	1,163,500					1,163,500
Charges for Service	169,000	432,925		309,550		911,475
Fees and Fines	115,000					115,000
Unclassified	120,900				-	120,900
Investment Earnings	21,000					21,000
Total Revenues	27,179,300	432,925	319,150	309,550	-	28,240,925
Expenditures						
General Government	1,929,528					1,929,528
Public Safety	2,381,110			309,550		2,690,660
Public Works	2,223,521					2,223,521
Community Services	885,706	432,925				1,318,631
Education	17,418,822					17,418,822
Insurance and Fringe Benefits	1,903,700					1,903,700
Unclassified	1,301,083		418,000			1,719,083
Capital Outlay	-				2,052,600	2,052,600
Debt Service	146,730					146,730
Total Expenditures	28,190,200	432,925	418,000	309,550	2,052,600	31,403,275
Other Financing Sources/(Uses)	1,010,900			-	2,052,600	3,063,500
Change in Fund Balance	-	-	(98,850)	-	-	(98,850)
06/30/2018 Projected Ending Fund Balance	6,830,169	548,817	333,692	(148,221)	3,444,500	11,008,957

The **Destination Freeport Tax-Increment Financing District** includes the downtown Village area, and generates \$280,000 in annual tax revenue to support economic development and downtown infrastructure projects. During FY 2018, the fund will support economic development via the Freeport Economic Development Corporation in the amount of \$95,000, improve downtown sidewalks, replace sidewalk ramp detectable panels in the downtown and funds from the Destination Freeport TIF will ensure that the downtown is clean and litter-free.

The **Winslow Park Special Revenue Fund** includes \$292,000 in annual park entrance and camping fees. The Park has just completed a large-scale erosion control and subsequent staircase reconstruction project in order that the Park will be as beautiful as it is today for decades to come. The FY 2018 budget is primarily a maintenance budget with the inclusion of \$175,000 for Capital Projects. The Park's website and campground reservations can be found at www.freeportmaine.com under the Winslow Park link.

The **Non-Emergency Transport Fund** allows residents who do not have an emergency but need transportation to a doctor's appointment or medical procedure to be transported via Freeport ambulance. The fund historically generated approximately \$570,000 in income annually, but with the loss of a local hospital this number has declined to approximately \$230,000. The fund is supported by insurance company payments for the service and revenue generated by emergency billing services for other towns.

Total Revenue by Type-All Funds FY 2018 Budget



The **General Fund** - Total Budget \$ 9,714,745

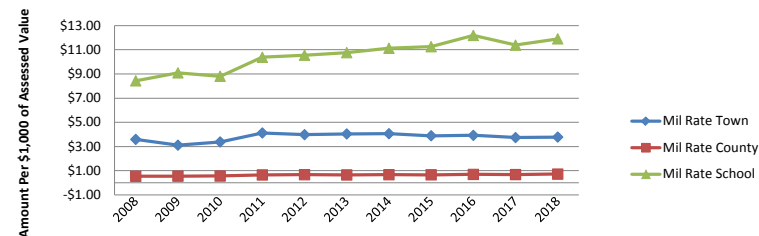
Highlights: four-cent tax increase

On the Town's median value \$258,700 home, municipal services are projected to cost the average taxpayer \$978 annually

This budget includes all police, fire, rescue, public works, overlay paving, general assistance, library, community cable television, voter services, recycling, general debt service, and most other basic services provided by the Town.

The **Capital Projects Fund** includes just over \$2.0 million in non-routine purchases or infrastructure improvements costing more than \$5,000. The plan is funded by the Town's reserve funds and includes such items as reconstruction of Curtis Road, Overlay of US Route 1 South, PW Backhoe, computer upgrades, among many other items. The five-year capital program was adopted on April 25th, 2017, and the first-year appropriation will be made on June 20th, 2017. This full budget can be viewed online at www.freeportmaine.com under the finance department budget section.

Property Tax Levy History





To: Honorable Town Councilors
From: Peter Joseph, Town Manager
 Jessica Maloy, Finance Director
Re: FY 2018 Operating Budgets Transmittal Letter
Date: April 28, 2017

We are pleased to present the FY 2017-2018 budgets for the Town of Freeport's general operating fund, Winslow Park fund, non-emergency transport fund, and the capital and Destination Freeport tax increment financing funds. FY 2018 continues to bring several challenges including continued low interest earnings. In FY18, there is a major staffing adjustment for Fire/Rescue Operations that has a significant impact to the general fund operating budget.

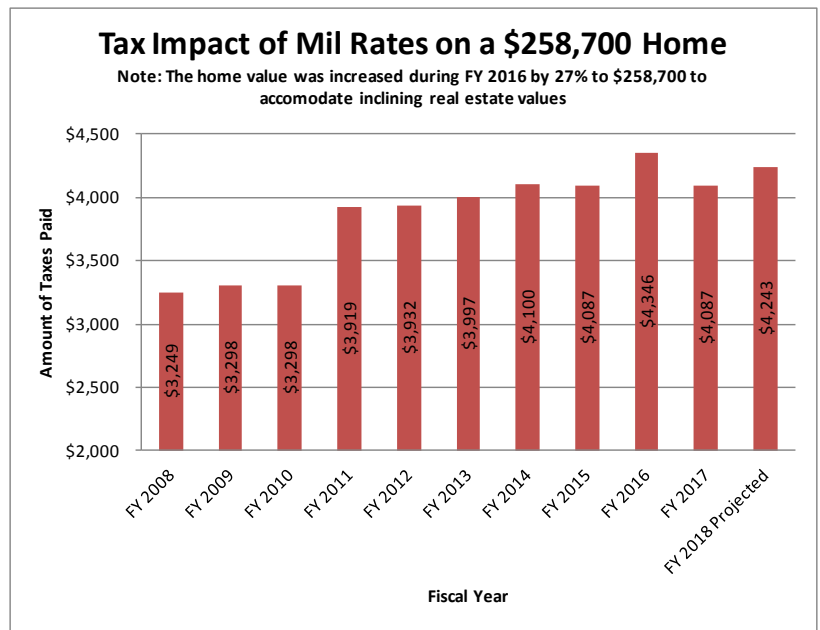
While we do not have a final valuation report from the Town's assessor, nor final tax requirement figures from RSU #5 nor is the Town's budget final, we do have preliminary tax figures from all three taxing bodies:

Town of Freeport Proposed Tax Changes FY 2018						
Entity	FY 2017 Tax Amount	FY 2018 Projected Tax Amount	Projected Mil Rate Impact	\$ Levy Increase	% Levy Increase	
Cumberland County	\$ 991,074	\$ 1,056,633	\$ 0.0419	\$ 65,559	6.61%	
RSU #5	\$ 16,610,407	\$ 17,418,822	\$ 0.5166	\$ 808,415	4.87%	
Town of Freeport	\$ 5,134,641	\$ 5,195,745	\$ 0.0390	\$ 61,104	1.19%	
Total Tax	\$ 22,736,122	\$ 23,671,200	\$ 0.5975	\$ 935,078	4.11%	
Mil Rate Impact	0.000597494	\$0.60 per \$1,000 of value				

The current millage rate, or property tax rate per \$1,000 of assessed valuation, is \$15.80; the Town is proposing a four cent-per-thousand dollar of valuation increase. The RSU #5 Board of Directors is proposing a fifty-two cent-per-thousand dollar of valuation increase, and the Cumberland County tax levy (which has been finalized) increase will include a four cent increase. While that is a total of sixty cents-per-thousand dollars of valuation, the Town's portion only represents four cents or a one point one-nine percent tax increase from FY 2017.

It is important to include an historic picture of the Town's tax rate so the reader can see the historic trends in the rate. Please note that during 2007, the Town conducted a full-scale revaluation; the mil rate dropped from \$17.90 to \$12.50. In FY 2011, the Town's assessor recognized that values had declined due to the real estate recession, and reduced all values for real property by 15 percent. The Town, RSU, and County all had the same service-level needs, and when the valuations declined, the mil rate increased to compensate for the lower values. This is the reason the mil rate increased from \$12.75 to \$15.15 between FY 2010 and FY 2011. The mil rate decreased from \$16.80 to \$15.80 between FY 2016 and FY 2017 due to increased valuation being recognized and assessed.

Ten-Year Mil Rate History		Impact on	
Fiscal Year	Mil Rate	\$258,700 Home	
FY 2007	\$ 12.50	\$	3,234
FY 2008	\$ 12.56	\$	3,249
FY 2009	\$ 12.75	\$	3,298
FY 2010	\$ 12.75	\$	3,298
FY 2011	\$ 15.15	\$	3,919
FY 2012	\$ 15.20	\$	3,932
FY 2013	\$ 15.45	\$	3,997
FY 2014	\$ 15.85	\$	4,100
FY 2015	\$ 15.80	\$	4,087
FY 2016	\$ 16.80	\$	4,346
FY 2017	\$ 15.80	\$	4,087
FY 2018 Projected	\$ 16.40	\$	4,243



While the main focus is on the general fund for budgeting purposes, as it has the only impact on the Town's tax mil rate, the Town budgets for the general fund, NET enterprise fund, Winslow Park and Destination Freeport Tax Increment Financing District special revenue funds in addition to the capital projects fund. Their summaries are included in this transmittal letter with major factors in the budget process including legislative changes, large expenditures, fund balance projections, and Council priorities.

Once again, this has been a particularly challenging process, for the general fund in particular; the Council's budgetary goal for 2017 was as follows:

- Prioritize, evaluate and control expenditures with responsible budgeting to minimize the impact on taxpayers and strive to maintain a stable tax rate, while continuing to provide the highest quality of services possible within the resources available.

While the past few budget years have been difficult, and this year was no exception, the FY 2018 budget does reflect a \$256,454 increase in operating expenses. This is offset; however, by a \$145,000 increase in Non-Property Tax Revenue, leaving the Town with a \$61,104 property tax increase, or one point one-nine percent.

One large challenge for the Town is the loss of State revenue sharing. Revenue sharing is comprised of sales and income taxes received from all over the State, and at its height in FY 2008, the Town received almost \$700,000 in revenue sharing. The FY 2018 projection is \$340,000.

In an effort to reduce the dependence on the use of fund balance, in FY 2017 the requested transfer in from fund balance was down to \$550,000 from \$675,000 in FY 2016. It was the intent of management to continue to decrease this over the next few years; however, given the level of Fund Balance management is recommending using \$600,000 for FY 2018 to help mitigate the tax impact.

The new items and changes in the FY 2018 budget are shown below. Employee wage and step increases total approximately \$57,300; employees are proposed to receive a 2.00 percent increase during FY 2018. This is the average of the surrounding towns' wage increases, and has historically been the method of computing wage increases for Freeport town employees. Management is recommending the consolidation of the Fire/Rescue/NET Operations. This comes at a \$104,500 impact to the general fund; however we are able to offset this with \$45,000 in additional Rescue Revenue. Health insurance and other employee benefits have increased over \$53,000. Maine Employee Health Trust rates increased 10.68% from CY 2016 and staff is budgeting for another 9.5% increase for CY 2018. Maine State Retirement System rates have increased for the employer from 9.1% to 10.1%. These expenditure increases are offset by a \$100,000 increase in BETE Reimbursement and Use of Fund Balance, along with certain other revenue changes in the general fund for FY 2018. The Town has historically taken a conservative approach to budgeting for State Revenues and that is still the current practice in FY 2018.

The non-emergency transport fund has historically had a declining fund balance, and during FY 2016, Fire and Rescue Department staff saw the loss of a major supplier of runs. This has had a major impact on the NET Fund and its ability to perform in its current capacity. Staff has reviewed the impact and recognizes that the fund's net position will continue in the negative, but is proposing changes to service in FY 2018 to help offset and mitigate any future decline in fund balance.

Please see the next pages for more details on each of the funds to be appropriated.

The General Fund

While the FY 2018 tax increase is budgeted at \$88,904 or 1.73 percent, the municipal budget has increased by \$284,254 or 3.01% from FY 2017 to FY 2018. Please see the historic Town of Freeport general fund budgets for the past five fiscal years.

Historic Town of Freeport Municipal Budget Comparison			
Town of Freeport	Budget	\$ Increase	% Increase
FY 2012	\$8,465,864		
FY 2013	\$8,758,553	\$ 292,689	3.46%
FY 2014	\$8,978,235	\$ 219,682	2.51%
FY 2015	\$8,965,659	\$ (12,576)	-0.14%
FY 2016	\$9,352,257	\$ 386,598	4.31%
FY 2017	\$9,447,391	\$ 95,134	1.02%
FY 2018 Proposed	\$9,714,745	\$ 267,354	2.83%
Excluding the County Tax and RSU #5 Tax			

As mentioned above, the FY 2018 general fund budget directive to department heads was to prioritize, evaluate and control expenditures with responsible budgeting to minimize the impact on taxpayers and to strive to maintain a stable tax rate. The impact of the largest budget changes are listed below. Please note that this is not a comprehensive list of all budget changes, but merely a listing of the larger or new items.

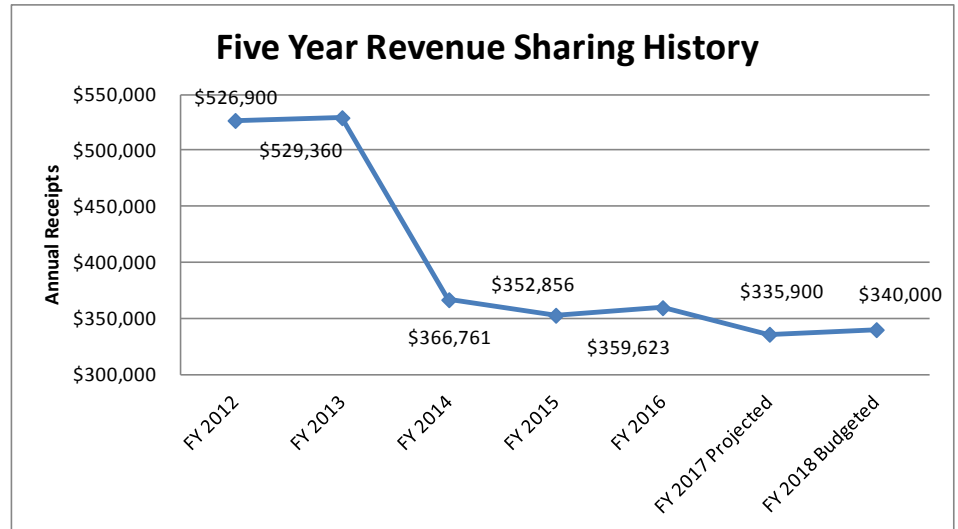
Major Budget Changes-FY 2018 General Fund				
Department	Budget Change	Reason	Budget Impact	Mil Rate Impact
Revenue	Rescue Revenue	Re-allocate billing revenue to General Fund	\$ (45,000)	\$ (0.028754)
Revenue	BETE Reimbursement	Increased eligible equipment	\$ (50,000)	\$ (0.031949)
Revenue	Fund Balance Use	Increase Use of Fund Balance	\$ (50,000)	\$ (0.031949)
All	Salary Increases at 2.00 Percent	Annual Increases	\$ 57,300	\$ 0.036613
Fire/Rescue	Wage Allocation	Expense Re-alignment from NET	\$ 104,500	\$ 0.066773
Employee Benefits	Retirement Increases	Rate Change from 9.1% to 10.1% & Wage Changes	\$ 54,600	\$ 0.034888
Total Major Budget Impacts			\$ 71,400	\$ 0.045623

Historically, the Council's annual goals drive the manager's budget message. In the case of the past few years, one of the goals has been to maintain a stable tax rate. Once again, the manager has presented what is largely a maintenance budget for FY 2018.

State-Level, Market, and Other Significant Impacts on the FY 2018 Budget

State Revenue Sharing

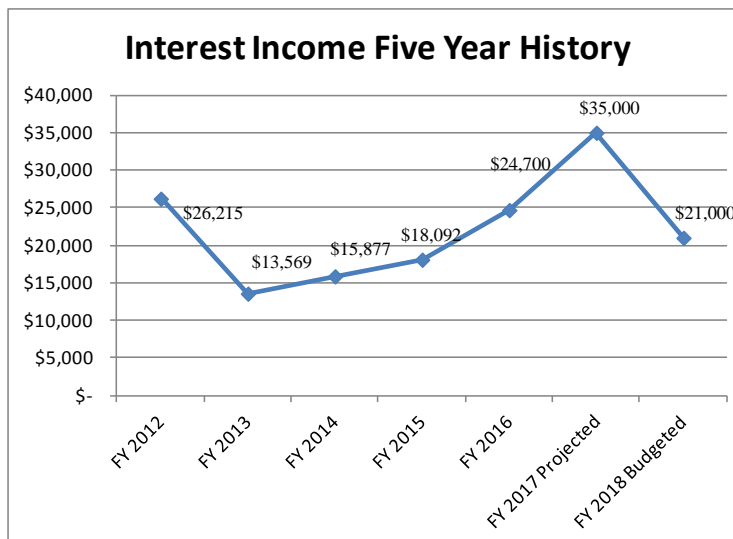
A large portion of the Town's general fund budget is revenue from the State of Maine, including State revenue sharing. Maine State Statute dictates that Towns are to receive five percent of the sales and income taxes received each year. These taxes are to be collected by the State and distributed based upon a valuation and population formula. Historically, the Town has received approximately \$650,000 annually, but in the past six years, sales and income



taxes have declined due to the economic downturn, and in addition, for FY 2014 the State legislature reduced the revenue sharing distribution; Freeport's share declined to \$360,000 and in FY 2018 the budget shows a further reduction to \$340,000. It is notable that since FY 2013 the decrease in State revenue sharing had been absorbed by the Town's annual transfer in from fund balance. During the FY 2017 budget process, staff began reducing that transfer in so as not to begin to rely too much on fund balance. A five year history of State Revenue Sharing is included here for comparison purposes.

Market Factors-Interest Income

In addition to the large declines in State revenues and cuts in welfare, the Town has been projecting significant declines in interest income. During FY 2009, the Town received \$393,000 in interest income; the FY 2013 receipt was \$13,500, the FY 2017 projection is \$35,000; however, Management is maintaining its conservative approach and leveling the FY 2018 budget at \$21,000. This overall decline is due to the economic



downturn; interest rates in low-risk investments such as checking, savings, and certificate of deposit accounts have plummeted over the past five years and are just starting to turn around. The Town's investment policy states that it invests its money (other than reserve and trust funds) in assets that preserve principal, cash-flow, and finally, give return. The Town's operating funds are invested in certificates of deposits and a nightly "sweep" account; the CDs are FDIC-insured and the "sweep" account is collateralized, and the majority of these investments are returning less than one percent of interest-per-year. A chart of the past five years' historic interest income receipts is listed here to illustrate the historic decline with gradual increase and the impact on the general fund.

Summary-the Difference between the Tax Rate and the Budgeted Amount

During budget season each year, staff attempts to differentiate between increases or decreases in budgeted amounts and tax amounts. The table below shows the budget amounts and then tax amounts from each of the three taxing bodies in Freeport (Cumberland County, RSU #5, and the Town of Freeport) so the readers can understand this difference. Property tax revenue accounts for approximately half of the Town's general fund revenue, and as expenditures and revenues fluctuate, the property tax requirement to deliver services changes.

Town of Freeport Budget Recap FY 2017 vs FY 2018									
Taxing Body	Budget Amount				Tax Amount				
	FY 2017	FY 2018	\$ Increase	% Increase	FY 2017	FY 2018	\$ Increase	% Increase	
Cumberland County	\$ 991,074	\$ 1,056,633	\$ 65,559	6.61%	\$ 991,074	\$ 1,056,633	\$ 65,559	6.61%	
Regional School Unit #5	\$ 16,610,407	\$ 17,418,822	\$ 808,415	4.87%	\$ 16,610,407	\$ 17,418,822	\$ 808,415	4.87%	
Town of Freeport	\$ 9,447,391	\$ 9,714,745	\$ 267,354	2.83%	\$ 5,134,641	\$ 5,195,745	\$ 61,104	1.19%	
Total Increase			\$ 1,141,328	4.22%	Total Increase			\$ 935,078	4.11%

THE CAPITAL PROJECTS FUND

In addition to the general fund's operating budget, the Town Council adopted the five-year capital program which is a planning document, and is expected to make the FY 2018 capital appropriations on June 20th at the same time as all other budgets. The FY 2018 capital improvement program is seen in summary here with four years of historic data for comparative purposes. Specific projects and their impact on the operating budget (if applicable) are included in the capital budgeting section of this document.

Capital Improvements Program Five-Year History					
Department	FY 2014	FY 2015	FY2016	FY 2017	Proposed FY 2018
Police	\$ 25,000	\$ 86,000	\$ 88,000	\$ 155,400	\$ 147,000
Fire	\$ 15,000	\$ 50,000	\$ 750,000	\$ 95,000	\$ -
Rescue	\$ 189,000	\$ 214,000	\$ 196,000	\$ 110,000	\$ -
Public Works	\$ 289,000	\$ 45,000	\$ 295,000	\$ 221,000	\$ 115,000
Solid Waste	\$ 30,000	\$ 12,000	\$ 170,000	\$ -	\$ 50,000
Comprehensive Town Improvements	\$ 245,600	\$ 1,590,000	\$ 681,000	\$ 570,000	\$ 864,500
Municipal Facilities	\$ 143,000	\$ 191,500	\$ 165,500	\$ 221,200	\$ 345,500
Cable	\$ 19,000	\$ 32,000	\$ 3,000	\$ 35,000	\$ 132,600
Other	\$ 101,000	\$ 16,000	\$ 35,000	\$ 5,000	\$ -
Destination Freeport TIF District	\$ 219,500	\$ 202,000	\$ 166,000	\$ 181,000	\$ 398,000
Total	\$1,276,100	\$2,438,500	\$2,549,500	\$1,593,600	\$2,052,600

The five-year capital program is a listing of all intended projects and equipment purchases during the next five fiscal years. It is not an appropriation; the Town's Charter requires the capital and operating budgets to be adopted at the same time. Those appropriations will occur on June 20th, 2017.

One notable item is the method of funding capital projects; this can be confusing in light of discussions above about tax rate impacts. The Town has spent the past 25 years building reserve funds so its capital needs are largely satisfied by using reserves. The reserve funds are invested per the Town's investment policy in 25 percent equity funds and 75 percent fixed income instruments. Each year, the Council adopts the capital budget for the upcoming fiscal year, and that appropriation directs staff to transfer funds from the reserves into the capital projects fund for these upcoming projects. The Freeport Town Council has historically directed staff to produce "minimal tax increase" budgets, and this is one method of accomplishing that goal. The Town staff uses the balances as of the prior financial statements in order to "benchmark" whether or not there are sufficient funds to complete the upcoming projects, and informal unaudited fund balances to indicate the balances to the Council for budget deliberations. The December 31st, 2016 unaudited balances are shown to the right.

Town of Freeport Reserve Funds Draft Reserve Balances 12/31/2016 For Funds Used in the Capital Planning Process	
Police	\$ 433,329
Fire	\$ 494,185
Rescue	\$ 584,324
Public Works	\$ 752,710
Solid Waste	\$ 179,119
Comprehensive Town Imp.	\$ 1,195,204
Municipal Facilities (1)	\$ 941,588
Cable	\$ 505,962
Other (2)	\$ 37,108
<p>Note 1: The Municipal Facilities capital improvement plan is taken from both the general administration and building maintenance reserves; these are summed above.</p> <p>Note 2: The "Other" projects are Board and Committee requests and will be taken from the appropriate reserves based upon the project.</p> <p>Note 3: Please note that the reserve balances do not include operating transfers out to the general fund for the FY 2016 budget or FY 2016 funding to reserves.</p> <p>Note 4: The 12/31/2016 Reserve Balances includes the \$672,084 transferred from Fund Balance that was brought to Council in January 2017.</p>	

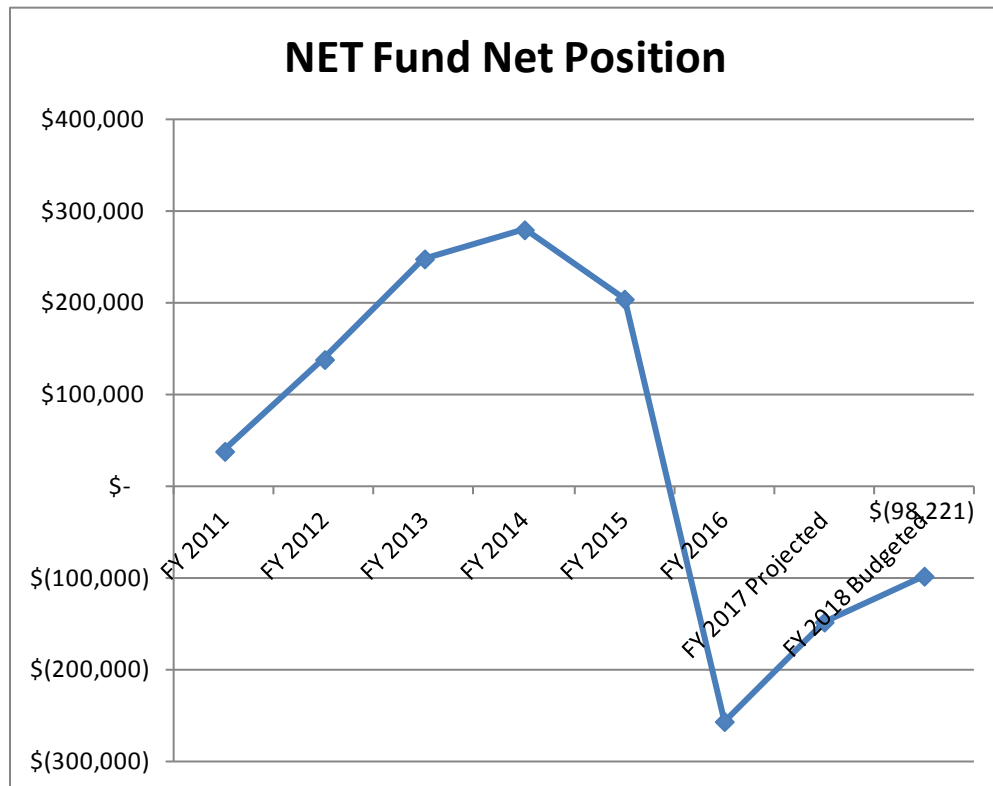
DESTINATION FREEPORT TIF FUND

The Destination Freeport TIF five-year capital program was adopted on April 25th, 2017, and the FY 2018 budget is scheduled to be adopted on June 20th, 2017. Maine State Statutes allow for tax-increment financing districts. Currently, the Town has five active TIF districts, but only one has increment available for infrastructure and economic development expenditures. The Town Council amended the Destination Freeport TIF in 2011 to “capture” more value and generate approximately \$25,000 more increment to support the Nordica Theatre development and support economic development efforts through the Freeport Economic Development Corporation (FEDC). In FY 2012, the Council increased the TIF’s “cap”, or value to which the tax rate is applied to generate an additional \$90,000 in increment to support economic development efforts through the Freeport Economic Development Corporation (FEDC). The FY 2018 budget includes sidewalk improvements and sidewalk ramp detectable panel replacements in the downtown, downtown maintenance, mandatory credit enhancement agreement items, and economic development. These are detailed in the fund’s section of this document.

Destination Freeport Historic Value and Tax Increment			
Fiscal Year	TIF Cap	Mil Rate	TIF Increment
FY 2009	\$ 11,415,100	\$ 12.75	\$ 145,543
FY 2010	\$ 11,415,100	\$ 12.75	\$ 145,543
FY 2011	\$ 11,415,100	\$ 15.15	\$ 172,939
FY 2012	\$ 17,000,000	\$ 15.20	\$ 258,400
FY 2013	\$ 17,000,000	\$ 15.45	\$ 262,650
FY 2014	\$ 17,000,000	\$ 15.85	\$ 269,450
FY 2015	\$ 17,000,000	\$ 15.80	\$ 268,600
FY 2016	\$ 18,332,146	\$ 16.80	\$ 307,980
FY 2017	\$ 19,460,346	\$ 15.80	\$ 307,473
FY 2018 Projected	\$ 19,460,346	\$ 16.40	\$ 319,150

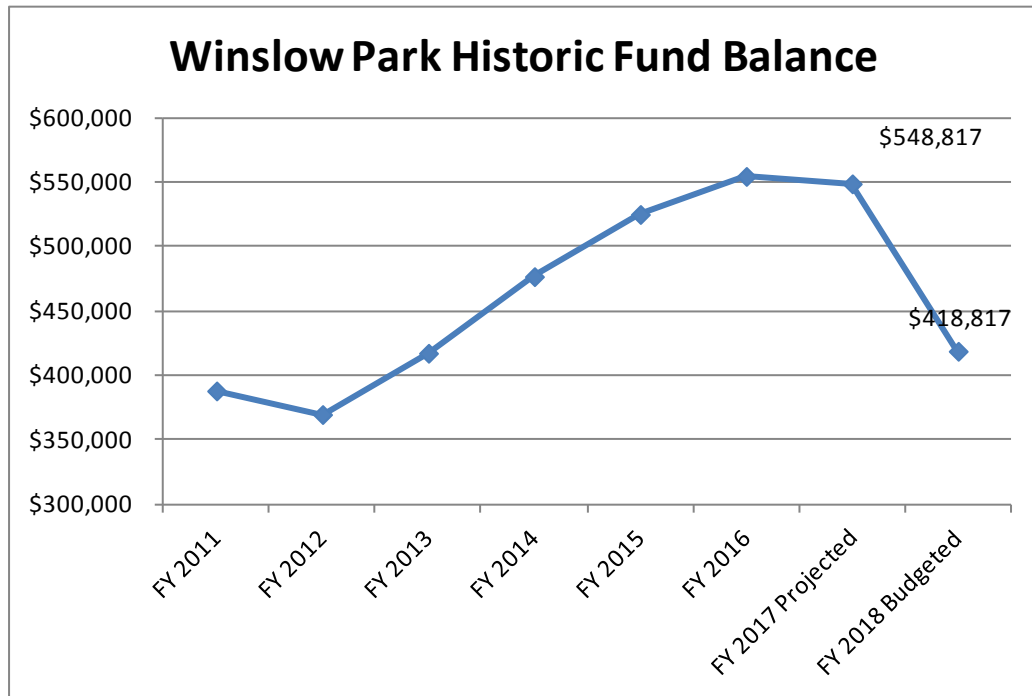
NON-EMERGENCY TRANSPORT FUND

The Non-Emergency Transport fund is the Town's only enterprise fund; the program has been in operation for over ten years. The firefighter/paramedics are scheduled to perform non-emergency ambulance runs to the local hospitals for patients who are unable to transport themselves to appointments and procedures. The fund lost equity; however, during FY 2016, the Town was hit with the unexpected closure of the local hospital where the majority of these runs came from and as staff projected the fund took a major hit. The anticipated June 30th, 2017 fund equity is approximately \$(148,000); however staff has made operating adjustments to help offset this impact and keep it from increasing. Historically, the NET fund has transferred monies to the general fund, in order to offset wages paid from the general fund for employees who conduct emergency and non-emergency transports. Staff has no longer budgeted to make a \$50,000 transfer in FY 2018. The NET fund's historic net position is shown below.



WINSLOW PARK FUND

The Winslow Park was donated by Adelaide Winslow Harb in 1953; one of the stipulations of the donation was that the revenue generated by the park's rental fees stay in a separate fund for accounting purposes. The Winslow Park generates approximately \$280,000 in revenue from park rentals, concessions, and other revenues. The fund maintains a healthy fund balance between \$300,000 and \$550,000 depending upon the required capital projects. The Park is projected to use approximately \$5,750 of its fund balance during FY 2017. The Winslow Park five-year fund balance trend is shown in the adjoining chart. The Park staff's goals and objectives for FY 2018 are included in that fund's section of this document.



SUMMARY OF THE FY 2018 BUDGET

The FY 2018 budget was difficult to prepare, as the State's budget and pass-through revenue are declining each year while costs of doing business increase annually. As the budget stands as proposed, the tax increase is likely to be one point six percent on the municipal side, or approximately four cents per \$1,000 of valuation. The total budget as proposed by the County, RSU, and Town combined is 4.22 percent up from last year and the projected tax increase for all three entities is 4.11 percent, or sixty cents per \$1,000 of value.

Town of Freeport Budget Recap FY 2017 vs FY 2018								
Taxing Body	Budget Amount				Tax Amount			
	FY 2017	FY 2018	\$ Increase	% Increase	FY 2017	FY 2018	\$ Increase	% Increase
Cumberland County	\$ 991,074	\$ 1,056,633	\$ 65,559	6.61%	\$ 991,074	\$ 1,056,633	\$ 65,559	6.61%
Regional School Unit #5	\$ 16,610,407	\$ 17,418,822	\$ 808,415	4.87%	\$ 16,610,407	\$ 17,418,822	\$ 808,415	4.87%
Town of Freeport	\$ 9,447,391	\$ 9,714,745	\$ 267,354	2.83%	\$ 5,134,641	\$ 5,195,745	\$ 61,104	1.19%
Total Increase			\$ 1,141,328	4.22%	Total Increase			\$ 935,078 4.11%

While the upcoming year's budget is the subject of discussion, it is important to estimate where each budgeted fund will end up on June 30th, 2017. Certainly, these figures are subject to change based upon the next two and-a-half months, but the funds' projections are below.

The FY 2017 budget includes projections from the fiscal year ending June 30th, 2017. These projections are as follows:

FY 2017 Fund Balance Projections Funds Subject to Appropriation						
	6/30/2016 Fund Balance	Projected		6/30/2017 Fund Balance	\$ Increase/ (Decrease)	% Increase/ (Decrease)
General Fund-Budgetary Basis	6,876,203	Revenues	Expenditures	7,335,301	\$ 459,098	6.68%
Destination Freeport TIF Fund	326,069	307,473	201,000	432,542	\$ 106,473	32.65%
NET Fund	-256,621	410,000	301,600	-148,221	\$ 108,400	-42.24%
Winslow Park Fund	554,567	292,711	298,461	548,817	\$ (5,750)	-1.04%

It is notable that the general fund's fund balance is projected to increase by \$459,098 during FY 2017. This is a preliminary estimate, and staff has taken a very conservative approach to department expenditures along with some unanticipated revenues. If departments under-spend their budgets (which they are directed to each year), the fund will show a surplus. Per Town policy, any fund balance above the one and-one-half minimum plus five percent allowed amount is either transferred to reserves if balances warrant funding, or can be used to offset taxes or conduct other projects as designated by the Town Council. Staff will report to the Town Council each year on the status of the general fund's fund balance after the financial statements are completed. During FY 2016, all excess fund balance was transferred to reserves to stabilize the accounts. The next five years of proposed capital budgets have been reviewed and constructed to minimize substantial impact to the reserves as several of the Town's reserves contain lower balances than the benchmarks of the sum of the five-year plan or twenty percent of the 20-year capital improvement plan. Staff will continue to fund the reserves in order to achieve the proper levels if possible this year and will report back to the Council on this effort after the financial statements are completed.

The Destination Freeport TIF fund will receive approximately \$307,500 in increment during FY 2017, and the proposed budget for the fund is \$398,000. It is expected that the fund balance in the Destination Freeport

TIF will decrease by that difference of approximately \$90,500 during FY 2017, and the capital program includes \$300,000 in capital improvements in the subsequent year.

The Non-emergency transport fund is projected to gain \$100,000 in net assets during FY 2017, and staff is watching the fund closely. Staff will be working with the department, and watching the fund into FY 2019 for any changes that would cause the fund's net assets to deteriorate further and if necessary, report back to the Council on this.

The Winslow Park fund's fund balance is projected to decrease \$5,750 during FY 2017, and while the Park's budget is balanced for FY 2018, it is likely that the operations will realize an increase in fund balance now that many of the Park's capital projects are complete. This fund has historically generated surpluses each year, but during the past couple of years the Winslow Park Commission has conducted large-scale erosion control and other renovation projects in order to keep the Park beautiful to residents and visitors alike.

We are pleased to begin the official budget process, and encourage any Council questions or comments. We look forward to answering them and conducting an efficient and transparent budget process.

PUBLIC SESSIONS

Each year, department heads assemble in the Town Council chambers to conduct an informal “Q&A” session with any public member who wishes to attend. This is a nice opportunity for residents or business-owners to gain information on the budget in a “low-pressure” setting.

May 10th from 5:00-6:00 PM: public Q&A with department heads in the Council chambers

May 11th from 7:30-8:30 AM: public Q&A with department heads in the Council chambers



To: Peter Joseph, Town Manager
From: Jessica Maloy, Finance Director
Re: Update on the Town's FY 2018 Budget After Adoption
Date: June 22, 2017

As you know, the Council made several changes to the budget after adoption; I would like to summarize these as follows:

List of Changes to the FY 2018 Operating Budget-Adopted			
Item	Reserve	Net Change	Reason
Fire Dept_ Wages	0202-1190	\$ 13,000	Reduce Chief to one shift vs. two
Code Enforcement_ Various Lines	0104-xxxx	\$ 6,940	Adj. based on staff turnover
General Admin_ Unemployment	0108-2411	\$ (2,000)	Budget to Actual
Town Council_ Legal	0100-3450	\$ (3,000)	Budget to Actual
Human Services_ Various Lines	0300-xxxx	\$ 1,250	Adj. based on individual requests
		<u>\$ 16,190</u>	Net Budget Impact

The approximate tax rate impact of the total budget is approximately an additional \$163 to the owner of the average \$258,700 home in Freeport.

	FY17	Projected FY18	\$ Increase	% Increase
Cumberland County	0.68	0.72	0.04	6.16%
Regional School Unit #5	11.38	11.93	0.55	4.81%
Town of Freeport	3.74	3.78	0.04	1.04%
Total Tax	15.80	16.43	0.63	3.97%

The final impacts of all three budgets (Town, County, and RSU #5) are as follows:

Town of Freeport Budget Recap FY 2017 vs FY 2018									
Taxing Body	Budget Amount				Tax Amount				
	FY 2017	FY 2018	\$ Increase	% Increase	FY 2017	FY 2018	\$ Increase	% Increase	
Cumberland County	\$ 991,074	\$ 1,056,633	\$ 65,559	6.61%	\$ 991,074	\$ 1,056,633	\$ 65,559	6.61%	
Regional School Unit #5	\$ 16,610,407	\$ 17,466,604	\$ 856,197	5.15%	\$ 16,610,407	\$ 17,466,604	\$ 856,197	5.15%	
Town of Freeport	\$ 9,447,391	\$ 9,730,935	\$ 283,544	3.00%	\$ 5,134,641	\$ 5,211,935	\$ 77,294	1.51%	
Total Increase			\$ 1,205,300	4.46%	Total Increase			\$ 999,050	4.39%

Town Council Goals and Their Impact on the Budgeting Process

Each December after the November election, the new Town Council sets annual goals. The Town Council periodically reviews these goals to ensure that they are achieved throughout the year. It is notable that while the goals cover a calendar year as that is consistent with the elections of new councilors; the financial items almost always correspond with the upcoming fiscal year. For example, the financial references in the 2017 goals below refer to the FY 2018 budget process. The Council's Calendar Year 2017 annual goals are listed below:

1. The Council will prioritize, evaluate and control expenditures in operating and capital budgets to mitigate the impact on the tax payers and maintain a stable tax rate, while providing the highest quality services possible within the resources available.
 - Update: The Town Manager has presented to the Town Council what is largely a maintenance budget.
2. The Council will promote transparent intercommunication, information exchange and collaboration on direction and process between Councilors, while conducting town business in a fair and efficient manner. The Council will prioritize: (a) transparency of decision-making and of Town government operations; and (b) attendance at Town Council and assigned Committee meetings.
 - Update: This item does not have a specific budget component, but the Town Council continues to work very hard to conduct a transparent yet efficient budget process. The budget is conducted over a two-month period, and while that may seem to be a short period of time, the Council has a public hearing, at least one workshop, and two informal sessions with staff in order to ensure that the public and Councilors have proper time to ask as many questions as they may have. In addition, the Town Manager announces that department heads are available for Council or public meetings at any time during the budget process.
3. The Council will promote efforts to engage Freeport residents and businesses in the governance, operation and activities of the Town of Freeport.
 - Update: This item does not have a specific budget component, but the Town Council continues to work very hard to disseminate budget information to the residents of Freeport. In addition to the public hearing, the Town of Freeport offers two Q&A Sessions to the public to ask questions that they may have. All Town Council Meetings are also televised and recorded on Cable Channel 3, for real time viewing for residents unable to attend the meetings as well as future playback for those unable to watch live. The Town Manager also announces that department heads are available for Council or public meetings at any time during the budget process.
4. The Council will be active in maintaining a strong relationship with the RSU5 Board and neighboring municipalities.
 - Update: This item does not have a specific budget component, but the Town Council continues to work very hard to discuss the components of the Town's Mil Rate and the subsequent requests by the Town, School,

and County. Council also holds an annual meeting with our neighboring communities that are part of the RSU5 to promote and maintain a strong relationship and allow a time for updates and questions or concerns that each governing body is facing.

5. The Council will explore solutions related to renewable energy and energy efficiency to reduce the energy costs of the Town of Freeport.
 - Update: The Town Council is serious about conserving energy and expanding the use of renewable energy resources. Municipal buildings have been evaluated for simple energy conservation measures such as shutting equipment and appliances off when not in use and reduced nighttime lighting. The Town has replaced old fluorescent lighting with LED alternatives at all municipal buildings and completed the final phase of the remaining landfill closure project. The Town also coordinated Solarize Freeport, a bulk purchase program for homeowners and business owners in Freeport, Pownal, and Durham. The program was designed to reduce the cost of solar installations by streamlining the buying process. Solarize Freeport completed more than 40 home solar installations, roughly 240kW of capacity, 20 additional energy projects, and educated the public on solar options. In FY18 staff is proposing to convert street lights to LED fixtures as well as pursuing solar panel installation on the Public Works Garage. The Town Council has established an Energy Conservation and Renewable Resources Reserve Fund where each year 50% of any rebates received for installing energy savings or renewable resource devices will be directed as well as 50% of saving resulting from energy conservation and the use of renewable resources. These funds will be used for further energy conservation efforts and/or to expand the use of renewable resources.

Town Financial Policies and How They Impact the Budget Process

The Town of Freeport is fortunate enough to have a very progressive and proactive set of policies; these have kept the Town in a strong financial position with a stable tax rate during tough economic times. The Town is very proud to be one of the only municipalities in the State to receive a rating upgrade from AA to AA+ from Standard and Poor's rating agency during its April, 2011 debt refunding rating, with one stated factor from rating analysts being sound fiscal policies. The Town's policies were reaffirmed during the summer of 2014 with another rating upgrade to AAA. That was very exciting!

The Town maintains policies on fund balance, investments, reserves, tax rate stabilization, and tax-increment financing districts (TIFs); these are summarized below and the full policies are listed in Appendix A. In addition, the Town's Charter addresses many financial items, such as the balanced budget. In section 6.03, the Town Charter states that "the total of proposed expenditures shall not exceed the total of the estimated income".

Fund Balance Policy Summary: The Town's Fund Balance Policy was originally passed in 1984, and has most recently been amended in 2011 and 2012 to include the new Government Accounting Standards Board Statement Number 54 (GASB 54) definitions of fund balance and change the amount of minimum fund balance from one month to one and-a-half months of the operating budgets of the general fund, Cumberland County tax levy, and RSU #5 tax levy. The finance director is to report back on the fund balance on an annual basis after the financial statements are complete.

Investment Policy Summary: The Town's Investment Policy was first adopted in 1998 and has most recently been revised in 2012 to make changes to the qualifications to do business with the Town, percentage of fixed income and equities in the reserve funds in addition to the definition of fixed income funds versus individual investments. The policy addresses the general and other co-mingled cash funds, reserves, and trusts, and specifies reporting requirements for each. The general and other co-mingled funds are governed specifically by Maine Statutes, and equity investments are not allowed in this category. The Town employs both a trust advisor and investment advisor as required by law for investing the reserve funds. This additional safekeeping agreement is required in order to ensure that a qualified broker/dealer is conducting the transactions on behalf of the Town. The trust funds are invested in a similar manner, but include different fixed income and equities ratios. The reserves include 25 percent equities, while the trust funds are between 50 and 70 percent, depending upon their purpose.

Tax Rate Stabilization Fund: The Town adopted a tax rate stabilization fund in order to ensure a stable tax rate even during times of economic downturn in 1998, and it was most recently updated in 2011 to tighten the language allowing for the use of the fund for conformance with GASB 54. The tax rate stabilization fund is \$1 million, and up to 50 percent of it may only be used when the sum of the general fund, County, and RSU #5 budgets are requiring a five percent (or higher) budget increase, or a five percent increase is predicted in the Town's property tax mil rate.

Reserve Policy: The Town council passed a Reserve Account Policy in 1996, and it is revised from time-to-time to add a reserve fund. The reserves are listed specifically, and their funding sources are emergency rescue revenue in excess of the amount required to be used to offset operating fund costs, cable television franchise fees in excess of the budgeted annual transfer to offset the operating budget, parking fees, excess fund balance from the general fund, sale of equipment, lease proceeds, balances left in capital accounts, unanticipated revenues, amounts established in the annual operating budget, and interest earned by the investment account.

Tax Increment Financing (TIF) District Policy: The Town implemented its first Tax Increment Financing District Policy in 1998, and its most recent revision was in 2010. The TIF policy guides how a district is identified, the maximum number of years a TIF can extend is identified as 30 years with 20 years of bonds allowed in association with the TIF, no personal property can be included in the TIF, and other qualifications for creating such a district. In the State of Maine, one of the largest tools municipalities have to attract businesses is the credit enhancement agreement (CEA). The CEA is normally an addendum to a TIF document that allows a developer to be reimbursed for a portion of public infrastructure via a property tax rebate. In most circumstances, the developer completes a project that would otherwise not have been possible and proves associated eligible expenses to the Town. The Town collects the property tax increment (above the original assessed value of the parcels in the district) and remits a portion of this to the developer until he is reimbursed for an agreed-upon amount of his infrastructure costs.

Freeport strives to be a business-friendly community by maintaining a detailed and well-documented TIF policy that developers are able to understand and readily follow. During 2010 and 2011, the Town undertook a lengthy strategic planning process regarding the use of tax increment financing districts, and produced a document that streamlines the process from the economic development office, to planning (and the planning board), the Town council, and then finally implementing new tax increment financing districts. The Town and Freeport Economic Development Corporation hired a consultant to facilitate the process, and encouraged much public participation. Since Freeport has so many small and locally-owned businesses, there was much public input.

Recap and Impact on the Budget Process: All of the above policies help to preserve Freeport's financial health by ensuring that the tax rate remains stable, there is adequate fund balance to maintain operations until the first installment is billed and received in November of each year, the reserves are funded and benchmarked, and investments are treated in a consistent way. The Town uses its policies as tools in the budgeting and annual accounting cycle. For example, each year during the budgeting process, staff reports to the council on the funding of the reserve funds. This assists the councilors in making decisions on capital improvement needs. The benchmark is 20 percent of the 20-year capital replacement schedule or the sum of the five-year plan. If the balance is within these parameters, it is considered sufficient unless there is an extraordinarily large and immediate need such as the purchase of a fire truck. In that case, staff reports the benchmarks with a disclaimer regarding that upcoming purchase. The new fund balance policy contains language that the finance director will return to the council annually and give a specific report on the fund balance and upcoming cash needs so the council is prepared to make decisions on the appropriate expenditure of any fund balance above the minimum amount of one-and-one half months.

The Budget Process-the Schedule, the Funds, and How We Account for Each

Budget Process and Calendar

The Town's fiscal year begins on July 1st of each year, and the budget process begins by the Town Council setting goals during the prior December. The FY 2018 goals as set in January 2017 related to the budget were as follows:

Budget and Taxes

1. Prioritize, evaluate and control expenditures in operating and capital budgets to mitigate the impact on the tax payers and maintain a stable tax rate, while providing the highest quality of services possible within the resources available.

This sets the tone for the Town Manager and department heads, and in the case of FY 2018, staff designed budgets based upon a directive of no major discretionary expenditure increases.

It is notable that during the FY 2018 deliberations process, the department heads continued to have goals and objectives, but many had no (or minimal) impact on the general fund or tax rate. For example, the Assessing Department is conducting a revaluation of properties. This is done in-house and paid for from a reserve account that has been accumulated for the revaluation purpose. The Planning Department is continuing to work very hard with a volunteer committee of citizens on rebuilding bog bridges at Florida Lake, a town owned open space, through a Recreational Trails Program Grant process. The General Assistance Director and Planning Director continue to work on energy conservation methods for low-income residents and access to public transportation, both through the Federal Community Development Block Grant process.

The Town's budget schedule is unique in that the process is not long in duration, but there are many different ways for the public to address the Council and staff. For example, during the capital budget and planning processes there are multiple Council workshops in addition to a public hearing. The operating budget schedule is a bit different; the budget is introduced by staff, and there is a public hearing and multiple workshops, but there are also two public sessions (one in the morning and the other in the evening) during which the public can meet with any department head they wish and ask any questions regarding the budget that they may have in an informal setting. There are no television cameras as there are at Council meetings, and the intention is that the setting be more comfortable for residents. In the spirit of an "open door" policy, staff always announces at the beginning of the budget process that staff is available for individual, councilor, and public member meetings, and introduces how those meetings are made. In addition, there is always public comment at each Council meeting, occasional public questions are addressed during workshops, and the public hearing is always well-attended. It is notable that all Council meetings are televised on cable television in addition to streaming live on the internet and captured on Video-on-Demand for subsequent viewings.

FY 2018 Budget Schedule

		Council Action Required
Tuesday, December 06, 2016	Council Workshop on Goal Setting	None
Tuesday, December 20, 2016	Council Adopts Annual Goals	Order Made by Council
Thursday, February 23, 2017	Manager Transmits 5-Year Capital Program to Council	None
Tuesday, February 28, 2017	Manager Presents 5-Year Capital Program During Council Meeting	None
Tuesday, February 28, 2017	Council Sets Public Hearing for April 5	Set Public Hearing and Advertise
Thursday, March 02, 2017	Joint Meeting with RSU 5, Town of Durham, Town of Pownal	None
Tuesday, March 07, 2017	Council Workshop on 5-Year Capital Program	None
Tuesday, April 04, 2017	Public Hearing on Capital Program	None
Tuesday, April 25, 2017	Adoption of the 5-Year Capital Program	Resolution Made by Council
Thursday, April 27, 2017	Manager Transmits Operating, Capital and TIF Budget to Council	None
Tuesday, May 02, 2017	Manager Presents Operating, Capital and TIF Budget	None
Tuesday, May 02, 2017	Council Sets Public Hearing for June 6	Set Public Hearing and Advertise
Wednesday, May 10, 2017	5:00-6:00 PM Department Head Public Informal Q&A Session	None
Thursday, May 11, 2017	7:30-8:30 AM Department Head Public Informal Q&A Session	None
Tuesday, May 16, 2017	Council Workshop on Operating, Capital, and TIF Budgets	None
Tuesday, June 06, 2017	Public Hearing on Operating, Capital, and TIF Budgets	None
Tuesday, June 20, 2017	Target Date for Budget Adoption-Capital, TIF, and Operating Budgets/Appropriation Made	Order Made by Council

Supplemental Appropriations

The Town Council is able to pass supplemental appropriations after the budget is passed by Town Charter Section 6.08 as follows:

Supplemental Appropriations: If during the fiscal year the manager certifies that there are available, for appropriation, revenues in excess of those estimated in the budget, the council by ordinance shall make supplemental appropriations to either reduce the tax commitment, if the tax commitment has not already been made, increase the town's fund balance, or provide for an expenditure for the year up to the amount of such excess. In the instance of a supplemental appropriation for an expenditure, a two-thirds vote of the council shall be required.

Staff does not expect the Town Council to make any supplemental appropriations during the FY 2018 budgeting process. However, from time-to-time staff does present supplemental appropriations when these come from reserve or capital projects funds. An example of this is when the Town receives a grant, and must approve a match. Staff does not budget these items as in the case the grant is not approved the match should not be expended.

Description of the Town's Funds and Basis of Budgeting

The five funds for which the Council passes a budget are the general, Destination Freeport TIF, Winslow Park, Non-emergency Transport, and capital projects funds. The Town's budgeting method is consistent with the modified accrual basis of accounting. The Town budgets its revenue when it is measurable and available, and expenditures during the period when the liability is incurred, as it would be under accrual-basis accounting. However, the Town does not budget for depreciation expense except in the Non-emergency Transport enterprise fund. Debt service and certain compensated absences are budgeted only when the payments will actually be made.

General Fund: The general fund serves as the Town's operating fund; it is used to account for all activities that are not required to be accounted for in a separate fund.

Destination Freeport Tax Increment Financing (TIF) Fund: The Destination TIF Fund was created in 1999 to improve the infrastructure in the downtown area. The increase in value above the assessor's valuation at the time the TIF was granted by the State Department of Economic and Community Development (DECD) generates "property tax increment". This increment is placed in a special revenue fund, and used according to the TIF plan as approved by the DECD. This includes infrastructure improvements, economic development, and a \$20,000 annual payment to the development of the Nordica Theatre for a ten-year period, expiring in FY2022.

Winslow Park Fund: In 1953, the Town resident Adelaide Winslow Harb gifted the Winslow Park land, cottage, and farmhouse for the purpose of creating a public park. Winslow Park's Harb Cottage is a very popular summer rental property as it is right on the ocean and surrounded by beautiful grounds. The rental income and associated expenses are accounted for in a special revenue fund.

Non-Emergency Transport Fund: The Town maintains a non-emergency transport program; citizens are able to call the Town's fire department and make an appointment for transport to non-emergency hospital appointments. In most cases, their insurance pays for the service. These payments and related expenses are accounted for in the NET fund. This program is accounted for in an enterprise fund, which means that the fund is accounted for on a full-accrual basis. The depreciation expense and accumulated depreciation are accounted for on the fund level, as would be debt (if applicable) and other accruals and deferrals. While the Town budgets the depreciation expense, the balance sheet items such as accumulated depreciation are shown on the balance sheet and not subject to the appropriation process.

Capital Fund: The Town Council adopts a five-year capital plan each year, and passes the first year of this plan as its capital budget. The capital budget cycle is a calendar year, as opposed to all other funds, which are budgeted on a fiscal year from July 1-June 30 of each year. The capital fund accounts are all segregated by project and department, as passed by the Town council. The balances do not lapse into an "unassigned" type of fund balance, but rather remain on the books for three years or until the project is completed. (Town Charter Section 6.09)

While the five funds described above are subject to appropriation by the Town Council, the Town has funds that are not budgeted, but subject to policy or outside trust arrangements. These are as follows:

RSU #5 Assessments: This is the pass-through property tax that is levied by the Regional School Unit and required to be billed by the Town. This fund is not budgeted as all other funds because it is simply a pass-through tax levy.

Reserve Funds: The reserve funds are not budgeted because they are solely for use on capital projects and these are approved during the capital budgeting process or throughout the year by council.

Grant Funds: These are not a part of the budgeting process, as they are approved individually when the grant is received by the council.

TIF Funds (Other than the Destination Freeport TIF): Tax Increment Financing District Funds are appropriated separately by a credit enhancement agreement by the council when the TIF is established (or amended if applicable), or when the Town uses TIF funds for capital projects, the Council approves these as part of the capital budget.

Lease Funds: These funds are not budgeted because the council approves the leases when they are negotiated and approves any transfers from these funds during the budget process.

Trust Funds: The Town has several trust funds, and all are governed by trust agreements. The council does not budget these funds because staff must follow the trust agreements regarding income and allowed expenses.

Town of Freeport Funds and Basis of Accounting				
Fund	Fund Category	Fund Type	Budgeted	Basis of Accounting
General Fund	Governmental	General	Yes	Modified Accrual
Winslow Park Fund	Governmental	Special Revenue	Yes	Modified Accrual
Non-Emergency Transport Fund	Proprietary	Enterprise	Yes	Full Accrual
Capital Projects Fund	Governmental	Capital Projects	Yes	Modified Accrual
RSU #5 Assessments Fund	Governmental	Special Revenue	No	Modified Accrual
Reserves Fund	Governmental	Special Revenue	No	Modified Accrual
Grants Fund	Governmental	Special Revenue	No	Modified Accrual
TIF Funds	Governmental	Special Revenue	Destination Freeport Only	Modified Accrual
Lease Fund	Governmental	Special Revenue	No	Modified Accrual
Trust Funds	Governmental	Permanent	No	Modified Accrual

In addition to a description of the funds, it is important to see the relationship between funds and their fund balances. An unaudited fund balance projection is listed on the next page for all funds subject to appropriation.

Town of Freeport All Funds Subject to Appropriation Projected Fund Balance						
	General Fund	Winslow Park	Destination TIF Fund	NET Fund	Capital Projects Fund	Total All Funds Subject to Appropriation
06/30/2017 Unaudited Fund Balance	6,830,169	548,817	432,542	(148,221)	3,444,500	11,107,807
Revenues						
Taxes	25,277,600		319,150			25,596,750
Licenses, Permits, and Fees	312,300					312,300
Intergovernmental	1,163,500					1,163,500
Charges for Service	169,000	432,925		309,550		911,475
Fees and Fines	115,000					115,000
Unclassified	120,900				-	120,900
Investment Earnings	21,000					21,000
Total Revenues	27,179,300	432,925	319,150	309,550	-	28,240,925
Expenditures						
General Government	1,929,528					1,929,528
Public Safety	2,381,110			309,550		2,690,660
Public Works	2,223,521					2,223,521
Community Services	885,706	432,925				1,318,631
Education	17,418,822					17,418,822
Insurance and Fringe Benefits	1,903,700					1,903,700
Unclassified	1,301,083		418,000			1,719,083
Capital Outlay	-				2,052,600	2,052,600
Debt Service	146,730					146,730
Total Expenditures	28,190,200	432,925	418,000	309,550	2,052,600	31,403,275
Other Financing Sources/(Uses)	1,010,900			-	2,052,600	3,063,500
Change in Fund Balance	-	-	(98,850)	-	-	(98,850)
06/30/2018 Projected Ending Fund Balance	6,830,169	548,817	333,692	(148,221)	3,444,500	11,008,957

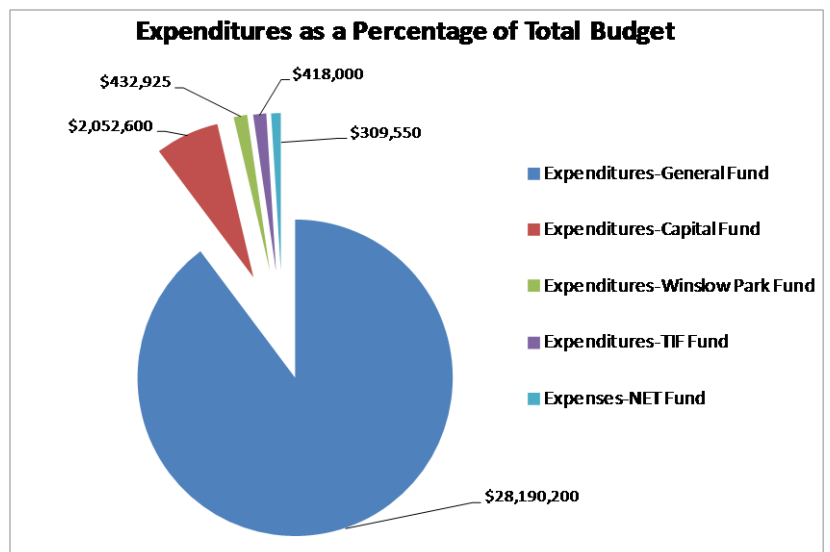
It is notable that the Destination Freeport TIF's fund balance will likely change by approximately \$99,000 or approximately 29.6 percent during FY 2017. The Destination Freeport TIF fund is allowed to be used both for economic development and infrastructure in the downtown TIF district. Each year, the capital budget for the TIF fluctuates, and the FY 2018 plan is almost \$220,000 more than the FY 2017 plan. This will allow the Town to rebuild some sidewalks and roads within the downtown district.

While all funds' detailed revenue and expenditures and historic and budgeted fund balances are shown in each fund section, the total of all appropriated funds is listed here to show an overview of the size of the Town's budgets in addition to the changes in fund balance. During certain years such as FY 2012, there is a large change in the end-of-year fund balance. This is mainly due to large capital programs. The Town does not ever intend to hold funds in the capital fund at the end of the project (in most cases), as the funds are held in reserves and only transferred into the capital fund as they are appropriated by the Town Council. While the table below shows the

overall fund balance fluctuations and gives a good sense of the size of the budget as a whole, the funds themselves will be a better indicator of the fluctuation in fund balances due to the capital fund's effect on the schedule. The general fund is the Town's largest fund, and it listed here individually; the table below that shows the entire amount appropriated by the Town Council by fund for FY 2017.

Town of Freeport										
Summary of Revenues and Expenditures-General Fund										
	Restated FY 2011	Actual FY 2014	Actual FY 2015	Actual FY 2016	Projected FY 2017	Budget FY 2018	Increase (Decrease)	% Change		
Beginning Fund Balance	\$ 4,652,998	\$ 5,421,160	\$ 5,298,117	\$ 5,298,779	\$ 6,371,071	\$ 6,830,169				
Revenues										
Taxes	\$ 21,331,266	\$ 21,937,371	\$ 22,708,938	\$ 25,086,213	\$ 24,445,422	\$ 25,277,600	\$ 832,178	3.40%		
Licenses, Permits, and Fees	\$ 271,689	\$ 274,869	\$ 288,463	\$ 320,646	\$ 336,586	\$ 312,300	\$ (24,286)	-7.22%		
Intergovernmental	\$ 1,315,887	\$ 1,150,300	\$ 1,212,588	\$ 1,395,444	\$ 1,386,524	\$ 1,163,500	\$ (223,024)	-16.09%		
Charges for Service	\$ 215,889	\$ 232,849	\$ 226,014	\$ 233,993	\$ 188,528	\$ 169,000	\$ (19,528)	-10.36%		
Fees and Fines	\$ 106,786	\$ 112,014	\$ 121,943	\$ 103,457	\$ 98,564	\$ 115,000	\$ 16,436	16.68%		
Unclassified	\$ 288,087	\$ 40,357	\$ 201,920	\$ 133,011	\$ 273,300	\$ 120,900	\$ (152,400)	-55.76%		
Investment Earnings	\$ 13,569	\$ 15,877	\$ 18,092	\$ 24,700	\$ 40,000	\$ 21,000	\$ (19,000)	-47.50%		
Total Revenues	\$ 23,543,173	\$ 23,763,637	\$ 24,777,958	\$ 27,297,464	\$ 26,768,924	\$ 27,179,300	\$ 410,376	1.53%		
Expenditures										
General Government	\$ 1,462,363	\$ 1,391,628	\$ 1,425,446	\$ 1,505,434	\$ 1,778,301	\$ 1,929,528	\$ 151,227	8.50%		
Public Safety	\$ 2,284,924	\$ 2,352,331	\$ 2,329,045	\$ 2,368,731	\$ 2,430,437	\$ 2,381,110	\$ (49,327)	-2.03%		
Public Works	\$ 1,828,000	\$ 2,305,614	\$ 2,208,961	\$ 2,023,399	\$ 2,130,811	\$ 2,223,521	\$ 92,710	4.35%		
Community Services	\$ 616,314	\$ 763,365	\$ 760,478	\$ 763,311	\$ 732,974	\$ 885,706	\$ 152,732	20.84%		
Education	\$ 13,631,935	\$ 14,291,054	\$ 15,076,758	\$ 16,548,807	\$ 16,610,407	\$ 17,418,822	\$ 808,415	4.87%		
Insurance and Fringe Benefits	\$ 1,393,393	\$ 1,323,625	\$ 1,401,289	\$ 1,552,037	\$ 1,648,200	\$ 1,903,700	\$ 255,500	15.50%		
Unclassified	\$ 1,054,265	\$ 1,073,311	\$ 1,100,456	\$ 1,190,366	\$ 1,225,693	\$ 1,301,083	\$ 75,390	6.15%		
Debt Service	\$ 493,208	\$ 293,220	\$ 184,863	\$ 179,657	\$ 173,003	\$ 146,730	\$ (26,273)	-15.19%		
Total Expenditures	\$ 22,764,402	\$ 23,794,148	\$ 24,487,296	\$ 26,131,742	\$ 26,729,826	\$ 28,190,200	\$ 1,460,374	5.46%		
Other Financing Sources/(Uses)	\$ (358,086)	\$ (92,532)	\$ (290,000)	\$ (93,430)	\$ 420,000	\$ 1,010,900	\$ 590,900	140.69%		
Change in Fund Balance	\$ 420,685	\$ (123,043)	\$ 662	\$ 1,072,292	\$ 459,098	\$ -	\$ 459,098	100.00%		
Ending Fund Balance	\$ 5,073,683	\$ 5,298,117	\$ 5,298,779	\$ 6,371,071	\$ 6,830,169	\$ 6,830,169	\$ -	0.00%		

It is notable that the expenditures in the general fund include the \$17 million payment to RSU #5. These payments are shown in the general fund. It is also notable that the staff and Town Council made a conscious effort to reduce the size of the capital plan in order to allow reserve balances to rebuild after a couple of years of large capital appropriations, and it is likely after the large plan in FY 2015, and large scheduled plan in FY 2016, the FY 2018 budget will be reduced, much like the FY 2017 plan was.

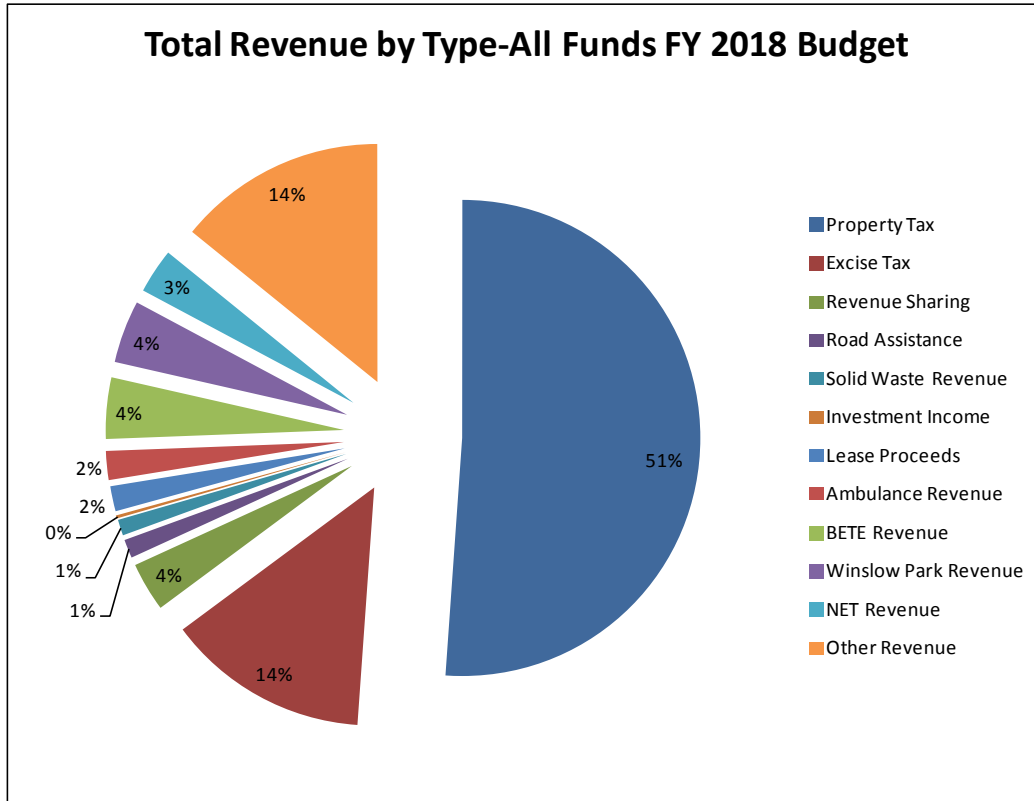


Total All Funds Historic and Budgeted Fund Balances

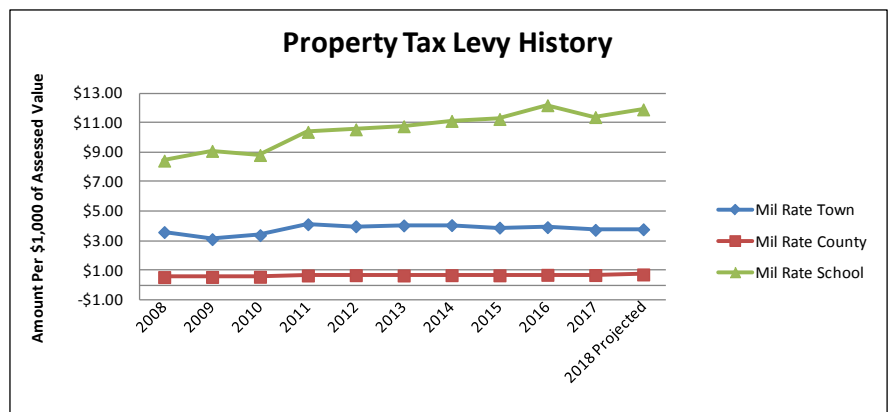
	FY 2011 Audited	FY 2012 Audited	FY 2013 Audited	FY 2014 Audited	FY 2015 Audited	FY 2016 Audited	FY 2017 Projected	FY 2018 Budgeted
Beginning Balance	\$ 8,182,907	\$ 9,181,977	\$ 8,376,466	\$ 8,478,113	\$ 8,775,243	\$ 9,792,341	\$ 9,744,636	\$ 10,412,857
Revenue-General Fund	\$ 22,494,107	\$ 22,405,643	\$ 23,543,173	\$ 23,763,637	\$ 24,777,958	\$ 27,297,464	\$ 26,768,924	\$ 27,179,300
Revenue-Capital Fund	\$ -	\$ 800,852	\$ 376,722	\$ 114,766	\$ 1,620	\$ 530,292	\$ -	\$ -
Revenue-Winslow Park Fund	\$ 288,068	\$ 278,834	\$ 273,639	\$ 284,006	\$ 279,828	\$ 284,861	\$ 298,111	\$ 432,925
Revenue-TIF Fund	\$ 172,939	\$ 258,400	\$ 262,650	\$ 269,450	\$ 268,600	\$ 307,980	\$ 307,473	\$ 319,150
Revenue-NET Fund	\$ 451,067	\$ 556,022	\$ 631,889	\$ 571,385	\$ 631,822	\$ 256,294	\$ 410,000	\$ 309,550
Expenditures-General Fund	\$ 22,050,472	\$ 22,268,287	\$ 22,764,402	\$ 23,794,148	\$ 24,487,296	\$ 26,131,742	\$ 26,729,826	\$ 28,190,200
Expenditures-Capital Fund	\$ 1,302,170	\$ 4,151,716	\$ 2,012,099	\$ 976,839	\$ 1,426,917	\$ 2,745,956	\$ 1,593,600	\$ 2,052,600
Expenditures-Winslow Park Fund	\$ 378,766	\$ 297,163	\$ 226,061	\$ 224,526	\$ 231,561	\$ 255,320	\$ 303,861	\$ 432,925
Expenditures-TIF Fund	\$ 201,037	\$ 213,610	\$ 335,737	\$ 323,637	\$ 183,098	\$ 184,117	\$ 201,000	\$ 418,000
Expenses-NET Fund	\$ 468,231	\$ 496,487	\$ 522,216	\$ 558,903	\$ 657,358	\$ 666,633	\$ 301,600	\$ 309,550
Other Sources/(Uses)	\$ 1,993,565	\$ 2,322,001	\$ 874,089	\$ 1,519,414	\$ 2,043,500	\$ 1,259,172	\$ 2,013,600	\$ 3,063,500
Ending Balance	\$ 9,181,977	\$ 8,376,466	\$ 8,478,113	\$ 9,122,718	\$ 9,792,341	\$ 9,744,636	\$ 10,412,857	\$ 10,314,007
Change in Fund Balance	\$ 999,070	\$ (805,511)	\$ 101,647	\$ 644,605	\$ 1,017,098	\$ (47,705)	\$ 668,221	\$ (98,850)

Town Revenues-Sources and Historic Data

The Town of Freeport has numerous general fund sources of revenue; 11 of the major sources are listed below with ten years of historic information wherever possible and practical.



PROPERTY TAXES Maine State Statute Title 36 allows municipalities to levy property taxes on real and personal property each year as it is assessed on April 1st. Historically, approximately 50 percent of the Town's general fund budget is funded by property taxes. These are taxes levied on businesses and residents of the Town that pay for essential programs and services for the Town, Cumberland County, and Regional School Unit #5. The Town Council has control over the Town's general fund tax levy, but the County and RSU taxes are sent to the Town tax assessor and he must levy those exact amounts. The Town's general fund levy is approximately 25 percent of the total tax levy. The Town's proposed FY 2018 property tax levy is approximately \$3.78 per \$1,000 of assessed value. The last ten years of property tax levies is shown at right by Town, School, and County.

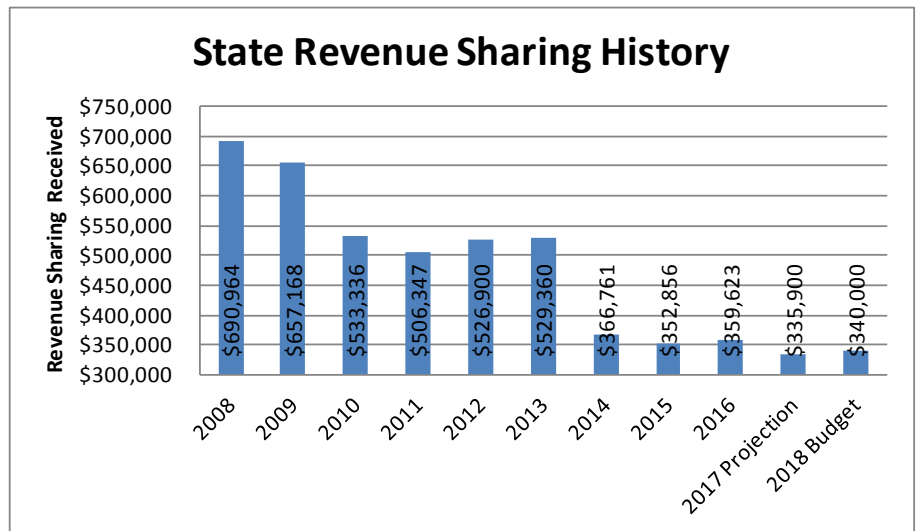


MOTOR VEHICLE EXCISE TAX

Maine State Statute Title 36 Chapter 111 allows municipalities to levy and collect motor vehicle excise tax each year from residents of the Town who operate a motor vehicle on a public way. The excise tax is based upon the original manufacturer's suggested retail price of the vehicle, and depreciates for a six-year period. Excise tax stays with the Town, and is used for road maintenance and paving. The last ten years of vehicle excise tax is shown to the right. The FY 2018 estimate is \$1.4 million, although this is a conservative estimate.



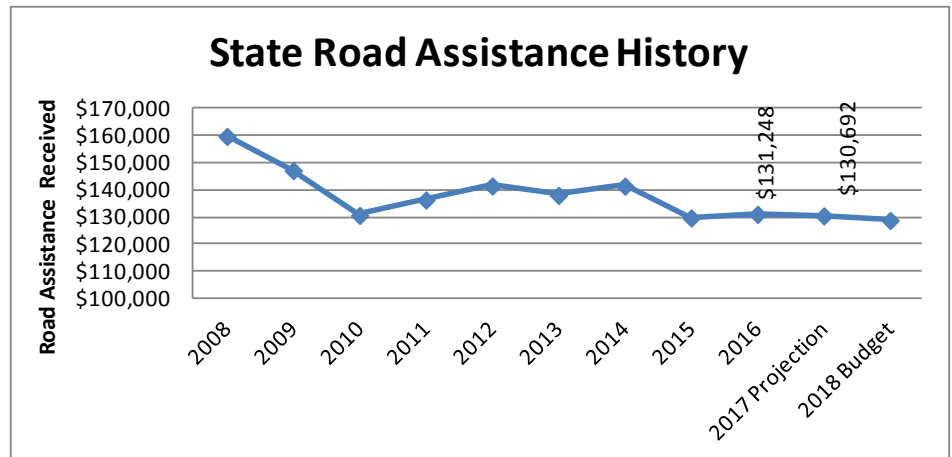
STATE REVENUE SHARING Maine State Statute Title 30-A Chapter 223 defines the State Revenue Sharing. The State collects all sales and income taxes in the State of Maine, and the intent of the revenue sharing was to remit 5% of these funds back to the Towns based upon their population and valuation in order to offset the property tax levy. However, during tough economic times, the Maine State Legislature removes funds from the municipal revenue sharing fund in order to assist with State budget-balancing. In addition, there are two types of revenue sharing; in 2009, the Legislature revised the Statute to more clearly define which revenue sharing was to be remitted to all towns, and



which was to be remitted to only those towns with a “disproportionate tax burdens” or higher-than-average mil rates. The goal is to remit 80% of all revenue sharing collected to all municipalities, and 20% remitted to these “disproportionate tax burden” towns, as they are almost always service-center communities. Revenue sharing fluctuates greatly due to this in addition to the natural fluctuation relating to sales and income tax collected. The last ten years of revenue sharing collected from the State of Maine are listed above. The reader can see that there have been many historic legislative reductions in revenue sharing.

STATE ROAD ASSISTANCE Maine State Statute Title 23 Chapter 19 Subchapter 6 defines

State road assistance to municipalities, and this is based upon the number of lane miles of State roads maintained by each Town. Local Road Assistance Program (LRAP) funds are distributed quarterly. Funds are distributed based upon the type of road (rural, urban, and major vs minor collectors) in addition to a specified amount for winter and summer maintenance.



Each year, the LRAP fund must be nine percent of the total State Highway Fund allocation to the Department of Transportation. As these funds fluctuate, the State Commissioner of Transportation must adjust the amount of reimbursement to meet the size of the fund. The Town's annual receipts are approximately \$129,000, and these funds are required to be used to maintain State roads located within the Town.

SOLID WASTE RECYCLED MATERIAL The Town operates the Transfer Station where residents can bring their trash and recyclables. To help cover some of the costs of running the facility, residents are charged fees for what they dispose of at the Transfer Station. Recycling is

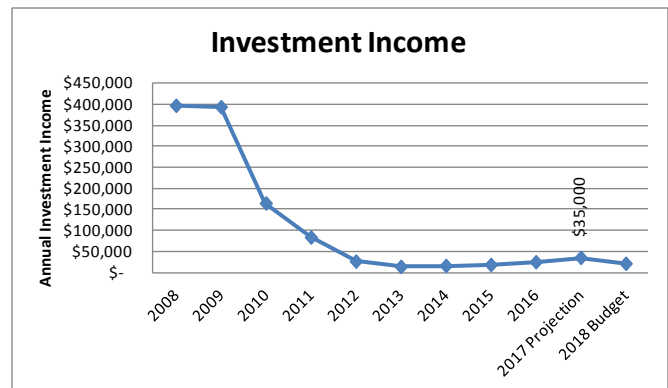
one way residents can reduce costs since recycling costs less than waste disposal. Because there is no revenue for the Town from the recyclables collected in the ecomaine Silver Bullets, residents are encouraged to bring their corrugated cardboard, mixed paper and #2 natural HDPE (plastic) to the Transfer Station where it is baled and sold, generating revenue for the Town. For FY 2018 the Town is pursuing the conversion to



single stream compacting which will reduce this revenue source going forward. The combination of the revenue from the sale of recyclables and the user fees collected resulted in the annual revenue of approximately \$115,000 for FY 2017.

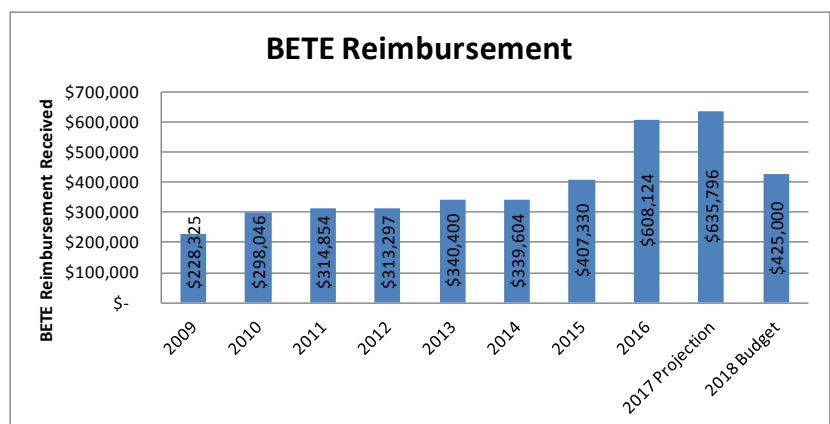
LEASE PROCEEDS Until approximately 1996, the Town's library was located next door to L.L. Bean on Main Street, when it moved to its current location on Library Drive outside of the Downtown area. Once the new library was constructed, the Town began renting out the former Bartol Library building. The current tenant is clothier Abercrombie and Fitch, and the annual rent is approximately \$350,000. The Town Council, during the annual budget process, votes to transfer \$175,000 into the general fund to offset operations during the year. The remaining \$175,000 is transferred to reserves for capital projects.

INVESTMENT INCOME The proceeds from the Town's bank and investment accounts other than reserves and trusts is shown in the general fund. The annual income has varied greatly from almost \$400,000, to less than \$25,000 due to market fluctuations, balances in the accounts, and cash-flow needs over the years. A ten-year history is shown here.

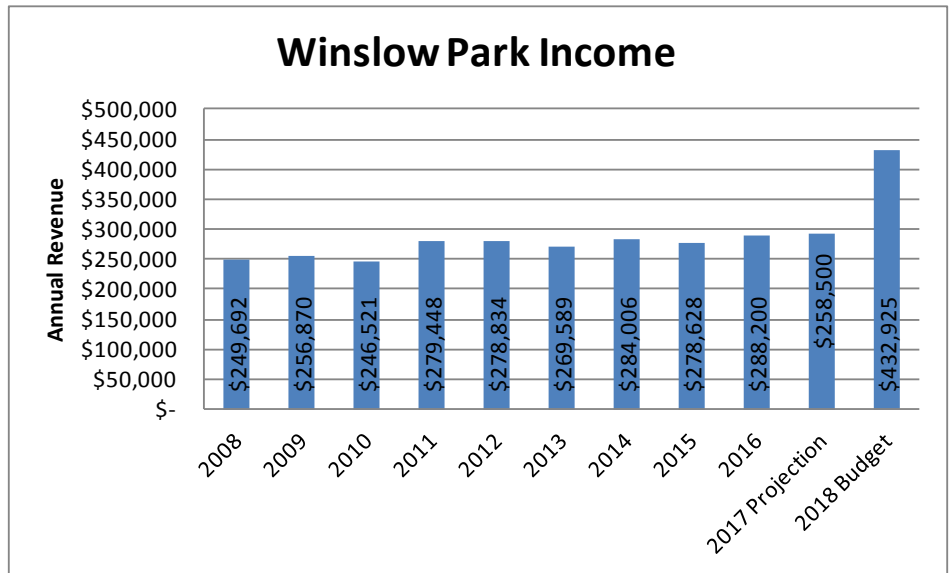


AMBULANCE REVENUE The Town collects approximately \$210,000 in emergency ambulance revenue each year. \$105,000 of this is transferred to the general fund to pay for the salaries of the rescue employees, medical supplies, and other overhead associated with operating an emergency rescue service. The remaining funds are kept in the reserve funds for rescue replacement. For FY 2018 the Town is increasing the transfer to the general fund to \$200,000.

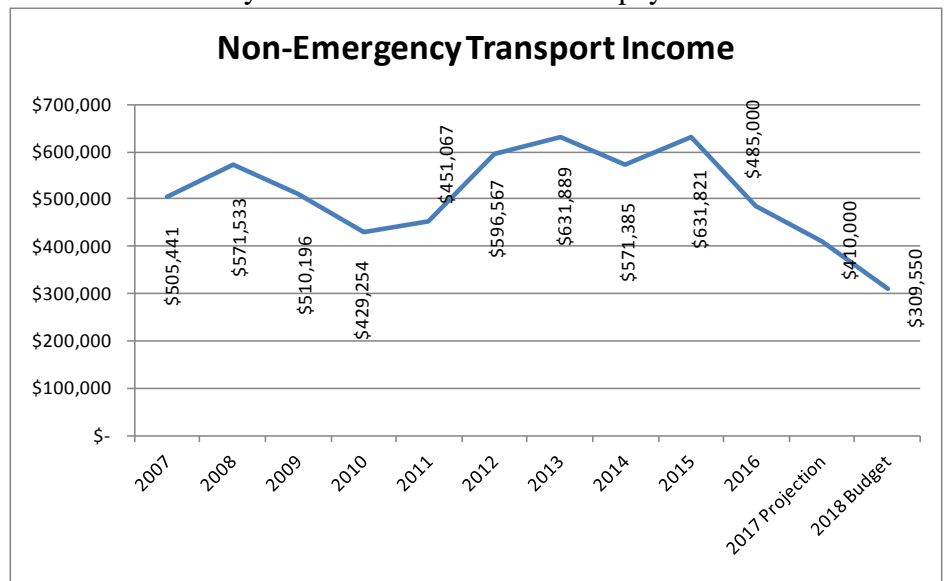
BUSINESS EQUIPMENT TAX EXEMPTION REIMBURSEMENT Maine State Statute Title 36 Chapter 105 describes the Business Equipment Tax Exemption (BETE) program. This program allows businesses with qualifying equipment to apply for and receive a tax exemption for their equipment. The State recognizes that personal property tax can be significant for municipalities, as it is normally taxed at the same rate as real estate. For six years, the State is reimbursing the Towns on a sliding scale from 100 percent reimbursement in 2008 (FY 2009) to 50 percent in FY 2014 and beyond. The BETE reimbursement is very difficult to predict from one year to the next, as equipment is placed in service, old equipment is removed from service, and equipment depreciates each year in addition to the State reimbursement declining each year. The Town had been receiving approximately \$300,000 in BETE reimbursement each year with a slight uptick beginning in FY 2016 to approximately \$600,000. The figures from 2009 to current are listed.



WINSLOW PARK REVENUE Each year, approximately 25,000 people visit the Winslow Park beach, playground, and campground, which generates approximately \$280,000 in annual revenue to support operations and capital projects at the Park. This is comprised of gate fees for people visiting the beach and playground, soda and refreshment fees, and camping fees. The ten-year history of the Park's revenue is listed in the chart to the side; the Park's popularity has increased over the past years, as can be seen by the approximate number of daily visitors per year. This figure was 18,150 in calendar year 2010 and has increased to 25,890 during 2016.



NON-EMERGENCY TRANSPORT REVENUE The non-emergency transport fund is the Town's only enterprise fund. The fund was created more than ten years ago, and serves community members who may need transportation from their homes (or assisted living facility) to the hospital for medical care or non-emergency appointments. These customers call the scheduling clerk, and an ambulance transports them to-and-from their appointments. The majority of the customers have insurance or Medicare that pays for these mandatory appointments and procedures, and a small minority do not have insurance and pay for their own services. In addition, the income figures include billing services for the Cities of Biddeford and Saco, for which the Town bid in 2012 and began billing for on July 1, 2012. The estimate of revenue for the billing service is approximately \$85,000 annually. The past ten years of NET revenue is listed here.





THE GENERAL FUND

The General Fund-The Town's Operating Fund

The Town's general fund is the largest operating fund in the budget, and accounts for most of the day-to-day expenditures that occur town-wide. The general fund is used to account for all activities that are not required to be accounted for elsewhere in separate funds. The revenue reported in the general fund is either designated by State law as required to fund a general fund activity (for example, road maintenance) or not required to be reported in another fund (for example, interest income). A summary of the general fund's budget is listed in the table below with a historic comparison below that. The general fund departments are described in detail with performance measures and goals and objectives in the subsequent pages.

Town of Freeport									
Summary of Revenues and Expenditures-General Fund									
	Restated FY 2011	Actual FY 2014	Actual FY 2015	Actual FY 2016	Projected FY 2017	Budget FY 2018	Increase (Decrease)	% Change	
Beginning Fund Balance	\$ 4,652,998	\$ 5,421,160	\$ 5,298,117	\$ 5,298,779	\$ 6,371,071	\$ 6,830,169			
Revenues									
Taxes	\$ 21,331,266	\$ 21,937,371	\$ 22,708,938	\$ 25,086,213	\$ 24,445,422	\$ 25,277,600	\$ 832,178		3.40%
Licenses, Permits, and Fees	\$ 271,689	\$ 274,869	\$ 288,463	\$ 320,646	\$ 336,586	\$ 312,300	\$ (24,286)		-7.22%
Intergovernmental	\$ 1,315,887	\$ 1,150,300	\$ 1,212,588	\$ 1,395,444	\$ 1,386,524	\$ 1,163,500	\$ (223,024)		-16.09%
Charges for Service	\$ 215,889	\$ 232,849	\$ 226,014	\$ 233,993	\$ 188,528	\$ 169,000	\$ (19,528)		-10.36%
Fees and Fines	\$ 106,786	\$ 112,014	\$ 121,943	\$ 103,457	\$ 98,564	\$ 115,000	\$ 16,436		16.68%
Unclassified	\$ 288,087	\$ 40,357	\$ 201,920	\$ 133,011	\$ 273,300	\$ 120,900	\$ (152,400)		-55.76%
Investment Earnings	\$ 13,569	\$ 15,877	\$ 18,092	\$ 24,700	\$ 40,000	\$ 21,000	\$ (19,000)		-47.50%
Total Revenues	\$ 23,543,173	\$ 23,763,637	\$ 24,777,958	\$ 27,297,464	\$ 26,768,924	\$ 27,179,300	\$ 410,376		1.53%
Expenditures									
General Government	\$ 1,462,363	\$ 1,391,628	\$ 1,425,446	\$ 1,505,434	\$ 1,778,301	\$ 1,929,528	\$ 151,227		8.50%
Public Safety	\$ 2,284,924	\$ 2,352,331	\$ 2,329,045	\$ 2,368,731	\$ 2,430,437	\$ 2,381,110	\$ (49,327)		-2.03%
Public Works	\$ 1,828,000	\$ 2,305,614	\$ 2,208,961	\$ 2,023,399	\$ 2,130,811	\$ 2,223,521	\$ 92,710		4.35%
Community Services	\$ 616,314	\$ 763,365	\$ 760,478	\$ 763,311	\$ 732,974	\$ 885,706	\$ 152,732		20.84%
Education	\$ 13,631,935	\$ 14,291,054	\$ 15,076,758	\$ 16,548,807	\$ 16,610,407	\$ 17,418,822	\$ 808,415		4.87%
Insurance and Fringe Benefits	\$ 1,393,393	\$ 1,323,625	\$ 1,401,289	\$ 1,552,037	\$ 1,648,200	\$ 1,903,700	\$ 255,500		15.50%
Unclassified	\$ 1,054,265	\$ 1,073,311	\$ 1,100,456	\$ 1,190,366	\$ 1,225,693	\$ 1,301,083	\$ 75,390		6.15%
Debt Service	\$ 493,208	\$ 293,220	\$ 184,863	\$ 179,657	\$ 173,003	\$ 146,730	\$ (26,273)		-15.19%
Total Expenditures	\$ 22,764,402	\$ 23,794,148	\$ 24,487,296	\$ 26,131,742	\$ 26,729,826	\$ 28,190,200	\$ 1,460,374		5.46%
Other Financing Sources/(Uses)	\$ (358,086)	\$ (92,532)	\$ (290,000)	\$ (93,430)	\$ 420,000	\$ 1,010,900	\$ 590,900		140.69%
Change in Fund Balance	\$ 420,685	\$ (123,043)	\$ 662	\$ 1,072,292	\$ 459,098	\$ -	\$ 459,098		100.00%
Ending Fund Balance	\$ 5,073,683	\$ 5,298,117	\$ 5,298,779	\$ 6,371,071	\$ 6,830,169	\$ 6,830,169	\$ -		0.00%

General Fund									
	FY 2011 Audited	FY 2012 Audited	FY 2013 Restated	FY 2014 Audited	FY 2015 Audited	FY 2016 Audited	FY 2017 Projected	FY 2018 Budgeted	
Beginning Balance	\$ 6,326,428	\$ 5,669,078	\$ 5,000,475	\$ 5,421,160	\$ 5,298,117	\$ 5,298,779	\$ 6,371,071	\$ 6,830,169	
Revenue	\$ 22,494,107	\$ 22,405,643	\$ 23,543,173	\$ 23,763,637	\$ 24,777,958	\$ 27,297,464	\$ 26,768,924	\$ 27,179,300	
Expenditures	\$ 22,050,472	\$ 22,268,287	\$ 22,764,402	\$ 23,794,148	\$ 24,487,296	\$ 26,131,742	\$ 26,729,826	\$ 28,190,200	
Other Sources/(Uses)	\$ (1,100,985)	\$ (1,153,434)	\$ (358,086)	\$ (92,532)	\$ (290,000)	\$ (93,430)	\$ 420,000	\$ 1,010,900	
Ending Balance	\$ 5,669,078	\$ 4,653,000	\$ 5,421,160	\$ 5,298,117	\$ 5,298,779	\$ 6,371,071	\$ 6,830,169	\$ 6,830,169	
Change in Fund Balance	\$ (657,350)	\$ (1,016,078)	\$ 420,685	\$ (123,043)	\$ 662	\$ 1,072,292	\$ 459,098	\$ -	

General Government

Town Council and Town Manager

Council Overview

The Town Council's main function is to enact legislation for the Town and ensure that it is implemented by the Town Manager. There are seven councilors in Freeport; four are elected from specific districts and three are elected at-large. Each councilor is elected for a three-year term.

Town Manager

Department Overview All department heads report to the Town Manager. The Town Manager's function is to insure adherence to the Town charter and ordinances, and set policies and guidelines for staff, and act as a liaison between the Town Council and departments. The Town Council's goals and objectives set the guidelines for the Town Manager's annual priorities. That is the reason the Council and Manager are listed together here.

Major Accomplishments for FY 2016 and FY 2017

One of the Town Council's annual goals is to minimize the impact of the budget on the property tax rate. The Council is proud to have once again achieved this goal on the municipal side, as there was a tax decrease of eighteen cents on the mil rate; the municipal mil rate increased from \$3.92 to \$3.74 per \$1,000 of assessed value between FY 2016 and FY 2017.

Another consistent goal of the Town Council has been to improve communication with the residents of the Town of Freeport which resulted from the completion of a Town Strategic Communications Plan in FY2013. One of the components of the plan had been to provide an electronic town newsletter (the Municipal Bulletin) which includes a Town Manager report along with items of interest (such as town programs, news alerts) to the citizens. This publication is produced bimonthly through the General Assistance office. The Municipal Bulletin now has a subscriber list of well over 500 people. The Town Council also hold annual District Workshops. These meetings are held in each of the Town's voting districts and provide residents with an opportunity to meet their Town Councilor more informally and discuss issues related to their specific district.

Town Council Districts 1 & 3 Workshop
April 25, 2017
6:30 p.m.
Freeport Community Center

District Workshops provide residents with an opportunity to informally meet with their Town Councilors and discuss issues related to their specific districts. District Workshops begin with a meet and greet session and an open discussion related to District issues. The regularly scheduled Town Council Meeting will follow the Workshops. (The District 2 & 4 Workshop will take place on September 19th, 2017.)

Town Council holds annual District Workshops
Photo Courtesy Town Staff

Annually the Town recognizes volunteers to show appreciation of the commitment, dedication, and contribution to the Town of Freeport by its volunteers. The Town Manager also holds an annual orientation for those volunteers that hold the Chair & Vice-Chair positions, giving them the tools they need to be successful in their roles.

FY 2018 Goals and Objectives

Each December after the November election, the new council sits decides on the next calendar year's goals and objectives. The Town Council's 2017 (FY 2018) goals are as follows:

- Prioritize, evaluate and control expenditures in operating and capital budgets to mitigate the impact on the tax payers and maintain a stable tax rate, while providing the highest quality of services possible within the resources available.
- Promote intercommunication, information exchange and collaboration on direction and process between Councilors, while conducting Town business in an efficient manner. The Council will prioritize: (a) transparency of decision-making and of Town government operations; and (b) attendance at Town Council and assigned committee meetings.
- Continue to promote efforts to engage Freeport residents and businesses in the governance, operation, and activities of the Town.
- Be active in maintaining a strong relationship with the RSU5 Board and neighboring municipalities.
- Explore solutions related to renewable energy and energy efficiency to reduce the energy costs of the Town.

Performance Measures

	Council Goal:	Performance Measure:	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
Town Council/Town Manager	Prioritize transparency of decision making and of Town government operations	Items of Business Considered	187	216	181	214	301
		Number of Council Meetings Held	25	25	26	23	23
	Promote intercommunication & information exchange between Councilors and Residents	Number of Council Work Sessions Held	19	11	15	9	8

Budget

Town Council	2015 Actual	2016 Actual	FY 2017 Budget	FY 2017 Projected	FY 2018 Budget
Personnel	9,415	8,670	8,900	8,700	8,900
Contracted Services	85,981	91,312	113,300	108,329	121,500
Special Projects					
Supplies	1,025	646	1,500	700	1,000
Total	96,421	100,628	123,700	117,729	131,400

Town Manager	2015 Actual	2016 Actual	FY 2017 Budget	FY 2017 Projected	FY 2018 Budget
Personnel	103,356	105,872	106,800	106,700	108,800
Contracted Services	689	1,237	4,500	4,200	4,500
Special Projects					
Supplies	194	340	1,000	400	1,000
Total	104,239	107,449	112,300	111,300	114,300

Finance and Assessing

Department Overview The Finance Department employs five employees. The department is responsible for all property and excise tax collection for approximately 4,500 real property and 500 personal property accounts and approximately 8,500 automobiles annually, weekly payroll for the Town's 75 full-time and 100 part-time employees, payment of all of the Town's bi-weekly invoices and billing for any receivables, creating the annual budget document, preparing the financial statements and working with the Town's audit firm on the annual audit field work, assisting the departments in monitoring their budgets and reconciling all bank accounts and investing the Town's funds in accordance with the State statute and applicable policies.

The purpose of the Assessing Department is to equally distribute the property tax burden to owners according to the approximate market value of their taxable property. To this end, the office annually inspects hundreds of properties; the Assessor's goal is to inspect approximately the same number of parcels each year. The Assessor's job is not to create value, but to observe and approximate the existing value. The Assessing Department employs the Town's Assessor and his deputy Assessor. Both are Certified Maine Assessors, and both employees work on valuing real and personal property in Freeport. The Town has approximately 4,500 real and 500 personal property accounts; the Assessing Department ensures that all are valued accurately, including assessing additions, deletions, and changes as of April 1st each year as required by Maine State Statute. In addition, it is the Assessor's duty to educate the public about the various State exemption programs for example, for primary residences (Homestead Exemption) or Veterans' exemptions. These programs give a bit of relief to the different homeowners in an effort to keep property taxes affordable. They are set by State Statute, and the amounts of the exemptions are consistent for each town Statewide. It is the Assessor's duty to ensure fair and equal property assessments throughout the Town when the property tax levy is committed to the tax collector each year.

Major Accomplishments for FY 2016 and FY 2017

The Town of Freeport was pleased to begin issuing plates and processing new vehicle registrations in November of 2015. Allowing Residents to complete all paperwork associated with a new vehicle here at the Town Hall. With only few more minutes here, we have saved our Residents an invaluable amount of time by not having to go to DMV. The Finance Department also had undergone major renovations in FY 2016 with ergonomic adjustments to the work stations for the Counter Clerks as well as two ADA Compliant drawers for the public allowing greater flexibility in processing transactions where appropriate. The Finance Department transitioned all staff to an electronic pay system where all employees are now paid through direct deposit, saving the Town time and money in its weekly processing.

During FY 2017, the Finance Department continued to streamline their processing from the front counter transactions to the back office reporting. This has been a major undertaking for the department and we've been able to recognize major efficiencies in our operations, as well as establish control procedures to ensure the integrity of the data being processed.

During FY 2016, the Assessing Department continued to monitor Maine's real estate market conditions, since as the reader may recall, the real estate market had been in a state of flux for a number of years. The market remains robust, with values continuing to climb.

The Assessing Department performs "Market Update" of all property values on an as-needed basis in order to maintain relative equity in valuation and avoid shocking shifts in tax burden.

For FY 2017, we updated values of all properties to keep assessments near market value, which has been in ascent for the last few years. The resulting impact was a \$1 mil rate decrease.

FY 2018 Goals and Objectives

The Finance Department continues to be excited about the Town's submission for the GFOA Distinguished Budget Award. While the Town has won the award for the last few years, there are always reviewer comments, and staff enjoys responding to those comments and making the document better. The department continues to work very hard on this document and strives for continued recognition for its efforts.

The Finance Department will continue to work on operational efficiencies and streamlines as we feel this is an ongoing necessity. The Department is focusing on converting our remaining manual processes to a more electronic means and will continue to do so throughout FY 2018 and FY 2019.

During FY 2018, the Assessing Department will continue to monitor the Maine's real estate market conditions closely, since the real estate market still seems to be on an upward swing in construction, sales, and other real estate activity. While it is possible that the market may be topping out, we will consider any necessary update values based on sales data with a more than likely upward revision of values for FY 2018.

Performance Measures

Council Goal:		Performance Measure:	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
Finance Department	Prioritize, evaluate and control expenditures in operating and capital budgets to maintain a stable tax rate	Accounts Payable Checks Issued	3,569	3,483	3,454	3,372	2,862
		Vehicle Registrations Completed	8,246	8,503	8,416	8,509	10,330
		Tax Bills Issued	4,818	4,836	4,911	4,917	4,928

Council Goal:		Performance Measure:	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
Assessing Department	Prioritize transparency of decision making and of Town government operations	Parcel Count	4,394	4,409	4,428	4,450	4,460
		Abatements	30	28	32	33	19
		Supplemental Bills	3	3	0	2	7

Budget

Finance	2015 Actual	2016 Actual	FY 2017 Budget	FY 2017 Projected	FY 2018 Budget
Personnel	245,383	238,872	265,600	258,000	280,600
Contracted Services	105,735	109,813	113,300	111,355	124,705
Special Projects					
Supplies	6,674	5,335	6,750	6,500	5,750
Total	357,792	354,020	385,650	375,855	411,055

Assessing	2015 Actual	2016 Actual	FY 2017 Budget	FY 2017 Projected	FY 2018 Budget
Personnel	129,528	134,776	136,000	134,000	141,500
Contracted Services	19,514	20,022	30,360	24,700	30,360
Special Projects					
Supplies	596	1,796	1,600	1,600	1,600
Total	149,639	156,594	167,960	160,300	173,460

Town Clerk and Elections

Department Overview

The Freeport Town Clerk's office supervises all federal, state, and local elections as well as processing all victualer's, animal, shellfish, hunting and fishing licenses, and maintains all vital statistic records (births, deaths, and marriages) for the Town of Freeport. The department employs the Clerk and a Deputy Clerk.

Major Accomplishments for FY 2016 and FY 2017

The Clerk's Office ran incredibly efficiently in the prior year. As the new Town Clerk settled in and learned many new things, current procedures were reviewed to make certain they were in line with established ordinances. Suggested changes to our ordinances were then forwarded to the Ordinance Committee for their review.

In November 2016, The Clerk's Office conducted one of the largest Elections in Freeport's history. 5,615 voters cast ballots in the Presidential Election with over 2,400 of those by absentee ballot. Extra staff and many extra hours on the weekends were required to keep caught up with the workload, but the Election went incredibly well.

Residents now have the ability to order vital records through the Maine Vital Records Ordering System maintained by Maine.gov. This allows submission of an electronic application and the vital record is simply mailed to the applicant after identification verification. The State Office of Vital Records also implemented the Electronic Marriage Registry System. All marriage licenses can now be issued and stored electronically. This was the last piece of the three part implementation as we have already been doing deaths and births within the State-wide system for several years.

In FY 2017, the Clerk's Office completed indexing the birth records changing them from Word format to Excel for greater ability to search and organize records. This was a huge project and completes the rollout as in prior years the death and marriage indexes were also transferred over.

The Clerk's Office also licenses more than 1,500 dogs starting in October of each year. There is an exorbitant amount of time and energy spent (sending emails, making phone calls and sending letters) to make sure no owner is straddled with the \$25 late fee on February 1st. The Office also comes in on a Saturday in January to host an annual rabies clinic. There is an almost 100% compliance rate by the time we turn over the municipal warrant to the Police Chief and ACO.

FY 2018 Goals and Objectives

The main goal for the Clerk's Office this year will be to complete the local redistricting that is required by Charter every 5 years to ensure the same number of voters in each district. This is a very large task and has several components to it such as determining the new lines, creating and proofing new maps and dealing with the Secretary of State's Office in order to change the voting database information. The Office will continue to critique our processes to make them more efficient and less wasteful. The Clerk's Office is currently learning the process for producing the Annual Town Report and will most likely be spear heading that project next year.

Performance Measures

Council Goal:		Performance Measure:	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
Town Clerk	Prioritize transparency of decision making and of Town government operations	Victualers Licenses Issued	93	88	89	85	87
		Liquor Licenses Issued	20	24	24	24	20
		Dogs Licensed	1,317	1,417	1,424	1,475	1,559
		Shellfish Licenses Issued	155	148	150	150	152

Budget

Town Clerk And Elections	2015 Actual	2016 Actual	FY 2017 Budget	FY 2017 Projected	FY 2018 Budget
Personnel	89,497	89,680	100,000	98,100	107,100
Contracted Services	7,747	10,196	12,300	11,345	15,545
Special Projects					
Supplies	381	673	800	800	1,800
Total	97,625	100,549	113,100	110,245	124,445

Freeport Transit

Department Overview

The Freeport Train Station and Visitors Center is a face of Freeport. The staff greets the riders arriving from Boston and points north as they arrive in Freeport and assists them in their stay here. The department employs one director who works approximately 30 hours-per-week, and three part-time people that work approximately 15 hours-per-week each.



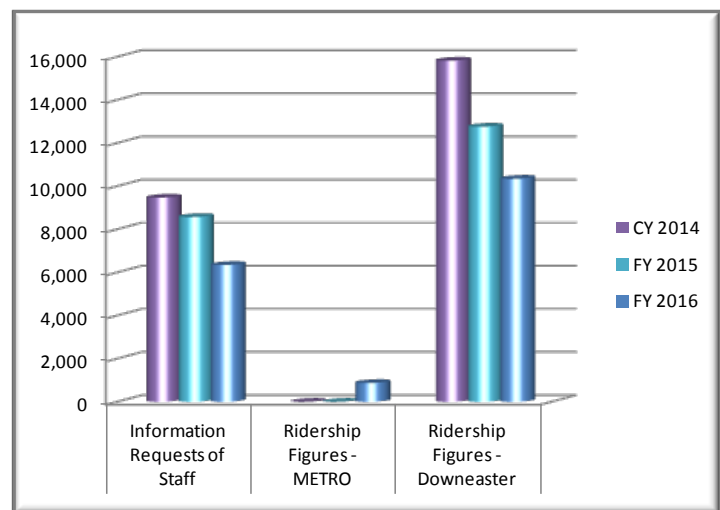
Major Accomplishments for FY 2016 and FY 2017

The Freeport Train Station opened in November of 2012. Through June of 2016, the Train Center staff has served over 47,500 passengers and assisted an additional 20,600 visitors with information. As in prior year, the Station saw a decline in ridership, primarily attributable to train schedule changes, continuing track maintenance, and winter weather.

*Train Station Platform
Photo Courtesy Town Staff*

During the fall of 2016, the Brunswick layover facility came on line and when the passing track in Yarmouth and Cumberland is completed in 2017, all trains will originate in Brunswick. This means in 2018 that all Amtrak trains will service Freeport. These upgrades and additional trains each day will allow Freeport to recover its ridership numbers.

The Center staff strives to enhance the Amtrak traveler experience by welcoming them when they arrive in Freeport and thanking them when they leave. Staff assists arriving passengers with information and travel booking assistance when needed. The staff also assists non-train passengers with information on Freeport shopping, and assisting the local merchants association Freeport USA and the Greater Freeport Chamber of Commerce in publicizing Freeport events.



Freeport also began a pilot program on the inclusion of a METRO Breez Express Bus Service in FY2016 and FY2017 from Portland to Freeport and began, providing a dependable, economical, and energy efficient mode of transportation for residents.

FY 2018 Goals and Objectives

The Train Station Department's mission for FY 2018 is to continue the enhancement of passenger and visitor experience. The staff will be training and furthering its cooperation with the Freeport USA and Chamber groups on advertising local events.

Performance Measures

	Council Goal:	Performance Measure:	CY 2012	CY 2013	CY 2014	FY 2015	FY 2016
Train Station and Visitors Center	Be active in maintaining a strong relationship with neighboring municipalities	Information Requests of Staff	N/A	9,047	9,466	8,570	6,344
		Ridership Figures - METRO	N/A	N/A	N/A	N/A	870
		Ridership Figures - Downeaster	N/A	16,433	15,820	12,757	10,343

It is notable that the Train Station and Visitors Center figures were listed on a calendar year for 2013 and once the Town had more months of data they converted to a fiscal year basis. The Train Station and Visitors Center opened in November of 2012; the Town is currently presenting the Center's first four years of data.

Budget

Transit	2015 Actual	2016 Actual	FY 2017 Budget	FY 2017 Projected	FY 2018 Budget
Personnel	39,289	40,924	46,100	43,320	46,850
Contracted Services	36,023	20,664	26,150	20,629	48,131
Special Projects	9,954				
Supplies		4,356	7,000	6,100	7,000
Total	85,267	65,943	79,250	70,049	101,981

Codes and Planning

Department Overview

The Codes Office is responsible for ensuring that residential and commercial development meets federal, state and local regulations. The Planning Department primary purpose is to provide technical support to citizen Planners in developing visions for the future and strategies to achieve the visions. The Planning Department also writes grants for important projects, identifies ways to reduce energy consumption, participates in regional transportation planning, works closely with the Freeport Economic Development Corporation on expanding Freeport's economic base, and assists other departments and staff on a wide variety of projects. The Planning Department consists of the Planner and Assistant to the Planner and the Codes Department simply consists of the Codes Enforcement Officer.

Major Accomplishments for FY 2016 and FY 2017

New residential construction in Freeport was ramped up yet again in FY 2016 with 64 units permitted, and single family houses at 51 permits! This is a significant increase from FY 2012 and the department's top permitting year since 2006. The office also saw a better year for new commercial growth in FY 2016 with five new units permitted!

During fiscal year 2016, the Project Review Board's reviews were smaller in nature such as requests for Design Review Certificates, Change of Uses, or Site Plan Amendments. The Board reviewed 14 Design Review Applications – including a mixture of signs and commercial and residential exterior alterations. Seven subdivision projects were reviewed and were mostly minor amendments such as lot line changes or notes. One seven lot single family subdivision was approved in the area of Curtis and Bragdon Roads.

The Planning Board's work focused on developing standards for medical marijuana facilities, creating a process to solicit comments for recreational marijuana, reviewing the parking requirement for the Village Commercial 1 District, establishing lighting and noise standards for the new track and field project at Freeport High School. The Board also developed a policy for notifying property owners when a zoning amendment is being considered.

The Planning Department also works on special projects. The Metro Breez service launched at the end of fiscal year 2017. That service provides 10 trips a day between Freeport and Portland. Planning began on converting our leased, inefficient streetlights to efficient LED streetlights that will be owned by the town. More houses were insulated to lower energy costs for limited income families. Securing grant funding to build new bog bridges at Florida Lake was obtained.

FY 2018 Goals and Objectives

Looking forward, Metro Breez service will be extended to Brunswick. The department will play a lead role in planning for that service and suggesting changes to the system to boost ridership. The conversion to LED streetlights will be completed. As will improvements for the Florida Lake trail system. The Department will continue to look for ways to decrease energy consumption and increase the use of renewable energy resources, most likely at the Public Works garage. As always, grants will be prepared as they become available.

There are many different projects underway and planned for the year. All are intended to keep Freeport a great place to live, work and play.

Performance Measures

Council Goal:		Performance Measure:	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
Codes Enforcement and Planning Departments	Prioritize transparency of decision making and of Town government operations	Single Family Units	30	45	44	46	51
		Duplex Units	0	0	2	4	1
		Multi Family Units	25	3	0	4	0
		Mobile Homes	1	1	4	7	5
		Accessory Apartments	3	2	1	1	7
		New Commercial Construction	8	4	4	2	5
		Total Units	59	51	51	62	64

Budget

Codes Enforcement	2015 Actual	2016 Actual	FY 2017 Budget	FY 2017 Projected	FY 2018 Budget
Personnel	75,011	75,419	72,600	75,200	73,400
Contracted Services	2,431	2,883	2,810	2,810	2,310
Special Projects					
Supplies	397	344	700	500	700
Total	77,839	78,646	76,110	78,510	76,410

Planning	2015 Actual	2016 Actual	FY 2017 Budget	FY 2017 Projected	FY 2018 Budget
Personnel	127,157	130,454	137,200	130,435	139,500
Contracted Services	7,554	9,896	16,308	16,308	20,308
Special Projects					
Supplies	739	479	700	700	700
Total	135,450	140,829	154,208	147,443	160,508

Health and Welfare

General Assistance and Agency Support

Department Overview

The State of Maine Statute requires all towns to have a General Assistance program which is a last resort for people who are poor or indigent. The program is funded through the Town's general fund, and half of the welfare expenditures are reimbursed by the State of Maine. The welfare department is staffed by the General Assistance administrator, and while she administers General Assistance for the Towns of Freeport and neighboring Yarmouth and administers heating assistance and medicine through two trust funds, the General Assistance administrator also does many other duties such as website posting and maintenance and special projects for the Town manager as directed.

Major Accomplishments for FY 2016 and FY 2017

Each year the General Assistance Director joins the Fire/Rescue and Library Departments for the annual appeal to the heating fund; during the FY 2016 appeal, the Town raised approximately \$9,000 for the heating assistance fund and provided heat assistance to 36 Freeport households. In FY2017 over \$8,500 in donations were received.

In FY2016, the Town was also fortunate to receive a generous donation of heating oil through a combined effort by L.L. Bean and Downeast Energy. L.L. Bean had converted to natural gas and wanted to donate their surplus oil to those in need. Downeast Energy volunteered to pump out the oil and deliver it. L.L. Bean asked the Town if we would like to determine how best to distribute this oil, and of course we said yes. The amount of surplus oil turned out to be in excess of 10,000 gallons and delivery required a tremendous amount of coordination by the Town, L.L. Bean and Downeast Energy. Forty seven Freeport and eighteen Yarmouth households had their tanks filled.

In conjunction with the Town Planner, the General Assistance Director continues to administer the Town's Energy Conservation Project. Funds from both the Town and Community Development Block Grant (CDBG) support this program which is now in its second phase. The second phase aims to assist low-moderate income households in implementing recommendations of phase one of the energy conservation program (energy audit/assessments). Six households which were approved for the second phase have benefited from considerable energy related work; including the completion of necessary insulation, weatherization, and other home repairs, resulting in significant home and energy improvements for these households.

The Town has also been able to stretch out the impact of some of the home energy and repair projects it has taken on through the assistance of other organizations and individuals who have volunteered their time and expertise. These volunteers have provided critical repairs to homes that have projects which may not be covered by the Town's program and also to older mobile homes that are exempt from receiving assistance through this program.

The General Assistance Director continues to administer the relatively new Emergency Rental Assistance Program. The Emergency Rental Assistance Fund is a collaboration between the Freeport Housing Trust (FHT) and the Town of Freeport to help prevent lower income renters from becoming homeless when a documented, non-preventable emergency has caused the applicant's housing situation to be in jeopardy and all other assistance programs have been exhausted. FHT donated \$12,000 to establish this Fund to be administered by the Freeport General Assistance Office and was done as a trial basis and was reviewed mid-year. Eight households facing evictions were assisted through this program and the FHT will continue to contribute to this fund.

At the beginning of FY2017, the Metro Breez Express Bus Service from Portland to Freeport began, providing a dependable, economical, and energy efficient mode of transportation for residents. CDBG funds were obtained to provide income-eligible residents with free 10 ride passes to assist with providing reliable transportation to jobs and necessary medical appointments. These passes will continue to be distributed until funds run out

FY 2018 Goals

The Department will continue to ensure eligible households which completed energy assessments take advantage of the second phase of the program or are connected with other organizations/programs which can provide financial assistance/incentives to make homes more energy efficient and owners more self-sufficient. The Town will continue to cultivate partnerships with other individuals and groups who have expressed a desire and have the expertise to further support households in need in the community.

The General Assistance Department will continue to assist in implementation of programs receiving Community Development Block Grant funds; one for assistance with additional home energy efficiency projects and the other for assistance with accessing public transportation with the Metro Breez Express Bus.

The Department will continue to build upon goals achieved in FY 2017 which were designed to assist households in making short and long term changes to reduce energy costs and costs of other essential household needs which can assist them in becoming self-sufficient. This is an ongoing goal of the department, as the Town's General Assistance Director sees different and new clients on a daily basis.



*METRO Bus Service
Photo Courtesy Town Staff*

Performance Measures

Council Goal:		Performance Measure:	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
General Assistance	Be active in maintaining a strong relationship with neighboring municipalities	Number of Heating Assistance Vouchers Issued	127	124	130	120	134
		Number of Clients Seen	87	72	89	90	89
		Number of People Assisted with Gould Trust Fund	54	35	40	40	38

Budget

General Assistance	2015 Actual	2016 Actual	FY 2017 Budget	FY 2017 Projected	FY 2018 Budget
Personnel	69,617	71,146	73,700	70,600	78,900
Contracted Services	365	173	540	365	540
Special Projects	16,965	11,241	25,000	16,000	25,000
Supplies	206	250	300	270	300
Total	87,153	82,809	99,540	87,235	104,740

Human Services Agencies	2015 Actual	2016 Actual	FY 2017 Budget	FY 2017 Projected	FY 2018 Budget
Regional Transportation	500	-	-	-	-
Home Health	1,000	1,000	500	500	500
Agency on Aging	500	500	500	500	500
Freeport Community Services	21,000	21,000	21,000	21,000	21,000
Family Crisis Center	500	500	500	500	500
Freeport Dental Care	-	1,412	1,800	1,800	1,800
Freeport Child Care	-	-	-	-	-
Freeport Edlers Assoc	-	5,000	6,000	6,000	6,000
American Red Cross	500	500	-	-	-
Port Teen Center	7,500	7,500	8,250	8,250	8,250
Total	31,500	37,412	38,550	38,550	38,550

The Human Services Agencies budget represents the Town Council's donations to entities that support Freeport families in all types of services from heating assistance to teen after-school programming.

Freeport Community Library

Department Overview

The Freeport Community Library is a department of the Town, and serves all residents who wish to use its services. The library houses over 55,000 volumes, and throughout the course of the year, lends approximately 120,000 books. While the Town does not have a formal counter, staff estimates that during FY 2016 and FY 2017, the library is expected to receive 100,000 visitors per year.

Major Accomplishments for FY 2016 and FY 2017

The Library is seeing steady growth in circulation in our state wide interlibrary loan system Minerva, which we joined in 2014. As our patrons have gotten more comfortable and savvy navigating the system, they have been pleasantly surprised with how easy it is. They're enjoying having access to so much.

The Library's Armchair Travel Series has been as popular as ever. The 5 Monday evenings that started February 28 have been packed houses of up to 75 people. This year has featured visual trips through Lake Michigan, Japan, Rio de Janeiro and the Paralympics, the Bahamas, Germany, Austria, and Poland.

An outdoor concert featuring "OC and the Offbeats" was another great success of the Library. It was a beautiful summer evening of family dancing and hand clapping.

The Library successfully hosted events in conjunction with the Camden Conference, with this year's theme being "Refugees and Global Migration: Humanity's Crisis". There were community discussions ranging from the "Immigrant Legal Advocacy Project"; author Terry Farish and her book "The Good Braider" to a presentation by The Telling Room; the film "In This World" featuring 16- year- old Jamal's journey from a refugee camp in Pakistan to London was shown; and finished with guest Ms. Ekhlas Ahmen, who shared her personal story "A Bridge Between" as a refugee from Sudan who settled here in Portland, ME. Ekhlas became a Maine celebrity by appearing on the "Ellen Show"!

The Library introduced an Adult Summer Reading Program that challenged our patrons to have fun reading different genres. There were 89 patrons that sign up!

The success of the Summer Reading Program is in the numbers! Over 400 children participated in reading and enjoying accompanying events throughout the summer. The Children's Room also hosted Lego Club once a month with 20-25 children attending each session. The Library also had our 2nd Lego Derby, with 37 kids participating as well a new teen group meeting at the library each week for Yu-Gi-Oh Club.

FY 2018 Goals and Objectives

We will be adopting our mission statement to be used to create strategic goals and objectives with community input:

- A safe, welcoming community space
- Connecting people to information, ideas, and each other
- Promoting curiosity, discovery, and informed citizenship

We will need to help patrons maneuver thru our new service, Cloud Library for e-books and downloadable items.

Performance Measures

Council Goal:		Performance Measure:	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
Freeport Community Library	Maintain stable tax rate, while providing the highest quality of services possible within the resources available	Number of Childrens' Programs Conducted	495	209	194	95	95
		Number of Children Attending the Childrens' Programs	5,500	2,404	2,582	2,027	2,350
		Children's Summer Reading Program	N/A	350	450	400	499
		Interlibrary Loans Received from Other Libraries	245	536	814	3,615	7,225

Budget

Freeport Community Library	2015 Actual	2016 Actual	FY 2017 Budget	FY 2017 Projected	FY 2018 Budget
Personnel	317,139	318,582	329,800	294,800	340,800
Contracted Services	40,497	41,713	55,770	41,280	52,470
Special Projects					
Supplies	56,303	65,359	61,060	54,250	61,060
Total	413,938	425,654	446,630	390,330	454,330

Unassigned Category of Appropriations

Community Cable Television

Department Overview

The Cable Television Director is in charge of ensuring that all Town Council meetings are televised and then indexed and placed on the Town's website video-on-demand program. In addition, the Cable Television Director televises meetings from "off-site" locations such as the community center and the library. The department consists of the director and part-time employees who film events and complete other special projects.

Major Accomplishments for FY 2016 and FY 2017

During FY 2016 and FY 2017 The Cable Television Department saw the installation and addition of a new camera control switcher, increasing the ability to control all aspects of a production with just two screens. This change also saw a substantial decrease in the amount of space and energy consumption required for the old equipment. The cost for both projects was \$22,000.

FY 2018 Goals and Objectives

The Department will continue planning for the major change over to HD Television which will provide a much improved picture and audio quality. The Cable Television Department has been cablecasting many local events and is always pursuing a better television for the citizens of Freeport. This is projected to be a five year rollout.

Performance Measures

		Council Goal:	Performance Measure:	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
Community Cable Television	Promote intercommunication & information exchange between Councilors and Residents;	Number of Meetings Produced		52	67	61	49	67
	Transparency of decision making and of Town government operations	Number of Meetings Posted on Video-on-Demand		46	59	48	49	62

Budget

Cable TV	2015 Actual	2016 Actual	FY 2017 Budget	FY 2017 Projected	FY 2018 Budget
Personnel	50,831	65,742	67,700	55,650	68,700
Contracted Services	8,490	5,600	8,690	8,290	8,090
Special Projects	9,576	-	4,800	4,800	4,800
Supplies	2,951	1,443	3,000	3,000	3,000
Total	71,847	72,784	84,190	71,740	84,590

Protection and Enforcement

Police Department

Department Overview

The Police Department currently employs one chief, one lieutenant, two sergeants, one detective, one school resource officer, one shellfish warden, six patrol officers, three reserve officers, one full-time receptionist (shared with the rescue billing staff), and an administrative assistant. The law enforcement officers work ten-hour shifts, and the clerical staff works a regular five-day work week.



Photo Courtesy Town Staff

Major Accomplishments for FY 2016 and FY 2017

During the FY 2016 and FY 2017 period, the police department received grant funds from the Bureau of Highway safety to conduct a variety of programs to promote occupant safety and safer highways. The department used these funds to conduct a series of speed enforcement or seat belt compliance details.

The police department received other funds to prevent underage drinking. The department used these funds to conduct compliance checks at retail stores and restaurants to assure they are properly checking ID's and not selling to underage individuals. Other portions of the funds are used for educational purposes.

The purpose of the Crime Reduction Unit (CRU) formed with current patrol officers, is to identify recurring crimes of a specific type or in a specific place, and focus prevention or enforcement efforts on those crimes. In FY 2017 the CRU set up a sting targeting prostitution at hotels in Freeport.

The Police Department also held community forums to hear and address questions and concerns from Freeport Residents, held Career Day's at local schools and colleges to promote Law Enforcement and recruit officers, and gave crime prevention presentations to local financial institutions and businesses.

FY 2018 Goals and Objectives

The Department will continue to use grant funds from various resources on the Federal and State Bureaus of Highway Safety to conduct traffic safety programs such as speed enforcement and seatbelt compliance issues.

The Department will continue its underage drinking and business identification verification program to ensure that local establishments will not be selling alcohol to minors.

The Department will also look to take part in the State of Maine Police Challenge, which is a team building competition that highlights the officer's physical agility, firearms proficiency, and tactical skills!

Performance Measures

Council Goal:		Performance Measure:	CY 2011	CY 2012	CY 2013	CY 2014	FY 2016
Police Department	Maintain stable tax rate, while providing the highest quality of services possible within the resources available	Calls Answered	10,434	10,293	10,951	9,828	9,320
		Number of Arrests	276	238	260	315	323
		Motor Vehicle Accidents	278	284	291	247	270
		Traffic Summonses-Fiscal Year	2,560	2,724	1,593	2,199	1,961

It is notable that due to software constraints, the Police Department was only provide calendar-year statistics for the number of calls answered, number of arrests, and the number of motor vehicle accidents through 2015 and now provide the data on a fiscal year basis.

Budget

Police	2015 Actual	2016 Actual	FY 2017 Budget	FY 2017 Projected	FY 2018 Budget
Personnel	976,650	994,229	1,030,900	1,010,500	1,015,600
Contracted Services	136,934	130,780	137,680	110,380	138,920
Special Projects	-	-	-	-	-
Supplies	10,787	10,922	11,900	11,400	11,900
Total	1,124,371	1,135,931	1,180,480	1,132,280	1,166,420

Special Enforcement	2015 Actual	2016 Actual	FY 2017 Budget	FY 2017 Projected	FY 2018 Budget
Personnel	34,629	46,047	49,850	64,400	50,750
Contracted Services	4,319	3,860	7,170	5,430	7,170
Special Projects					
Supplies	261	225	300	50	300
Total	39,209	50,132	57,320	69,880	58,220

Public Safety Reception	2015 Actual	2016 Actual	FY 2017 Budget	FY 2017 Projected	FY 2018 Budget
Personnel	28,598	24,935	26,300	26,257	29,000
Contracted Services	16,569	22,862	21,000	21,300	23,200
Special Projects	131,931	134,882	144,500	138,000	145,000
Supplies	15	-	250	250	250
Total	177,113	182,679	192,050	185,807	197,450

It is notable that the “special projects” category in the Public Safety Reception budget is the payments from the Town of Freeport to the Town of Brunswick for consolidated dispatch services.

Fire and Rescue Department

Department Overview

The Fire and Rescue Department are supervised by the fire chief, and include three deputy chiefs (one full-time and two part-time), three captains (all call personnel), and seven lieutenants (all call personnel), and approximately 50 call personnel. This includes firefighters, emergency medical technicians (EMT-B, EMT-I, and EMT-P levels).

Major Accomplishments for FY 2016 and FY 2017

The Fire/Rescue Department saw the retirement of its long tenured Chief Darrel Fournier in the Spring of 2016. The Town hired Fire Chief Charles Jordan to take the reins in August of 2016, with Deputy Chief Paul Conley serving as interim Chief.



Through the capital plan, the Fire Department was able to replace the 1988 Grumann Fire Engine, referred to as Engine 3. Replacement occurred in the Fall of 2016 with a Pierce Fire Engine, similar to the current Engine 5.

*Memorial Service for 9-11
Photo Courtesy Town Staff*

The Fire Department was also able to replace its thermal imaging cameras through the capital plan. The Town had generously placed \$40,000 in the FY2017 CIP for the purchase of these invaluable fire-rescue tools. As the low bidder also had the best camera, the Department was able to acquire five cameras for a net of \$22,500 after trade-in and will be returning \$17,500 to the reserve.

Freeport continues to be designated as a Heart Safe Community by the Maine Cardiovascular Health Council and Maine EMS. One of the leading activities was the purchase of specially designed mannequins to be utilized in the training of the Department and community members in the effective delivery of high-quality CPR.

The Departments continue to have successful Public Education Open Houses. This past year was packed all night with a great time had by all. A significant amount of public safety information was disseminated as the event exposes participants to a variety of Health, Wellness, and Fire Safety.

The Departments joined “the Warden’s Report”, an on-line burn permit site which allows Freeport residents to access a burning permit on-line AT NO CHARGE, which is much more convenient and GREEN, as there is no need to drive to the fire station for a free permit.

FY 2018 Goals and Objectives

The Department will continue to actively seek methods to cultivate and retain a call force of residents and seek ways to provide emergency services to the community effectively.

The Department seeks to reconstitute the commercial inspections program as well as to develop and present to the Town Council an apartment inspection program.

Utilizing the generous donations to the Department through the annual giving campaign to support the development and implementation of a community-wide program to increase the number of citizens trained in the American Heart Association's new Hands Only CPR. The Department believes that such a program, coupled with the increasing availability of AEDs (automated external defibrillators), will make a significant contribution to saving lives in the Town of Freeport. Should the funds raised exceed the needs of this program, we will dedicate any surplus to the purchase of additional AEDs, which will then be strategically placed in public facilities that are currently without such life-saving devices.

Performance Measures

Council Goal:		Performance Measure:	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
Fire and Rescue Departments	Maintain stable tax rate, while providing the highest quality of services possible within the resources available	Structure Fire Responses	24	27	28	24	21
		Patients Transported	783	767	860	923	770
		Emergency Bills Issued	783	767	860	923	770

Budget

Fire	2015 Actual	2016 Actual	FY 2017 Budget	FY 2017 Projected	FY 2018 Budget
Personnel	338,792	340,370	396,500	661,500	477,850
Contracted Services	64,009	68,675	68,500	52,700	66,900
Special Projects					
Supplies	29,905	32,126	32,250	26,750	24,750
Total	432,706	441,171	497,250	740,950	569,500

Rescue	2015 Actual	2016 Actual	FY 2017 Budget	FY 2017 Projected	FY 2018 Budget
Personnel	265,491	284,287	280,800	228,700	297,050
Contracted Services	55,129	35,634	47,700	39,050	48,770
Special Projects					
Supplies	37,749	34,270	37,450	33,770	43,700
Total	358,369	354,191	365,950	301,520	389,520

Public Works/Solid Waste

Public Works Department

Department Overview

The Public Works Department is comprised of a superintendant, crew leader, eight equipment operators, one mechanic and a half-time assistant.

The Public Works Department takes responsibility for all infrastructure improvements on Town roads (drainage and paving), snow plowing and sand/calcium chloride application, tree maintenance, ditching, and supervising any large-scale projects that are contracted to outside companies. Normally, the Town staff completes all road reconstruction work, and the foundation of the roadways. The paving is contracted to an outside company and supervised by the Public Works Department.

Major Accomplishments for FY 2016 and FY 2017

The Public Works Department replaced portions of the road drainage system in South Freeport Village on Main Street, Middle Street, and Park Street. A 300 foot box cut was performed on Park Street as well in preparation for a future overlay project. Other paving jobs completed in FY 2016 and FY 2017 were the Train Station parking lot and the Public Safety parking lot.

Additionally, the South Street Sidewalk project was started in the fall of 2016. The final surface paving layer will complete the project after paving plants open in the spring of 2017. The sidewalk was funded through the Maine DOT as an 80% / 20% cost share. The existing sidewalk on South Street now connects into the existing sidewalk on West Street, providing a continuous sidewalk loop around the Village.

The Department also continued with its general road paving projects. Dennison Avenue and Hunter Road were completed as paving overlay projects in FY2016 and the following roads were paved in FY2017: Estes Drive, Evergreen Drive, Lady Slipper Lane, Heritage Lane, Prout Road, Fernald Road, Bartol Island Road, and Shore Drive.

FY 2018 Goals and Objectives

The first planned paving project for FY 2018 includes Main Street, Middle Street, and Park Street located in South Freeport Village.

Other projects include the reconstruction of South Freeport Road between Smelt Brook Drive and Porter's Landing Road; paving of the Police Department parking lot; reconstruction of Curtis Road, new sidewalk construction on Snow Road and Elm Street, and numerous crosswalk improvements in the downtown area.



*Curtis Road – FY 2018 Road
Reconstruction Project.
Photo Courtesy Town Staff*

Performance Measures

Council Goal:		Performance Measure:	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
Public Works Roads Program	Maintain stable tax rate, while providing the highest quality of services possible within the resources available	Inches of Snow Plowed	54	97	91	117	55
		Yards of Road Salt Used	1,350	1,702	1,920	1,579	1,420
		Yards of Sand Used	800	908	1,573	1,227	768
		Gallons of Liquid Calcium Chloride Applied	7,400	4,150	9,603	11,632	13,586

Budget

Public Works General	2015 Actual	2016 Actual	FY 2017 Budget	FY 2017 Projected	FY 2018 Budget
Personnel	583,238	578,068	619,980	586,700	626,680
Contracted Services	198,327	129,032	166,650	154,900	166,950
Special Projects					
Supplies	23,753	23,714	26,200	23,500	26,200
Total	805,318	730,813	812,830	765,100	819,830

Public Works Summer Roads	2015 Actual	2016 Actual	FY 2017 Budget	FY 2017 Projected	FY 2018 Budget
Personnel	-	-	-	-	-
Contracted Services	9,835	-	-	-	-
Special Projects	437,326	417,220	466,600	458,100	443,100
Supplies	130,579	121,968	132,900	132,000	132,900
Total	577,740	539,187	599,500	590,100	576,000

Public Works Winter Roads	2015 Actual	2016 Actual	FY 2017 Budget	FY 2017 Projected	FY 2018 Budget
Personnel	-	-	-	-	-
Contracted Services	-	-	-	-	-
Special Projects	-	-	-	-	-
Supplies	169,937	113,556	169,000	154,200	169,000
Total	169,937	113,556	169,000	154,200	169,000

Public Works Tree & Park	2015 Actual	2016 Actual	FY 2017 Budget	FY 2017 Projected	FY 2018 Budget
Personnel	-	-	-	-	-
Contracted Services	3,980	11,920	8,000	7,600	8,000
Special Projects	-	-	-	-	-
Supplies	2,208	4,100	3,500	3,500	3,500
Total	6,188	16,020	11,500	11,100	11,500

Town Engineer	2015 Actual	2016 Actual	FY 2017 Budget	FY 2017 Projected	FY 2018 Budget
Personnel	95,927	98,299	92,600	85,100	95,000
Contracted Services	1,261	1,601	2,800	2,500	5,500
Special Projects	18,402	14,780	20,400	20,400	20,400
Supplies	163	45	300	300	2,800
Total	115,754	114,726	116,100	108,300	123,700

HRF Fields Maintenance	2015 Actual	2016 Actual	FY 2017 Budget	FY 2017 Projected	FY 2018 Budget
Personnel					
Contracted Services	125,962	112,909	117,391	115,511	117,991
Special Projects					
Supplies					
Total	125,962	112,909	117,391	115,511	117,991

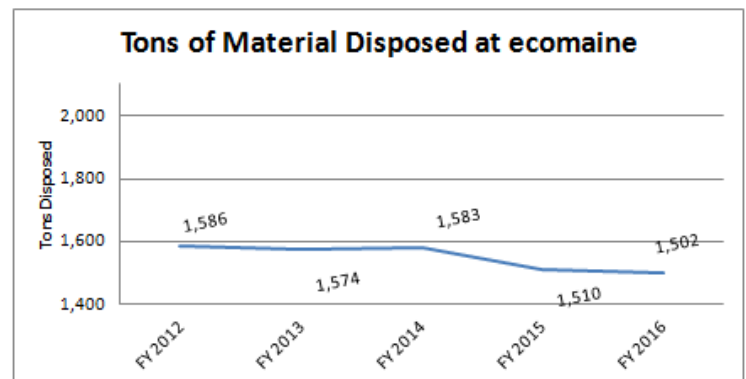
Solid Waste and Recycling Center

Department Overview

The Solid Waste/Recycling Department consists of the facility manger, two full-time, and several part-time employees under the supervision of the Town engineer. The primary role of the department is the operation of the recycling center/transfer station on Hedgehog Mountain Road, and the operation of three satellite recycling locations. The Town's recycling center generates revenue from the sale of corrugated cardboard, mixed paper, metal, and HDPE containers. The single-sort recycling material is delivered to ecomaine recycling center in Portland for no fee (only subject to the market volatility), thereby in most cases reducing the cost of waste disposal Townwide.

Major Accomplishments for FY 2016 and FY 2017

With financial assistance from the Recycling Committee, three local schools were able to begin a pilot program to separate food scraps from the cafeteria waste in FY 2016. The students at the schools continue to learn lessons about waste reduction and the benefits of composting. The schools have seen the results of their efforts as they have received finished compost for use in their gardens made with their food scraps! Final closure of the Construction and Demolition Debris (CDD) landfill was completed during the summer of 2016. The closure of this landfill ensures compliance with the Town's Solid Waste permit through the Maine DEP. The closure reduces monitoring costs associated with operating the CDD landfill. CDD materials can still be delivered to the Solid Waste Facility for offsite disposal.



FY 2018 Goals and Objectives

The Recycling Center is pleased to announce that recycling will soon become much easier for residents. Residents will no longer be asked to separate their mixed paper, corrugated card board, or natural HDPE plastic from the rest of their recyclables after summer 2017. The Recycling Center will replace the onsite silver bullet with a compactor, similar to the compactor currently used for trash. Residents will place all recyclables into a single-stream container. Recyclables will be compacted in the container and be transported offsite to ecomaine. The streamlined process will encourage recycling and hopefully increase the recycling rate.

This is in line with the ongoing goal of the Recycling Center to reduce waste generation and to increase recycling.

Performance Measures

Council Goal:		Performance Measure:	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
Solid Waste Department	Maintain stable tax rate, while providing the highest quality of services possible within the resources available	Tons of Material Recycled in Silver Bullets	457	443	496	503	523
		Tons of Material Disposed at ecomaine	1,586	1,574	1,583	1,510	1,502
		Percent of Waste Recycled	30	33	33	36	37
		Tons Recycled by Pinetree	N/A	123	130	164	200
		Tons of Recyclables Brought to the Recycling Center	211	206	184	178	162
		Visits to the Recycling Center for Household Clean-Up Week	505	664	733	711	678
		Tons of Electronic/Universal Waste Recycled	19	22	21	20	23

It is notable that the amount recycled by hauler Pine Tree Waste is included; many residents have this outside contractor collect their trash and recycling (this is not a service the Town provides), and Pine Tree reports their recycling figures back to the Town.

Budget

Solid Waste/Recycling	2015 Actual	2016 Actual	FY 2017 Budget	FY 2017 Projected	FY 2018 Budget
Personnel	110,643	114,753	119,000	112,200	94,300
Contracted Services	293,877	267,855	295,700	264,300	300,200
Special Projects					
Supplies	3,543	13,580	10,000	10,000	11,000
Total	408,062	396,188	424,700	386,500	405,500



*Soldier's Monument
In Honor of Our Soldiers and Sailors
Photo Courtesy Town Staff*

THE WINSLOW PARK FUND



*Photo Courtesy
Town Staff*

The Winslow Park Special Revenue Fund

Department Overview

Since Adelaide Winslow Harb donated the Park in 1953, the Town has been operating the Park, and as the donation stipulates, placing all revenues generated into a special revenue fund. The Park generates approximately \$285,000 in annual camping and entrance fees, and average expenditures are approximately \$250,000 annually. This excess of revenues over expenditures has made it possible for the Winslow Park Commission to conduct a \$235,000 erosion control project during FY 2011 and FY 2012. This will help preserve the beach for many future visitors to the Park and campground. The Park employs a manager, who lives at the Park year-round and approximately 15 summer gatehouse keepers and groundspeople. The annual payroll and benefits for employees has historically been approximately \$140,000, and the remaining \$110,000 goes into grounds maintenance, utilities, and other requirements of maintaining a large waterfront Park, campground, and playground.

Major Accomplishments for FY 2016 and FY 2017

The 2016-2017 saw a number of upgrades and maintenance projects happening at Winslow Park.

Park staff undertook a number of jobs over the summer of 2016. All of the bathroom facility interior walls were stripped and repainted as well as fixtures being replaced or refurbished. Two of our oldest launch ramp docks were removed and replaced. Many of the old telephone poles being used as barriers along the main road were removed and replaced with boulders which are much more aesthetically pleasing and will not need replacement. Park maintenance also continues to remove problem and dead trees as well as address drainage issues throughout the park.

Harb Cottage renovations to the basement and septic were completed before the 2016 summer season. The bathroom facility and laundry area were completely redone and extensive upgrades to the septic field were accomplished.

An old cottage off of Pound of Tea Island was successfully moved from the island to the park and placed near the day use bathroom facility. Work is currently being performed to finish the interior and build a large deck, stairs and a handicapped ramp on the exterior. The building will be used as a meeting area and game room for the park as well as possibly housing a small snack bar.

FY 2018 Goals and Objectives

There are a lot of projects in the works for the 2018 FY at Winslow Park.

Fencing and barrier replacement throughout the park will continue to be a job of the park staff. Contractors have been hired for the spring to do painting on parts of the old farmhouse as well as epoxy floor coating all of the bathroom facilities.

Plans are being generated to do a total renovation of the front of the farmhouse including new siding, windows, doors and trim. The park is working with Maine Preservation to do upgrades while still maintaining historically accurate features of the house which was built around 1800.

The old maintenance shop is going to hopefully be removed in the fall and replaced with a new, larger storage facility, shop, and woodworking area which will be more usable and allow the park to store all of its equipment in an indoor facility during the winter months.

Generator installations are planned for both the shower building and the Harb Cottage. Both facilities are heavily used and occupied and serious problems are presented with the frequent power outages on the coast. This will allow both facilities to remain open and operational when storms create extended outages.

Performance Measures

Council Goal:		Performance Measure:	Calendar Year				
Winslow Park	Be active in maintaining a strong relationship with neighboring municipalities		2012	2013	2014	2015	2016
		Family Season Passes	460	484	484	499	530
		Daily Visitors	23,994	23,292	24,762	25,316	25,890

In addition to the items above, the Winslow Park staff hosts a summer concert series including eight music concerts during the months of July and August, hosts the Camp Seaside that is organized and sponsored by the Recreation Department of RSU #5, hosts all Freeport Community Education running races, hosts the Close to the Coast race, donates a one week stay at Harb Cottage to the Freeport Community Services for the auction, donates one weekend to the Wolfe's Neck Farm for their auction, donates season passes to the Freeport Community Services and YMCA for the needy families with children, hosts three free weeks of camping for Freeport residents, hosts the Lobsterman Triathlon that attracts 1,000 people to the Park, and participates in the Maine Healthy Beaches program which requires weekly water testing. The Park is open year-round, and while there is a small fee of \$3 for non-residents and \$2 for Freeport residents, the Park is free during the off-season for walking and sight-seeing.

Budget

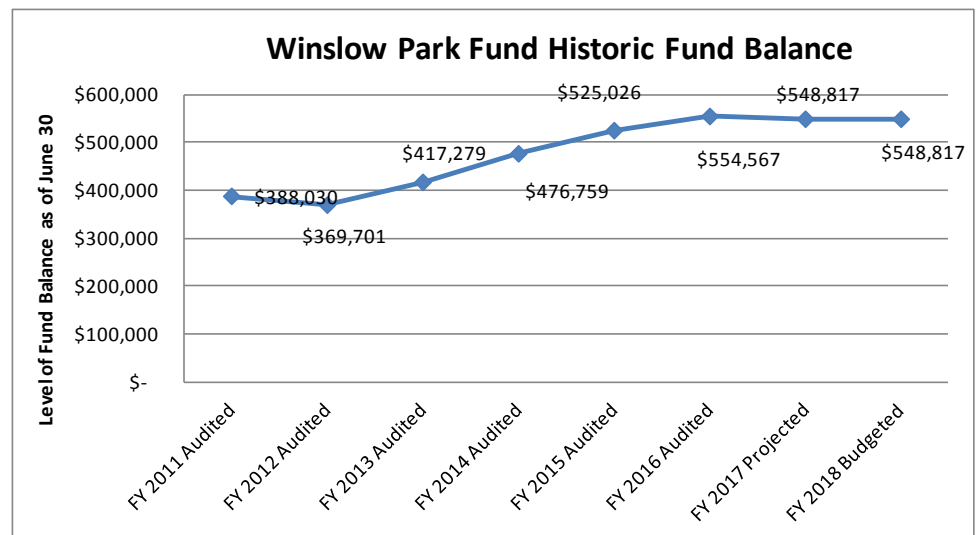
The Park's historic fund balance is shown from FY 2011 through the June 30th, 2018 budget in addition to a more detailed revenue and expenditure report. It is notable that during the FY 2011 and 2012 fiscal years, the Park underwent a large-scale (approximately \$240,000) erosion control project. This is the reason for the decline in fund balance during those two fiscal years.

Winslow Park										
	FY 2011 Audited	FY 2012 Audited	FY 2013 Audited	FY 2014 Audited	FY 2015 Audited	FY 2016 Audited	FY 2017 Projected	FY 2018 Budgeted		
Beginning Balance	\$ 478,728	\$ 388,030	\$ 369,701	\$ 417,279	\$ 476,759	\$ 525,026	\$ 554,567	\$ 548,817		
Revenue	\$ 288,068	\$ 278,834	\$ 273,639	\$ 284,006	\$ 279,828	\$ 284,861	\$ 298,111	\$ 432,925		
Expenditures	\$ 378,766	\$ 297,163	\$ 226,061	\$ 224,526	\$ 231,561	\$ 255,320	\$ 303,861	\$ 432,925		
Other Sources/(Uses)										
Ending Balance	\$ 388,030	\$ 369,701	\$ 417,279	\$ 476,759	\$ 525,026	\$ 554,567	\$ 548,817	\$ 548,817		
Change in Fund Balance	\$ (90,698)	\$ (18,329)	\$ 47,578	\$ 59,480	\$ 48,267	\$ 29,541	\$ (5,750)	\$ -		

Town of Freeport Summary of Revenues and Expenditures-Winslow Park Fund										
	Actual FY 2013	Actual FY 2014	Actual FY 2015	Actual FY 2016	Projected FY 2017	Budget FY 2018	Increase (Decrease)	% Change		
Beginning Fund Balance	\$ 369,702	\$ 417,280	\$ 476,760	\$ 525,026	\$ 554,567	\$ 548,817	-\$5,750	-1.04%		
Revenues										
Taxes										
Licenses, Permits, and Fees	\$ 273,639	\$ 284,006	\$ 279,828	\$ 283,187	\$ 298,111	\$ 432,925	\$134,814	45.22%		
Intergovernmental										
Charges for Service										
Fees and Fines										
Unclassified										
Investment Earnings				\$ 1,674						
Total Revenues	\$ 273,639	\$ 284,006	\$ 279,828	\$ 284,861	\$ 298,111	\$ 432,925	\$134,814	45.22%		
Expenditures										
General Government										
Public Safety										
Public Works										
Community Services	\$ 226,061	\$ 224,526	\$ 231,562	\$ 255,320	\$ 303,861	\$ 432,925	\$129,064	42.47%		
Education										
Insurance and Fringe Benefits										
Unclassified										
Debt Service										
Total Expenditures	\$ 226,061	\$ 224,526	\$ 231,562	\$ 255,320	\$ 303,861	\$ 432,925	\$129,064	42.47%		
Other Financing Sources/(Uses)										
Change in Fund Balance	\$ 47,578	\$ 59,480	\$ 48,266	\$ 29,541	\$ (5,750)	\$ -				
Ending Fund Balance	\$ 417,280	\$ 476,760	\$ 525,026	\$ 554,567	\$ 548,817	\$ 548,817	\$0	0.00%		

As seen in the above table, the Winslow Park fund's fund balance has historically increased annually, and declines are normally attributable to a large-scale capital project such as the erosion control project or bathroom renovations as in during FY 2012. The projected decline in the FY 2017 fund balance is due to the start of major renovations being undertaken at the Farmhouse and the fencing and barrier replacement throughout the park. The chart below is a graphic representation of the ending fund balances shown above. Below is the FY 2017 budget as passed by the Town council, and above is a basic revenue and expenditure worksheet showing the changes in fund balance from FY 2011-FY 2018 budget.

While the table above shows the FY 2013-FY 2018 actual (or budget) figures and fund balance computations, the table to the right shows the fund balance computations for the Fund since FY 2011. The natural increase in fund balance due to the inherent profitability in the Winslow Park operations is shown. During FY 2012, the Winslow Park commission



approved \$40,000 for bathroom and shower renovations and another \$9,000 for farmhouse painting. The FY 2013 – FY 2015 fund balances continued increasing again due to the large erosion control and bathroom renovation projects being complete. It is likely that FY 2018 will show a decrease in fund balance due fencing and barrier replacements, farmhouse renovations, and maintenance shop replacement be undertaken.

Winslow Park	2015 Actual	2016 Actual	2017 Projection	2018 Budget
Personnel	113,645	105,606	148,511	148,025
Contracted Services	63,777	61,586	73,550	74,100
Special Projects	32,292	65,131	57,000	182,000
Supplies	20,649	22,998	24,800	28,800
Total	230,362	255,321	303,861	432,925

DESTINATION FREEPORT TAX INCREMENT FINANCING DISTRICT FUND



Photo Courtesy Town Staff

The Destination Freeport TIF Special Revenue Fund

Fund Overview

The Destination Freeport Tax Increment Financing Fund was created in 1999 to improve infrastructure in the downtown commercial area of Freeport. The Village was experiencing a large increase in lodging accommodations, and the Town felt it necessary to enhance the infrastructure and facilities in the downtown area. The idea was that Freeport was becoming a destination in Maine, as opposed to a daytime shopping location. People were now coming from all over the country to visit Freeport and stay overnight. The original TIF agreement with the State's Department of Economic and Community Development was a ten-year agreement. Since that time, however, the TIF has been extended twice, and the new expiration year is 2029. The TIF "cap", or the amount of property value to be "captured" and placed into the TIF account has increased to \$17 million annually. This is currently generating \$285,600 in annual increment, or TIF property tax revenue.

Major Accomplishments for FY 2016 and FY 2017

Over the past three years, the TIF funds have mainly been used for sidewalk improvements in Main Street and surrounding eligible streets in the downtown area, including replacement of the sidewalk detectable panels. However, in 2014 an interesting development in the Destination Freeport TIF district is that the Town Council shifted its contribution to the Town's economic development agencies (Chamber of Commerce and Freeport Economic Development Corporation) from the general fund (for FEDC) to the TIF fund. This is an eligible expense, and the Council felt it was more appropriate to expend funds on economic development from the TIF district fund.

FY 2018 Goals and Objectives

The TIF fund is not a "department" as there are in other funds, so goals and objectives will be listed as the projects to be completed. The fund will be funding economic development during FY 2018 in addition to sidewalk construction from Snow Rd. to Main St. to co-ordinate with the RSU#5's project on Snow Street as well as Bow Street from Main Street and Main Street-East side to Bow Street. In addition, the Town Engineer plans on replacing eight sidewalk ramp detectable panels in the downtown with TIF increment during FY 2018.

Performance Measures

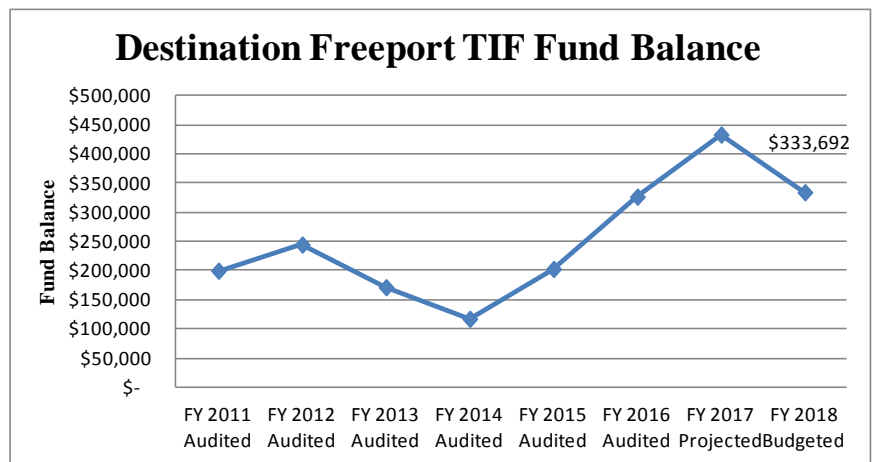
While the Destination Freeport TIF fund increment is used each year to improve the downtown area and promote economic development Town wide, it would not be appropriate to list performance measures for the TIF fund. The fund does not have any dedicated employees, and the economic development agencies supported by the fund are not Town entities. Both the Freeport Economic Development Corporation and Chamber of Commerce work closely with the Town staff but they are distinct entities. The FEDC is reported as a discrete component unit of the Town for financial statement presentation, but its governing board is distinctly separate from the Town Council.

Budget

The Destination Freeport five year TIF program budget was adopted by the Town Council on April 25th, 2017, and the budget is scheduled to be adopted on June 20th, 2017. The budget includes sidewalk improvements, economic development contributions, and a \$20,000 credit enhancement payment to the developer of the Nordica Theatre project. The TIF fund's fund balance would not be benchmarked as other special revenue funds, as it routinely contains capital projects of different sizes. A fund balance comparison from FY 2011-FY 2018 budgeted is included here for reference, but the fluctuation is always due to the size of the capital projects in the fund. It is notable that the FY 2018 budget includes a budgeted decrease in fund balance of \$98,850; this is due in part to the large capital improvements plan in the fund relative to the tax increment for the upcoming year.

Destination Freeport TIF Fund										
	FY 2011 Audited	FY 2012 Audited	FY 2013 Audited	FY 2014 Audited	FY 2015 Audited	FY 2016 Audited	FY 2017 Projected	FY 2018 Budgeted		
Beginning Balance	\$ 227,286	\$ 199,188	\$ 243,978	\$ 170,891	\$ 116,704	\$ 202,206	\$ 326,069	\$ 432,542		
Revenue	\$ 172,939	\$ 258,400	\$ 262,650	\$ 269,450	\$ 268,600	\$ 307,980	\$ 307,473	\$ 319,150		
Expenditures	\$ 201,037	\$ 213,610	\$ 335,737	\$ 323,637	\$ 183,098	\$ 184,117	\$ 201,000	\$ 418,000		
Other Sources/(Uses)										
Ending Balance	\$ 199,188	\$ 243,978	\$ 170,891	\$ 116,704	\$ 202,206	\$ 326,069	\$ 432,542	\$ 333,692		
Change in Fund Balance	\$ (28,098)	\$ 44,790	\$ (73,087)	\$ (54,187)	\$ 85,502	\$ 123,863	\$ 106,473	\$ (98,850)		

The Destination Freeport TIF District's historic fund balance is shown at the right; the District generates approximately \$300,000 annually and those funds are spent on downtown infrastructure and economic development projects ranging from sidewalks, paving, snow and sand removal equipment, and the Freeport Economic Development Corporation economic development nonprofit agency.



Town of Freeport Summary of Revenues and Expenditures-Destination Freeport TIF Fund										
	Actual FY 2013	Actual FY 2014	Actual FY 2015	Actual FY 2016	Projected FY 2017	Budget FY 2018	Increase (Decrease)	% Change		
Beginning Fund Balance	\$ 243,978	\$ 170,891	\$ 116,704	\$ 202,206	\$ 326,069	\$ 432,542	\$106,473	32.65%		
Revenues										
Taxes	\$ 262,650	\$ 269,450	\$ 268,600	\$ 307,980	\$ 307,473	\$ 319,150	\$11,677	3.80%		
Licenses, Permits, and Fees										
Intergovernmental										
Charges for Service										
Fees and Fines										
Unclassified										
Investment Earnings										
Total Revenues	\$ 262,650	\$ 269,450	\$ 268,600	\$ 307,980	\$ 307,473	\$ 319,150	\$11,677	3.80%		
Expenditures										
General Government										
Public Safety										
Public Works										
Community Services										
Education										
Insurance and Fringe Benefits										
Unclassified	\$ 335,737	\$ 323,637	\$ 183,098	\$ 184,117	\$ 201,000	\$ 418,000	\$217,000	107.96%		
Debt Service										
Total Expenditures	\$ 335,737	\$ 323,637	\$ 183,098	\$ 184,117	\$ 201,000	\$ 418,000	\$217,000	107.96%		
Other Financing Sources/(Uses)										
Change in Fund Balance	\$ (73,087)	\$ (54,187)	\$ 85,502	\$ 123,863	\$ 106,473	\$ (98,850)	-\$205,323			
Ending Fund Balance	\$ 170,891	\$ 116,704	\$ 202,206	\$ 326,069	\$ 432,542	\$ 333,692	-\$98,850	-22.85%		

The next table below shows the Destination Freeport's FY 2018 capital budget for a reference point in addition to the FY 2017-FY 2021 adopted five year program (planning document). While the appropriation for the budget has not yet been done, the intention is that the first year of the five-year program document becomes the appropriation and budget for the fiscal year.

	<u>FY17</u> <u>Projected</u>	<u>Manager</u> <u>Proposed</u>	<u>Council</u> <u>Approved</u>	<u>Council</u> <u>Appropriated</u>
<u>FY 2018</u>				
1 Sidewalk Improvements-Brick Repairs	25,000	25,000	25,000	
2 Sidewalk Improvements - Main Street east, Part of Mill Street to Bow Street	50,000	50,000	50,000	
3 Sidewalk Improvements - Bow Street, from Main Street east for 100'	22,000	22,000	22,000	
4 Sidewalk ramp detectable panel replacement (8)	6,000	6,000	6,000	
5 Sidewalk Improvements - Snow Road to Main St on Elm St - Moved from FY19	-	-	200,000	
6 Freeport Economic Development Corporation	95,000	95,000	95,000	
Total FY 2018	198,000	198,000	398,000	-

**DESTINATION TIF VILLAGE IMPROVEMENTS
FY 2018 BUDGET and FIVE-YEAR CAPITAL PROGRAM**

FY 2017 Adopted	<u>Manager</u>	<u>Council</u>	<u>Council</u>
	<u>Proposed</u>	<u>Approved CIP</u>	<u>Appropriated</u>
<u>FY 2017</u>			
1 Sidewalk Improvements - Main St East side, Bow St to Mechanic St	40,000	40,000	40,000
2 Sidewalk Improvements - Justin's Way to Elm St on Snow Road	130,000	30,000	30,000
3 Sidewalk ramp detectable panel replacement (8)	6,000	6,000	6,000
4 FACA Cultural Plan Initiative	-	10,000	10,000
5 Freeport Economic Development Corporation	95,000	95,000	95,000
Total FY 2017	271,000	181,000	181,000
FY 2018-2022 Proposed			
	<u>FY17</u>	<u>Manager</u>	<u>Council</u>
	<u>Projected</u>	<u>Proposed</u>	<u>Approved</u>
<u>FY 2018</u>			
1 Sidewalk Improvements-Brick Repairs	25,000	25,000	25,000
2 Sidewalk Improvements - Main Street east, Part of Mill Street to Bow Street	50,000	50,000	50,000
3 Sidewalk Improvements - Bow Street, from Main Street east for 100'	22,000	22,000	22,000
4 Sidewalk ramp detectable panel replacement (8)	6,000	6,000	6,000
5 Sidewalk Improvements - Snow Road to Main St on Elm St - Moved from FY19	-	-	200,000
6 Freeport Economic Development Corporation	95,000	95,000	95,000
Total FY 2018	198,000	198,000	398,000
<u>FY 2019</u>			
1 Sidewalk Improvements - Main St, East side, West St. to Town Hall Dr	35,000	35,000	
2 Sidewalk Improvements - Snow Road to Main St on Elm St	140,000	-	
3 Sidewalk-Main St West St to Holbrook St	84,000	84,000	
4 Sidewalk ramp detectable panel replacement (8)	6,000	6,000	
5 Sidewalk Plow (shared with PWR)	80,000	80,000	
6 Freeport Economic Development Corporation	95,000	95,000	
Total FY 2019	440,000	300,000	-
<u>FY 2020</u>			
1 Sidewalk ramp detectable panel replacement (8)	6,000	6,000	
2 Sidewalk Improvements - Brick Repairs	45,000	45,000	
3 Freeport Economic Development Corporation	95,000	95,000	
Total FY 2020	146,000	146,000	-
<u>FY 2021</u>			
1 Sidewalk Improvements - Brick Repairs	45,000	45,000	
2 Freeport Economic Development Corporation	95,000	95,000	
Total FY 2021	140,000	140,000	-
<u>FY 2022</u>			
1 Freeport Economic Development Corporation	95,000	95,000	
Total FY 2022	95,000	95,000	-
<u>TIF Funds Available:</u>			
Unobligated Balance 6/30/16	\$	326,069	
Property Taxes Raised FY17	\$	307,473	
FY 2017 Projects	\$	(86,000)	
Economic Development	\$	(95,000)	
Funds Committed for Theater Payment - Contract thru FY22	\$	(20,000)	
Available 07/01/2017	\$	432,542	

NON-EMERGENCY TRANSPORT FUND



Photo Courtesy Town Staff

The Nonemergency Transport Enterprise Fund

Fund Overview

The Non-Emergency Transport Fund (NET) was established more than thirteen years ago in order to fill a need among residents to provide transport services to the hospital for non-emergency services such as dialysis or other medical appointments. The NET fund shares employees with the regular emergency rescue service, but the rescue service is accounted for in the general fund, and the non-emergency transport program is accounted for on the full-accrual basis in an enterprise fund.

Major Accomplishments for FY 2016 and FY 2017

The Fire and Rescue Department implemented a new staffing template in FY 2016. It allowed for four (4) cross trained fire rescue personnel to be available at the station 24 hours a day to answer all calls for service, fire rescue and transports. This had been a goal since the inception of the NET fund in 2000. Throughout the year staff worked on making this the most efficient and effective model possible to be compliant with the service needs of the community and local areas as well as keeping costs down.

Unfortunately in FY 2016 it was realized that the NET program would not fully recover from the loss in revenue resulting from the Parkview Hospital bankruptcy and closure. The Department then took the initiative to eliminate the third truck (daytime transfer crew) as well as to reduce the staffing model. In the Fall of FY 2017 it became evident that even the reduced program of staffing was going to overrun the budget significantly and the model was further adjusted. The Fire Chief and Deputy Chiefs were placed on shift, eliminating 144 hours of paid coverage. In addition, the Administrative Assistant's position was left unfilled following the retirement of personnel.

FY 2018 Goals and Objectives

The Departments are continuing efforts to "right-size" Freeport Fire-Rescue, keeping in mind the two parallel realities of the fact that Parkview Hospital is closed and not likely to be replicated and the fact that the Call Company model probably has ten years left at its current pace of decline. It is the goal of the Department to stabilize the staffing model so that by FY 2019, the Department will be able to staff two ambulances or an effective engine company, without the Fire Chief covering daily shifts.

The Fire and Rescue Department will continue working with the Town Manager and Finance Department to monitor the NET program throughout the year for effectiveness.

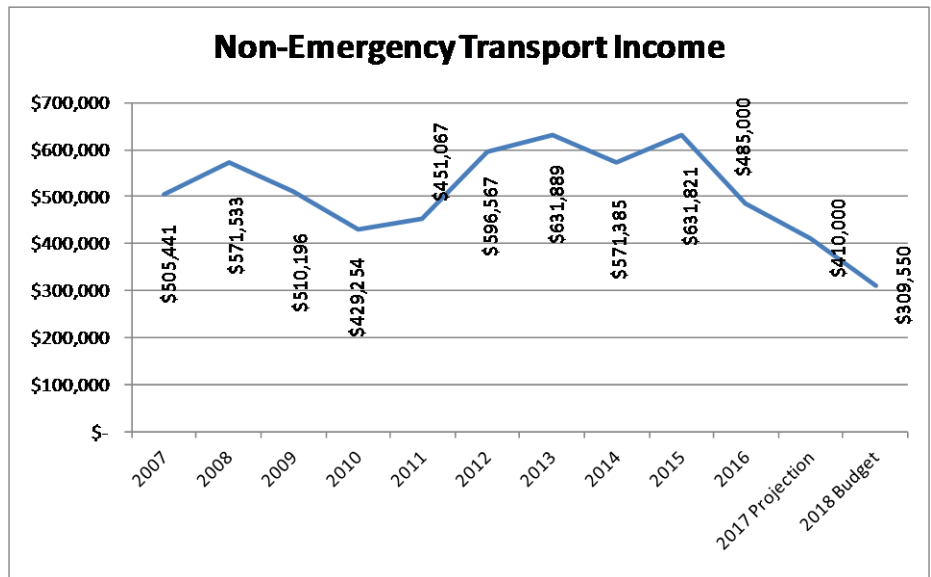
Performance Measures

	Council Goal:	Performance Measure:	2012	2013	2014	2015	2016
Non-Emergency Transport	Be active in maintaining a strong relationship with neighboring municipalities	Non-Emergency Patients Transported	1,262	1,151	1,135	753	327
		Billing Service Billed Runs	7,120	7,656	9,290	6,477	6,357

Budget

NET Program	2015 Actual	2016 Actual	FY 2017 Projection	FY 2018 Budget
Personnel	578,255	605,908	242,250	278,550
Contracted Services	47,933	36,939	35,750	20,500
Special Projects	14,530	14,135	11,100	6,500
Supplies	16,639	7,466	12,500	4,000
Transfer to General Fund	50,000	50,000	-	-
Total	707,357	714,448	301,600	309,550

As mentioned above, it is notable that historically, the NET fund has transferred between \$45,000 - \$50,000 to the general fund to offset wages that are paid from the general fund for employees who work both emergency and non-emergency duties. In FY 2016 however, staff stopped the transfers in an attempt to maintain positive net assets in the NET fund. Staff included the \$50,000 transfer for the FY 2017 budget to offset the cost of personnel and other supplies paid from the general fund for use in both emergency and non-emergency programs; however, given the state of the fund it is unlikely that this transfer will take place.



NET Fund

	FY 2011 Audited	FY 2012 Audited	FY 2013 Audited	FY 2014 Audited	FY 2015 Audited	FY 2016 Audited	FY 2017 Projected	FY 2018 Budgeted
Beginning Balance	\$ 54,971	\$ 37,807	\$ 137,887	\$ 247,560	\$ 279,254	\$ 203,718	\$ (256,621)	\$ (148,221)
Revenue	\$ 451,067	\$ 556,022	\$ 631,889	\$ 571,385	\$ 631,822	\$ 256,294	\$ 410,000	\$ 309,550
Expenditures	\$ 468,231	\$ 496,487	\$ 522,216	\$ 558,903	\$ 657,358	\$ 666,633	\$ 301,600	\$ 309,550
Other Sources/(Uses)	\$ -	\$ 40,545	\$ -	\$ 19,212	\$ (50,000)	\$ (50,000)	\$ -	\$ -
Ending Balance	\$ 37,807	\$ 137,887	\$ 247,560	\$ 279,254	\$ 203,718	\$ (256,621)	\$ (148,221)	\$ (148,221)
Change in Fund Balance	\$ (17,164)	\$ 100,080	\$ 109,673	\$ 31,694	\$ (75,536)	\$ (460,339)	\$ 108,400	\$ -

Town of Freeport										
Summary of Revenues and Expenses-Nonemergency Transport Fund										
	Actual FY 2013	Actual FY 2014	Actual FY 2015	Actual FY 2016	Projected FY 2017	Budget FY 2018		Increase (Decrease)	% Change	
Beginning Net Assets	\$ 137,887	\$ 247,560	\$ 279,254	\$ 203,718	\$ (256,621)	\$ (148,221)		\$ 108,400	-42.24%	
Revenues										
Taxes										
Licenses, Permits, and Fees										
Intergovernmental										
Charges for Service	\$ 631,889	\$ 571,385	\$ 631,822	\$ 256,294	\$ 410,000	\$ 309,550		\$ (100,450)	-24.50%	
Fees and Fines										
Unclassified										
Investment Earnings										
Total Revenues	\$ 631,889	\$ 571,385	\$ 631,822	\$ 256,294	\$ 410,000	\$ 309,550		\$ (100,450)	-24.50%	
Expenditures										
General Government										
Public Safety	\$ 522,216	\$ 558,903	\$ 657,358	\$ 666,633	\$ 301,600	\$ 309,550		\$ 7,950	2.64%	
Public Works										
Community Services										
Education										
Insurance and Fringe Benefits										
Unclassified										
Debt Service										
Total Expenditures	\$ 522,216	\$ 558,903	\$ 657,358	\$ 666,633	\$ 301,600	\$ 309,550		\$ 7,950	2.64%	
Other Financing Sources/(Uses)	\$ -	\$ 19,212	\$ (50,000)	\$ (50,000)	\$ -	\$ -				
Change in Net Assets	\$ 109,673	\$ 31,694	\$ (75,536)	\$ (460,339)	\$ 108,400	\$ -				
Ending Net Assets	\$ 247,560	\$ 279,254	\$ 203,718	\$ (256,621)	\$ (148,221)	\$ (148,221)		\$ -		

THE CAPITAL PROJECTS FUND



This is a photo of the timber pilings and boat ramp at Dunning Boat Yard. It is scheduled to be replaced through the FY 2018 capital plan and appropriation.

Photo Courtesy Town Staff

The Capital Projects Fund

Fund Overview

The capital projects fund is reserved for items that are non-routine and will cost the Town more than \$5,000 in expenditure. The Town has historically adopted an annual capital budget as part of a five-year capital improvements plan and a 20-year replacement schedule. The capital fund is funded most often through transfers from the reserve funds. The historic and projected fund balance is shown on the tables below.

Town of Freeport								
Summary of Revenues and Expenditures-Capital Projects Fund								
	Actual FY 2013	Actual FY 2014	Actual FY 2015	Actual FY 2016	Projected FY 2017	Budget FY 2018		
Beginning Fund Balance	\$ 2,971,900	\$ 2,568,698	\$ 3,299,359	\$ 4,257,562	\$ 3,444,500	\$ 3,444,500		
Revenues								
Taxes								
Licenses, Permits, and Fees								
Intergovernmental								
Charges for Service								
Fees and Fines								
Unclassified	\$ 376,722	\$ 114,766	\$ 1,620	\$ 530,292	\$ -	\$ -		
Investment Earnings								
Total Revenues	\$ 376,722	\$ 114,766	\$ 1,620	\$ 530,292	\$ -	\$ -		
Expenditures								
General Government								
Public Safety								
Public Works								
Community Services								
Education								
Insurance and Fringe Benefits								
Unclassified								
Capital Outlay	\$ 2,012,099	\$ 976,839	\$ 1,426,917	\$ 2,745,956	\$ 1,593,600	\$ 2,052,600		
Debt Service								
Total Expenditures	\$ 2,012,099	\$ 976,839	\$ 1,426,917	\$ 2,745,956	\$ 1,593,600	\$ 2,052,600		
Other Financing Sources/(Uses)	\$ 1,232,175	\$ 1,592,734	\$ 2,383,500	\$ 1,402,602	\$ 1,593,600	\$ 2,052,600		
Change in Fund Balance	\$ (403,202)	\$ 730,661	\$ 958,203	\$ (813,062)	\$ -	\$ -		
Ending Fund Balance	\$ 2,568,698	\$ 3,299,359	\$ 4,257,562	\$ 3,444,500	\$ 3,444,500	\$ 3,444,500		

Capital Projects Fund									
	FY 2011 Audited	FY 2012 Audited	FY 2013 Audited	FY 2014 Audited	FY 2015 Audited	FY 2016 Audited	FY 2017 Projected	FY 2018 Budgeted	
Beginning Balance	\$ 1,095,494	\$ 2,887,874	\$ 2,971,900	\$ 2,568,698	\$ 3,299,359	\$ 4,257,562	\$ 3,444,500	\$ 3,444,500	
Revenue	\$ -	\$ 800,852	\$ 376,722	\$ 114,766	\$ 1,620	\$ 530,292	\$ -	\$ -	
Expenditures	\$ 1,302,170	\$ 4,151,716	\$ 2,012,099	\$ 976,839	\$ 1,426,917	\$ 2,745,956	\$ 1,593,600	\$ 2,052,600	
Other Sources/(Uses)	\$ 3,094,550	\$ 3,434,890	\$ 1,232,175	\$ 1,592,734	\$ 2,383,500	\$ 1,402,602	\$ 1,593,600	\$ 2,052,600	
Ending Balance	\$ 2,887,874	\$ 2,971,900	\$ 2,568,698	\$ 3,299,359	\$ 4,257,562	\$ 3,444,500	\$ 3,444,500	\$ 3,444,500	
Change in Fund Balance	\$ 1,792,380	\$ 84,026	\$ (403,202)	\$ 730,661	\$ 958,203	\$ (813,062)	\$ -	\$ -	
Note that during the FY 2013 budgeting process the Town converted its capital budgeting schedule from a calendar year to a fiscal year basis. All FY 2012 figures are projected instead of budgeted (as in the case of all other funds) because the plan includes a calendar year 2011 budget and a subsequent FY 2013 budget. There is no calendar or fiscal year 2012 capital budget.									

The Town has a sophisticated and well-planned set of reserve funds and methods of funding and benchmarking these funds. The reserve funds were established approximately 25 years ago, and are currently funded through transfers from the cellular telephone tower leases throughout Town by \$175,000 annually. The old Town library building which is currently leased to retailer Abercrombie and Fitch also transfers an additional \$175,000 annually. In addition, any amount above the minimum fund balance that exists as of the end of the fiscal year may be transferred to the reserves after the Town Council is notified of the amount and has a chance to discuss all options for the funds. The Town Council established an energy reserve, and each year half of all energy savings are to be transferred to that reserve fund. In addition, the Town's investment policy dictates that the reserve funds are to be invested 75 percent in fixed income and 25 percent in equity funds. The income from these funds is directed back to the fund, and allocated based upon the percentages of total of each reserve fund. The reserve funds are benchmarked to ensure that each fund is adequately funded in order to complete improvements and replacements as scheduled; the benchmark guidelines are the sum of the five-year plan or 20 percent of the 20-year replacement schedule. Reserve benchmarks are always trailing by one year, as staff uses the audited reserve balances for benchmarking purposes. For example, the 6/30/2016 reserve balances' benchmarks are the sum of the FY 2018-FY 2022 five-year and FY 2018-FY 2038 replacement schedule. The reason for this is that the financial statements for FY 2016 are released in December (or soon thereafter) of 2016; the FY 2018 capital budgeting season begins in March and April of 2017. In addition, historically, the capital plan had been completed on an annual basis. However, a strict reading of the Town's Charter required this to change to run concurrently with the operating budget. Benchmarks are listed below and compared with the FY 2018 adopted capital budget:

Town of Freeport Reserve Funds Draft Reserve Balances 12/31/2016 For Funds Used in the Capital Planning Process	
Police	433,329
Fire	494,185
Rescue	584,324
Public Works	752,710
Solid Waste	179,119
Comprehensive Town Improvements	1,195,204
Municipal Facilities	941,588
Library	-
Cable	505,962
Other	37,108

Major Projects from the Last Five Years

The CY 2011 and FY 2016 capital budgets were among the largest in recent years, as the preceding budgets were smaller than normal due to tough economic times. The five-year capital plan history is listed below with some highlighted projects from those years. The FY 2018 program is relatively small in comparison at just over \$1.6 million.

Capital Projects Fund - Historic Budgets for Comparison to FY 2018							
Department	CY 2011	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Police	\$ 85,000	\$ 50,000	\$ 25,000	\$ 86,000	\$ 88,000	\$ 155,400	147,000
Fire	\$ 14,000	\$ 77,000	\$ 15,000	\$ 50,000	\$ 750,000	\$ 95,000	0
Rescue	\$ 205,000	\$ 174,000	\$ 189,000	\$ 214,000	\$ 196,000	\$ 110,000	0
Public Works	\$ 170,000	\$ 471,000	\$ 276,500	\$ 45,000	\$ 223,000	\$ 221,000	115,000
Solid Waste	\$ 95,000	\$ 90,000	\$ 30,000	\$ 12,000	\$ 170,000	\$ -	50,000
Comprehensive Town Improvements	\$ 1,308,565	\$ 614,900	\$ 235,600	\$ 1,590,000	\$ 681,000	\$ 570,000	864,500
Municipal Facilities	\$ 385,000	\$ 266,000	\$ 84,000	\$ 191,500	\$ 165,500	\$ 221,200	345,500
Library							
Cable	\$ 84,000	\$ 16,750	\$ 19,000	\$ 36,000	\$ 3,000	\$ 35,000	132,600
Other	\$ 29,000	\$ 188,000	\$ 71,000	\$ 16,000	\$ 25,000	\$ 5,000	0
Total	\$2,375,565	\$1,947,650	\$ 945,100	\$ 2,240,500	\$ 2,301,500	\$1,412,600	\$1,654,600

Among the large projects in recent years are the reconstruction of portions of the Flying Point Road in 2011 and 2012; The Town appropriated \$695,000 in 2011 for this project, and the State of Maine Department of Transportation contributed an additional \$174,000. The FY 2014 capital improvement plan was relatively small in comparison at \$945,000 versus almost \$2 million for FY 2013 and \$2.2 million for FY 2015. The program included a smaller number of smaller-sized projects. The FY 2015 program included the \$1.3 million reconstruction of the Wardtown Road, or Route 125. The program included 2.49 miles of reconstruction work; the State Department of Transportation partnered with the Town and contributed \$500,000 to the reconstruction effort. The additional \$800,000 came from Town reserves. As part of the new Hunter Road Fields recreation facility, there are required stormwater improvements that were made as part of the Department of Environmental Protection permitting process. The total of this appropriation during FY 2014 was \$59,000, and the total in the FY 2015 budget was \$138,000. These funds were also appropriated from Town reserves. In FY 2016 the Town appropriated \$750,000 for a new fire apparatus, Engine 3 which is a 2015 Pierce Quantum 214, along with \$430,000 for reconstruction work on Litchfield Road. Continuing in FY 2017, the Town appropriated to also reconstruct South Freeport Village Road at \$310,000 along with another PACTS (Portland Area Comprehensive Transportation System) Project to overlay South Freeport Road in the DOT “urban Compact” area from Dunning Boatyard to Smelt Brook Road for \$460,000 with \$200,000 coming from PACTS.

FY 2018 Goals and Objectives

Each project scheduled for FY 2018 has individual goals and objectives, and these are listed with each item in addition to their impact on the operating budget, if applicable.

Performance Measures

The capital projects fund does not have formal performance measures as do the other funds. However, each budgeted item's impact on the operating budget is included in a table in the department. The items are listed by project.

Budget

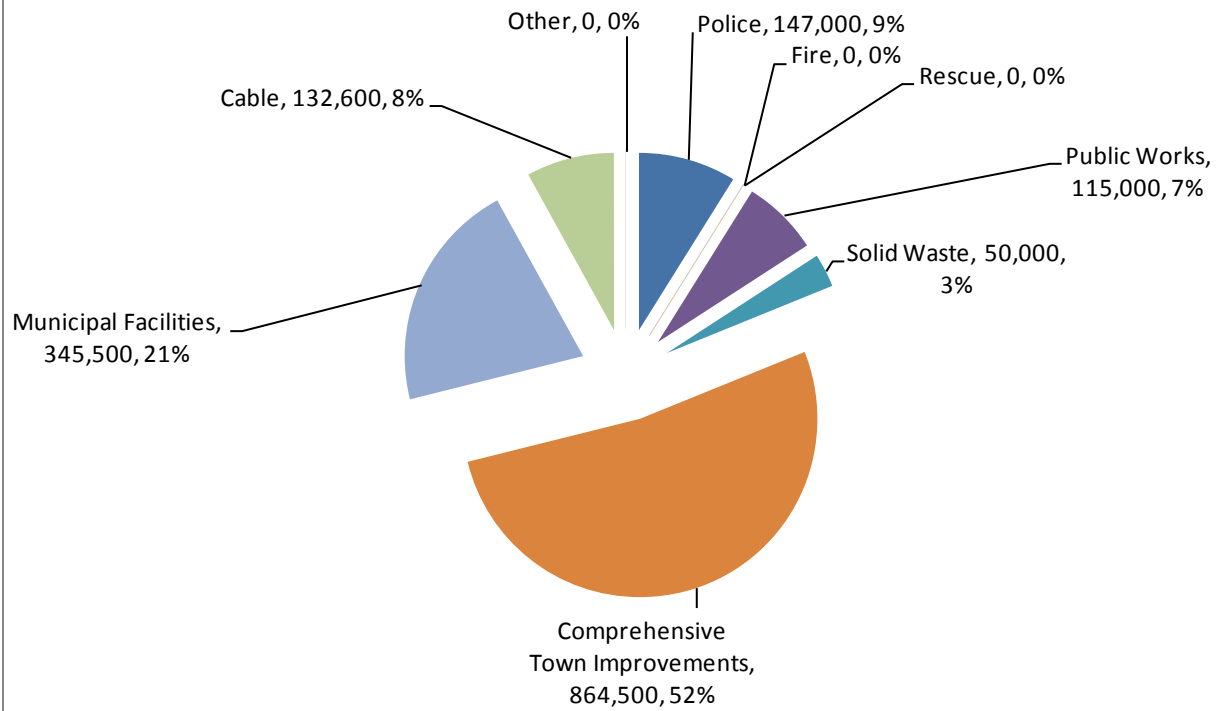
The FY 2018 budget as adopted by the Town Council is listed below in summary, and in detail on the pages that follow.

Town of Freeport Summary of Funding Sources FY 2018 Capital Program

	FY 2017	FY 2018				Funding Source				
	Council <u>Approved</u>	Manager <u>Proposed</u>	Council <u>Approved</u>	Council <u>Appropriated</u>		<u>Reserve</u>	<u>Bond</u>	<u>Balance</u>	<u>TIF</u>	<u>Other</u>
Police	155,400	147,000	147,000	-		147,000				
Fire	95,000	-	-	-		-				
Rescue	110,000	-	-	-		-				
Public Works	221,000	115,000	115,000	-		115,000				
Solid Waste	-	50,000	50,000	-		50,000				
Comprehensive Town Imp.	570,000	864,500	864,500	-		864,500				
Municipal Facilities	221,200	344,500	345,500	-		345,500				
Cable	35,000	132,600	132,600	-		132,600				
Other	5,000	-	-	-		-				
Destination Freeport TIF	181,000	198,000	398,000	-		-			398,000	
Total	1,593,600	1,851,600	2,052,600	-		1,654,600	-	-	398,000	-

The detail of each department's capital plan is listed below; the article number is used as a reference for the Town Council during the deliberation and adoption process. The capital plan is discussed and finally adopted by article. The pie chart below shows each article and its percentage of the total FY 2018 capital budget. This gives the Town Council and public the ability to put each department's request into perspective relative to the other FY 2018 improvements and projects. The tables and charts below show each department's five-year capital plan (FY 2018-FY 2022) plus the amount of each FY 2018 budget in relation to the December 31st, 2016, as used as a "draft" reserve balance from which the funds will be transferred for expenditure.

FY 2018 Capital Improvement Program



The pie chart above represents the amount of each capital appropriation by department/program, and the percentage of the total appropriation given to each program.

Article 1-Police Department Capital Improvement Plan and Appropriation

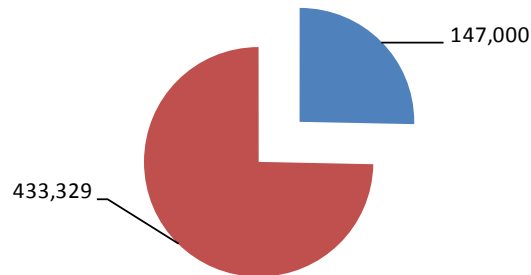
The Police Department's FY 2017 appropriation is listed below for the Town Council's point of reference; the FY 2018-FY 2022 capital improvements program was adopted on April 25th; the FY 2018 appropriation will be made on June 20th along with all other capital appropriations and the operating budget.

POLICE DEPARTMENT ARTICLE I

FY 2017 Adopted		Department <u>Proposed</u>	Manager <u>Proposed</u>	Council <u>Adopted</u>
<u>FY 2017</u>				
1	Communications Upgrade-Radios	47,000	47,000	47,000
2	Firearm Replacement	39,400	39,400	39,400
3	Speed Trailer & Signs	10,000	10,000	10,000
4	Replace Chief's Vehicle	22,000	25,000	25,000
5	New Squad Car and Changeover Equipment	34,000	34,000	34,000
Total FY 2017		152,400	155,400	155,400
FY 2018-2022 Proposed				
		<u>FY17 Projection</u>	<u>Manager Proposed</u>	<u>Council Approved</u>
				<u>Council Appropriated</u>
<u>FY 2018</u>				
1	Update Mobile Data Terminals	37,000	27,000	27,000
2	New Squad Car and Changeover Equipment	35,000	35,000	35,000
3	New Squad Car and Changeover Equipment	35,000	35,000	35,000
4	Speed Trailer	-	12,000	12,000
5	Audio-Video Camera in Cars (6 Units)	43,000	38,000	38,000
Total FY 2018		150,000	147,000	147,000
<u>FY 2019</u>				
1	New Squad Car and Changeover Equipment	35,000	35,000	
Total FY 2019		35,000	35,000	-
<u>FY 2020</u>				
1	New Shellfish Truck and Equipment	35,000	35,000	
2	New Squad Car and Changeover Equipment	35,000	35,000	
3	Replace Radar Units	25,000	25,000	
4	Replace Bullet-Proof Vests	20,000	20,000	
Total FY 2020		115,000	115,000	-
<u>FY 2021</u>				
1	Special Enforcement Boat & Motor	30,000	30,000	
2	New Squad Car and Changeover Equipment	35,000	35,000	
3	New Squad Car and Changeover Equipment	35,000	35,000	
Total FY 2021		100,000	100,000	-
<u>FY 2022</u>				
1	Audio Recording Equipment	24,000	24,000	
2	New Squad Car and Changeover Equipment	35,000	35,000	
Total FY 2022		59,000	59,000	-
12/31/2016 Reserve Balances		433,329		

The projects authorized and subsequently approved by the Town Council is the purchase of two new police car and changeover equipment totaling \$70,000. The first cruiser has 45,000 miles and would move to second line use replacing a high mileage cruiser (2013 Dodge-currently out of service due to transmission). The second cruiser has 27,000 miles and would move to second line use replacing a high mileage cruiser (2013 Dodge with 109,000 miles). This changeover will move the fleet to exclusive Ford vehicles for repair and maintenance compatibility. The request considers the recent cost of cruiser replacements along with the cost to transfer/modify/purchase equipment to outfit the fleet for use and the cost to remove and apply decals. The department has also requested funding of \$27,000 to update the Mobile Data Terminals and \$12,000 for a replacement Speed Trailer unit. The current speed sign trailer was purchased through a grant 20 years ago with restrictions on usage – limited to traffic safety messages only. The battery life and recharging capacity is compromised given the age of the unit and replacement parts are either difficult or costly. The final request is \$38,000 for updated Audio-Video In-Car Cameras. The Town currently has three WatchGuard brand Cameras; one in the K-9 Unit and two for general use for patrol – permanently mounted. This request will upgrade existing cameras and install three additional cameras for placement in all front line vehicles as well as providing a computer dedicated to handle the audio/video downloads and copying needs.

Police Capital Expenditures from Reserves vs Total Reserve



FPD Getting into the Christmas Spirit!

Photo Courtesy Town Staff

Article 2- Fire Department Capital Improvement Plan and Appropriation

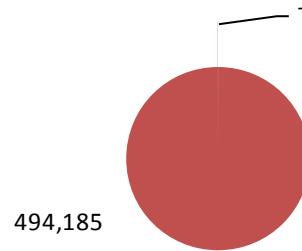
The Fire Department's FY 2017 appropriation is listed below for the Town Council's point of reference; the FY 2018-FY 2022 capital improvements program was adopted on April 25th; the FY 2018 appropriation will be made on June 20th along with all other capital appropriations and the operating budget.

FIRE DEPARTMENT ARTICLE II

		Department	Manager	Council
FY 2017 Adopted		<u>Proposed</u>	<u>Proposed</u>	<u>Adopted</u>
<u>FY 2017</u>				
1	Thermal Image Camera (4)	60,000	40,000	40,000
2	Communications Upgrade-Radios	55,000	55,000	55,000
Total FY 2017		115,000	95,000	95,000
FY 2018-2022 Proposed				
		<u>FY17</u>	<u>Manager</u>	<u>Council</u>
		<u>Projection</u>	<u>Proposed</u>	<u>Approved</u>
<u>FY 2018</u>				
1	Mobile Data Terminals	33,000	-	-
Total FY 2018		33,000	-	-
<u>FY 2019</u>				
1	2000 F350 Service Pickup Replacement	60,000	60,000	
Total FY 2019		60,000	60,000	-
<u>FY 2020</u>				
1	Replace Chief's Vehicle	50,000	50,000	
Total FY 2020		50,000	50,000	-
<u>FY 2021</u>				
1	2000 International 4900-Tank 2 Refurbishment	150,000	150,000	
Total FY 2021		150,000	150,000	-
<u>FY 2022</u>				
1	Traffic Light Preemption System	-	-	
2	SCBA Bottle Replacement	70,000	70,000	
Total FY 2022		70,000	70,000	-
12/31/2016 Reserve Balances		494,185		

The Fire Department's budget included the replacement of their Mobile Data Terminals. Staff and Council determined that it would be best to remove this expenditure from the capital plan until we can better assess the needs of the department and the best investment for the community.

Fire Capital Expenditures from Reserves vs Total Reserve



Article 3- Rescue Department Capital Improvement Plan and Appropriation

The Rescue Department's FY 2017 appropriation is listed below for the Town Council's point of reference; the FY 2018-FY 2022 capital improvements program was adopted on April 25th; the FY 2018 appropriation will be made on June 20th along with all other capital appropriations and the operating budget.

RESCUE UNIT ARTICLE III

FY 2017 Adopted		Department <u>Proposed</u>	Manager <u>Proposed</u>	Council <u>Adopted</u>
<u>FY 2017</u>				
1	Communications Upgrade-Radios	110,000	110,000	110,000
FY 2017		110,000	110,000	110,000

FY 2018-2022 Proposed

	<u>FY17 Projection</u>	<u>Manager Proposed</u>	<u>Council Approved</u>	<u>Council Appropriated</u>
<u>FY 2018</u>				
1	Electronic Run Reporting Software	30,000	-	-
Total FY 2018		30,000	-	-

<u>FY 2019</u>				
1	Run Reporting/IT Upgrade	40,000	40,000	
FY 2019		40,000	40,000	-

<u>FY 2020</u>				
1	Rescue Replacement (2012) - Rescue 5	196,000	196,000	
Total FY 2020		196,000	196,000	-

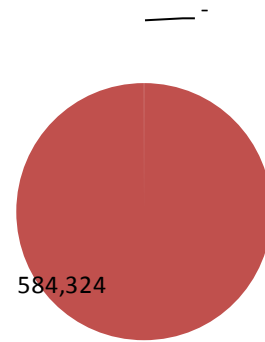
<u>FY 2021</u>				
1	No Capital Purchases Requested At This Time	-	-	
FY 2021		-	-	-

<u>FY 2022</u>				
1	No Capital Purchases Requested At This Time	-	-	
FY 2022		-	-	-

12/31/2016 Reserve Balances	584,324
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The Rescue Department's budget included the replacement of their Electronic Run Reporting Software. Staff and Council determined that it would be best to defer this expenditure to the FY2019 capital plan to better assess the needs of the department and the best investment for the community as well as stay in compliance with the State requirements.

Rescue Capital Expenditures from Reserves vs Total Reserve



Article 4- Public Works Department Capital Improvement Plan and Appropriation

The Public Works Department's FY 2017 appropriation is listed below for the Town Council's point of reference; the FY 2018-FY 2022 capital improvements program was adopted on April 25th; the FY 2018 appropriation will be made on June 20th along with all other capital appropriations and the operating budget.

PUBLIC WORKS ARTICLE IV

FY 2017 Adopted

	Department <u>Proposed</u>	Manager <u>Proposed</u>	Council <u>Adopted</u>
<u>FY 2017</u>			
1 Truck Chassis Replacement (Single Axle), Plow & Wing (Truck 2)	176,000	176,000	176,000
2 3/4 Ton Pick-Up with Plow (Truck 15)	45,000	45,000	45,000
Total FY 2017	221,000	221,000	221,000

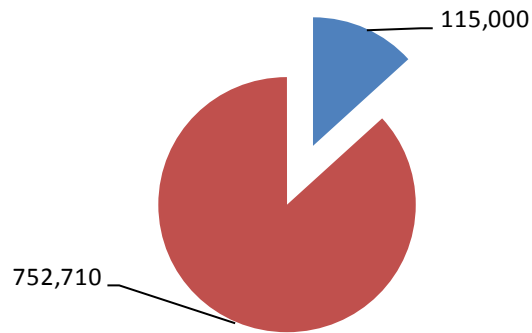
FY 2018-2022 Proposed

	<u>FY17 Projection</u>	<u>Manager Proposed</u>	<u>Council Approved</u>	<u>Council Appropriated</u>
<u>FY 2018</u>				
1 Backhoe	100,000	115,000	115,000	
2 Case Front-End Loader - MOVED TO FY19	140,000	-	-	
Total FY 2018	240,000	115,000	115,000	-
<u>FY 2019</u>				
1 Sidewalk Plow #1 - 2007 Trackless (Shared with TIF)		80,000	80,000	
2 Case Front-End Loader		175,000	175,000	
Total FY 2019		255,000	255,000	-
<u>FY 2020</u>				
1 Wood Chipper		40,000	40,000	
2 Truck Chassis Replacement (Single Axle), Plow & Wing (Truck 9)		170,000	170,000	
Total FY 2020		210,000	210,000	-
<u>FY 2021</u>				
1 Trench Box		15,000	15,000	
2 Bulldozer		120,000	120,000	
3 Culvert Steamer/Trailer		16,000	16,000	
Total FY 2021		151,000	151,000	-
<u>FY 2022</u>				
1 Truck Chassis Replacement (Single Axle), Plow & Wing (Truck 6)		175,000	175,000	
2 Forklift		25,000	25,000	
Total FY 2022		200,000	200,000	-
12/31/2016 Reserve Balances	752,710			

The Public Works Department will be replacing a 2002 John Deere Backhoe. In 2011 the Department replaced all the pins and brushing on the backhoe in an effort to extend its replacement time. Since that time it now needs new pins and brushing again along with some additional repairs. Repairing the current backhoe is a risk, and gets more risky over time as the possible need for major repairs increases. Replacing the current backhoe will save on repairs and down time. The

Department was also looking to replace its 2004 Case Front End Loader, but staff is now recommending to defer this expenditure to FY2019 based on repairs currently done on the unit. Staff feels moving back a year would not cause any issues.

Public Works Capital Expenditures from Reserves vs Total Reserve



This is a photo of the Public Works John Deere Backhoe appropriated to be replaced in the FY 2018 Capital Plan.

Photo Courtesy Town Staff

Article 5- Solid Waste/Recycling Department Capital Improvement Plan and Appropriation

The Solid Waste/Recycling Department's FY 2017 appropriation is listed below for the Town Council's point of reference; the FY 2018-FY 2022 capital improvements program was adopted on April 25th; the FY 2018 appropriation will be made on June 20th along with all other capital appropriations and the operating budget.

SOLID WASTE/RECYCLING ARTICLE V

FY 2017 Adopted		Department <u>Proposed</u>	Manager <u>Proposed</u>	Council <u>Adopted</u>
<u>FY 2017</u>				
1	Loader	90,000	-	-
Total FY 2017		90,000	-	-

FY 2018-2022 Proposed

	<u>FY17 Projection</u>	<u>Manager Proposed</u>	<u>Council Approved</u>	<u>Council Appropriated</u>
<u>FY 2018</u>				
1	Single Sort Compactor Project	20,000	20,000	20,000
2	Loader Refurb	15,000	30,000	30,000
Total FY 2018		35,000	50,000	-

<u>FY 2019</u>				
1	Scales & Computer Upgrades	10,000	10,000	
2	Leachate Tank Replacement	15,000	15,000	
Total FY 2019		25,000	25,000	

<u>FY 2020</u>				
1	Single Sort Compactor Project	40,000	-	
Total FY 2020		40,000	-	

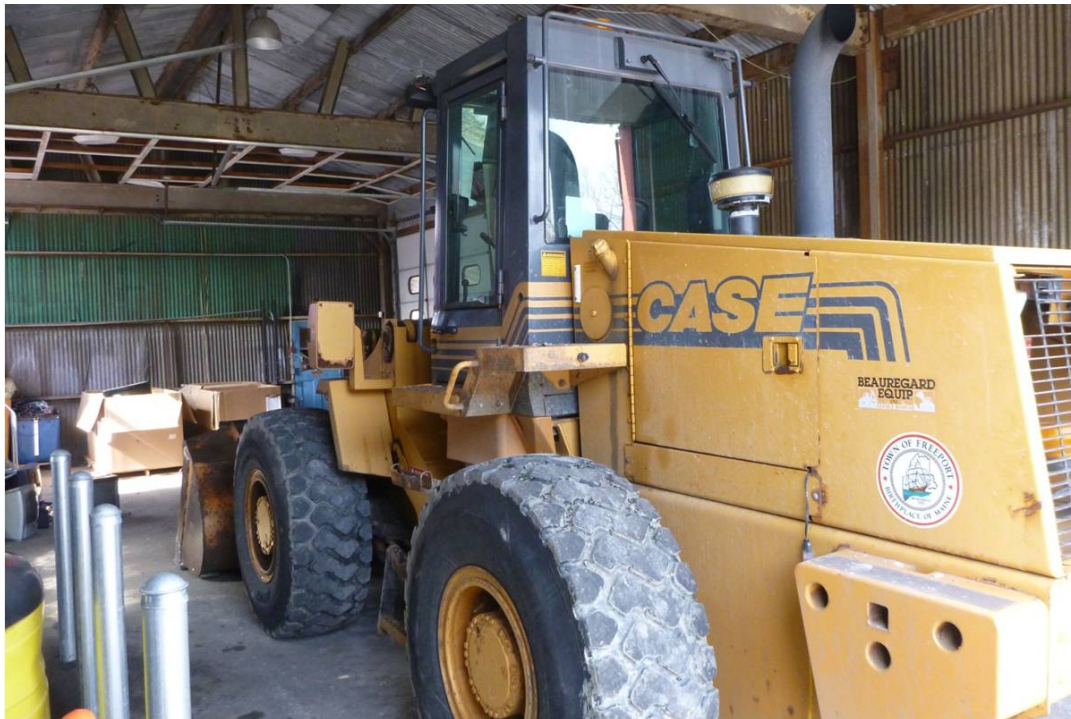
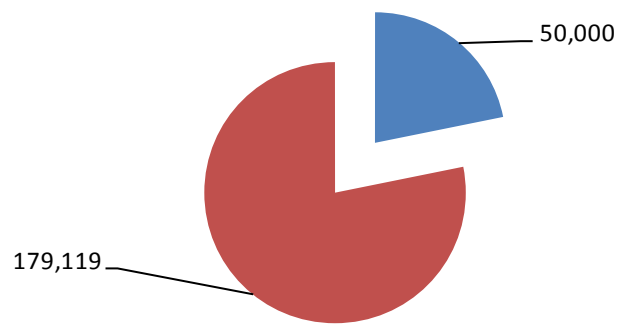
<u>FY 2021</u>				
1	Containers (2)	14,000	14,000	
2	Stake Truck	40,000	40,000	
Total FY 2021		54,000	54,000	-

<u>FY 2022</u>				
1	Baler #3 Replacement	20,000	-	
Total FY 2022		20,000	-	-

12/31/2016 Reserve Balances	179,119
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The Solid Waste/Recycling Department's capital expenditures include the exploration of moving to a Single Sort Compactor program versus a three Baler operation. Staff determined that it was prudent to move the Single Sort Compactor to FY2018 from FY2020 given that staff was initially requesting to expend \$20,000 on the replacement of a Baler in FY2018. It was determined that it would be in the best interest to forgo the Baler replacement and bump the Single Sort Compactor project up. The Department is also looking to refurbish the current 1996 Case Bucket Loader. This loader was transferred to the Recycling Facility in 2004 from Public Works. This machine is still used by Public Works during winter operations to push up snot at the snow dump. It is currently determined that more repairs will be needed this year, with a possible full replacement of the transmission. Staff determined that it would be best to defer the expense of a new loader to FY2019 where there is a request to purchase a new loader for Public Works and the old loader can once again be refurbished to meet the needs of the Recycling Facility.

Solid Waste Capital Expenditures from Reserves vs Total Reserve



This is a photo of the Recycling Centers 1996 Case Loader that is now appropriated to be refurbished in the FY 2018 Capital Plan.

Photo Courtesy Town Staff

Article 6- Comprehensive Town Capital Improvement Plan and Appropriation

The Town's comprehensive Town capital improvement program for FY 2017 appropriation is listed below for the Town Council's point of reference; the FY 2018-FY 2022 capital improvements program was adopted on April 25th; the FY 2018 appropriation will be made on June 20th along with all other capital appropriations and the operating budget.

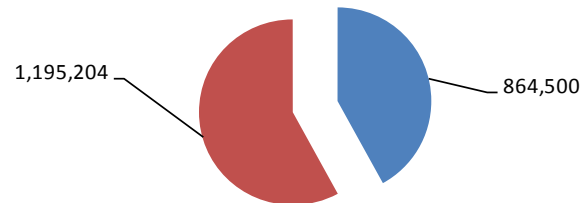
COMPREHENSIVE TOWN IMPROVEMENTS

ARTICLE VI

		Department	Manager	Council
FY 2017 Adopted		<u>Proposed</u>	<u>Proposed</u>	<u>Adopted</u>
<u>FY 2017</u>				
1	Paving - "Back" Work Area - Recycling	30,000	-	-
2	South Freeport Road Overlay-Town's Share - PACTS MPI Project	260,000	260,000	260,000
3	South Freeport Village Road Reconstruction	310,000	310,000	310,000
Total FY 2017		600,000	570,000	570,000
FY 2018-2022 Proposed				
		<u>FY17 Projection</u>	<u>Manager Proposed</u>	<u>Council Approved</u> <u>Council Appropriated</u>
<u>FY 2018</u>				
1	US Route 1 South Overlay-Town's Share 25% PACTS Project	339,500	339,500	339,500
2	Curtis Road Reconstruction	500,000	500,000	500,000
3	Concord Gully Brook Watershed Restoration	-	25,000	25,000
4	Parking Lot Conversion for RV's - MOVED TO FY21	10,000	-	-
5	Library Parking Lot Paving - MOVED TO FY20	60,000	-	-
Total FY 2018		909,500	864,500	864,500
<u>FY 2019</u>				
1	Lower Main Street Paving Overlay	200,000	200,000	
2	Concord Gully Brook Watershed Restoration	25,000	25,000	
3	Baker Road Reconstruction	400,000	400,000	
Total FY 2019		625,000	625,000	-
<u>FY 2020</u>				
1	Route 1 South Park-n-Ride Paving	45,000	45,000	
2	Public Works Rear Parking Area Paving	40,000	40,000	
3	Paving - "Back" Work Area - Recycling	30,000	30,000	
4	Concord Gully Brook Watershed Restoration	50,000	50,000	
5	Grant Road	440,000	440,000	
6	Library Parking Lot Paving	60,000	60,000	
Total FY 2020		665,000	665,000	-
<u>FY 2021</u>				
1	Lambert Road Paving	260,000	260,000	
2	Concord Gully Brook Watershed Restoration	50,000	50,000	
3	Parking Lot Conversion for RV's	10,000	10,000	
Total FY 2021		320,000	320,000	-
<u>FY 2022</u>				
1	Main Street Drainage & Paving - West St to Mallet Dr - PACTS Project	500,000	500,000	
2	Concord Gully Brook Watershed Restoration	50,000	50,000	
3	Pine Street - S Freeport Rd end for 4200 Feet	320,000	320,000	
Total FY 2022		870,000	870,000	-
12/31/2016 Reserve Balances		1,195,204		

The primary project in this category is the Curtis Road reconstruction project at an estimated cost of \$500,000 and to provide overlay work on US Route 1 South at a cost of \$339,500. The overlay work on US Route 1 South is the Town's portion of the PACTS MPI project. There is also an allocation of \$25,000 towards the Concord Gully Brook Watershed Restoration. Concord Gully Brook is one of two streams in the town designated as urban impaired by the Maine DEP because they do not meet the state's water quality standards. The Town worked with the Cumberland County Soil and Water Conservation District (CCSWCD) in 2015 to

Comprehensive Town Imp. Capital Expenditures from Reserves vs Total Reserve



prepare a Watershed Management Plan (WMP) which identifies bacteria, chloride, impervious cover, erosion, and sedimentation as contributing to poor water quality. A number of watershed restoration projects, totaling almost \$2 MM, were identified in the WMP to help improve the water quality and restore the watershed. The Town is currently working with CCSWCD to implement four stream and watershed restoration projects in 2017 which are funded through a Maine DEP Section 319 grant and local match. These four grant projects are small but important



steps toward improving water quality in Concord Gully Brook. Staff is recommending the Town appropriate funds to further the stream restoration effort by funding for flow monitoring equipment and to retain a watershed consultant and the University of New Hampshire Stormwater Center who will help identify next steps toward attaining healthy water quality, after the 2017 Section 319 grants projects are completed.

This is a photo of the Concord Gully Brook.

Photo Courtesy Town Staff

Article 7- Municipal Facilities Capital Improvement Plan and Appropriation

The Town's municipal facilities capital improvement program for FY 2017 appropriation is listed below for the Town Council's point of reference; the FY 2018-FY 2022 capital improvements program was adopted on April 25th; the FY 2018 appropriation will be made on June 20th along with all other capital appropriations and the operating budget.

MUNICIPAL FACILITIES ARTICLE VII

FY 2017 Adopted	Department	Manager	Council
	<u>Proposed</u>	<u>Proposed</u>	<u>Adopted</u>
<u>FY 2017</u>			
1 Computer Upgrades -Townwide	21,000	21,000	21,000
2 Replacement of Building Maintenance Truck - 2004 F150	30,000	30,000	30,000
3 Tri-Town Track & Field Donation	-	100,000	100,000
4 Furniture-Townwide	15,000	15,000	15,000
5 Plow and Sweeper Storage Building	30,000	30,000	30,000
6 Public Computers - Library	25,000	8,200	8,200
7 Windows at Public Safety Building	12,000	12,000	12,000
8 LED Streetlight Conversion	30,000	-	-
9 Roof-Highway Building	90,000	-	-
10 Revaluation Reserve Fund	5,000	5,000	5,000
Total FY 2017	258,000	221,200	221,200

FY 2018-2022 Proposed

	<u>FY17</u> <u>Projection</u>	<u>Manager</u> <u>Proposed</u>	<u>Council</u> <u>Approved</u>	<u>Council</u> <u>Appropriated</u>
<u>FY 2018</u>				
1 Computer Upgrades -Townwide	22,000	22,000	22,000	
2 Flooring at Public Safety	20,000	20,000	6,000	
3 Dunning Boat Yard Repairs	15,000	5,000	5,000	
4 Copiers	25,000	15,000	15,000	
5 Roof-Highway Building	90,000	75,000	75,000	
6 LED Streetlight Conversion	30,000	130,000	127,500	
7 Public Works Generator	-	57,500	50,000	
8 Town Hall Heating System	-	15,000	15,000	
9 Website Redesign	-	-	25,000	
10 Heating System at PW - MOVED TO FY19	10,000	-	-	
11 Insulating in Attic of Public Safety Building - MOVED TO FY20	100,000	-	-	
12 PW Roof - Solar Panels - REMOVED	50,000	-	-	
13 Tire Storage Building Replacement - MOVED TO FY19	15,000	-	-	
14 Heating System at the Library-Renovation - REMOVED	15,000	-	-	
15 Revaluation Reserve Fund	5,000	5,000	5,000	
Total FY 2018	397,000	344,500	345,500	-

It is notable that normally the plan itself would be placed in this space, but due to the number of lines on the table, staff has included the prior and current years here, and the upcoming four years programs appear after the narrative. This was not ideal, but the plan was too large to place on one page with explanations and maintain a legible size font.

FY 2019

1	Computer Upgrades -Townwide	22,000	22,000	
2	Roof-Town Hall	80,000	80,000	
3	Tire Storage Building Replacement	15,000	15,000	
4	Public Works Sand Shed Roof Replacement	90,000	90,000	
5	Heating System at the Public Works Building-Renovation	10,000	10,000	
6	Paint Siding - Town Hall	20,000	20,000	
7	Town Hall Heating System	15,000	15,000	
8	Website Redesign - MOVED TO FY18	25,000	-	
9	Revaluation Reserve Fund	5,000	5,000	
Total FY 2019		282,000	257,000	-

FY 2020

1	Computer Upgrades -Townwide	22,000	22,000	
2	Copiers	13,000	13,000	
3	Furniture-Townwide	15,000	15,000	
4	Mechanical - Heating System - Town Hall	15,000	15,000	
5	Interior Painting - Townwide	15,000	15,000	
6	Network Phone System Upgrade - Townwide	30,000	30,000	
7	Insulating in Attic of Public Safety Building	100,000	100,000	
8	Town Hall Heating System	13,000	13,000	
9	Library Expansion-Teen Room	300,000	300,000	
10	Revaluation Reserve Fund	5,000	5,000	
Total FY 2020		528,000	528,000	-

FY 2021

1	Computer Upgrades -Townwide	22,000	22,000	
2	Windows - Town Hall	40,000	40,000	
3	Voting Booths	20,000	20,000	
4	Parcel Map/GIS Update - Townwide	60,000	60,000	
5	Library Flooring - Carpet (2 Main Areas)	50,000	50,000	
6	Revaluation Reserve Fund	5,000	5,000	
Total FY 2021		197,000	197,000	-

FY 2022

1	Computer Upgrades -Townwide	22,000	22,000	
2	Repoint TH/PS Brick Foundation	10,000	10,000	
3	Maintenance Tractor/Snow Plow/Mower	30,000	30,000	
4	Library Public Computers	8,500	8,500	
5	Exterior - Stail/Paint Library Siding	10,000	10,000	
6	Air Compressor System	30,000	30,000	
7	Revaluation Reserve Fund	7,500	7,500	
Total FY 2021		118,000	118,000	-

12/31/2016 Reserve Balances

941,588

Computer Upgrades-Town wide: During FY 2015, the Town upgraded its server operating systems from 2008 to 2012; this cost approximately \$18,000 for labor and licensing. With this, the Town needs to replace approximately ¼ of all computers on a four-year replacement cycle – (including computer hardware, formatting, and labor for installation). The total request is \$22,000.

Flooring – Public Safety:

The flooring at the public safety building is approximately 24 years old and is in need of replacement. Staff proposes to replace the flooring in the meeting room and kitchen area this year. The total request is \$6,000.

Dunning Boat Yard

Repairs: Dunning Boat Yard is in need of new timber pilings and bulkhead along the east side of the site from the building to the boat ramp. The most recent site improvements at this facility occurred in 2006 which consisted of similar work described above for the west side. The estimated cost of repairs for the work is \$26,000. Staff recommends that this phase be constructed in FY18 because the pilings and bulkhead are in total disrepair. The total request is \$5,000. (Note: the remaining \$21,000 will come from prior appropriations for Dunning Boat Yard Repairs)

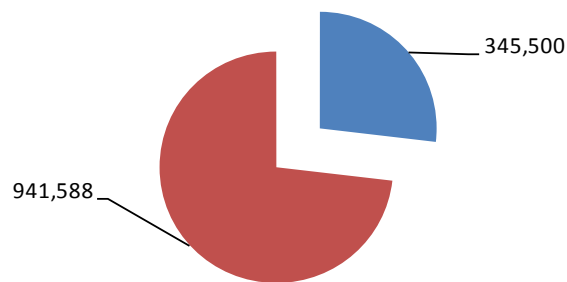
Copiers: This request to replace three to four copier units, Town wide, with newer, more efficient models. The total request is \$15,000.

Roof – Highway Building: Last year there was some discussion about the need to replace the Public Works Building Roof before the solar panel project could move forward. The front part of the Public Works Building Roof is in direct sunlight all day making it a great place to install the solar panels. The Public Works Building Roof would need to be replaced before the solar panels could be installed. The Public Works Building Roof is 23 years old and at the end of its life span. The total request is \$75,000.

LED Streetlight Conversion: Energy conservation should always be the highest priority of any energy plan. This streetlight conversion is both an energy conservation project and a long term municipal budget reduction. The annual energy savings are estimated at 98,151 kWh or a 65% savings. By converting to LED streetlights, the town will go from leasing each and every street light fixture at a monthly cost of \$2,100 to owning the fixtures. The electricity charge of approx. \$700/mon. will be reduced by an estimated 65% or approximately \$245/mon.

The towns of Falmouth, Rockland and South Portland have been working toward LED streetlight conversion since for many years. Last year the towns went out to bid to find a contractor that

**Municipal Facilities Capital Expenditures
from Reserves vs Total Reserve**



could get the project done. After months of consideration, they selected REALTERM Energy. REALTERM does the inventory and design, pilot projects, bulk purchase procurement of fixtures and coordinates and oversees the installation. REALTERM has done an analysis for Freeport which means we'll be able to enjoy the benefits of a bulk purchase without having to go through the lengthy Request for Proposals process. Provided, of course, that the Council waives the bid process requirement. While this is a large expenditure, it's a fairly small conversion project. If the project was split into multiple years, the total cost will be higher. The total request is \$127,500.

Public Works Generator: Staff is recommending that the Town purchase a 45kW generator to be installed at the Public Works facility, to be connected to our natural gas service (vs. electrical). The estimated cost for the generator equipment is \$35,000 and the installation is \$22,500. The total appropriation amount would be \$50,000. Since \$7,500 has already been approved and appropriated, staff would need an additional \$50,000 in order to purchase and install a sufficient size generator to operate the PW facility during a power outage. During the FY15 Budget process Town Council approved \$7,500 for Public Works to have a generator switch installed at the facility so that a trailer-mounted generator could be rented during a power outage. However, after doing more extensive research and talking with local generator rental companies, Staff found out that these companies would not be able to guarantee that a trailer-mounted generator would always be available to the Town (ie. they cannot hold one on stand-by for the Town as they are rented on a first-come, first-serve basis). The total request is \$50,000.

Heating System at the Town Hall: Heat pumps provide both heat and air conditioning in the most efficient way possible. Slowly, the town has been adding heat pumps to supplement the natural gas system and to reduce the need for inefficient window air conditioning units. Heat pumps run on electricity, so if the town installs solar, we'll be able to heat and cool the building with the power of the sun. A three phase approach is proposed. It's more efficient to install more powerful outside units that can heat and cool 5 offices rather than installing a unit for each office. For more details, please see the attached quote from Royal River Heat Pumps for more details. The total request is \$15,000.

Website Redesign: Based on resident feedback it is being recommended that the Town Website be redesigned to be more user-friendly, and easier to navigate. The total request is \$25,000.

Revaluation Reserve Fund: Each year, the Town Council places money into a capital reserve for the Assessing Department to conduct revaluations. Instead of conducting a full-scale revaluation once every ten years for approximately \$300,000, the assessor does smaller-scale revaluations each year. This allows values to stay more current and any valuation changes to be more incremental; having less of an impact on the residents. Based on the balance within the revaluation fund the total request for FY18 is only \$5,000.

Article 8- Community Cable Television Capital Improvement Plan and Appropriation

The Town's Community Cable Television capital improvement program for FY 2017 appropriation is listed below for the Town Council's point of reference; the FY 2018-FY 2022 capital improvements program was adopted on April 25th; the FY 2018 appropriation will be made on June 20th along with all other capital appropriations and the operating budget.

CABLE ARTICLE VIII

FY 2017 Adopted

	<u>Committee Proposed</u>	<u>Manager Proposed</u>	<u>Council Approved CIP</u>	<u>Council Appropriated</u>
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FY 2017

1 Cable Truck Replacement	25,000	25,000	25,000	25,000
2 AC Unit Replacement	6,000	6,000	6,000	6,000
3 Equipment and other improvements (channel 14)	4,000	4,000	4,000	4,000
Total FY 2017	35,000	35,000	35,000	35,000

FY 2018-2022 Proposed

	<u>FY17 Projection</u>	<u>Committee Proposed</u>	<u>Manager Proposed</u>	<u>Council Approved</u>	<u>Council Appropriated</u>
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<u>FY 2018</u>					
1 Equipment and other improvements (channel 14)	4,000	4,000	4,000	4,000	
2 Conversion to HD	-	120,600	120,600	120,600	
3 TV Truck Up-fit	-	8,000	8,000	8,000	
Total FY 2018	4,000	132,600	132,600	132,600	-

FY 2019

1 HD Equipment Replacement - LED Lighting	52,600	52,600	52,600	
2 Equipment and other improvements (Channel 14)	4,000	4,000	4,000	
Total FY 2019	56,600	56,600	56,600	

FY 2020

1 HD Equipment Replacement (Channel 3)	30,000	30,000	30,000	
2 Equipment and other improvements (Channel 14)	4,000	4,000	4,000	
Total FY 2020	34,000	34,000	34,000	

FY 2021

1 HD Equipment Replacement (Channel 3)	20,000	20,000	20,000	
2 Equipment and other improvements (Channel 14)	45,000	45,000	45,000	
Total FY 2021	65,000	65,000	65,000	

FY 2022

1 HD Equipment Replacement (Channel 14)	40,000	40,000	40,000	
Total FY 2022	40,000	40,000	40,000	

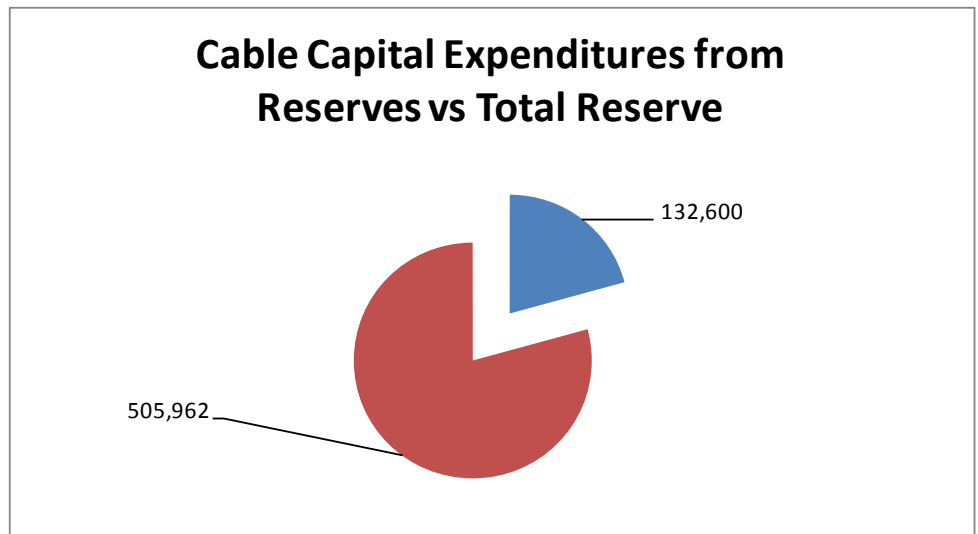
12/31/2016 Reserve Balances	505,962
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Equipment and Other Improvements (CH 14): Each year, the Town Council places money into a capital reserve for the Cable Department to replace/repair equipment. Based on the balance within the reserve fund the total request for FY18 is \$4,000.

Conversion to HD: With the fast changing pace of television, it is important to stay up to date on new technology and how and when to implement them in a timely, and fiscally responsible manner. With the conversion from analog to HD signal technology coming, it was

just a matter of a combination of two things: When would the pricing become affordable for a Public/Governmental access station and when would using an analog signal become obsolete. The pricing has recently become affordable, and the time is approaching in the matter of obsolescence. Staff recommends converting to HD in FY18 by replacing five cameras, the channel 3 server, three video monitors, two switches, various cabling connectors and tools, and the installation and testing of said equipment. The total request is 120,600.

Truck up-fit: Staff recommends purchasing lighting, shelving, equipment racks, and warning lighting for the Cable Van that was purchased in the FY17 Capital Plan. The total request is \$8,000.



Article 9- Boards and Committees Capital Improvement Plan and Appropriation

The Town's Boards and Committees capital improvement program for FY 2017 appropriation is listed below for the Town Council's point of reference; the FY 2018-FY 2022 capital improvements program was adopted on April 25th; the FY 2018 appropriation will be made on June 20th along with all other capital appropriations and the operating budget.

BOARDS, COMMITTEES, COMMUNITY GROUPS AND OTHER REQUESTS ARTICLE IX

FY 2017 Adopted		<u>Committee</u> <u>Proposed</u>	<u>Manager</u> <u>Proposed</u>	<u>Council</u> <u>Approved CIP</u>	<u>Council</u> <u>Appropriated</u>
<u>FY 2017</u>					
1	Florida Lake Bridge Replacement	5,000	-	5,000	5,000
Total FY 2017		5,000	-	5,000	5,000
FY 2018-2022 Proposed					
	<u>FY 17</u> <u>Projected</u>	<u>Committee</u> <u>Proposed</u>	<u>Manager</u> <u>Proposed</u>	<u>Council</u> <u>Approved</u>	<u>Council</u> <u>Appropriated</u>
<u>FY 2018</u>					
1	Comprehensive Plan/Performance Measures Project	30,000	-	-	-
Total FY 2018		30,000	-	-	-
<u>FY 2019</u>					
No Capital Purchases Requested At This Time		-	-	-	-
Total FY 2019		-	-	-	-
<u>FY 2020</u>					
No Capital Purchases Requested At This Time		-	-	-	-
Total FY 2020		-	-	-	-
<u>FY 2021</u>					
No Capital Purchases Requested At This Time		-	-	-	-
Total FY 2021		-	-	-	-
<u>FY 2022</u>					
No Capital Purchases Requested At This Time		-	-	-	-
Total FY 2022		-	-	-	-
12/31/2016 Reserve Balances		37,108			

The Boards, Committees, Community Groups, and Other Requests can vary from year-to-year, and is not as predictable as other capital plans. It is for that reason that staff does not fund or benchmark this reserve as predictably as the others. The FY 2018 capital program includes no capital requests at this time.



Photo Courtesy Town Staff

The Town's Reserve Funds and Their Relation to the Capital Plan

The Town has had reserve funds since the mid-1980's, and these are a major source of funding for the Town's capital improvements. The reserve policy and practice of transferring general fund money into the reserve began approximately 30 years ago when the Town did not have any reserves, and had to issue bonds to complete all capital projects. This is a cumbersome and expensive process, and the Town Council wanted to ensure the long-term stability of the Town's infrastructure and equipment. The Town Manager wanted to change the municipal government's culture from a standard "use it or lose it" budgeting strategy when unspent funds may be lost in future budget cycles to a more frugal culture. He challenged the department heads that if they only purchased the items they needed and saved operating funds each year, the funds would be transferred into a reserve fund for future capital needs. That "corporate culture" is still in place today, and department heads under-spend whenever possible in order to "save up" for future capital needs in their or other departments.

The reserves are authorized by the Town Council for a specific type of non-routine project or investment. They are invested under a special section of the Town's investment policy, and 25 percent of the investment is authorized to be invested in equity and fixed income funds as allowed by Maine Statute Title 30-A section 5706. The remaining 75 percent must be invested in investments that are very unlikely to lose principal as long as they are held to duration, such as government or agency bonds, certificates of deposits, or other like investments. While the reserve funds have not been audited as of 06/30/2017, the capital plan is completed based upon the prior year audited balances, and the Town uses the 6/30/2016 balances to ensure that all funds are within the benchmarks and guide the FY 2018 spending plan. The guide to benchmarking the reserve funds is a range of the sum of the five-year capital plan and 20 percent of the 20-year replacement plan. As of December 31st, 2016, the balances and benchmarks were as follows, and this guided the 2018 capital plan.

The balances in the reserve funds as of December 31st, 2016 and the appropriate guideline benchmarks are listed in the table to the right. The Finance Director works with the Town Manager and department heads on the 2018 plan based upon the Town's capital needs and the reserve amounts above. It is notable that while the sum of the five-year plan and 20 percent of the 20-year plan are simply guidelines, and from time-to-time, staff analyzes the upcoming department need when there is a particularly costly single item to be replaced, the benchmark provides less guidance as the actual needs of the department or program.

**Town of Freeport
Summary of Funding Sources
FY 2018 Capital Program**

	Unaudited	06/30/2016 Benchmarks	
	12/31/2016 Reserve Balances	Low Benchmark	High Benchmark
Police	433,329	344,000	456,000
Fire	494,185	330,000	772,200
Rescue	584,324	236,000	416,800
Public Works	752,710	931,000	943,200
Solid Waste	179,119	153,800	189,000
Comprehensive Town Imp.	1,195,204	1,946,900	3,344,500
Municipal Facilities (1)	941,588	649,400	1,469,500
Cable	505,962	Not Benchmarked	
Other (2)	37,108	Not Benchmarked	

Debt Service-Maine's Legal Debt Limit and Freeport's Debt Service

Maine State Statute Title 30-A Section 5702 defines municipal legal debt limits; the Towns are allowed to issue debt up to a maximum of 15 percent of their State valuation. The State defines the acceptable purposes for debt, and how much of each type the Towns are allowed to issue, but the maximum is always 15 percent. The Town's 2016 State valuation is \$1,462,950,000; as of 06/30/2017 the Town's outstanding debt service was \$2,490,000, or less than one-and-a-half percent of the allowable limit of more than \$219 million. As of June 30th, 2017, the Town's debt-per-capita was approximately \$307 per person (assuming a constant population of 8,100). On the local level, Section 8.03 of the Town's Charter states that any appropriation of \$100,000 or more for a single capital improvement which requires the issuance of general obligation bonds must go to a referendum vote.

The Town's debt service issues are listed below; one pertinent fact concerning the Town's debt is that the State law enacting school consolidation took effect on July 1, 2009. Before that time, the school had been a department of the Town, and after consolidation, the school became part of a Regional School Unit and joined the neighboring towns of Pownal and Durham. A new RSU board was elected by the voters, and officially took control over the three Towns' schools, including the budget process and all financial transactions associated with the schools. At that time, the school buildings and appropriate land was deeded over to the RSU, yet the debt service remained with each participating Town. The result for FY 2018 is that the debt service shown below is listed in total, but the Town's principal and interest payments only total \$146,730 (principal payments total \$128,068) and the RSU is responsible for the remaining \$518,820 (principal payments total \$431,932). All of the Town's current debt is general obligation, and the Town does not currently have any alternate revenue bonds outstanding.

TOWN OF FREEPORT, MAINE CURRENT DEBT SERVICE OUTSTANDING

<u>Governmental Activities</u>	<u>Date of issue</u>	<u>Original amount issued</u>	<u>Date of maturity</u>	<u>Interest rate</u>	<u>Balance June 30, 2016</u>	<u>Payments FY 2016</u>	<u>Balance June 30, 2017</u>	<u>Payments FY 2017</u>	<u>Balance June 30, 2018</u>
1992 Capital improvements	4/19/2011 (1)	3,274,000	2012	4.21%	-	-	-	-	-
1997 Capital improvements	1/23/97 (2)	4,275,000	2016	2.91%	150,000	150,000	-	-	-
2000 School improvements	4/19/2011 (1)	4,888,000	2021	4.58%	-	-	-	-	-
2001 Capital improvements	4/19/2011 (1)	1,000,000	2022	4.60%	-	-	-	-	-
2002 School improvements	4/19/2011 (1)	4,491,000	2012	4.32%	-	-	-	-	-
2008 School improvements	2/1/2008	655,000	2008	2.92%	110,000	55,000	55,000	55,000	-
2008 MMBB	10/30/2008	262,165	2013	-	-	-	-	-	-
2009 MMBB	3/11/2009	300,000	2019	variable	90,000	30,000	60,000	30,000	30,000
2011 Refunding	4/19/2011	5,635,000	2023	2.94%	2,850,000	475,000	2,375,000	475,000	1,900,000
									-
Total bonds and notes payable					3,200,000	710,000	2,490,000	560,000	1,930,000

(1) These debt service issues were refunded in 2011 into a single issue for the purpose of interest rate reduction.

The table above shows the Town's outstanding debt service issues in total, and the table below shows debt service issues by responsible entity. The Town's debt is listed on the top and includes principal payments and lists the issues in total, and the bottom table lists both principal and interest payments.

Town of Freeport Debt Service Schedule Year Ended June 30, 2018						
		Balance		Current Year Debt Service		
		June 30, 2017		Principal	Interest	Total
<u>General Obligation Bonds</u>						
Town issues:						
2001 CIP		242,273	29.5455%	60,568	10,599	71,168
2001 CIP-Community Center Portion		180,000	75.0000%	37,500	8,063	45,563
2009 SRF Bridge Loan \$300,000		60,000		30,000	-	30,000
Total Town Debt		482,273		128,068	18,662	146,730
School Debt-Town Responsibility						
2001 Middle Sch & CIP		577,727	70.4545%	144,432	25,276	169,707
Total School Debt-Town Responsibility		577,727		144,432	25,276	169,707
RSU Debt-RSU Responsibility						
2001 CIP-Admin Building		60,000	25.0000%	12,500	2,688	15,188
2002 High School Auditorium & Science Wing		1,315,000		220,000	58,100	278,100
2007 CIP HVAC		55,000		55,000	825	55,825
Total RSU Debt		1,430,000		287,500	61,613	349,113
Total		2,490,000		560,000	105,550	665,550

The Town issues debt as infrequently as possible, and makes a practice of maintaining healthy reserves and a five-year capital plan and 20-year replacement schedule for all capital items. The reserves and capital plan are discussed in the prior section of this document.

Glossary of Frequently Used Terms

Account

A term used to identify an individual asset, liability, expenditure control, revenue control or fund balance.

Accounting System

The total structure of records and procedures which discover, record, classify, summarize, and report information on the financial position and results of operations of a government or any of its funds, fund types, balanced account groups, or organizational components.

Ad Valorem Tax

Taxes that are based upon the value of an object.

Assets

Property owned by a government which has a monetary value.

Assessed Valuation

A valuation set upon real estate or other property by the Town Assessor as a basis for levying taxes.

Bond

A written promise, generally under seal, to pay a specified sum of money, called the face value, at a fixed time in the future, called the date of maturity, and carrying interest at a fixed rate, usually payable periodically.

Bonded Debt

The portion of indebtedness represented by outstanding bonds.

Balanced Budget

A budget in which estimated revenues are equal to expenditures.

Budget

A one year financial document embodying an estimate of proposed revenue and expenditures for the year. The Town is required by State Statute to approve a budget, and the approved budget sets the legal spending limits of the Town. It is the primary means by which most of the expenditures and service levels of the Town are controlled.

Budget Amendment

The legal procedure utilized by the Town staff and Town Council to revise the budget.

Budget Document

The instrument used by the budget-making authority to present a comprehensive financial plan of operations to the Town Council.

Budget Message

A general discussion of the proposed budget as presented in writing by the budget-making authority to the legislative body.

Budget Resolution

The official enactment, by the Town Council to legally authorize Town staff to obligate and expend resources.

Budgetary Control

The control of management of a government or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenues.

Capital Assets

Assets of significant value, over \$5,000, and having a useful life of several years. Capital assets are also called fixed assets.

Capital Budget

A plan of proposed capital outlays and the means of financing them for the current fiscal period.

Capital Outlays

Expenditures which result in the acquisition of, or addition to, fixed assets.

Capital Projects Fund

A fund created to account for financial resources to be used for the acquisition or the construction of major capital facilities of equipment.

CDBG

Community Development Block Grant

CEA	Credit enhancement agreement between a developer and the Town in order to rebate a portion of property taxes in return for a private investment in public infrastructure or for another public purpose
Chart of Accounts	The classification system used by the Town to organize the accounting for various funds.
Contingency	A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted.
Contractual Services	Services rendered to Town departments and agencies by private firms, individuals, or other governmental agencies. Examples include utilities, insurance, and professional services.
DARE	Drug Abuse Resistance Education
Debt Service Fund	A fund established to finance and account for the accumulations of resources for, and the payment of, general long-term debt principal and interest.
Debt Service Requirements	The amount of revenue which must be provided for a debt service fund so that all principal and interest payments can be made in full and on schedule.
DECD	State of Maine Department of Economic and Community Development
Deficit	(1) The excess of an entity's liabilities over its assets (See Fund Balance). (2) The excess of expenditures or expenses over revenues during a single accounting period.
Department	A major administrative organizational unit of the Town which indicates overall management responsibility for one or more activities.
Depreciation	(1) Expiration in service life of fixed assets, other than wasting assets, attributable to wear and tear through use and lapse of time, obsolescence, inadequacy, or the physical or functional cause. (2) The portion of the cost of a fixed asset charged as an expense during a particular period. NOTE: The cost of such asset and each period is charged with part of such cost so that ultimately the entire cost of the asset is charged off as an expense.
Disbursement	Payments for goods and services in cash or by check.
EAV	Equalized Assessed Valuation
ecomaine	ecomaine (intentionally lowercase) is a regional waste disposal and recycling facility owned by several "owner communities" located in Portland, Maine
Enterprise Fund	A fund established to finance and account for operations (1) that are financed and operated in a manner similar to private business enterprises—where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (2) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes. Examples of enterprise funds are those for utilities. The Town accounts for its non-emergency transport program in a full-accrual basis of accounting enterprise fund.
ESDA	Emergency Services Disaster Agency. A disaster preparedness organization whose disaster plan has been state certified and can be utilized by Town departments to mitigate natural or technological disasters.
Estimated Revenue	The amount of projected revenue to be collected during the fiscal year. The amount of revenue budgeted is the amount approved by the Town Board.

Expenditures

If the accounts are kept on the accrual basis, this term designates total charges incurred, whether paid or unpaid, including expenses, provision for retirement of debt not reported as a liability of the fund from which retired, and capital outlays. If they are kept on the cash basis, the term covers only actual disbursement for these purposes.

Expenses

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

FACA

Freeport Arts and Cultural Alliance.

Fiscal Year

A twelve-month period of time to which the annual budget applies and at the end of which a municipality determines its financial position and results of operations. The Town of Freeport has specified July 1 to June 30 as its fiscal year.

Fixed Assets

Assets of a long-term character in which the intent is to continue to be held or used, such as land, buildings, machinery, furniture, and other equipment.

FEDC

Freeport Economic Development Corporation-A nonprofit corporation that works with the Town of Freeport on economic and business development

Full Faith and Credit

A pledge of the general taxing power of the government to repay debt obligations (typically used in reference to bonds).

Fund

An independent fiscal and accounting entity with a self-balancing set of account recording cash and/or other resources, reserves, and equities which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

Fund Accounts

All accounts necessary to set forth the financial operations and financial conditions of a fund.

Fund Balance

The excess of a fund's assets over its liabilities and reserves. The fund that is available for any legal authorized purposes and which is therefore used to account for all revenue and all activities except those required to be accounted for in another fund. NOTE: The General Fund is used to finance the ordinary operations of a government unit.

GAAP

Generally Accepted Accounting Principals

GASB

Governmental Accounting Standards Board

General Obligation

Bonds for whose payments the full faith and credit of the issuing body are pledged. More commonly, but not necessarily general obligation bonds are considered to be those from taxes and other general revenues.

GFOA

Government Finance Officers Association

Goal

A statement of broad direction, purpose or intent based on the needs of the community. A goal is general and timeless; that is, it is not concerned with a specific achievement in a given period.

Grant

A contribution by one governmental unit to another. The contribution is usually made to aid in the support of a specified function, but it is sometimes also for general purposes.

Income

This term is used in accounting for governmental enterprises and represents the excess of the revenues earned over the expenses incurred in carrying on particular phases of an enterprise's activities. As indicated elsewhere, the excess of the TOTAL revenues over the TOTAL expenses of the utility for a particular accounting period is called "net income."

Interfund Transfers

Amount transferred from one fund to another fund

MINERVA	Mapping the Internet Electronic Virtual Archive-the Maine Statewide Inter-library Loan Program including more than 60 different libraries
MPI Program	Municipal Partnership Initiative Program The Maine Department of Transportation has a program whereby they split the cost of large paving projects with municipalities. This saves the State the cost of the Town match, and ensures that paving projects are completed.
NET Fund	Non-Emergency Transport fund-The Town operates a non-emergency transport fund for people that need rescue transportation to appointments or other non-emergency appointments. The fund is reported as an enterprise fund on the Town's financial statements.
Net Position	An equity account reflecting the accumulated earnings of the Town's enterprise funds.
OAV	Original Assessed Valuation-this term is used in TIF discussions to refer to the original valuation of the property in the TIF before any subsequent assessments or tax increases. All taxes received above the OAV are considered TIF increment, and remain in the TIF fund as opposed to the general fund.
Operating Budget	The portion of the budget that pertains to daily operations that provide basic government services.
Ordinance	A formal legislative enactment by the governing board of municipality.
PACTS	Portland Area Comprehensive Transportation System.
Personnel Services	Costs relating compensating Town employees, including salaries, wages, and benefits.
Property Taxes	Property taxes are levied on real property according to the property's valuation and the tax rate.
Reserve	An account used to indicate that a portion of a fund balance is restricted for a specific purpose.
Revenues	Funds that the government receives as income.
RSU	Regional School Unit (Consisting of Freeport and neighboring Pownal and Durham)
SCBA	Self-Contained Breathing Apparatus
Special Revenue Funds	A fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditure for specified purposes.
SRF	State Revolving Loan Fund-a State-operated fund which lends low-interest money to municipalities for qualifying capital improvement projects
Taxes	Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. This term does not include specific charges made against particular persons or property for current or permanent benefits such as special assessments.
Tax Commitment	The amount of property taxes to be raised by a municipality. The assessor commits the taxes to the tax collector, who then bills and collects the payments.
TIF	Tax Increment Financing A process by which the equalized assessed value of a property is frozen, improvements made and the additional taxes generated as a result of the increased assessment captured and utilized to repay eligible project costs.

Appendix A-Financial Policies

- 1. Fund Balance Policy**
- 2. Investment Policy**
- 3. Reserve Policy**
- 4. Tax Rate Stabilization Policy**

Town of Freeport

Fund Balance Policy-General Fund

Purpose

A Fund Balance Policy is hereby established to ensure the financial well being of the Town of Freeport to lessen the need for borrowing, to protect the Town's Bond Rating and to provide the funds necessary to meet the Town financial operating obligation.

Definitions

In Statement 54, the Government Accounting Standards Board (GASB) redefined the different levels of fund balance as follows:

Non-Spendable (inherently nonspendable): Non-spendable fund balance includes a portion of net resources that cannot be spent because of their form, and/or because a portion of the net resources cannot be spent because they must be maintained intact.

Restricted (externally enforceable limitations on use): Restricted fund balance includes limitations imposed by credits, grantors, contributors, or laws and regulations of other governments, and/or limitations imposed by law through constitutional provisions or enabling legislation.

Committed (self-imposed limitations set in place prior to the end of the period): Committed fund balance includes a limitation imposed at the highest level of decision-making that requires formal action at the same time to remove.

Assigned (limitation resulting from intended use): Assigned fund balance includes intended use established by the highest level of decision-making, intended use established by the body designated for that purpose, and/or intended use established by official designated for that purpose.

Unassigned (residual net resources): Unassigned fund balance is the total fund balance in the general fund in excess of nonspendable, restricted, committed, and assigned fund balance (i.e., surplus) and/or excess of nonspendable, restricted, and committed fund balance over the total fund balance (i.e., deficit).

For purposes of fund balance classification, expenditures are to be spent from restricted fund balance first, followed in order by committed fund balance, assigned fund balance, and lastly, unassigned fund balance.

Policy

The amount of the Town's Unassigned Fund Balance shall be not less than one and-a-half months of the total of all operating budgets. A report on the fund balance will be directed to the Town council annually after the financial statements are available. If the unassigned fund balance exceeds five percent over the minimum as defined above, the manager and finance director will make a recommendation to the council on the use of the fund balance based upon the Town's policies.

Town of Freeport Investment Policy

The Town of Freeport (“the Town”) is situated along the coast of southern Maine approximately 15 miles north of the City of Portland. Freeport serves as a retail and employment hub for southern Maine. The Town’s governmental system dates back to 1789 when it was Incorporated under the State of Massachusetts (later becoming part of the State of Maine). The Town operates under a Council-Manager form of government, with a seven-member Council. The Town Manager is the Town’s Chief Operating Officer and is appointed by the Council.

The Finance Director is the Town’s Treasurer. Title 30-A, Sections 5706 and 5711 of the Maine Revised Statutes provide that the Treasurer shall invest municipal funds upon direction of the municipal officers. Title 30-A, Section 5719 provides that a municipality has no authority to make any investments other than those permitted by statute.

The following Investment Policy addresses the methods, procedures and practices, which must be exercised to ensure effective and judicious fiscal and investment management of the Town's funds. The purpose of this Investment Policy is to establish the investment scope, objectives, delegation of authority, standards of prudence, reporting requirements, internal controls, eligible investments and transactions, diversification requirements, risk tolerance, and safekeeping and custodial procedures for the investment of the funds of the Town of Freeport.

This Investment Policy has been adopted by the Town Council of the Town of Freeport by resolution on January 17th, 2012 and it replaces any previously dated investment policies, guidelines or lists of authorized investments.

SCOPE

This Policy shall apply to the investment management of the following financial assets under control of the Town: Operating Funds, Reserve Funds, Bond Proceeds and Trust Portfolios. The investment objectives associated with the Reserve and Trust Portfolios are unique. The separate and distinct nature of these funds mandates deviation from some portions of this Policy. At all times, however, investments in the Reserve and Trust Portfolio will be managed in compliance with the Maine Revised Statutes.

Operating funds shall be pooled for investment purposes. The investment income derived from the pooled investment account shall be allocated to the General Fund.

OBJECTIVES

The Town's principal investment objectives are:

- Preservation of capital and protection of investment principal.
- Maintenance of sufficient liquidity to meet anticipated cash flows.
- Attainment of a market value rate of return.
- Diversification to avoid incurring unreasonable market risks.
- Maximization of funds available for investment, while ensuring the most competitive fee structure
- Conformance with all federal, state and local statutes, rules or regulations.

PRUDENCE

The standard of prudence to be used for managing the Town's assets shall be Title 30-A, Section 5718 of the Maine Revised Statutes which in general states that investments shall be made with the judgment and care that persons of prudence, discretion and intelligence, under circumstances then prevailing, exercise in the management of their own affairs, not for speculation but for investment, considering safety, income and maintenance of liquidity.

The Town's investment program shall be designed and managed with a degree of professionalism that is worthy of the public trust. The Town recognizes that no investment is totally riskless and that the investment activities of the Town are a matter of public record. Accordingly, the Town recognizes that occasional measured losses are inevitable in a diversified portfolio and shall be considered within the context of the overall portfolio's return, provided that adequate diversification has been implemented and that the sale of a security is in the best long-term interest of the Town.

The Finance Director and authorized investment personnel acting in accordance with written procedures and exercising due diligence shall be relieved of personal responsibility for an individual security's credit risk or market price changes, provided that the deviations from expectations are reported in a timely fashion to the Town Manager and appropriate action is taken to control adverse developments.

ETHICS AND CONFLICTS OF INTEREST

Elected officials and employees involved in the investment process shall refrain from personal business activity that could conflict with proper execution of the investment program or which could impair or create the appearance of an impairment of their ability to make impartial investment decisions. Employees and investment officials shall disclose to the Town Manager any material financial interests they have in financial institutions that conduct business with the Town and they shall subordinate their personal investment transactions to those of the Town.

DELEGATION OF AUTHORITY

Under the Maine Revised Statutes and the Freeport Town Code, responsibility for the investment of the Town's funds covered by this Investment Policy resides with the Finance Director who is the Town's Treasurer. The Finance Director is responsible for developing Town policy regarding the investment and custody of the Town's investable funds, as well as the Town's internal procedures affecting those funds. The Finance Director shall implement this Policy after it is approved by the Town Council.

The Finance Director has the authority to conduct investment transactions and manage the operation of the investment portfolio. The Finance Director may delegate authority to the Town Manager/Deputy Treasurer and other specifically authorized staff members. A list of persons authorized to conduct investment transactions for the Town is provided as Annex I to this Policy. No person may engage in an investment transaction except as expressly provided under the terms of this Investment Policy.

The Town may engage the support services of outside professionals in regard to its investment program, so long as it can be clearly demonstrated that these services produce a net financial advantage or necessary financial protection of the Town's financial resources.

INTERNAL CONTROLS

The Finance Director shall develop written administrative procedures and internal controls, consistent with this Policy, for the operation of the Town's investment program. Such procedures shall be designed to prevent losses of public funds arising from fraud, employee error, misrepresentation by third parties, or imprudent actions by employees of the Town. Proper documentation for all investment transactions shall be prepared and maintained for an appropriate amount of time.

**AUTHORIZED SECURITIES AND TRANSACTIONS FOR ALL INVESTMENTS OTHER
THAN RESERVES AND TRUSTS (RESERVES AND TRUSTS ARE CONSIDERED
SEPARATELY IN A LATER SECTION OF THIS DOCUMENT)**

All investments of the Town shall be made in accordance with Title 30-A, Sections 5706 through 5719 of the Maine Revised Statutes. Any revisions or extensions of these sections of the Maine Revised Statutes will be assumed to be part of this Investment Policy immediately upon being enacted. The following investments relate only to the operating funds of the Town>

The Town has further restricted the investment of funds to the following types of securities and transactions:

1. U.S. Treasury Obligations: Treasury Bills, Treasury Notes and Treasury Bonds with maturities not exceeding three years from date of trade settlement.
 2. Federal Instrumentality Securities: Debentures, discount notes and callable securities, with maturities not exceeding three years from the date of trade settlement, issued by the following only: Federal Home Loan Banks (FHLB), Federal National Mortgage Association (FNMA), Federal Farm Credit Banks (FFCB), Federal Home Loan Mortgage Corporation (FHLMC) and Student Loan Marketing Association (SLMA).
 3. Repurchase Agreements: With maturities not to exceed one year collateralized by U.S. Treasury Obligations or Federal Instrumentality Securities listed in items 1 and 2 above with the maturity of the collateral not exceeding 10 years. For the purpose of this section, the term collateral shall mean purchased securities under the terms of the Town's approved Master Repurchase Agreement. The purchased securities shall have an original minimum market value including accrued interest of 102 percent of the dollar value of the transaction and the collateral maintenance level shall be 101 percent. Collateral shall be held in the Town's custodian bank as safekeeping agent, and the market value of the collateral securities shall be marked-to-market daily.
- Repurchase Agreements shall be entered into only with dealers who have executed a Town approved Master Repurchase Agreement with the Town and who are recognized as Primary Dealers with the Market Reports Division of the Federal Reserve Bank of New York. Primary Dealers approved as Repurchase Agreement counterparties shall have a short-term credit rating of at least A-1 or the equivalent and a long-term credit rating of at least A or the equivalent. The Finance Director shall maintain a copy of the Town's approved Master Repurchase Agreement along with a list of the broker/dealers who have an executed Master Repurchase Agreement with the Town.
4. Commercial Paper: With maturities not exceeding 270 days from the date of purchase which is rated at least A-1 by Standard and Poor's, P-1 by Moody's or F1 by Fitch at the time of purchase by each service which rates the commercial paper. If the commercial paper issuer has senior debt outstanding, the senior debt must be rated by each service that publishes a rating on the issuer of at least A by Standard and Poor's, A2 by Moody's or A by Fitch.
 5. Money Market Mutual Funds: registered under the Investment Company Act of 1940 which (1) are "no-load" (meaning no commission or fee shall be charged on purchases or sales of shares); (2) have a constant daily net asset value per share of \$1.00; (3) limit assets of the fund to U.S. Treasury Obligations, Federal Instrumentality or Agency Securities or repurchase agreements collateralized by such securities; (4) have a maximum stated maturity and weighted average maturity in accordance with Federal Securities Regulation 2a-7; and 5) have a rating of AAA by Standard and Poor's, Aaa by Moody's or AAA/V1+ by Fitch.

6. Time Certificates of Deposit: with maturities not exceeding four years, in state or nationally chartered banks or savings and loans, which are insured by the Federal Deposit Insurance Corporation (FDIC). Certificates of Deposit which exceed the FDIC insured amount may be purchased only from financial institutions which meet the criteria set forth under the following section, "Selection of Banks and Savings and Loans."

7. Funds organized through Maine Interlocal Cooperation that maintain a net asset value of \$1.00, specifically the Maine Cooperative Liquid Assets Security System Trust (Maine CLASS).

It is the intent of the Town that the foregoing list of authorized securities be strictly interpreted. Any deviation from this list must be preapproved by the Town Council in writing.

The Town recognizes that bond proceeds may, from time to time, be subject to the provisions of the Tax Reform Act of 1986, Federal Arbitrage Regulations, as amended. Due to the legal complexities of arbitrage law and the necessary immunization of yield levels to correspond to anticipated cash flow schedules, the reinvestment of such debt issuance may, upon the advice of Bond Counsel or financial advisors, deviate from the maturity limitation provisions of this Policy with written approval of the Town Council.

INVESTMENT DIVERSIFICATION AND LIQUIDITY

It is the intent of the Town to diversify the investments within the portfolio to avoid incurring unreasonable risks inherent in over investing in specific instruments, individual financial institutions or maturities. Nevertheless, the asset allocation in the portfolio should be flexible depending upon the outlook for the economy, the securities markets, and the Town's anticipated cash flow needs. No more than 50% of the Town's total portfolio shall be invested in commercial paper.

To the extent possible, investments shall be matched with anticipated cash flow requirements and known future liabilities. The Town shall maintain at least 10% of its total investment portfolio in instruments maturing in 30 days or less. Unless matched to a specific cash flow requirement, the Town will not invest in securities maturing more than three years from the date of trade settlement.

Bond proceeds are not pooled for investment purposes and shall be excluded from calculations of the diversification and liquidity requirements in this section. Other deviations from the diversification and liquidity requirements in this section can be made only with the advance written authorization of the Town Council.

SELECTION OF FINANCIAL INSTITUTIONS ACTING AS BROKER/DEALERS AND BROKER/DEALERS

The Finance Director shall maintain a list of authorized broker/dealers and financial institutions, which are approved for investment purposes, and it shall be the policy of the Town to purchase securities only from those authorized institutions and firms.

All financial institutions and broker/dealers who desire to become qualified for investment transactions must supply the following as appropriate:

Audited financial statements demonstrating compliance with state and federal capital adequacy guidelines

Proof of FINRA (Financial Industry Regulatory Authority) certification (not applicable to certificate of deposit counterparties)

Proof of registration to sell securities in the State of Maine

Certification of having read and understood and agreeing to comply with the Town of Freeport's Investment Policy

Evidence of adequate insurance coverage (FDIC, SIPC, or other appropriate collateral)

Once qualified, financial institutions and broker/dealers shall be required to submit and update all of the above on an annual basis. The investment officer shall review the financial condition and registration of all qualified financial institutions and broker/dealers annually. When selecting broker/dealers, the finance director will give consideration to local or regional financial institutions, as long as they meet the standards set forth in this policy.

Broker/dealers and other financial institutions will be selected by the Finance Director on the basis of their expertise in public cash management and their ability to provide services for the Town's account. Approved broker/dealers and the firms they represent shall be licensed to do business in the State of Maine. When selecting broker/dealers, the Finance Director will give consideration to local or regional financial institutions, as long as they meet the standards set forth in this Policy.

The Town may purchase commercial paper from direct issuers even though they are not on the approved broker/dealer list as long as they meet the criteria outlined in Item 4 of the Authorized Securities and Transactions section of this Policy.

COMPETITIVE TRANSACTIONS

Each investment transaction shall be competitively transacted with broker/dealers who have been authorized by the Town. At least three broker/dealers shall be contacted for each transaction and their bid and offering prices shall be recorded. The purchase of primary market securities is exempt from this requirement.

If the Town is offered a security for which there is no other readily available competitive offering, then the Finance Director will document quotations for comparable or alternative securities.

When purchasing original issue instrumentality securities, no competitive offerings will be required as all dealers in the selling group offer those securities at the same original issue price.

SELECTION OF BANKS AND SAVINGS AND LOANS

The Finance Director shall maintain a list of authorized banks and savings and loans that are approved to provide investment clearing and other banking services for the Town. To be eligible for authorization, a bank or savings must be a member of the FDIC and must qualify as a depository of public funds in the State of Maine as defined in Title 30-A, Section 5706 of the Maine Revised Statutes. Additionally, Banks shall provide their most recent Consolidated Report of Condition ("Call" report) at the request of the

Town. At minimum, The Town shall conduct an annual evaluation of each bank's creditworthiness to determine whether it should be on the "Qualified Institution" listing.

When selecting banks and savings and loans, the Finance Director will give consideration to local financial institutions, as long as they meet the standards set forth in this Policy.

PORTFOLIO PERFORMANCE

The operating investment and cash management portfolio shall be designed to attain a market value rate of return throughout budgetary and economic cycles, taking into account prevailing market conditions, risk constraints for eligible securities, and cash flow requirements.

REPORTING

Accounting and reporting on the Town's investment portfolio shall conform to Generally Accepted Accounting Principles (GAAP) and the Governmental Accounting Standards Board (GASB) recommended practices. The Finance Director shall prepare at least annually a report of the investments held by the Town, the current market valuation of the investments and performance results. The report shall include a summary of investment earnings during the period. A record shall be maintained by the Town of all bids and offerings for security transactions in order to ensure that the Town receives competitive pricing.

Reports prepared by outside advisors shall be sent to the Town's Finance Director.

POLICY REVISIONS

This Investment Policy shall be reviewed periodically by the Director of Finance and may be amended by the Town Council as conditions warrant.

RESERVE FUND AND TRUST FUND INVESTMENTS

The Town maintains a number of capital reserve accounts for Town future capital needs as outlined in the Town Account Policies. Additionally, the Town maintains various Trust funds in a trustee capacity for Cemetery Perpetual Care, Library Funds, School Scholarship Funds, and Benevolent funds. These funds, due to their nature, are separately invested under a conservative longer-term investment prospective as well as the need to provide income for the intentions of the various trusts.

The primary objective is to ensure that the Town's reserve and trust funds are properly invested in a conservative and balanced portfolio of fixed income and equity investments. (The conservative investment shall be one with a low historical risk of loss of principal which seeks to maintain principal and seeks to generate income.) For reserve funds, interest and dividends received under this policy are to be re-invested in the reserve funds or used for capital expenditures. For trust funds, interest and dividends received under this policy are made available for distribution to the associated trust intentions.

Safekeeping and Investment Management Agreement: The town may enter into an agreement with a financial institution with trust powers authorized to do business in the State of Maine for the safekeeping of the reserve funds, as defined in Section 5801, or trust funds, as defined by section 5653. Services must consist of the safekeeping of the funds, collection of interest and dividends, and any other fiscal service that is normally covered in a safekeeping agreement. Investment of reserve funds or trust funds deposited under a safekeeping agreement may be managed either by the financial institution with which the funds are deposited or by an investment advisor registered with the National Association of Securities Dealers, federal Securities and Exchange Commission or other governmental agency or instrumentality with jurisdiction over investment advisors, to act in such capacity pursuant to an investment advisory agreement providing for investment management and periodic review of portfolio investments. Investment of funds on behalf of the municipality under this section is governed by the rule of prudence, according to Title 18-B, sections 802 to 807 and chapter 9. The contracting parties shall give assurance of proper safeguards that are usual to these contracts and shall furnish insurance protection satisfactory to both parties.

Investment Diversification:

At the discretion of the investment advisor the approximate blend of equities to fixed income investments should be as follows:

	<u>Equities</u>	<u>Fixed Income</u>
Reserve funds	25%	75%
Cemetery Trust Funds	50%	50%
All Other Trust Funds	70%	30%

A change of more than 5% from the policy must be approved by the Town Council. Additionally, no single equity will comprise more than 5% of the total value of the fund. Equity mutual fund investments will not be considered single investments subject to the 5% requirements but should not exceed 20% of the total value of the fund. No single fixed income investment will comprise more than 20% of the total value of the fund, unless fully backed by the federal government or its agencies and instrumentalities. For fixed income investments, reserve funds only: the Town will not invest this portion of reserve funds in such a way as to risk loss of principal. However, the equities portion of the reserve funds may include fixed income mutual funds. The Town Council will review the fixed income/equities percentages annually for the reserve fund investments.

Investment Performance:

The reserve and trust fund investment performance will be reviewed periodically by the finance director. The equity investments will be measured against the S & P index and the fixed income investments will be compared to the appropriate bond index based upon bond maturity length. The goal of the fund will be to maintain over a normal market cycle (5 years) an annual rate of return on a comparable aforementioned index portfolio.

REPORTING

Accounting and reporting on the Town's investment portfolio shall conform to Generally Accepted Accounting Principles (GAAP) and the Governmental Accounting Standards Board (GASB) recommended practices. The Finance Director shall prepare (and post on the Town's website) at least at least quarterly a report of the investments held by the Town, the current market valuation of the investments and performance results. The report shall include a summary of investment earnings during the period.

BIDDING AND RFP PROCESS

After the financial statements are available at the end of the fiscal year, the finance director will report to the council on the advisor/Town working relationship, and may recommend to conduct the RFP process or propose to continue working with the same advisor for subsequent years. That recommendation will be based upon the advisor's working understanding of the Town's policy, municipal law, responsiveness to Town's investment needs throughout the year, and the Government Finance Officers' Association recommended best practice for bidding out investment services.

Reports prepared by outside advisors shall be sent to the Town's Finance Director.

Annex I

Authorized Personnel

The following persons are authorized to transact investment business and wire funds for investment purposes on behalf of the Town of Freeport:

1. Finance Director/Treasurer
2. Town Manager/Deputy Treasurer

Town of Freeport
Reserve Policy

1. Purpose

The Municipality of Freeport is committed to a Reserve Account Policy to ensure the financial well being of the Town. This policy is intended to create a stable financial climate, stabilize the tax rate, lower the Town dependency of bonding, assure the timely replacement of equipment, provide for the upkeep of building and properties, and self fund a number of ongoing expenses.

2. Reserve Establishment and Retention

The following Municipal and School Reserve accounts are hereby established or retained:

- Public Works Department Equipment Replacement
- Rescue Department Equipment Replacement
- Fire Department Equipment Replacement
- Solid Waste / Recycling Department Equipment Replacement
- Cable T.V. Department Equipment Replacement
- Municipal Building Maintenance
- School Department Building Maintenance
- Public Infrastructure Improvements
- Unemployment Compensation
- Traffic and Parking Improvements
- General Administration, Equipment and Projects

3. Funding

The funding of accounts will be reviewed by the Town Council yearly, after completion of the annual audit. Several accounts shall have a defined funding source.

- *Rescue Reserve Department Equipment* - funded by \$35,000 of the Rescue Department Revenues on an annual basis.
- *Cable T.V. Department Equipment Replacement* - funded by \$10,000 of the revenues from the Franchise Agreement on an annual basis.
- *Unemployment Compensation* - funded by the earned interest on the account principal.
- *Traffic and Parking Improvements* - funded by administrative fees and parking leases less \$37,500 for fund balance and expenses.

Funding sources for the other reserve accounts shall include but not be limited to the following.

- Fund Balance in excess of Fund Balance Policy (one-twelfth of the total operating budgets).
- Sale of Equipment and property both real and personal.
- Rebates.
- Lease Proceeds.
- Balances left in capital accounts.
- Unanticipated Revenues.
- Amounts established for Reserves in the annual operating budgets.
- Interest earned on Capital Projects (Bond Issues).

Available funds shall be distributed among accounts on a prorated basis. Should the funds available exceed the total needed to adequately fund all accounts in any year, the excess shall revert to the General Fund Balance.

The proceeds in reserve accounts will be invested in accordance with the Town's Investment Policy.

TOWN OF FREEPORT TAX RATE POLICY

Purpose

The Municipality of Freeport is committed to a Tax Rate Policy to ensure the financial well being of the Town. This policy is intended to create a stable financial climate, provide adequate funding for essential Town services, smooth the impact of annual variation in new taxable valuation, and prevent major annual increases in property taxes.

Establishment and Implementation

- Each year the municipal Tax Rate may be adjusted by an amount not to exceed the Consumer Price Index, Urban Consumer, Northeast Region, as measured by the United States Bureau of Labor Statistics for the previous calendar year as reported by the U.S. Department of Labor.
- Revenues generated by new valuation may be used to fund operating budgets, capital reserves or used for tax rate stabilization.
- Once operating budgets, fund balance and reserves are funded in accordance with Town policies, excess funds may be used to lower the current year tax rate, or may be placed in a Tax Rate Stabilization Account to lower future year tax rates.
- During periods of low, new valuation or extraordinary unpredicted increases in costs, up to fifty (50) percent of the Tax Rate Stabilization Account may be used annual to offset the Municipal Tax Rate.
- The need for tax rate stabilization is defined as: a predicted five percent increase in the combination of the Town, RSU, and County budgets, or a predicted five percent increase in the Town's total mil rate.
- Increases in County tax and Voter Approved Debt Service will be in addition to the CPI adjustment.
- Replacement of future loss in State aid for education operating expenses will be in addition to the CPI adjustment.

This policy can be amended by a majority vote of the Town Council.

Effective date of this policy is July 1, 1998.

Date of adoption – May 5, 1998

Amended – February 3, 2004

Date of adoption – February 3, 2004

Date of Amendment-June 21st, 2011

Date of Adoption-June 21st, 2011

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TOWN OF FREEPORT
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS
P 1
bgnyrpts
PROJECTION: 18010 FY 2018 General Fund Original Budget
FOR PERIOD 99
ACCOUNTS FOR:

General Fund			2016 ACTUAL	2017 ORIG BUD	2017 REVISED BUD	2017 ACTUAL	2017 PROJECTION	2018 Approved	PCT CHANGE
0100	Town Council								
0100	1001	Prof Salar	5,900.00	5,900.00	5,900.00	5,633.00	5,900.00	5,900.00	.0%
0100	1200	Other Wag	2,770.00	3,000.00	3,000.00	2,585.00	2,800.00	3,000.00	.0%
0100	2800	Assoc Dues	10,541.00	10,800.00	10,800.00	10,849.00	10,850.00	11,000.00	1.9%
0100	3300	Emp Train	.00	1,000.00	1,000.00	.00	.00	1,000.00	.0%
0100	3450	Legal Serv	43,831.45	60,000.00	60,000.00	64,884.55	60,000.00	67,000.00	11.7%
0100	3460	Audit Fees	23,900.00	25,000.00	25,000.00	22,500.00	23,500.00	25,000.00	.0%
0100	5400	Advertisin	5,160.18	5,000.00	5,000.00	5,294.87	5,000.00	5,000.00	.0%
0100	6000	Supplies	646.46	1,500.00	1,500.00	495.34	700.00	1,000.00	-33.3%
0100	7800	Spec Projs	.00	2,000.00	2,000.00	960.00	1,100.00	.00	-100.0%
0100	8104	GPCOG	7,879.00	8,000.00	8,000.00	7,879.00	7,879.00	8,000.00	.0%
0100	8113	PACTS	.00	1,500.00	1,500.00	.00	.00	1,500.00	.0%
TOTAL Town Council			100,628.09	123,700.00	123,700.00	121,080.76	117,729.00	128,400.00	3.8%

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TOWN OF FREEPORT
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

P 2
bgnyrpts

PROJECTION: 18010 FY 2018 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

General Fund			2016 ACTUAL	2017 ORIG BUD	2017 REVISED BUD	2017 ACTUAL	2017 PROJECTION	2018 Approved	PCT CHANGE
0101	Town Manager								
0101	1001	Prof Salar	105,871.61	106,800.00	106,800.00	106,644.72	106,700.00	108,800.00	1.9%
0101	2800	Assoc Dues	920.00	1,000.00	1,000.00	1,037.20	1,100.00	1,100.00	10.0%
0101	3300	Emp Train	167.00	2,000.00	2,000.00	1,088.00	1,100.00	1,200.00	-40.0%
0101	3302	Empl Trav	78.51	1,000.00	1,000.00	2,033.50	1,950.00	2,000.00	100.0%
0101	5813	Busin Exp	71.71	500.00	500.00	.00	50.00	200.00	-60.0%
0101	6000	Supplies	339.90	1,000.00	1,000.00	272.17	400.00	1,000.00	.0%
TOTAL Town Manager			107,448.73	112,300.00	112,300.00	111,075.59	111,300.00	114,300.00	1.8%

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TOWN OF FREEPORT
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS
P 3
bgnyrpts
PROJECTION: 18010 FY 2018 General Fund Original Budget
FOR PERIOD 99
ACCOUNTS FOR:

General Fund			2016 ACTUAL	2017 ORIG BUD	2017 REVISED BUD	2017 ACTUAL	2017 PROJECTION	2018 Approved	PCT CHANGE
0102	Finance								
0102	1001	Prof Salar	238,871.63	265,600.00	265,600.00	260,595.14	258,000.00	280,600.00	5.6%
0102	2800	Assoc Dues	60.00	400.00	400.00	255.00	255.00	305.00	-23.8%
0102	3300	Emp Train	2,607.20	2,750.00	2,750.00	1,180.00	2,350.00	2,350.00	-14.5%
0102	3302	Empl Trav	847.79	2,000.00	2,000.00	2,221.53	1,500.00	1,700.00	-15.0%
0102	3400	Con Servic	.00	250.00	250.00	.00	.00	3,450.00	1280.0%
0102	3470	Registry	6,604.00	5,500.00	5,500.00	4,993.00	5,500.00	5,500.00	.0%
0102	3480	Comp Maint	27,988.41	30,000.00	30,000.00	29,644.83	29,350.00	35,000.00	16.7%
0102	4320	Tech Repai	1,392.42	1,400.00	1,400.00	951.00	1,400.00	1,400.00	.0%
0102	6000	Supplies	2,979.35	3,000.00	3,000.00	2,253.01	3,000.00	2,500.00	-16.7%
0102	6002	Printing	2,018.98	2,000.00	2,000.00	1,570.81	1,750.00	1,500.00	-25.0%
0102	6003	Tax Bills	336.51	1,750.00	1,750.00	1,365.63	1,750.00	1,750.00	.0%
0102	7800	Winxnet	70,313.60	71,000.00	71,000.00	68,001.04	71,000.00	75,000.00	5.6%
TOTAL Finance			354,019.89	385,650.00	385,650.00	373,030.99	375,855.00	411,055.00	6.6%

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TOWN OF FREEPORT
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS
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bgnyrpts
PROJECTION: 18010 FY 2018 General Fund Original Budget
FOR PERIOD 99
ACCOUNTS FOR:

General Fund			2016 ACTUAL	2017 ORIG BUD	2017 REVISED BUD	2017 ACTUAL	2017 PROJECTION	2018 Approved	PCT CHANGE
0103	Assessing								
0103	1001	Prof Salar	134,776.14	136,000.00	136,000.00	137,034.54	134,000.00	141,500.00	4.0%
0103	2800	Assoc Dues	60.00	360.00	360.00	60.00	100.00	100.00	-72.2%
0103	3300	Emp Train	1,267.25	2,200.00	2,200.00	1,961.49	1,600.00	2,200.00	.0%
0103	3302	Empl Trav	2,500.16	2,500.00	2,500.00	1,095.50	2,500.00	2,500.00	.0%
0103	3400	Con Servic	2,971.37	10,800.00	10,800.00	6,778.63	6,000.00	8,250.00	-23.6%
0103	3470	Registry	947.00	1,000.00	1,000.00	880.46	1,000.00	1,100.00	10.0%
0103	3480	Comp Maint	8,883.16	9,160.00	9,160.00	9,088.09	9,160.00	11,870.00	29.6%
0103	4320	Tech Repai	.00	500.00	500.00	391.52	500.00	500.00	.0%
0103	5320	Telephone	240.00	240.00	240.00	240.00	240.00	240.00	.0%
0103	5400	Advertisin	452.60	500.00	500.00	444.42	500.00	500.00	.0%
0103	6000	Supplies	1,343.87	1,100.00	1,100.00	1,003.48	1,100.00	1,100.00	.0%
0103	6002	Printing	202.88	400.00	400.00	128.16	400.00	400.00	.0%
0103	6008	Mapping	2,950.00	3,200.00	3,200.00	3,200.00	3,200.00	3,200.00	.0%
TOTAL Assessing			156,594.43	167,960.00	167,960.00	162,306.29	160,300.00	173,460.00	3.3%

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TOWN OF FREEPORT
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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PROJECTION: 18010 FY 2018 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

General Fund			2016 ACTUAL	2017 ORIG BUD	2017 REVISED BUD	2017 ACTUAL	2017 PROJECTION	2018 Approved	PCT CHANGE
0104	Codes Enforcement								
0104	1001	Prof Salar	75,419.45	72,600.00	72,600.00	100,829.29	75,200.00	73,400.00	1.1%
0104	2605	Clothing	.00	100.00	100.00	.00	100.00	100.00	.0%
0104	2800	Assoc Dues	170.00	160.00	160.00	170.00	160.00	400.00	150.0%
0104	3300	Emp Train	455.16	150.00	150.00	.00	150.00	850.00	466.7%
0104	3302	Empl Trav	2,257.93	2,500.00	2,500.00	2,329.52	2,500.00	2,000.00	-20.0%
0104	3480	Comp Maint	.00	.00	.00	.00	.00	5,000.00	.0%
0104	6000	Supplies	343.57	600.00	600.00	392.35	400.00	1,600.00	166.7%
TOTAL Codes Enforcement			78,646.11	76,110.00	76,110.00	103,721.16	78,510.00	83,350.00	9.5%

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TOWN OF FREEPORT
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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PROJECTION: 18010 FY 2018 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

General Fund			2016 ACTUAL	2017 ORIG BUD	2017 REVISED BUD	2017 ACTUAL	2017 PROJECTION	2018 Approved	PCT CHANGE
0105	Town Clerk And Elections								
0105	1001	Prof Salar	86,200.31	94,000.00	94,000.00	92,799.18	92,000.00	99,600.00	6.0%
0105	1005	Ballot Clk	3,481.00	6,000.00	6,000.00	5,953.98	6,100.00	7,500.00	25.0%
0105	2800	Assoc Dues	345.00	400.00	400.00	280.00	345.00	345.00	-13.8%
0105	3300	Emp Train	1,331.65	1,500.00	1,500.00	1,133.04	1,300.00	1,500.00	.0%
0105	3302	Empl Trav	503.20	500.00	500.00	593.51	500.00	700.00	40.0%
0105	3426	Elect Serv	5,905.92	6,200.00	6,200.00	4,734.38	6,200.00	7,800.00	25.8%
0105	4301	Equip Rpr	.00	500.00	500.00	116.60	.00	500.00	.0%
0105	5400	Advertisin	1,268.08	1,200.00	1,200.00	847.05	1,000.00	1,500.00	25.0%
0105	6000	Supplies	672.78	800.00	800.00	684.83	800.00	1,800.00	125.0%
0105	6095	Doc Preser	841.99	2,000.00	2,000.00	2,000.00	2,000.00	3,200.00	60.0%
TOTAL Town Clerk And Electio			100,549.93	113,100.00	113,100.00	109,142.57	110,245.00	124,445.00	10.0%

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TOWN OF FREEPORT
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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PROJECTION: 18010 FY 2018 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

General Fund			2016 ACTUAL	2017 ORIG BUD	2017 REVISED BUD	2017 ACTUAL	2017 PROJECTION	2018 Approved	PCT CHANGE
0106	General Administration								
0106	1001	Prof Salar	74,246.18	81,000.00	81,000.00	73,538.42	74,680.00	80,400.00	-.7%
0106	3302	Empl Trav	175.52	1,000.00	1,000.00	226.06	300.00	1,000.00	.0%
0106	3425	Purch/Bid	.00	500.00	500.00	.00	500.00	500.00	.0%
0106	3427	Twn Report	2,300.00	5,750.00	5,750.00	4,925.00	5,000.00	5,000.00	-13.0%
0106	4301	Equip Rpr	2,613.75	3,000.00	3,000.00	2,557.18	2,600.00	3,000.00	.0%
0106	4350	Web Maint	5,003.24	5,000.00	5,000.00	3,614.88	5,000.00	5,000.00	.0%
0106	4455	Equip Rntl	480.00	840.00	840.00	360.00	840.00	840.00	.0%
0106	5310	Postage	16,937.83	21,000.00	21,000.00	6,937.24	21,000.00	21,000.00	.0%
0106	5320	Telephone	10,071.02	11,000.00	11,000.00	13,083.65	13,300.00	11,000.00	.0%
0106	6000	Supplies	4,124.05	5,300.00	5,300.00	2,786.67	4,900.00	5,300.00	.0%
0106	6002	Printing	2,110.45	2,500.00	2,500.00	2,389.42	2,700.00	2,700.00	8.0%
0106	7300	WAN	13,426.19	19,200.00	19,200.00	12,678.30	6,000.00	10,200.00	-46.9%
0106	8115	MSC Coalit	945.48	1,000.00	1,000.00	954.60	955.00	1,000.00	.0%
TOTAL General Administration			132,433.71	157,090.00	157,090.00	124,051.42	137,775.00	146,940.00	-6.5%

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TOWN OF FREEPORT
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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PROJECTION: 18010 FY 2018 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

General Fund			2016 ACTUAL	2017 ORIG BUD	2017 REVISED BUD	2017 ACTUAL	2017 PROJECTION	2018 Approved	PCT CHANGE
0107	Building & Grounds Maintenance								
0107	1001	Prof Salar	109,326.57	113,300.00	113,300.00	112,009.44	111,100.00	117,700.00	3.9%
0107	1200	Other Wag	.00	.00	.00	.00	.00	.00	.0%
0107	1300	OT Wages	4,886.12	14,000.00	14,000.00	4,114.83	5,000.00	10,000.00	-28.6%
0107	2605	Clothing	2,163.00	2,100.00	2,100.00	1,813.99	2,100.00	2,100.00	.0%
0107	3300	Emp Train	21.74	1,200.00	1,200.00	.00	100.00	1,000.00	-16.7%
0107	3485	Cemetery	8,077.79	11,000.00	11,000.00	10,769.38	9,000.00	15,000.00	36.4%
0107	3495	Brush Cntl	.00	6,000.00	6,000.00	6,037.23	6,500.00	6,000.00	.0%
0107	4010	Bldg Maite	42,149.42	39,000.00	39,000.00	37,085.24	39,000.00	39,000.00	.0%
0107	4021	Rubbish	7,943.07	7,500.00	7,500.00	9,557.86	7,500.00	7,500.00	.0%
0107	4033	Fire Prev	892.00	1,200.00	1,200.00	2,476.50	2,800.00	3,000.00	150.0%
0107	4038	Veh Maint	4,806.73	6,000.00	6,000.00	3,450.24	4,500.00	6,000.00	.0%
0107	4040	Grnds Main	15,830.09	8,300.00	8,300.00	8,262.36	8,300.00	8,300.00	.0%
0107	4041	Train Plat	.00	.00	.00	.00	.00	.00	.0%
0107	6005	Clean Supp	10,587.02	9,000.00	9,000.00	9,446.31	9,000.00	9,000.00	.0%
0107	6202	Elect T	7,702.95	8,040.00	8,040.00	4,985.46	6,000.00	6,000.00	-25.4%
0107	6203	Elect PW	8,629.70	9,600.00	9,600.00	9,166.57	9,600.00	10,800.00	12.5%
0107	6204	Elect PS	22,187.02	21,000.00	21,000.00	18,437.65	18,000.00	19,200.00	-8.6%
0107	6212	Water TH	1,552.79	2,000.00	2,000.00	1,412.25	1,700.00	1,800.00	-10.0%
0107	6213	Water PW	2,975.34	3,500.00	3,500.00	2,563.22	3,000.00	3,000.00	-14.3%
0107	6214	Water-PS	2,376.81	2,500.00	2,500.00	1,992.72	2,500.00	2,500.00	.0%
0107	6222	Sewer TH	1,295.91	1,285.00	1,285.00	1,016.47	1,285.00	1,320.00	2.7%

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TOWN OF FREEPORT
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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PROJECTION: 18010 FY 2018 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

General Fund			2016 ACTUAL	2017 ORIG BUD	2017 REVISED BUD	2017 ACTUAL	2017 PROJECTION	2018 Approved	PCT CHANGE
0107	6223	Sewer PW	2,555.66	1,800.00	1,800.00	2,023.33	2,700.00	3,040.00	68.9%
0107	6224	Sewer PS	3,356.53	2,300.00	2,300.00	2,493.49	3,500.00	3,600.00	56.5%
0107	6242	Heat TH	2,586.05	5,500.00	5,500.00	2,631.38	3,500.00	4,500.00	-18.2%
0107	6243	Heat PW	11,870.70	21,500.00	21,500.00	7,941.29	13,000.00	17,500.00	-18.6%
0107	6244	Heat PS	10,384.50	30,500.00	30,500.00	16,225.71	17,500.00	20,500.00	-32.8%
0107	6245	Heat-PS AX	1,321.28	3,850.00	3,850.00	987.95	1,460.00	3,000.00	-22.1%
0107	6260	Veh Fuel	3,783.43	4,500.00	4,500.00	3,004.95	3,600.00	4,500.00	.0%
0107	6300	Pub Rest	.00	.00	.00	.00	.00	.00	.0%
0107	6360	Comm Ctr	44,251.00	44,499.00	44,499.00	44,499.00	44,499.00	45,600.00	2.5%
0107	7500	Flags	770.98	700.00	700.00	913.20	700.00	700.00	.0%
TOTAL Building & Grounds Mai			334,284.20	381,674.00	381,674.00	325,318.02	337,444.00	372,160.00	-2.5%

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TOWN OF FREEPORT
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS
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PROJECTION: 18010 FY 2018 General Fund Original Budget
FOR PERIOD 99
ACCOUNTS FOR:

General Fund			2016 ACTUAL	2017 ORIG BUD	2017 REVISED BUD	2017 ACTUAL	2017 PROJECTION	2018 Approved	PCT CHANGE
0108	Employee Benefits								
0108	2303	Ret ICMA	87,482.04	106,000.00	106,000.00	75,041.02	83,000.00	97,000.00	-8.5%
0108	2305	Retir MSRS	235,171.98	248,000.00	248,000.00	244,018.58	254,000.00	302,600.00	22.0%
0108	2407	FICA & Med	301,227.52	325,000.00	325,000.00	324,539.83	306,000.00	339,100.00	4.3%
0108	2409	Healt Ins	655,910.65	750,000.00	750,000.00	682,715.27	716,000.00	803,200.00	7.1%
0108	2410	Wkrs Comp	110,034.29	151,600.00	151,600.00	117,057.26	112,700.00	169,400.00	11.7%
0108	2411	Unemp Comp	.00	2,000.00	2,000.00	.00	2,000.00	.00	-100.0%
0108	2412	Life Ins	2,143.81	3,000.00	3,000.00	2,470.83	2,400.00	3,000.00	.0%
0108	2413	Med Reim	2,029.00	2,400.00	2,400.00	1,634.40	2,100.00	2,400.00	.0%
0108	2415	Wellness	11,690.90	20,000.00	20,000.00	10,960.25	13,000.00	20,000.00	.0%
0108	2416	Dental	30,803.34	36,000.00	36,000.00	31,398.24	32,600.00	36,000.00	.0%
0108	2419	Med Exams	514.00	1,000.00	1,000.00	1,160.00	1,000.00	1,000.00	.0%
0108	2420	Drug Test	385.00	1,000.00	1,000.00	285.00	200.00	1,000.00	.0%
0108	2421	Vac Sick P	17,765.25	25,000.00	25,000.00	25,677.91	25,700.00	25,000.00	.0%
TOTAL Employee Benefits			1,455,157.78	1,671,000.00	1,671,000.00	1,516,958.59	1,550,700.00	1,799,700.00	7.7%

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TOWN OF FREEPORT
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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PROJECTION: 18010 FY 2018 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

General Fund			2016 ACTUAL	2017 ORIG BUD	2017 REVISED BUD	2017 ACTUAL	2017 PROJECTION	2018 Approved	PCT CHANGE
0109	Transit								
0109	1001	Prof Salar	17,080.31	16,500.00	16,500.00	15,717.24	16,700.00	16,800.00	1.8%
0109	1200	Other Wag	23,198.79	27,500.00	27,500.00	24,943.64	26,100.00	28,900.00	5.1%
0109	3300	Emp Train	645.04	1,800.00	1,800.00	168.11	400.00	1,000.00	-44.4%
0109	3302	Empl Trav	.00	300.00	300.00	98.04	120.00	150.00	-50.0%
0109	3400	Con Servic	2,187.95	1,500.00	1,500.00	2,272.05	1,800.00	8,300.00	453.3%
0109	3424	METRO	12,000.00	13,400.00	13,400.00	13,379.00	13,379.00	32,561.00	143.0%
0109	4040	Grnds Main	2,302.90	2,500.00	2,500.00	265.00	300.00	500.00	-80.0%
0109	4301	Equip Rpr	.00	1,000.00	1,000.00	.00	100.00	500.00	-50.0%
0109	5320	Telephone	1,111.93	1,200.00	1,200.00	791.10	1,200.00	1,200.00	.0%
0109	6000	Supplies	995.75	1,500.00	1,500.00	712.79	700.00	1,000.00	-33.3%
0109	6205	Elect-Tr S	4,355.60	7,000.00	7,000.00	6,250.35	6,100.00	7,000.00	.0%
0109	6215	Water-Tr S	439.44	550.00	550.00	270.44	550.00	550.00	.0%
0109	6225	Sewer Tr S	380.41	600.00	600.00	399.26	600.00	620.00	3.3%
0109	6241	Heat-Tr S	1,245.21	3,500.00	3,500.00	1,456.49	2,000.00	2,500.00	-28.6%
0109	6713	Sm Equip	.00	400.00	400.00	.00	.00	400.00	.0%
TOTAL Transit			65,943.33	79,250.00	79,250.00	66,723.51	70,049.00	101,981.00	28.7%

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TOWN OF FREEPORT
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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PROJECTION: 18010 FY 2018 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

General Fund			2016 ACTUAL	2017 ORIG BUD	2017 REVISED BUD	2017 ACTUAL	2017 PROJECTION	2018 Approved	PCT CHANGE
0110	Insurances								
0110	5200	Insurance	96,879.00	102,000.00	102,000.00	97,890.00	97,500.00	102,000.00	.0%
TOTAL Insurances			96,879.00	102,000.00	102,000.00	97,890.00	97,500.00	102,000.00	.0%

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TOWN OF FREEPORT
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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PROJECTION: 18010 FY 2018 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

General Fund			2016 ACTUAL	2017 ORIG BUD	2017 REVISED BUD	2017 ACTUAL	2017 PROJECTION	2018 Approved	PCT CHANGE
0200	Police								
0200	1001	Prof Salar	849,460.90	879,400.00	879,400.00	871,740.18	846,000.00	864,100.00	-1.7%
0200	1200	Other Wag	40,854.06	41,500.00	41,500.00	30,709.74	36,500.00	41,500.00	.0%
0200	1300	OT Wages	103,913.68	110,000.00	110,000.00	133,468.29	128,000.00	110,000.00	.0%
0200	2441	Recruitmt	.00	500.00	500.00	794.64	500.00	1,000.00	100.0%
0200	2605	Clothing	14,488.42	14,000.00	14,000.00	15,965.25	14,000.00	14,000.00	.0%
0200	2638	Unif Clean	7,047.35	10,580.00	10,580.00	9,660.00	10,580.00	10,580.00	.0%
0200	2800	Assoc Dues	955.00	660.00	660.00	945.00	900.00	1,000.00	51.5%
0200	3300	Emp Train	5,376.28	8,500.00	8,500.00	6,831.95	7,000.00	8,500.00	.0%
0200	3302	Empl Trav	551.81	1,500.00	1,500.00	70.30	1,500.00	1,500.00	.0%
0200	3430	Animal	10,605.79	10,930.00	10,930.00	10,242.70	10,930.00	10,930.00	.0%
0200	4036	Radio Main	544.93	1,200.00	1,200.00	1,596.45	1,400.00	1,200.00	.0%
0200	4038	Veh Maint	33,424.74	23,000.00	23,000.00	19,297.85	15,000.00	23,000.00	.0%
0200	4048	Radar Main	1,677.59	1,120.00	1,120.00	1,854.91	1,120.00	1,120.00	.0%
0200	4301	Equip Rpr	2,248.60	4,540.00	4,540.00	3,095.43	4,000.00	4,540.00	.0%
0200	4320	Tech Repai	11,745.00	13,600.00	13,600.00	12,813.64	12,900.00	14,000.00	2.9%
0200	6000	Supplies	2,151.38	3,400.00	3,400.00	3,046.22	3,400.00	3,400.00	.0%
0200	6002	Printing	2,772.32	2,500.00	2,500.00	2,211.99	2,500.00	2,500.00	.0%
0200	6007	Ammunition	5,998.30	6,000.00	6,000.00	5,858.60	5,500.00	6,000.00	.0%
0200	6033	Drug Prog	147.27	550.00	550.00	550.00	550.00	550.00	.0%
0200	6260	Veh Fuel	41,967.71	47,000.00	47,000.00	26,168.60	30,000.00	47,000.00	.0%
TOTAL Police			1,135,931.13	1,180,480.00	1,180,480.00	1,156,921.74	1,132,280.00	1,166,420.00	-1.2%

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TOWN OF FREEPORT
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS
P 14
bgnyrpts
PROJECTION: 18010 FY 2018 General Fund Original Budget
FOR PERIOD 99
ACCOUNTS FOR:

General Fund			2016 ACTUAL	2017 ORIG BUD	2017 REVISED BUD	2017 ACTUAL	2017 PROJECTION	2018 Approved	PCT CHANGE
0201	Special Enforcement								
0201	1001	Prof Salar	44,229.51	47,100.00	47,100.00	62,151.65	61,650.00	48,000.00	1.9%
0201	1200	Other Wag	1,048.12	1,250.00	1,250.00	537.50	1,250.00	1,250.00	.0%
0201	1300	OT Wages	769.19	1,500.00	1,500.00	807.38	1,500.00	1,500.00	.0%
0201	2605	Clothing	870.48	1,500.00	1,500.00	1,376.51	1,500.00	1,500.00	.0%
0201	2638	Unif Clean	720.00	720.00	720.00	540.00	480.00	720.00	.0%
0201	3300	Emp Train	240.11	350.00	350.00	378.50	350.00	350.00	.0%
0201	3302	Empl Trav	92.88	100.00	100.00	.00	100.00	100.00	.0%
0201	4038	Veh Maint	290.01	1,500.00	1,500.00	3,344.60	500.00	1,500.00	.0%
0201	4045	Boat Maint	1,646.67	3,000.00	3,000.00	3,125.81	2,500.00	3,000.00	.0%
0201	6000	Supplies	224.93	300.00	300.00	167.00	50.00	300.00	.0%
TOTAL Special Enforcement			50,131.90	57,320.00	57,320.00	72,428.95	69,880.00	58,220.00	1.6%

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TOWN OF FREEPORT
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

P 15
bgnyrpts

PROJECTION: 18010 FY 2018 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

General Fund			2016 ACTUAL	2017 ORIG BUD	2017 REVISED BUD	2017 ACTUAL	2017 PROJECTION	2018 Approved	PCT CHANGE
0202	Fire								
0202	1001	Prof Salar	140,964.74	173,500.00	173,500.00	197,951.22	189,800.00	226,700.00	30.7%
0202	1190	Call Pay	191,917.79	215,000.00	215,000.00	460,058.29	463,700.00	256,150.00	19.1%
0202	1300	OT Wages	7,487.21	8,000.00	8,000.00	7,025.39	8,000.00	8,000.00	.0%
0202	2419	Med Exams	728.00	1,000.00	1,000.00	432.00	300.00	900.00	-10.0%
0202	2485	Vac & Immu	.00	1,000.00	1,000.00	.00	500.00	500.00	-50.0%
0202	2605	Clothing	7,527.16	4,000.00	4,000.00	2,134.75	3,000.00	3,000.00	-25.0%
0202	2800	Assoc Dues	652.40	1,000.00	1,000.00	150.00	700.00	700.00	-30.0%
0202	3300	Emp Train	6,983.83	11,000.00	11,000.00	6,874.82	9,000.00	11,000.00	.0%
0202	4036	Radio Main	4,570.26	5,000.00	5,000.00	2,478.09	3,000.00	5,000.00	.0%
0202	4038	Veh Maint	28,049.09	20,000.00	20,000.00	18,120.22	15,000.00	20,000.00	.0%
0202	4049	Alarm Main	80.73	2,500.00	2,500.00	1,607.44	2,500.00	3,000.00	20.0%
0202	4301	Equip Rpr	5,387.41	5,000.00	5,000.00	5,445.22	5,000.00	5,000.00	.0%
0202	4320	Tech Repai	782.40	1,000.00	1,000.00	187.50	500.00	1,000.00	.0%
0202	5320	Telephone	3,673.41	3,800.00	3,800.00	3,192.60	3,400.00	3,800.00	.0%
0202	5420	Pub Educ	1,592.29	3,200.00	3,200.00	1,784.36	2,800.00	3,000.00	-6.3%
0202	6000	Supplies	4,105.42	4,000.00	4,000.00	3,577.75	4,000.00	3,000.00	-25.0%
0202	6005	Clean Supp	139.67	500.00	500.00	146.97	300.00	500.00	.0%
0202	6010	Fire Supl	5,884.00	3,750.00	3,750.00	220.00	3,750.00	3,750.00	.0%
0202	6045	Protec Eq	18,500.00	18,500.00	18,500.00	19,344.99	15,000.00	12,000.00	-35.1%
0202	6260	Veh Fuel	8,647.90	10,000.00	10,000.00	6,402.70	7,000.00	10,000.00	.0%
0202	6712	Tools	646.76	500.00	500.00	607.75	700.00	.00	-100.0%

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TOWN OF FREEPORT
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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PROJECTION: 18010 FY 2018 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

General Fund			2016 ACTUAL	2017 ORIG BUD	2017 REVISED BUD	2017 ACTUAL	2017 PROJECTION	2018 Approved	PCT CHANGE
0202	7300	Equip	2,850.46	5,000.00	5,000.00	2,281.96	3,000.00	5,500.00	10.0%
TOTAL Fire			441,170.93	497,250.00	497,250.00	740,024.02	740,950.00	582,500.00	17.1%

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TOWN OF FREEPORT
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

P 17
bgnyrpts

PROJECTION: 18010 FY 2018 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

General Fund			2016 ACTUAL	2017 ORIG BUD	2017 REVISED BUD	2017 ACTUAL	2017 PROJECTION	2018 Approved	PCT CHANGE
0203	Rescue								
0203	1001	Prof Salar	157,691.15	163,800.00	163,800.00	143,340.71	142,700.00	156,900.00	-4.2%
0203	1190	Call Pay	97,064.67	95,000.00	95,000.00	54,570.20	56,000.00	118,150.00	24.4%
0203	1300	OT Wages	29,531.33	22,000.00	22,000.00	40,936.46	30,000.00	22,000.00	.0%
0203	2419	Med Exams	834.80	800.00	800.00	394.00	400.00	720.00	-10.0%
0203	2485	Vac & Immu	124.00	450.00	450.00	.00	150.00	450.00	.0%
0203	2605	Clothing	.00	.00	.00	501.92	500.00	3,000.00	.0%
0203	2800	Assoc Dues	3,310.50	4,000.00	4,000.00	3,219.00	3,500.00	3,600.00	-10.0%
0203	3300	Emp Train	9,822.48	9,000.00	9,000.00	3,702.12	4,500.00	7,500.00	-16.7%
0203	4036	Radio Main	1,540.65	1,950.00	1,950.00	699.83	1,000.00	1,000.00	-48.7%
0203	4038	Veh Maint	5,739.51	7,500.00	7,500.00	7,742.12	7,500.00	6,000.00	-20.0%
0203	4301	Equip Rpr	2,530.25	4,500.00	4,500.00	6,207.04	7,000.00	4,500.00	.0%
0203	4320	Tech Repai	4,846.93	4,000.00	4,000.00	4,531.50	5,000.00	6,500.00	62.5%
0203	5320	Telephone	5,271.76	5,500.00	5,500.00	5,617.23	5,500.00	5,500.00	.0%
0203	6000	Supplies	2,900.07	2,500.00	2,500.00	2,643.53	2,500.00	2,000.00	-20.0%
0203	6002	Printing	.00	500.00	500.00	.00	.00	.00	-100.0%
0203	6005	Clean Supp	121.04	300.00	300.00	146.94	120.00	300.00	.0%
0203	6009	Med Suppl	26,511.47	25,900.00	25,900.00	25,488.04	25,900.00	25,900.00	.0%
0203	6045	Protec Eq	4,737.48	8,000.00	8,000.00	8,004.42	4,000.00	8,000.00	.0%
0203	6260	Veh Fuel	1,613.25	10,000.00	10,000.00	3,996.45	4,000.00	10,000.00	.0%
0203	6712	Tools	.00	250.00	250.00	1,021.03	1,250.00	7,500.00	2900.0%
TOTAL Rescue			354,191.34	365,950.00	365,950.00	312,762.54	301,520.00	389,520.00	6.4%

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TOWN OF FREEPORT
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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PROJECTION: 18010 FY 2018 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

General Fund			2016 ACTUAL	2017 ORIG BUD	2017 REVISED BUD	2017 ACTUAL	2017 PROJECTION	2018 Approved	PCT CHANGE
0204	Public Safety Reception								
0204	1001	Prof Salar	17,421.04	17,800.00	17,800.00	17,757.48	17,757.00	18,200.00	2.2%
0204	1200	Other Wag	7,513.77	8,000.00	8,000.00	10,878.88	8,000.00	10,300.00	28.8%
0204	1300	OT Wages	.00	500.00	500.00	.00	500.00	500.00	.0%
0204	4301	Equip Rpr	5,871.52	7,000.00	7,000.00	3,328.79	5,000.00	7,000.00	.0%
0204	5320	Telephone	16,990.01	14,000.00	14,000.00	16,464.11	16,300.00	16,200.00	15.7%
0204	6000	Supplies	.00	250.00	250.00	95.65	250.00	250.00	.0%
0204	7800	Dispatch	134,882.16	144,500.00	144,500.00	138,000.00	138,000.00	145,000.00	.3%
TOTAL Public Safety Receptio			182,678.50	192,050.00	192,050.00	186,524.91	185,807.00	197,450.00	2.8%

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TOWN OF FREEPORT
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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PROJECTION: 18010 FY 2018 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

General Fund		2016 ACTUAL	2017 ORIG BUD	2017 REVISED BUD	2017 ACTUAL	2017 PROJECTION	2018 Approved	PCT CHANGE
0206	Public Utilities							
0206	6208 Elect-St L	47,157.27	48,000.00	48,000.00	42,763.11	52,000.00	58,000.00	20.8%
0206	6218 Hydrants	157,349.95	156,000.00	156,000.00	143,364.98	149,000.00	160,000.00	2.6%
	TOTAL Public Utilities	204,507.22	204,000.00	204,000.00	186,128.09	201,000.00	218,000.00	6.9%

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TOWN OF FREEPORT
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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PROJECTION: 18010 FY 2018 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

General Fund			2016 ACTUAL	2017 ORIG BUD	2017 REVISED BUD	2017 ACTUAL	2017 PROJECTION	2018 Approved	PCT CHANGE
0300	Human Services Agencies								
0300	8601	Home H	1,000.00	500.00	500.00	500.00	500.00	.00	-100.0%
0300	8602	Aging	500.00	500.00	500.00	500.00	500.00	1,000.00	100.0%
0300	8604	Oasis Free	.00	.00	.00	.00	.00	750.00	.0%
0300	8606	FCS	21,000.00	21,000.00	21,000.00	21,000.00	21,000.00	21,000.00	.0%
0300	8607	Family Cri	500.00	500.00	500.00	.00	500.00	500.00	.0%
0300	8608	F Dental	1,412.00	1,800.00	1,800.00	401.00	1,800.00	1,800.00	.0%
0300	8613	Elders	5,000.00	6,000.00	6,000.00	6,000.00	6,000.00	6,500.00	8.3%
0300	8614	Red Cross	500.00	.00	.00	.00	.00	.00	.0%
0300	8616	Port Teen	7,500.00	8,250.00	8,250.00	8,250.00	8,250.00	8,250.00	.0%
TOTAL Human Services Agencie			37,412.00	38,550.00	38,550.00	36,651.00	38,550.00	39,800.00	3.2%

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TOWN OF FREEPORT
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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PROJECTION: 18010 FY 2018 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

General Fund			2016 ACTUAL	2017 ORIG BUD	2017 REVISED BUD	2017 ACTUAL	2017 PROJECTION	2018 Approved	PCT CHANGE
0301	General Assistance								
0301	1001	Prof Salar	71,145.53	73,700.00	73,700.00	71,665.32	70,600.00	78,900.00	7.1%
0301	2800	Assoc Dues	.00	40.00	40.00	30.00	30.00	40.00	.0%
0301	3300	Emp Train	.00	200.00	200.00	275.00	135.00	200.00	.0%
0301	3302	Empl Trav	172.94	300.00	300.00	211.00	200.00	300.00	.0%
0301	6000	Supplies	250.13	300.00	300.00	268.28	270.00	300.00	.0%
0301	6350	Assis-Free	9,222.71	25,000.00	25,000.00	20,844.67	16,000.00	25,000.00	.0%
0301	6351	Assist Ya	2,017.99	.00	.00	1,600.46	.00	.00	.0%
TOTAL General Assistance			82,809.30	99,540.00	99,540.00	94,894.73	87,235.00	104,740.00	5.2%

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TOWN OF FREEPORT
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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PROJECTION: 18010 FY 2018 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

General Fund			2016 ACTUAL	2017 ORIG BUD	2017 REVISED BUD	2017 ACTUAL	2017 PROJECTION	2018 Approved	PCT CHANGE
0400	Public Works	General							
0400	1001	Prof Salar	536,839.68	549,980.00	549,980.00	534,619.05	521,000.00	556,680.00	1.2%
0400	1300	OT Wages	41,228.10	70,000.00	70,000.00	62,074.83	65,700.00	70,000.00	.0%
0400	2605	Clothing	8,987.77	9,250.00	9,250.00	7,129.66	9,000.00	9,250.00	.0%
0400	3300	Emp Train	4,066.65	3,700.00	3,700.00	2,642.06	3,200.00	3,700.00	.0%
0400	3435	Enginering	5,542.58	5,700.00	5,700.00	4,341.44	5,500.00	5,700.00	.0%
0400	4036	Radio Main	1,284.20	1,100.00	1,100.00	1,063.21	1,200.00	1,200.00	9.1%
0400	4038	Veh Maint	47,539.93	55,000.00	55,000.00	57,017.41	50,000.00	55,000.00	.0%
0400	4455	Equip Rntl	3,555.25	5,000.00	5,000.00	2,051.59	4,500.00	5,000.00	.0%
0400	5320	Telephone	2,549.44	2,300.00	2,300.00	2,502.50	2,500.00	2,500.00	8.7%
0400	6000	Supplies	1,870.84	2,000.00	2,000.00	1,990.23	2,000.00	2,000.00	.0%
0400	6260	Veh Fuel	50,755.45	75,000.00	75,000.00	72,843.17	71,000.00	75,000.00	.0%
0400	6708	Tires	11,154.16	11,000.00	11,000.00	9,898.43	9,000.00	11,000.00	.0%
0400	6712	Tools	989.99	1,000.00	1,000.00	995.52	1,000.00	1,000.00	.0%
0400	6713	Sm Equip	2,840.34	5,000.00	5,000.00	5,319.99	4,500.00	5,000.00	.0%
0400	6714	Signs	6,858.21	7,200.00	7,200.00	6,563.13	7,000.00	7,200.00	.0%
0400	6717	Str Mark	4,750.29	9,600.00	9,600.00	5,986.60	8,000.00	9,600.00	.0%
TOTAL Public Works General			730,812.88	812,830.00	812,830.00	777,038.82	765,100.00	819,830.00	.9%

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TOWN OF FREEPORT
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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PROJECTION: 18010 FY 2018 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

General Fund			2016 ACTUAL	2017 ORIG BUD	2017 REVISED BUD	2017 ACTUAL	2017 PROJECTION	2018 Approved	PCT CHANGE
0401	Public Works	Summer Roads							
0401	6713	Sm Equip	2,881.18	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	.0%
0401	6740	Rd Stripng	21,744.26	31,000.00	31,000.00	12.68	30,500.00	31,000.00	.0%
0401	6750	Pav Matrls	34,701.69	34,900.00	34,900.00	34,856.55	34,900.00	34,900.00	.0%
0401	6755	Culverts	4,753.98	5,000.00	5,000.00	4,361.08	5,000.00	5,000.00	.0%
0401	6760	Gravel	29,912.09	30,000.00	30,000.00	29,953.96	30,000.00	30,000.00	.0%
0401	6780	Guard Rail	5,000.00	5,000.00	5,000.00	.00	5,000.00	5,000.00	.0%
0401	6785	Traf light	6,209.30	6,500.00	6,500.00	6,500.00	6,300.00	6,500.00	.0%
0401	7200	Hot Top Rd	376,231.05	425,000.00	425,000.00	425,850.50	416,500.00	400,000.00	-5.9%
0401	7210	Drainage P	9,938.68	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	.0%
0401	7220	Ledge	996.00	1,500.00	1,500.00	1,500.00	1,500.00	3,000.00	100.0%
0401	7230	Catch Basi	12,598.60	14,000.00	14,000.00	13,583.85	13,800.00	14,000.00	.0%
0401	7240	Sidewalks	4,166.40	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	.0%
0401	7250	Hot Top St	30,054.06	30,100.00	30,100.00	30,235.48	30,100.00	30,100.00	.0%
TOTAL Public Works Summer Ro			539,187.29	599,500.00	599,500.00	563,354.10	590,100.00	576,000.00	-3.9%

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TOWN OF FREEPORT
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

P 24
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PROJECTION: 18010 FY 2018 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

General Fund			2016 ACTUAL	2017 ORIG BUD	2017 REVISED BUD	2017 ACTUAL	2017 PROJECTION	2018 Approved	PCT CHANGE
0402	Public Works	Winter Roads							
0402	6760	Gravel	7,000.00	7,000.00	7,000.00	7,456.25	7,500.00	7,000.00	.0%
0402	6765	Salt	87,439.24	132,000.00	132,000.00	120,430.46	118,500.00	132,000.00	.0%
0402	6770	Surface Tr	7,117.13	18,000.00	18,000.00	17,949.76	16,200.00	18,000.00	.0%
0402	6775	Chains Bla	12,000.00	12,000.00	12,000.00	12,006.45	12,000.00	12,000.00	.0%
TOTAL Public Works Winter Ro			113,556.37	169,000.00	169,000.00	157,842.92	154,200.00	169,000.00	.0%

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TOWN OF FREEPORT
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS
P 25
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PROJECTION: 18010 FY 2018 General Fund Original Budget
FOR PERIOD 99
ACCOUNTS FOR:

General Fund			2016 ACTUAL	2017 ORIG BUD	2017 REVISED BUD	2017 ACTUAL	2017 PROJECTION	2018 Approved	PCT CHANGE
0403	Public Works	Tree & Park							
0403	4070	Tree Prun	11,919.59	8,000.00	8,000.00	6,849.96	7,600.00	8,000.00	.0%
0403	4301	Equip Rpr	.00	.00	.00	.00	.00	.00	.0%
0403	6370	Bow St Pk	1,500.00	1,500.00	1,500.00	639.27	1,500.00	1,500.00	.0%
0403	6910	Trees	2,600.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	.0%
TOTAL Public Works Tree & Pa			16,019.59	11,500.00	11,500.00	9,489.23	11,100.00	11,500.00	.0%

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TOWN OF FREEPORT
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

P 26
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PROJECTION: 18010 FY 2018 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

General Fund			2016 ACTUAL	2017 ORIG BUD	2017 REVISED BUD	2017 ACTUAL	2017 PROJECTION	2018 Approved	PCT CHANGE
0404	Solid Waste/Recycling								
0404	1001	Prof Salar	109,862.19	110,000.00	110,000.00	111,986.82	107,000.00	85,300.00	-22.5%
0404	1200	Other Wag	3,042.15	6,000.00	6,000.00	3,732.03	3,500.00	6,000.00	.0%
0404	1300	OT Wages	1,848.44	3,000.00	3,000.00	1,829.22	1,700.00	3,000.00	.0%
0404	2605	Clothing	.00	1,200.00	1,200.00	311.21	500.00	800.00	-33.3%
0404	3300	Emp Train	60.00	1,500.00	1,500.00	765.40	700.00	900.00	-40.0%
0404	3302	Empl Trav	357.39	1,500.00	1,500.00	407.06	500.00	1,000.00	-33.3%
0404	3465	Water Test	4,714.00	6,000.00	6,000.00	3,555.00	5,000.00	6,000.00	.0%
0404	3475	Leachate	22,309.50	15,000.00	15,000.00	30,345.50	23,000.00	20,000.00	33.3%
0404	3480	Comp Maint	1,349.95	1,500.00	1,500.00	1,349.95	1,350.00	1,500.00	.0%
0404	3500	Tipping Fe	105,929.32	100,000.00	100,000.00	89,629.33	96,500.00	106,000.00	6.0%
0404	3505	Hauling	70,575.68	69,500.00	69,500.00	69,507.24	68,000.00	71,000.00	2.2%
0404	3530	Demo Tip	40,663.26	64,000.00	64,000.00	43,899.93	40,500.00	60,000.00	-6.3%
0404	3535	Clean Week	8,530.34	10,000.00	10,000.00	6,541.58	8,500.00	10,000.00	.0%
0404	4038	Veh Maint	3,116.98	7,000.00	7,000.00	4,719.67	6,000.00	7,000.00	.0%
0404	4050	Litter Con	-506.25	5,000.00	5,000.00	4,320.33	3,000.00	5,000.00	.0%
0404	5320	Telephone	939.28	1,200.00	1,200.00	722.40	850.00	1,200.00	.0%
0404	5420	Pub Educ	2,575.66	3,000.00	3,000.00	2,617.98	2,500.00	.00	-100.0%
0404	6000	Supplies	12,600.22	9,000.00	9,000.00	9,062.43	9,000.00	10,000.00	11.1%
0404	6200	Elect	3,809.26	4,300.00	4,300.00	4,647.96	4,800.00	4,800.00	11.6%
0404	6240	Heat Fuel	1,829.86	3,000.00	3,000.00	2,319.99	1,100.00	3,000.00	.0%
0404	6260	Veh Fuel	1,601.00	2,000.00	2,000.00	1,054.11	1,500.00	2,000.00	.0%

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TOWN OF FREEPORT
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

P 27
bgnyrpts

PROJECTION: 18010 FY 2018 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

General Fund			2016 ACTUAL	2017 ORIG BUD	2017 REVISED BUD	2017 ACTUAL	2017 PROJECTION	2018 Approved	PCT CHANGE
0404	6900	Other Supp	980.00	1,000.00	1,000.00	1,100.00	1,000.00	1,000.00	.0%
TOTAL Solid Waste/Recycling			396,188.23	424,700.00	424,700.00	394,425.14	386,500.00	405,500.00	-4.5%

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TOWN OF FREEPORT
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

P 28
bgnyrpts

PROJECTION: 18010 FY 2018 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

General Fund			2016 ACTUAL	2017 ORIG BUD	2017 REVISED BUD	2017 ACTUAL	2017 PROJECTION	2018 Approved	PCT CHANGE
0405	Town Engineer								
0405	1001	Prof Salar	98,299.19	92,600.00	92,600.00	86,527.10	85,100.00	95,000.00	2.6%
0405	3300	Emp Train	1,312.00	1,800.00	1,800.00	1,137.00	1,500.00	4,500.00	150.0%
0405	3302	Empl Trav	289.28	1,000.00	1,000.00	852.22	1,000.00	1,000.00	.0%
0405	6000	Supplies	45.07	300.00	300.00	495.39	300.00	2,800.00	833.3%
0405	6720	Stormwater	14,779.98	20,400.00	20,400.00	20,399.77	20,400.00	20,400.00	.0%
TOTAL Town Engineer			114,725.52	116,100.00	116,100.00	109,411.48	108,300.00	123,700.00	6.5%

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TOWN OF FREEPORT
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

P 29
bgnyrpts

PROJECTION: 18010 FY 2018 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

General Fund			2016 ACTUAL	2017 ORIG BUD	2017 REVISED BUD	2017 ACTUAL	2017 PROJECTION	2018 Approved	PCT CHANGE
0406	HRF Fields Maintenance								
0406	3490	Grounds	85,580.00	87,291.00	87,291.00	87,291.00	87,291.00	87,291.00	.0%
0406	6200	Elect	950.22	1,600.00	1,600.00	1,648.81	1,750.00	1,700.00	6.3%
0406	6210	Water	9,716.27	12,000.00	12,000.00	13,181.01	16,300.00	14,000.00	16.7%
0406	6240	Heat Fuel	384.69	500.00	500.00	128.29	500.00	500.00	.0%
0406	6741	Striping	4,170.00	6,000.00	6,000.00	4,170.00	4,170.00	4,500.00	-25.0%
0406	7680	Pest Contl	10,000.00	5,000.00	5,000.00	.00	5,000.00	5,000.00	.0%
0406	9200	Contingncy	2,108.24	5,000.00	5,000.00	310.00	500.00	5,000.00	.0%
TOTAL HRF Fields Maintenance			112,909.42	117,391.00	117,391.00	106,729.11	115,511.00	117,991.00	.5%

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TOWN OF FREEPORT
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

P 30
bgnyrpts

PROJECTION: 18010 FY 2018 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

General Fund			2016 ACTUAL	2017 ORIG BUD	2017 REVISED BUD	2017 ACTUAL	2017 PROJECTION	2018 Approved	PCT CHANGE
0500	Freeport Community Library								
0500	1001	Prof Salar	318,582.39	329,800.00	329,800.00	310,001.86	294,800.00	340,800.00	3.3%
0500	2800	Assoc Dues	227.00	620.00	620.00	441.00	500.00	620.00	.0%
0500	3300	Emp Train	1,302.60	2,000.00	2,000.00	210.51	1,000.00	2,000.00	.0%
0500	3302	Empl Trav	663.40	1,500.00	1,500.00	731.94	700.00	1,500.00	.0%
0500	3480	Comp Maint	4,673.35	4,500.00	4,500.00	7,153.65	6,600.00	6,600.00	46.7%
0500	4301	Equip Rpr	1,758.14	2,000.00	2,000.00	1,694.85	1,500.00	2,000.00	.0%
0500	4320	Tech Repai	6,397.29	3,000.00	3,000.00	1,426.20	3,000.00	3,000.00	.0%
0500	5320	Telephone	3,356.32	4,200.00	4,200.00	3,155.86	3,100.00	3,800.00	-9.5%
0500	6000	Supplies	6,220.12	5,750.00	5,750.00	7,197.75	4,250.00	5,750.00	.0%
0500	6200	Elect	12,097.37	15,000.00	15,000.00	11,558.95	13,000.00	15,000.00	.0%
0500	6210	Water	2,177.57	2,200.00	2,200.00	2,042.86	2,200.00	2,200.00	.0%
0500	6220	Sewer	647.12	750.00	750.00	615.14	680.00	750.00	.0%
0500	6240	Heat Fuel	8,412.68	20,000.00	20,000.00	8,877.40	9,000.00	15,000.00	-25.0%
0500	6400	Books	42,945.34	39,810.00	39,810.00	37,453.43	38,000.00	39,810.00	.0%
0500	6450	Nonprint	16,193.48	15,500.00	15,500.00	10,640.98	12,000.00	15,500.00	.0%
TOTAL Freeport Community Lib			425,654.17	446,630.00	446,630.00	403,202.38	390,330.00	454,330.00	1.7%

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TOWN OF FREEPORT
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

P 31
bgnyrpts

PROJECTION: 18010 FY 2018 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

General Fund		2016 ACTUAL	2017 ORIG BUD	2017 REVISED BUD	2017 ACTUAL	2017 PROJECTION	2018 Approved	PCT CHANGE
0600	Bustins Island							
0600	8250 Bustins Is	176,090.90	189,000.00	189,000.00	188,068.65	188,069.00	195,900.00	3.7%
	TOTAL Bustins Island	176,090.90	189,000.00	189,000.00	188,068.65	188,069.00	195,900.00	3.7%

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TOWN OF FREEPORT
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

P 32
bgnyrpts

PROJECTION: 18010 FY 2018 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

General Fund			2016 ACTUAL	2017 ORIG BUD	2017 REVISED BUD	2017 ACTUAL	2017 PROJECTION	2018 Approved	PCT CHANGE
0601	Promotions								
0601	8200	Memorial	535.00	500.00	500.00	295.00	500.00	500.00	.0%
0601	8204	July 4th	1,600.00	2,000.00	2,000.00	1,600.00	2,000.00	2,000.00	.0%
0601	8206	Recognitio	1,132.81	1,500.00	1,500.00	2,207.37	1,500.00	1,500.00	.0%
0601	8210	Mis/Oth	1,385.99	2,000.00	2,000.00	2,061.81	2,000.00	2,000.00	.0%
0601	8215	Chamber	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	.0%
0601	8225	H Decor	153.44	200.00	200.00	180.00	200.00	200.00	.0%
TOTAL Promotions			5,807.24	7,200.00	7,200.00	7,344.18	7,200.00	7,200.00	.0%

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TOWN OF FREEPORT
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

P 33
bgnyrpts

PROJECTION: 18010 FY 2018 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

General Fund			2016 ACTUAL	2017 ORIG BUD	2017 REVISED BUD	2017 ACTUAL	2017 PROJECTION	2018 Approved	PCT CHANGE
0602	Planning								
0602	1001	Prof Salar	128,179.02	135,000.00	135,000.00	129,016.98	127,800.00	137,300.00	1.7%
0602	1200	Other Wag	2,275.00	2,200.00	2,200.00	2,710.00	2,635.00	2,200.00	.0%
0602	2800	Assoc Dues	483.00	500.00	500.00	495.00	500.00	500.00	.0%
0602	3000	Purc Prof	3,971.62	4,000.00	4,000.00	.00	4,000.00	4,000.00	.0%
0602	3300	Emp Train	1,748.71	1,800.00	1,800.00	566.00	1,800.00	1,800.00	.0%
0602	3302	Empl Trav	1,566.03	1,300.00	1,300.00	816.95	1,300.00	1,300.00	.0%
0602	4301	Equip Rpr	767.00	708.00	708.00	590.00	708.00	4,708.00	565.0%
0602	4360	Bd Studies	1,360.00	8,000.00	8,000.00	5,180.25	8,000.00	8,000.00	.0%
0602	6000	Supplies	478.66	700.00	700.00	464.43	700.00	700.00	.0%
TOTAL Planning			140,829.04	154,208.00	154,208.00	139,839.61	147,443.00	160,508.00	4.1%

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TOWN OF FREEPORT
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

P 34
bgnyrpts

PROJECTION: 18010 FY 2018 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

General Fund		2016 ACTUAL	2017 ORIG BUD	2017 REVISED BUD	2017 ACTUAL	2017 PROJECTION	2018 Approved	PCT CHANGE
0604	Board Of Appeals							
0604	1200 Other Wag	900.00	850.00	850.00	750.00	700.00	850.00	.0%
0604	6000 Supplies	.00	.00	.00	.00	.00	.00	.0%
TOTAL Board Of Appeals		900.00	850.00	850.00	750.00	700.00	850.00	.0%

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TOWN OF FREEPORT
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

P 35
bgnyrpts

PROJECTION: 18010 FY 2018 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

General Fund			2016 ACTUAL	2017 ORIG BUD	2017 REVISED BUD	2017 ACTUAL	2017 PROJECTION	2018 Approved	PCT CHANGE
0605	Coastal Waters Commision								
0605	1001	Prof Salar	41,716.05	46,300.00	46,300.00	44,290.28	42,000.00	47,100.00	1.7%
0605	1200	Other Wag	4,201.88	6,000.00	6,000.00	3,940.45	4,000.00	6,000.00	.0%
0605	2605	Clothing	.00	500.00	500.00	.00	500.00	500.00	.0%
0605	3300	Emp Train	675.00	700.00	700.00	750.00	750.00	925.00	32.1%
0605	3302	Empl Trav	209.30	600.00	600.00	.00	250.00	400.00	-33.3%
0605	4010	Bldg Maint	1,394.00	700.00	700.00	.00	100.00	700.00	.0%
0605	4021	Rubbish	.00	.00	.00	.00	.00	.00	.0%
0605	4045	Boat Maint	5,928.58	2,500.00	2,500.00	1,880.16	2,100.00	2,500.00	.0%
0605	4060	Floats	4,951.50	4,500.00	4,500.00	1,500.00	3,500.00	6,500.00	44.4%
0605	4065	Channel	661.00	650.00	650.00	175.00	400.00	650.00	.0%
0605	5320	Telephone	583.20	1,000.00	1,000.00	625.66	600.00	700.00	-30.0%
0605	6000	Supplies	1,012.73	750.00	750.00	680.80	1,000.00	950.00	26.7%
0605	6045	Protec Eq	60.93	2,000.00	2,000.00	1,134.79	100.00	1,000.00	-50.0%
0605	6200	Elect	351.06	750.00	750.00	359.24	400.00	750.00	.0%
0605	6210	Water	332.29	240.00	240.00	155.97	200.00	240.00	.0%
0605	6260	Veh Fuel	2,347.33	2,600.00	2,600.00	1,335.69	2,400.00	2,600.00	.0%
0605	7650	Wharf	856.78	1,100.00	1,100.00	1,701.16	2,000.00	4,100.00	272.7%
TOTAL Coastal Waters Commisi			65,281.63	70,890.00	70,890.00	58,529.20	60,300.00	75,615.00	6.7%

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TOWN OF FREEPORT
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

P 36
bgnyrpts

PROJECTION: 18010 FY 2018 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

General Fund			2016 ACTUAL	2017 ORIG BUD	2017 REVISED BUD	2017 ACTUAL	2017 PROJECTION	2018 Approved	PCT CHANGE
0606	Conservation Commission								
0606	2800	Assoc Dues	.00	175.00	175.00	35.00	50.00	.00	-100.0%
0606	3400	Con Servic	1,099.55	1,500.00	1,500.00	.00	1,000.00	3,100.00	106.7%
0606	5420	Pub Educ	.00	3,500.00	3,500.00	.00	3,500.00	600.00	-82.9%
0606	6000	Supplies	300.84	300.00	300.00	453.28	300.00	300.00	.0%
TOTAL Conservation Commissio			1,400.39	5,475.00	5,475.00	488.28	4,850.00	4,000.00	-26.9%

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TOWN OF FREEPORT
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS
P 37
bgnyrpts
PROJECTION: 18010 FY 2018 General Fund Original Budget
FOR PERIOD 99
ACCOUNTS FOR:

General Fund			2016 ACTUAL	2017 ORIG BUD	2017 REVISED BUD	2017 ACTUAL	2017 PROJECTION	2018 Approved	PCT CHANGE
0607	Shellfish Commission								
0607	1200	Other Wag	.00	.00	.00	.00	.00	.00	.0%
0607	2800	Assoc Dues	.00	1,500.00	1,500.00	.00	1,500.00	.00	-100.0%
0607	4301	Equip Rpr	.00	.00	.00	.00	.00	.00	.0%
0607	5400	Advertisin	.00	.00	.00	.00	.00	.00	.0%
0607	6000	Supplies	1,307.59	5,000.00	5,000.00	694.00	1,000.00	3,500.00	-30.0%
0607	7670	Survy Flat	2,500.00	2,500.00	2,500.00	.00	.00	2,500.00	.0%
TOTAL Shellfish Commission			3,807.59	9,000.00	9,000.00	694.00	2,500.00	6,000.00	-33.3%

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TOWN OF FREEPORT
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

P 38
bgnyrpts

PROJECTION: 18010 FY 2018 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

General Fund			2016 ACTUAL	2017 ORIG BUD	2017 REVISED BUD	2017 ACTUAL	2017 PROJECTION	2018 Approved	PCT CHANGE
0608	Misc. & Contingency								
0608	5710	GrantMatch	.00	.00	.00	.00	.00	.00	.0%
0608	7680	Pest Contl	.00	2,500.00	2,500.00	.00	2,500.00	2,500.00	.0%
0608	7700	Energy Res	.00	.00	.00	.00	.00	.00	.0%
0608	8260	Snowmob Cl	1,050.00	1,050.00	1,050.00	1,050.00	1,050.00	1,050.00	.0%
0608	9100	Transfer	675,000.00	.00	.00	550,000.00	.00	.00	.0%
0608	9200	Contingncy	30,557.22	20,000.00	20,000.00	10,373.72	18,000.00	20,000.00	.0%
TOTAL Misc. & Contingency			706,607.22	23,550.00	23,550.00	561,423.72	21,550.00	23,550.00	.0%

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TOWN OF FREEPORT
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

P 39
bgnyrpts

PROJECTION: 18010 FY 2018 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

General Fund			2016 ACTUAL	2017 ORIG BUD	2017 REVISED BUD	2017 ACTUAL	2017 PROJECTION	2018 Approved	PCT CHANGE
0609	Cable TV								
0609	1001	Prof Salar	49,631.53	50,900.00	50,900.00	35,340.65	36,800.00	51,900.00	2.0%
0609	1200	Other Wag	16,109.99	16,800.00	16,800.00	19,816.44	18,850.00	16,800.00	.0%
0609	3300	Emp Train	1,157.68	700.00	700.00	284.00	700.00	700.00	.0%
0609	3302	Empl Trav	655.32	750.00	750.00	680.40	750.00	750.00	.0%
0609	4038	Veh Maint	1,124.50	500.00	500.00	424.99	100.00	300.00	-40.0%
0609	4301	Equip Rpr	1,235.95	1,500.00	1,500.00	1,714.18	1,500.00	1,000.00	-33.3%
0609	5320	Telephone	.00	240.00	240.00	240.00	240.00	240.00	.0%
0609	6000	Supplies	1,442.60	3,000.00	3,000.00	3,145.58	3,000.00	3,000.00	.0%
0609	6260	Veh Fuel	476.72	500.00	500.00	199.70	500.00	600.00	20.0%
0609	7300	Equip	949.88	4,500.00	4,500.00	4,402.17	4,500.00	4,500.00	.0%
0609	7800	Stream	.00	4,800.00	4,800.00	4,176.00	4,800.00	4,800.00	.0%
TOTAL Cable TV			72,784.17	84,190.00	84,190.00	70,424.11	71,740.00	84,590.00	.5%

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TOWN OF FREEPORT
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

P 40
bgnyrpts

PROJECTION: 18010 FY 2018 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

General Fund			2016 ACTUAL	2017 ORIG BUD	2017 REVISED BUD	2017 ACTUAL	2017 PROJECTION	2018 Approved	PCT CHANGE
0612	Traffic And Parking								
0612	1001	Prof Salar	1,011.51	1,200.00	1,200.00	19.23	20.00	.00	-100.0%
0612	3400	Con Servic	.00	1,200.00	1,200.00	.00	200.00	1,200.00	.0%
0612	6000	Supplies	.00	.00	.00	.00	.00	.00	.0%
0612	6714	Signs	.00	.00	.00	.00	.00	.00	.0%
TOTAL Traffic And Parking			1,011.51	2,400.00	2,400.00	19.23	220.00	1,200.00	-50.0%

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TOWN OF FREEPORT
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

P 41
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PROJECTION: 18010 FY 2018 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

General Fund		2016 ACTUAL	2017 ORIG BUD	2017 REVISED BUD	2017 ACTUAL	2017 PROJECTION	2018 Approved	PCT CHANGE
0615	Sustainability Committee							
0615	3400 Con Servic	.00	.00	.00	.00	.00	4,500.00	.0%
0615	5420 Pub Educ	.00	.00	.00	.00	.00	3,000.00	.0%
TOTAL Sustainability Committ		.00	.00	.00	.00	.00	7,500.00	.0%

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TOWN OF FREEPORT
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

P 42
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PROJECTION: 18010 FY 2018 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

General Fund			2016 ACTUAL	2017 ORIG BUD	2017 REVISED BUD	2017 ACTUAL	2017 PROJECTION	2018 Approved	PCT CHANGE
0800	Debt Service								
0800	8310	Principal	149,545.55	148,068.00	148,068.00	148,068.28	148,068.00	128,068.00	-13.5%
0800	8320	Interest	30,111.29	24,935.00	24,935.00	23,375.01	24,935.00	18,662.00	-25.2%
0800	8350	Reg Waste	.00	.00	.00	.00	.00	.00	.0%
TOTAL Debt Service			179,656.84	173,003.00	173,003.00	171,443.29	173,003.00	146,730.00	-15.2%

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TOWN OF FREEPORT
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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PROJECTION: 18010 FY 2018 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

General Fund			2016 ACTUAL	2017 ORIG BUD	2017 REVISED BUD	2017 ACTUAL	2017 PROJECTION	2018 Approved	PCT CHANGE
0900	County Tax								
0900	8300	County Tax	941,811.00	991,074.00	991,074.00	991,074.00	991,074.00	1,056,633.00	6.6%
TOTAL County Tax			941,811.00	991,074.00	991,074.00	991,074.00	991,074.00	1,056,633.00	6.6%

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TOWN OF FREEPORT
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

P 44
bgnyrpts

PROJECTION: 18010 FY 2018 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

General Fund			2016 ACTUAL	2017 ORIG BUD	2017 REVISED BUD	2017 ACTUAL	2017 PROJECTION	2018 Approved	PCT CHANGE
0950	Abatements								
0950	9050	Abatements	40,856.53	25,000.00	25,000.00	12,400.91	25,000.00	25,000.00	.0%
TOTAL Abatements			40,856.53	25,000.00	25,000.00	12,400.91	25,000.00	25,000.00	.0%

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TOWN OF FREEPORT
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

P 47
bgnyrpts

PROJECTION: 18010 FY 2018 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

General Fund			2016 ACTUAL	2017 ORIG BUD	2017 REVISED BUD	2017 ACTUAL	2017 PROJECTION	2018 Approved	PCT CHANGE
REV	3301	Moorings	-73,768.36	-70,000.00	-70,000.00	-79,468.42	-72,000.00	-70,000.00	.0%
REV	3303	Wharf Fees	-102.00	.00	.00	-100.00	.00	.00	.0%
REV	3304	Victualers	-12,330.00	-10,000.00	-10,000.00	-12,110.00	-11,500.00	-10,000.00	.0%
REV	3305	St Opening	-5,505.68	-5,000.00	-5,000.00	-9,560.00	-5,000.00	-5,000.00	.0%
REV	3306	Agent Fee	-524.25	-600.00	-600.00	-486.25	-500.00	-500.00	-16.7%
REV	3307	Dog Lic	-15,418.50	-5,000.00	-5,000.00	-7,155.00	-8,000.00	-7,000.00	40.0%
REV	3308	Marriage L	-2,860.00	-1,600.00	-1,600.00	-2,280.00	-2,000.00	-1,600.00	.0%
REV	3309	Peddlr Lic	-720.00	-1,000.00	-1,000.00	-1,220.00	-1,000.00	-1,000.00	.0%
REV	3310	Food Truck	-530.00	.00	.00	-500.00	-500.00	.00	.0%
REV	3311	Burial	-1,164.00	.00	.00	-1,860.00	-1,380.00	.00	.0%
REV	3312	Clerk Oth	-5,194.75	-2,500.00	-2,500.00	-6,471.00	-5,000.00	-2,500.00	.0%
REV	3313	Vault Perm	.00	.00	.00	.00	.00	.00	.0%
REV	3314	Comm Boats	.00	.00	.00	.00	.00	.00	.0%
REV	3316	Alarm Perm	-36,426.50	-35,000.00	-35,000.00	-32,950.00	-35,000.00	-35,000.00	.0%
REV	3320	Bldg Fees	-93,566.60	-65,000.00	-65,000.00	-83,118.60	-70,000.00	-65,000.00	.0%
REV	3321	Plumb Fees	-32,350.75	-20,000.00	-20,000.00	-26,743.45	-27,000.00	-20,000.00	.0%
REV	3322	Sign Perm	-7,260.00	-5,000.00	-5,000.00	-5,218.00	-5,000.00	-5,000.00	.0%
REV	3323	Elect Perm	-15,393.84	-10,000.00	-10,000.00	-16,640.65	-10,000.00	-10,000.00	.0%
REV	3324	Contct Lic	-2,340.00	-1,000.00	-1,000.00	-4,210.00	-3,130.00	-1,000.00	.0%
REV	3325	Temp Activ	-870.00	.00	.00	-1,235.00	-500.00	.00	.0%
REV	3330	Sfish Lic	-12,683.00	-12,500.00	-12,500.00	-11,911.00	-12,500.00	-12,500.00	.0%
REV	3335	Shellf Fee	.00	.00	.00	-700.00	-346.00	.00	.0%

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TOWN OF FREEPORT
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

P 48
bgnyrpts

PROJECTION: 18010 FY 2018 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

General Fund			2016 ACTUAL	2017 ORIG BUD	2017 REVISED BUD	2017 ACTUAL	2017 PROJECTION	2018 Approved	PCT CHANGE
REV	3340	Gun Perm	-180.00	-350.00	-350.00	-319.00	-230.00	-200.00	-42.9%
REV	3342	Brush	-194.00	.00	.00	.00	.00	.00	.0%
REV	3345	SWResident	-118,228.02	-110,000.00	-110,000.00	-142,680.10	-115,000.00	-110,000.00	.0%
REV	3346	Hauler Per	-1,650.00	-2,200.00	-2,200.00	-1,650.00	-1,600.00	-1,600.00	-27.3%
REV	3347	SW Recy Co	-30,806.65	-25,000.00	-25,000.00	-20,872.90	-25,000.00	-25,000.00	.0%
REV	3350	Towing Lic	-100.00	.00	.00	.00	.00	.00	.0%
REV	3354	Garb Cards	-1,525.00	-750.00	-750.00	-2,052.00	-1,400.00	-1,000.00	33.3%
REV	3355	LF Compost	.00	.00	.00	.00	.00	.00	.0%
REV	3405	Pkg Fines	-83,880.52	-85,000.00	-85,000.00	-54,623.65	-65,000.00	-85,000.00	.0%
REV	3411	CO Fines	.00	-250.00	-250.00	.00	.00	.00	-100.0%
REV	3420	Lib Fines	-13,551.26	-11,000.00	-11,000.00	-11,906.41	-13,000.00	-11,000.00	.0%
REV	3434	Animal Fee	-1,620.00	-400.00	-400.00	-1,331.00	-500.00	-500.00	25.0%
REV	3445	Fls Alarm	-4,405.00	-3,500.00	-3,500.00	-4,010.00	-3,500.00	-3,500.00	.0%
REV	3506	TS Utility	-4,084.42	-2,500.00	-2,500.00	-4,173.44	-4,173.00	-3,000.00	20.0%
REV	3507	TS Advert	-1,500.00	-3,000.00	-3,000.00	-2,400.00	-2,400.00	-2,000.00	-33.3%
REV	3508	Equip Sale	.00	.00	.00	.00	.00	.00	.0%
REV	3510	Unant Misc	-92,575.16	-7,000.00	-7,000.00	-121,890.53	-123,300.00	-10,000.00	42.9%
REV	3515	Hbr Other	.00	.00	.00	-33.00	-50.00	.00	.0%
REV	3520	Asses Misc	.00	.00	.00	.00	.00	.00	.0%
REV	3550	Int Invest	-24,699.98	-16,000.00	-16,000.00	-45,918.65	-40,000.00	-21,000.00	31.3%
REV	9900	Use FB	.00	-550,000.00	-550,000.00	.00	.00	-600,000.00	9.1%
REV	9995	Tranf Oth	-164,084.93	-150,000.00	-150,000.00	-149,750.00	-150,000.00	-110,900.00	-26.1%
TOTAL Revenues Town General			-11,329,424.64	-10,438,465.00	-10,438,465.00	-11,240,327.21	-10,578,517.00	-10,787,568.00	3.3%
TOTAL General Fund			-1,072,109.59	.00	.00	-618,699.97	-459,098.00	.00	.0%
TOTAL REVENUE			-11,329,424.64	-10,438,465.00	-10,438,465.00	-11,240,327.21	-10,578,517.00	-10,787,568.00	.0%
TOTAL EXPENSE			10,257,315.05	10,438,465.00	10,438,465.00	10,621,627.24	10,119,419.00	10,787,568.00	.0%

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TOWN OF FREEPORT
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

P 49
bgnyrpts

PROJECTION: 18010 FY 2018 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

General Fund	2016 ACTUAL	2017 ORIG BUD	2017 REVISED BUD	2017 ACTUAL	2017 PROJECTION	2018 Approved	PCT CHANGE
GRAND TOTAL	-1,072,109.59	.00	.00	-618,699.97	-459,098.00	.00	.0%

** END OF REPORT - Generated by Jessica Maloy **

Adoption 4/25/2017
Public Hearing 4/4/2017
Workshop 3/7/2017
Proposed 2/28/17

**PROPOSED
CAPITAL IMPROVEMENTS
PROGRAM**

FY 2018-FY 2022

FREEPORT, MAINE

**Town of Freeport
Summary of Funding Sources
FY 2018 Capital Program**

	FY 2017	FY 2018			Funding Source				
	Council Approved	Manager Proposed	Council Approved	Council Appropriated	Reserve	Bond	Fund Balance	TIF	Other
Police	155,400	147,000	147,000	-	147,000				
Fire	95,000	-	-	-	-				
Rescue	110,000	-	-	-	-				
Public Works	221,000	115,000	115,000	-	115,000				
Solid Waste	-	50,000	50,000	-	50,000				
Comprehensive Town Imp.	570,000	864,500	864,500	-	864,500				
Municipal Facilities (1)	221,200	344,500	345,500	-	345,500				
Cable	35,000	132,600	132,600	-	132,600				
Other (2)	5,000	-	-	-	-				
Destination Freeport TIF	181,000	198,000	398,000	-	-			398,000	
Total	1,593,600	1,851,600	2,052,600	-	1,654,600	-	-	398,000	-

Unaudited	06/30/2016 Benchmarks	
12/31/2016 Reserve Balances	Low Benchmark	High Benchmark
433,329	344,000	456,000
494,185	330,000	772,200
584,324	236,000	416,800
752,710	931,000	943,200
179,119	129,000	189,000
1,195,204	1,946,900	3,344,500
941,588	649,400	1,469,500
505,962		Not Benchmarked
37,108		Not Benchmarked
n/a		Not Benchmarked

Town Legal Debt Limit

2016 State Valuation \$ 1,462,950,000

Limitation % 15%

Debt Limit 219,442,500

Town Debt Outstanding

	<u>6/30/2017</u>	<u>6/30/2016</u>	<u>6/30/2015</u>	<u>6/30/2014</u>	<u>6/30/2013</u>
Town and School	2,490,000	3,200,000	3,915,000	4,630,000	5,345,000

Note 1: The Municipal Facilities CIP is taken from both the general administration and building maintenance reserves; these are summed above.

Note 2: The "Other" projects are Board and Committee requests, and will be taken from the appropriate reserves based upon the project.

Note 3: Please note that the reserve balances do not include operating transfers out to the general fund for the FY 2017 budget or FY 2017 funding to reserves.

Note 4: The 12/31/2016 Reserve Balances includes the \$672,084 transferred from Fund Balance that was brought to Council in January 2017.

POLICE DEPARTMENT

ARTICLE I

FY 2017 Adopted

	Department <u>Proposed</u>	Manager <u>Proposed</u>	Council <u>Adopted</u>
<u>FY 2017</u>			
1 Communications Upgrade-Radios	47,000	47,000	47,000
2 Firearm Replacement	39,400	39,400	39,400
3 Speed Trailer & Signs	10,000	10,000	10,000
4 Replace Chief's Vehicle	22,000	25,000	25,000
5 New Squad Car and Changeover Equipment	34,000	34,000	34,000
Total FY 2017	152,400	155,400	155,400

FY 2018-2022 Proposed

	<u>FY17 Projection</u>	<u>Manager Proposed</u>	<u>Council Approved</u>	<u>Council Appropriated</u>
<u>FY 2018</u>				
1 Update Mobile Data Terminals	37,000	27,000	27,000	
2 New Squad Car and Changeover Equipment	35,000	35,000	35,000	
3 New Squad Car and Changeover Equipment	35,000	35,000	35,000	
4 Speed Trailer	-	12,000	12,000	
5 Audio-Video Camera in Cars (6 Units)	43,000	38,000	38,000	
Total FY 2018	150,000	147,000	147,000	-
<u>FY 2019</u>				
1 New Squad Car and Changeover Equipment		35,000	35,000	
Total FY 2019		35,000	35,000	-
<u>FY 2020</u>				
1 New Shellfish Truck and Equipment		35,000	35,000	
2 New Squad Car and Changeover Equipment		35,000	35,000	
3 Replace Radar Units		25,000	25,000	
4 Replace Bullet-Proof Vests		20,000	20,000	
Total FY 2020		115,000	115,000	-
<u>FY 2021</u>				
1 Special Enforcement Boat & Motor		30,000	30,000	
2 New Squad Car and Changeover Equipment		35,000	35,000	
3 New Squad Car and Changeover Equipment		35,000	35,000	
Total FY 2021		100,000	100,000	-
<u>FY 2022</u>				
1 Audio Recording Equipment		24,000	24,000	
2 New Squad Car and Changeover Equipment		35,000	35,000	
Total FY 2022		59,000	59,000	-
12/31/2016 Reserve Balances	433,329			

FIRE DEPARTMENT ARTICLE II

FY 2017 Adopted

	Department <u>Proposed</u>	Manager <u>Proposed</u>	Council <u>Adopted</u>
<u>FY 2017</u>			
1 Thermal Image Camera (4)	60,000	40,000	40,000
2 Communications Upgrade-Radios	55,000	55,000	55,000
Total FY 2017	115,000	95,000	95,000

FY 2018-2022 Proposed

	<u>FY17 Projection</u>	<u>Manager Proposed</u>	<u>Council Approved</u>	<u>Council Appropriated</u>
<u>FY 2018</u>				
1 Mobile Data Terminals	33,000	-	-	
Total FY 2018	33,000	-	-	-
<u>FY 2019</u>				
1 2000 F350 Service Pickup Replacement	60,000	60,000		
Total FY 2019	60,000	60,000		-
<u>FY 2020</u>				
1 Replace Chief's Vehicle	50,000	50,000		
Total FY 2020	50,000	50,000		-
<u>FY 2021</u>				
1 2000 International 4900-Tank 2 Refurbishment	150,000	150,000		
Total FY 2021	150,000	150,000		-
<u>FY 2022</u>				
1 Traffic Light Preemption System	-	-		
2 SCBA Bottle Replacement	70,000	70,000		
Total FY 2022	70,000	70,000		-
12/31/2016 Reserve Balances	494,185			

RESCUE UNIT ARTICLE III

FY 2017 Adopted

	Department <u>Proposed</u>	Manager <u>Proposed</u>	Council <u>Adopted</u>
<u>FY 2017</u>			
1 Communications Upgrade-Radios	110,000	110,000	110,000
FY 2017	110,000	110,000	110,000

FY 2018-2022 Proposed

	<u>FY17 Projection</u>	<u>Manager Proposed</u>	<u>Council Approved</u>	<u>Council Appropriated</u>
<u>FY 2018</u>				
1 Electronic Run Reporting Software	30,000	-	-	
Total FY 2018	30,000	-	-	-
<u>FY 2019</u>				
1 Run Reporting/IT Upgrade	40,000	40,000	40,000	
FY 2019	40,000	40,000	40,000	-
<u>FY 2020</u>				
1 Rescue Replacement (2012) - Rescue 5	196,000	196,000	196,000	
Total FY 2020	196,000	196,000	196,000	-
<u>FY 2021</u>				
1 No Capital Purchases Requested At This Time	-	-	-	
FY 2021	-	-	-	-
<u>FY 2022</u>				
1 No Capital Purchases Requested At This Time	-	-	-	
FY 2022	-	-	-	-
12/31/2016 Reserve Balances	584,324			

PUBLIC WORKS

ARTICLE IV

FY 2017 Adopted

	Department	Manager	Council
	<u>Proposed</u>	<u>Proposed</u>	<u>Adopted</u>
<u>FY 2017</u>			
1 Truck Chassis Replacement (Single Axle), Plow & Wing (Truck 2)	176,000	176,000	176,000
2 3/4 Ton Pick-Up with Plow (Truck 15)	45,000	45,000	45,000
Total FY 2017	221,000	221,000	221,000

FY 2018-2022 Proposed

	<u>FY17 Projection</u>	<u>Manager Proposed</u>	<u>Council Approved</u>	<u>Council Appropriated</u>
<u>FY 2018</u>				
1 Backhoe	100,000	115,000	115,000	
2 Case Front-End Loader - MOVED TO FY19	140,000	-	-	
Total FY 2018	240,000	115,000	115,000	-
<u>FY 2019</u>				
1 Sidewalk Plow #1 - 2007 Trackless (Shared with TIF)		80,000	80,000	
2 Case Front-End Loader		175,000	175,000	
Total FY 2019		255,000	255,000	-
<u>FY 2020</u>				
1 Wood Chipper		40,000	40,000	
2 Truck Chassis Replacement (Single Axle), Plow & Wing (Truck 9)		170,000	170,000	
Total FY 2020		210,000	210,000	-
<u>FY 2021</u>				
1 Trench Box		15,000	15,000	
2 Bulldozer		120,000	120,000	
3 Culvert Steamer/Trailer		16,000	16,000	
Total FY 2021		151,000	151,000	-
<u>FY 2022</u>				
1 Truck Chassis Replacement (Single Axle), Plow & Wing (Truck 6)		175,000	175,000	
2 Forklift		25,000	25,000	
Total FY 2022		200,000	200,000	-
12/31/2016 Reserve Balances		752,710		

SOLID WASTE/RECYCLING

ARTICLE V

FY 2017 Adopted

	Department	Manager	Council
	<u>Proposed</u>	<u>Proposed</u>	<u>Adopted</u>
<u>FY 2017</u>			
1 Loader	90,000	-	-
Total FY 2017	90,000	-	-

FY 2018-2022 Proposed

	<u>FY17</u> <u>Projection</u>	<u>Manager</u> <u>Proposed</u>	<u>Council</u> <u>Approved</u>	<u>Council</u> <u>Appropriated</u>
<u>FY 2018</u>				
1 Single Sort Compactor Project	20,000	20,000	20,000	
2 Loader Refurb	15,000	30,000	30,000	
Total FY 2018	35,000	50,000	50,000	-

<u>FY 2019</u>				
1 Scales & Computer Upgrades		10,000	10,000	
2 Leachate Tank Replacement		15,000	15,000	
Total FY 2019		25,000	25,000	

<u>FY 2020</u>				
1 Single Sort Compactor Project		40,000	-	
Total FY 2020		40,000	-	

<u>FY 2021</u>				
1 Containers (2)		14,000	14,000	
2 Stake Truck		40,000	40,000	
Total FY 2021		54,000	54,000	-

<u>FY 2022</u>				
1 Baler #3 Replacement		20,000	-	
Total FY 2022		20,000	-	-

12/31/2016 Reserve Balances	179,119
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COMPREHENSIVE TOWN IMPROVEMENTS

ARTICLE VI

FY 2017 Adopted

	Department <u>Proposed</u>	Manager <u>Proposed</u>	Council <u>Adopted</u>
<u>FY 2017</u>			
1 Paving - "Back" Work Area - Recycling	30,000	-	-
2 South Freeport Road Overlay-Town's Share - PACTS MPI Project	260,000	260,000	260,000
3 South Freeport Village Road Reconstruction	310,000	310,000	310,000
Total FY 2017	600,000	570,000	570,000

FY 2018-2022 Proposed

	<u>FY17</u> <u>Projection</u>	<u>Manager</u> <u>Proposed</u>	<u>Council</u> <u>Approved</u>	<u>Council</u> <u>Appropriated</u>
<u>FY 2018</u>				
1 US Route 1 South Overlay-Town's Share 25% PACTS Project	339,500	339,500	339,500	
2 Curtis Road Reconstruction	500,000	500,000	500,000	
3 Concord Gully Brook Watershed Restoration	-	25,000	25,000	
4 Parking Lot Conversion for RV's - MOVED TO FY21	10,000	-	-	
5 Library Parking Lot Paving - MOVED TO FY20	60,000	-	-	
Total FY 2018	909,500	864,500	864,500	-
<u>FY 2019</u>				
1 Lower Main Street Paving Overlay		200,000	200,000	
2 Concord Gully Brook Watershed Restoration		25,000	25,000	
3 Baker Road Reconstruction		400,000	400,000	
Total FY 2019		625,000	625,000	-
<u>FY 2020</u>				
1 Route 1 South Park-n-Ride Paving		45,000	45,000	
2 Public Works Rear Parking Area Paving		40,000	40,000	
3 Paving - "Back" Work Area - Recycling		30,000	30,000	
4 Concord Gully Brook Watershed Restoration		50,000	50,000	
5 Grant Road		440,000	440,000	
6 Library Parking Lot Paving		60,000	60,000	
Total FY 2020		665,000	665,000	-
<u>FY 2021</u>				
1 Lambert Road Paving		260,000	260,000	
2 Concord Gully Brook Watershed Restoration		50,000	50,000	
3 Parking Lot Conversion for RV's		10,000	10,000	
Total FY 2021		320,000	320,000	-
<u>FY 2022</u>				
1 Main Street Drainage & Paving - West St to Mallet Dr - PACTS Project		500,000	500,000	
2 Concord Gully Brook Watershed Restoration		50,000	50,000	
3 Pine Street - S Freeport Rd end for 4200 Feet		320,000	320,000	
Total FY 2022		870,000	870,000	-
12/31/2016 Reserve Balances		1,195,204		

**MUNICIPAL FACILITIES
ARTICLE VII**

	Department	Manager	Council
FY 2017 Adopted	<u>Proposed</u>	<u>Proposed</u>	<u>Adopted</u>
<u>FY 2017</u>			
1 Computer Upgrades -Townwide	21,000	21,000	21,000
2 Replacement of Building Maintenance Truck - 2004 F150	30,000	30,000	30,000
3 Tri-Town Track & Field Donation	-	100,000	100,000
4 Furniture-Townwide	15,000	15,000	15,000
5 Plow and Sweeper Storage Building	30,000	30,000	30,000
6 Public Computers - Library	25,000	8,200	8,200
7 Windows at Public Safety Building	12,000	12,000	12,000
8 LED Streetlight Conversion	30,000	-	-
9 Roof-Highway Building	90,000	-	-
10 Revaluation Reserve Fund	5,000	5,000	5,000
Total FY 2017	258,000	221,200	221,200

FY 2018-2022 Proposed

	<u>FY17 Projection</u>	<u>Manager Proposed</u>	<u>Council Approved</u>	<u>Council Appropriated</u>
<u>FY 2018</u>				
1 Computer Upgrades -Townwide	22,000	22,000	22,000	
2 Flooring at Public Safety	20,000	20,000	6,000	
3 Dunning Boat Yard Repairs	15,000	5,000	5,000	
4 Copiers	25,000	15,000	15,000	
5 Roof-Highway Building	90,000	75,000	75,000	
6 LED Streetlight Conversion	30,000	130,000	127,500	
7 Public Works Generator	-	57,500	50,000	
8 Town Hall Heating System	-	15,000	15,000	
9 Website Redesign	-	-	25,000	
10 Heating System at PW - MOVED TO FY19	10,000	-	-	
11 Insulating in Attic of Public Safety Building - MOVED TO FY20	100,000	-	-	
12 PW Roof - Solar Panels - REMOVED	50,000	-	-	
13 Tire Storage Building Replacement - MOVED TO FY19	15,000	-	-	
14 Heating System at the Library-Renovation - REMOVED	15,000	-	-	
15 Revaluation Reserve Fund	5,000	5,000	5,000	
Total FY 2018	397,000	344,500	345,500	-

<u>FY 2019</u>				
1 Computer Upgrades -Townwide	22,000	22,000		
2 Roof-Town Hall	80,000	80,000		
3 Tire Storage Building Replacement	15,000	15,000		
4 Public Works Sand Shed Roof Replacement	90,000	90,000		
5 Heating System at the Public Works Building-Renovation	10,000	10,000		
6 Paint Siding - Town Hall	20,000	20,000		
7 Town Hall Heating System	15,000	15,000		
8 Website Redesign - MOVED TO FY18	25,000	-		
9 Revaluation Reserve Fund	5,000	5,000		
Total FY 2019	282,000	257,000		-

<u>FY 2020</u>				
1 Computer Upgrades -Townwide	22,000	22,000		
2 Copiers	13,000	13,000		
3 Furniture-Townwide	15,000	15,000		
4 Mechanical - Heating System - Town Hall	15,000	15,000		
5 Interior Painting - Townwide	15,000	15,000		
6 Network Phone System Upgrade - Townwide	30,000	30,000		
7 Insulating in Attic of Public Safety Building	100,000	100,000		
8 Town Hall Heating System	13,000	13,000		
9 Library Expansion-Teen Room	300,000	300,000		
10 Revaluation Reserve Fund	5,000	5,000		
Total FY 2020	528,000	528,000		-

<u>FY 2021</u>				
1 Computer Upgrades -Townwide	22,000	22,000		
2 Windows - Town Hall	40,000	40,000		
3 Voting Booths	20,000	20,000		
4 Parcel Map/GIS Update - Townwide	60,000	60,000		
5 Library Flooring - Carpet (2 Main Areas)	50,000	50,000		
6 Revaluation Reserve Fund	5,000	5,000		
Total FY 2021	197,000	197,000		-

<u>FY 2022</u>				
1 Computer Upgrades -Townwide	22,000	22,000		
2 Repoint TH/PS Brick Foundation	10,000	10,000		
3 Maintenance Tractor/Snow Plow/Mower	30,000	30,000		
4 Library Public Computers	8,500	8,500		
5 Exterior - Stail/Paint Library Siding	10,000	10,000		
6 Air Compressor System	30,000	30,000		
7 Revaluation Reserve Fund	7,500	7,500		
Total FY 2021	118,000	118,000		-

12/31/2016 Reserve Balances	941,588
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CABLE ARTICLE VIII

FY 2017 Adopted

	Committee <u>Proposed</u>	Manager <u>Proposed</u>	<u>Council</u> <u>Approved CIP</u>	<u>Council</u> <u>Appropriated</u>
<u>FY 2017</u>				
1 Cable Truck Replacement	25,000	25,000	25,000	25,000
2 AC Unit Replacement	6,000	6,000	6,000	6,000
3 Equipment and other improvements (channel 14)	4,000	4,000	4,000	4,000
Total FY 2017	35,000	35,000	35,000	35,000

FY 2018-2022 Proposed

	<u>FY17</u> <u>Projection</u>	Committee <u>Proposed</u>	Manager <u>Proposed</u>	<u>Council</u> <u>Approved</u>	<u>Council</u> <u>Appropriated</u>
<u>FY 2018</u>					
1 Equipment and other improvements (channel 14)	4,000	4,000	4,000	4,000	
2 Conversion to HD	-	120,600	120,600	120,600	
3 TV Truck Up-fit	-	8,000	8,000	8,000	
Total FY 2018	4,000	132,600	132,600	132,600	-

<u>FY 2019</u>					
1 HD Equipment Replacement - LED Lighting		52,600	52,600	52,600	
2 Equipment and other improvements (Channel 14)		4,000	4,000	4,000	
Total FY 2019		56,600	56,600	56,600	

<u>FY 2020</u>					
1 HD Equipment Replacement (Channel 3)		30,000	30,000	30,000	
2 Equipment and other improvements (Channel 14)		4,000	4,000	4,000	
Total FY 2020		34,000	34,000	34,000	

<u>FY 2021</u>					
1 HD Equipment Replacement (Channel 3)		20,000	20,000	20,000	
2 Equipment and other improvements (Channel 14)		45,000	45,000	45,000	
Total FY 2021		65,000	65,000	65,000	

<u>FY 2022</u>					
1 HD Equipment Replacement (Channel 14)		40,000	40,000	40,000	
Total FY 2022		40,000	40,000	40,000	

12/31/2016 Reserve Balances

505,962

**BOARDS, COMMITTEES,
COMMUNITY GROUPS AND OTHER REQUESTS
ARTICLE IX**

FY 2017 Adopted

	<u>Committee</u> <u>Proposed</u>	<u>Manager</u> <u>Proposed</u>	<u>Council</u> <u>Approved CIP</u>	<u>Council</u> <u>Appropriated</u>
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FY 2017

1 Florida Lake Bridge Replacement	5,000	-	5,000	5,000
Total FY 2017	5,000	-	5,000	5,000

FY 2018-2022 Proposed

	<u>FY 17</u> <u>Projected</u>	<u>Committee</u> <u>Proposed</u>	<u>Manager</u> <u>Proposed</u>	<u>Council</u> <u>Approved</u>	<u>Council</u> <u>Appropriated</u>
<u>FY 2018</u>					
1 Comprehensive Plan/Performance Measures Project	30,000	-	-	-	-
Total FY 2018	30,000	-	-	-	-

FY 2019

No Capital Purchases Requested At This Time	-	-	-	-
Total FY 2019	-	-	-	-

FY 2020

No Capital Purchases Requested At This Time	-	-	-	-
Total FY 2020	-	-	-	-

FY 2021

No Capital Purchases Requested At This Time	-	-	-	-
Total FY 2021	-	-	-	-

FY 2022

No Capital Purchases Requested At This Time	-	-	-	-
Total FY 2022	-	-	-	-

12/31/2016 Reserve Balances	37,108
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**DESTINATION TIF VILLAGE IMPROVEMENTS
FY 2018 BUDGET and FIVE-YEAR CAPITAL PROGRAM**

FY 2017 Adopted

	<u>Manager</u>	<u>Council</u>	<u>Council</u>
	<u>Proposed</u>	<u>Approved CIP</u>	<u>Appropriated</u>
<u>FY 2017</u>			
1 Sidewalk Improvements - Main St East side, Bow St to Mechanic St	40,000	40,000	40,000
2 Sidewalk Improvements - Justin's Way to Elm St on Snow Road	130,000	30,000	30,000
3 Sidewalk ramp detectable panel replacement (8)	6,000	6,000	6,000
4 FACA Cultural Plan Initiative	-	10,000	10,000
5 Freeport Economic Development Corporation	95,000	95,000	95,000
Total FY 2017	271,000	181,000	181,000

FY 2018-2022 Proposed

	<u>FY17</u>	<u>Manager</u>	<u>Council</u>	<u>Council</u>
	<u>Projected</u>	<u>Proposed</u>	<u>Approved</u>	<u>Appropriated</u>
<u>FY 2018</u>				
1 Sidewalk Improvements-Brick Repairs	25,000	25,000	25,000	
2 Sidewalk Improvements - Main Street east, Part of Mill Street to Bow Street	50,000	50,000	50,000	
3 Sidewalk Improvements - Bow Street, from Main Street east for 100'	22,000	22,000	22,000	
4 Sidewalk ramp detectable panel replacement (8)	6,000	6,000	6,000	
5 Sidewalk Improvements - Snow Road to Main St on Elm St - Moved from FY19	-	-	200,000	
6 Freeport Economic Development Corporation	95,000	95,000	95,000	
Total FY 2018	198,000	198,000	398,000	-
<u>FY 2019</u>				
1 Sidewalk Improvements - Main St, East side, West St. to Town Hall Dr	35,000	35,000	35,000	
2 Sidewalk Improvements - Snow Road to Main St on Elm St	140,000	-	-	
3 Sidewalk-Main St West St to Holbrook St	84,000	84,000	84,000	
4 Sidewalk ramp detectable panel replacement (8)	6,000	6,000	6,000	
5 Sidewalk Plow (shared with PWR)	80,000	80,000	80,000	
6 Freeport Economic Development Corporation	95,000	95,000	95,000	
Total FY 2019	440,000	440,000	300,000	-
<u>FY 2020</u>				
1 Sidewalk ramp detectable panel replacement (8)	6,000	6,000	6,000	
2 Sidewalk Improvements - Brick Repairs	45,000	45,000	45,000	
3 Freeport Economic Development Corporation	95,000	95,000	95,000	
Total FY 2020	146,000	146,000	146,000	-
<u>FY 2021</u>				
1 Sidewalk Improvements - Brick Repairs	45,000	45,000	45,000	
2 Freeport Economic Development Corporation	95,000	95,000	95,000	
Total FY 2021	140,000	140,000	140,000	-
<u>FY 2022</u>				
1 Freeport Economic Development Corporation	95,000	95,000	95,000	
Total FY 2022	95,000	95,000	95,000	-

TIF Funds Available:

Unobligated Balance 6/30/16	\$ 326,069
Property Taxes Raised FY17	\$ 307,473
FY 2017 Projects	\$ (86,000)
Economic Development	\$ (95,000)
Funds Committed for Theater Payment - Contract thru FY22	\$ (20,000)
Available 07/01/2017	\$ 432,542

FY 2018-2022 Capital Improvement Plan - Anticipated Operational Impact

Project	Impact	2018	2019	2020	2021	2022	5 Year Total
ARTICLE I							
POLICE DEPARTMENT							
1 Audio Video Camera in Vehicles	No impact to operating budget	-	-	-	-	-	-
2 MDT Update	No impact to operating budget	-	-	-	-	-	-
3 Speed Trailer & Signs	Minor Maintenance Savings	200.00	200.00	200.00	200.00	-	800.00
4 New Squad Car and Changeover Equipment	Minor Maintenance Savings	1,500.00	2,000.00	2,000.00	-	-	5,500.00
5 New Squad Car and Changeover Equipment	Minor Maintenance Savings	3,050.00	3,200.00	3,200.00	-	-	9,450.00
ARTICLE II							
FIRE DEPARTMENT							
1 No Capital Requests at this time		-	-	-	-	-	-
ARTICLE III							
RESCUE DEPARTMENT							
1 No Capital Requests at this time		-	-	-	-	-	-
ARTICLE IV							
PUBLIC WORKS DEPARTMENT							
1 Backhoe	Minor Maintenance Savings	2,500.00	2,500.00	7,500.00	2,500.00	2,500.00	17,500.00
ARTICLE V							
SOLID WASTE DEPARTMENT							
1 Single Sort Compactor Project	Salary, Benefit, & Minor Maint. Savings	46,000.00	49,680.00	53,654.40	57,946.75	62,582.49	269,863.64
2 Loader Refurb	Minor Maintenance Savings	500.00	-	-	-	-	500.00
ARTICLE VI							
COMPREHENSIVE TOWN IMPROVEMENTS							
1 US Route 1 South Overlay-Town's Share 25% PACTS Proj	No impact to operating budget	-	-	-	-	-	-
2 Curtis Road Reconstruction	No impact to operating budget	-	-	-	-	-	-
3 Concord Gully Brook Watershed Restoration	No impact to operating budget	-	-	-	-	-	-
ARTICLE VII							
MUNICIPAL FACILITIES - ADMINISTRATIVE							
1 Computer Upgrades -Townwide	Minor Computer Replacement Savings	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	7,500.00
2 Copiers	Minor Maintenance Savings	100.00	100.00	100.00	100.00	100.00	500.00
3 Revaluation Reserve Fund	4 Year cycle budget increase	50,000.00	-	-	-	-	50,000.00
ARTICLE VII							
MUNICIPAL FACILITIES - BUILDING							
1 Flooring at Public Safety	No impact to operating budget	-	-	-	-	-	-
2 Dunning Boat Yard Repairs	Minor Maintenance Savings	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	5,000.00
3 Roof-Highway Building	No impact to operating budget	-	-	-	-	-	-
4 LED Streetlight Conversion	Leasing & Electrical Savings	28,200.00	28,200.00	28,200.00	28,200.00	28,200.00	141,000.00
5 Public Works Generator	Annual Rental Savings	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	25,000.00
6 Town Hall Heating System	Energy Savings	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	6,000.00
ARTICLE VIII							
CABLE DEPARTMENT							
1 Equipment and other improvements (channel 14)	No impact to operating budget	-	-	-	-	-	-
2 Conversion to HD	No impact to operating budget	-	-	-	-	-	-
3 TV Truck Up-fit	No impact to operating budget	-	-	-	-	-	-
ARTICLE IX							
BOARDS, COMMITTEES, COMMUNITY GROUPS AND OTHER REQUESTS							
1 No Capital Requests at this time		-	-	-	-	-	-

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TOWN OF FREEPORT
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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bgnyrpts

PROJECTION: 18029 FY 2018 NET FUND Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

NET Program			2016 ACTUAL	2017 ORIG BUD	2017 REVISED BUD	2017 ACTUAL	2017 PROJECTION	2018 Approved	PCT CHANGE
0990	NET								
0990	1001	Prof Salar	109,905.46	100,000.00	100,000.00	87,026.57	100,000.00	83,400.00	-16.6%
0990	1200	Other Wag	358,244.87	43,050.00	43,050.00	42,978.67	43,050.00	125,000.00	190.4%
0990	1300	OT Wages	38,721.13	.00	.00	21,717.93	.00	.00	.0%
0990	2303	Ret ICMA	2,467.40	2,700.00	2,700.00	2,815.44	2,700.00	2,700.00	.0%
0990	2305	Retir MSRS	4,718.20	5,200.00	5,200.00	5,335.95	5,200.00	5,800.00	11.5%
0990	2407	FICA & Med	35,838.37	30,000.00	30,000.00	11,572.55	30,000.00	16,100.00	-46.3%
0990	2409	Healt Ins	29,919.96	39,500.00	39,500.00	34,187.16	39,500.00	35,850.00	-9.2%
0990	2410	Wkrs Comp	24,868.01	20,500.00	20,500.00	4,581.54	20,500.00	8,600.00	-58.0%
0990	2411	Unemp Comp	.00	.00	.00	.00	.00	.00	.0%
0990	2416	Dental	1,226.10	1,300.00	1,300.00	1,262.70	1,300.00	1,100.00	-15.4%
0990	2419	Med Exams	.00	250.00	250.00	.00	250.00	.00	-100.0%
0990	2421	Emp Sick P	1,687.05	.00	.00	1,466.88	.00	.00	.0%
0990	2605	Clothing	68.95	2,000.00	2,000.00	.00	2,000.00	.00	-100.0%
0990	3300	Emp Train	1,078.68	1,000.00	1,000.00	460.00	1,000.00	500.00	-50.0%
0990	4036	Radio Main	.00	.00	.00	.00	.00	.00	.0%
0990	4038	Veh Maint	32.46	5,000.00	5,000.00	.00	5,000.00	.00	-100.0%
0990	4320	Tech Repai	12,951.21	1,000.00	1,000.00	7,686.26	1,000.00	5,500.00	450.0%
0990	5310	Postage	7,839.63	8,000.00	8,000.00	13,480.66	8,000.00	8,000.00	.0%
0990	5320	Telephone	2,291.00	3,500.00	3,500.00	308.49	3,500.00	3,500.00	.0%
0990	6000	Supplies	3,065.47	2,500.00	2,500.00	3,183.19	2,500.00	4,000.00	60.0%
0990	6009	Med Suppl	4,401.40	10,000.00	10,000.00	.00	10,000.00	.00	-100.0%

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TOWN OF FREEPORT
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS
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PROJECTION: 18029 FY 2018 NET FUND Original Budget
FOR PERIOD 99
ACCOUNTS FOR:

NET Program			2016 ACTUAL	2017 ORIG BUD	2017 REVISED BUD	2017 ACTUAL	2017 PROJECTION	2018 Approved	PCT CHANGE
0990	6260	Veh Fuel	10,989.80	15,000.00	15,000.00	3,916.98	15,000.00	3,000.00	-80.0%
0990	7900	Cap Outlay	14,134.66	14,500.00	14,500.00	11,038.90	11,100.00	6,500.00	-55.2%
0990	9991	Tranf GF	.00	.00	.00	.00	.00	.00	.0%
0990	9996	Transfer	50,000.00	50,000.00	50,000.00	50,000.00	.00	.00	-100.0%
TOTAL NET			714,449.81	355,000.00	355,000.00	303,019.87	301,600.00	309,550.00	-12.8%

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TOWN OF FREEPORT
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

P 3
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PROJECTION: 18029 FY 2018 NET FUND Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

NET Program			2016 ACTUAL	2017 ORIG BUD	2017 REVISED BUD	2017 ACTUAL	2017 PROJECTION	2018 Approved	PCT CHANGE
REV29	NET Program Revenues								
REV29	3275	NET Charge	-187,748.61	-280,000.00	-280,000.00	-191,386.09	-230,000.00	-229,550.00	-18.0%
REV29	3280	Parkview	.00	.00	.00	.00	.00	.00	.0%
REV29	3285	Billing Sv	-68,545.43	-75,000.00	-75,000.00	-90,422.07	-80,000.00	-80,000.00	6.7%
REV29	9991	Tranf GF	.00	.00	.00	.00	-100,000.00	.00	.0%
TOTAL NET Program Revenues			-256,294.04	-355,000.00	-355,000.00	-281,808.16	-410,000.00	-309,550.00	-12.8%
TOTAL NET Program			458,155.77	.00	.00	21,211.71	-108,400.00	.00	.0%
TOTAL REVENUE			-256,294.04	-355,000.00	-355,000.00	-281,808.16	-410,000.00	-309,550.00	.0%
TOTAL EXPENSE			714,449.81	355,000.00	355,000.00	303,019.87	301,600.00	309,550.00	.0%
GRAND TOTAL			458,155.77	.00	.00	21,211.71	-108,400.00	.00	.0%

** END OF REPORT - Generated by Jessica Maloy **

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TOWN OF FREEPORT
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

P 1
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PROJECTION: 18025 FY 2018 Winslow Park Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

Winslow Park			2016 ACTUAL	2017 ORIG BUD	2017 REVISED BUD	2017 ACTUAL	2017 PROJECTION	2018 Approved	PCT CHANGE
0550	Winslow Park								
0550	1001	Prof Salar	57,036.77	42,300.00	42,300.00	47,531.51	47,300.00	45,200.00	6.9%
0550	1200	Other Wag	28,593.26	75,000.00	75,000.00	52,254.21	75,000.00	75,000.00	.0%
0550	2303	Ret ICMA	3,554.93	4,300.00	4,300.00	4,671.81	4,800.00	4,600.00	7.0%
0550	2407	FICA & Med	6,384.30	9,000.00	9,000.00	7,364.71	9,000.00	9,300.00	3.3%
0550	2409	Healt Ins	7,419.36	8,400.00	8,400.00	8,950.56	8,400.00	9,400.00	11.9%
0550	2410	Wkrs Comp	2,128.10	3,500.00	3,500.00	3,128.80	3,500.00	4,000.00	14.3%
0550	2411	Unemp Comp	.00	.00	.00	.00	.00	.00	.0%
0550	2416	Dental	490.44	511.00	511.00	490.44	511.00	525.00	2.7%
0550	2910	Admin fees	1,170.62	2,000.00	2,000.00	1,551.41	2,000.00	2,000.00	.0%
0550	3302	Empl Trav	.00	100.00	100.00	.00	100.00	100.00	.0%
0550	4010	Bldg Maite	6,521.29	5,500.00	5,500.00	5,853.28	5,500.00	6,500.00	18.2%
0550	4021	Rubbish	4,000.82	4,000.00	4,000.00	3,020.25	4,000.00	4,000.00	.0%
0550	4038	Veh Maint	3,456.87	1,800.00	1,800.00	2,258.98	1,800.00	3,000.00	66.7%
0550	5200	Insurance	.00	2,500.00	2,500.00	.00	2,500.00	2,500.00	.0%
0550	5310	Postage	327.11	500.00	500.00	533.12	500.00	500.00	.0%
0550	5320	Telephone	2,638.96	3,000.00	3,000.00	2,644.06	3,000.00	3,000.00	.0%
0550	5400	Advertisin	1,779.78	2,000.00	2,000.00	737.25	2,000.00	2,000.00	.0%
0550	6000	Supplies	120.68	1,000.00	1,000.00	1,282.89	1,000.00	1,000.00	.0%
0550	6005	Clean Supp	8,233.94	7,800.00	7,800.00	7,748.29	7,800.00	7,800.00	.0%
0550	6200	Elect	5,369.72	6,000.00	6,000.00	4,638.17	6,000.00	6,000.00	.0%
0550	6220	Sewer	4,582.75	4,500.00	4,500.00	3,992.12	4,500.00	4,500.00	.0%

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TOWN OF FREEPORT
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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PROJECTION: 18025 FY 2018 Winslow Park Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

Winslow Park			2016 ACTUAL	2017 ORIG BUD	2017 REVISED BUD	2017 ACTUAL	2017 PROJECTION	2018 Approved	PCT CHANGE
0550	6250	Propane	1,559.64	2,800.00	2,800.00	2,123.07	2,800.00	2,800.00	.0%
0550	6260	Veh Fuel	4,166.99	6,000.00	6,000.00	2,690.09	6,000.00	6,000.00	.0%
0550	6712	Tools	770.42	1,000.00	1,000.00	801.27	1,000.00	1,000.00	.0%
0550	6760	Gravel	1,244.00	2,000.00	2,000.00	1,358.50	2,000.00	2,000.00	.0%
0550	6900	Other Supp	9,236.14	7,500.00	7,500.00	10,129.92	9,000.00	9,000.00	20.0%
0550	7600	Farm House	425.26	1,500.00	1,500.00	3,514.70	4,000.00	1,500.00	.0%
0550	7610	Plyg Trail	1,548.21	3,000.00	3,000.00	709.25	3,000.00	3,000.00	.0%
0550	7620	Lawn Mower	2,454.70	5,000.00	5,000.00	4,608.01	5,000.00	5,000.00	.0%
0550	7630	Table Can	987.00	1,000.00	1,000.00	559.56	1,000.00	3,000.00	200.0%
0550	7640	Gate House	1,749.18	1,500.00	1,500.00	877.34	1,500.00	1,500.00	.0%
0550	7650	Ramp&Wharf	3,200.11	2,000.00	2,000.00	1,796.55	2,000.00	2,000.00	.0%
0550	7800	Spec Projs	6,933.72	7,000.00	7,000.00	6,322.29	7,000.00	7,000.00	.0%
0550	7900	Cap Projs	58,196.56	50,000.00	50,000.00	37,697.62	50,000.00	175,000.00	250.0%
0550	9000	Misc	1,685.00	1,000.00	1,000.00	1,455.91	2,000.00	1,000.00	.0%
0550	9200	Contingncy	1,118.00	1,000.00	1,000.00	1,090.00	1,000.00	1,000.00	.0%
TOTAL Winslow Park			239,084.63	276,011.00	276,011.00	234,385.94	286,511.00	411,725.00	49.2%

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TOWN OF FREEPORT
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS
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PROJECTION: 18025 FY 2018 Winslow Park Original Budget
FOR PERIOD 99
ACCOUNTS FOR:

Winslow Park			2016 ACTUAL	2017 ORIG BUD	2017 REVISED BUD	2017 ACTUAL	2017 PROJECTION	2018 Approved	PCT CHANGE
0551	Harb Cottage								
0551	4010	Bldg Maite	2,700.18	3,000.00	3,000.00	3,124.87	3,000.00	3,000.00	.0%
0551	4040	Grnds Main	148.00	1,000.00	1,000.00	1,244.00	1,400.00	1,000.00	.0%
0551	5200	Insurance	.00	500.00	500.00	.00	500.00	500.00	.0%
0551	5320	Telephone	578.56	500.00	500.00	861.20	750.00	1,000.00	100.0%
0551	5400	Advertisin	.00	200.00	200.00	.00	200.00	200.00	.0%
0551	6050	Equip	3,393.23	4,000.00	4,000.00	.00	4,000.00	8,000.00	100.0%
0551	6200	Elect	1,051.05	1,000.00	1,000.00	747.76	1,000.00	1,000.00	.0%
0551	6260	Veh Fuel	1,119.56	1,500.00	1,500.00	1,188.89	1,500.00	1,500.00	.0%
0551	6910	Trees	.00	500.00	500.00	451.86	500.00	500.00	.0%
0551	7650	Ramp&Wharf	350.00	1,500.00	1,500.00	700.00	1,500.00	1,500.00	.0%
0551	7660	Cottage	6,335.65	2,000.00	2,000.00	4,200.00	2,000.00	2,000.00	.0%
0551	9000	Misc	558.86	1,000.00	1,000.00	.00	1,000.00	1,000.00	.0%
0551	9200	Contingncy	.00	.00	.00	.00	.00	.00	.0%
TOTAL Harb Cottage			16,235.09	16,700.00	16,700.00	12,518.58	17,350.00	21,200.00	26.9%

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jmaloy

TOWN OF FREEPORT
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

P 4
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PROJECTION: 18025 FY 2018 Winslow Park Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

Winslow Park			2016 ACTUAL	2017 ORIG BUD	2017 REVISED BUD	2017 ACTUAL	2017 PROJECTION	2018 Approved	PCT CHANGE
REV25	Winslow Park								
REV25	1920	Donations	.00	.00	.00	.00	.00	.00	.0%
REV25	3262	Winslow Pk	-283,187.08	-288,711.00	-288,711.00	-298,008.09	-294,111.00	-427,925.00	48.2%
REV25	3510	Unant Misc	.00	-3,000.00	-3,000.00	.00	-3,000.00	-3,000.00	.0%
REV25	3550	Int Invest	-1,673.87	-1,000.00	-1,000.00	-3,049.02	-1,000.00	-2,000.00	100.0%
TOTAL Winslow Park			-284,860.95	-292,711.00	-292,711.00	-301,057.11	-298,111.00	-432,925.00	47.9%
TOTAL Winslow Park			-29,541.23	.00	.00	-54,152.59	5,750.00	.00	.0%
TOTAL REVENUE			-284,860.95	-292,711.00	-292,711.00	-301,057.11	-298,111.00	-432,925.00	.0%
TOTAL EXPENSE			255,319.72	292,711.00	292,711.00	246,904.52	303,861.00	432,925.00	.0%
GRAND TOTAL			-29,541.23	.00	.00	-54,152.59	5,750.00	.00	.0%

** END OF REPORT - Generated by Jessica Maloy **

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