



# TOWN OF FREEPORT

## *FY 2012-2013 Municipal Budget*



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**TOWN OF FREEPORT, MAINE  
FISCAL YEAR 2013  
MUNICIPAL BUDGET**

**Town Councilors**

District 1	Sara Gideon, Vice Chairperson
District 2	Kate Arno
District 3	Kristina Egan
District 4	James Cassida, Chairperson
At-Large	Richard DeGrandpre
At-Large	Charlotte Bishop
At-Large	James Hendricks



**Council Secretary**  
Sharon Coffin

Photo Courtesy Town Staff

**Town Officials**

Town Manager	Dale C. Olmstead, Jr.
Cable Television Director	Rick Simard
Codes Enforcement Officer	Fred Reeder
Finance Director	Abbe Yacoben
Fire and Rescue Chief	Darrel Fournier
General Assistance	Johanna Hanselman
Harbormaster	Jay Pinkham
Human Resources	Judy Hawley
Library Director	Beth Edmonds
Planning Director	Donna Larson
Police Chief	Jerry Schofield
Tax Assessor	Robert Konczal
Town Engineer	Al Presgraves
Town Clerk/Registrar of Voters	Tracey Stevens
Winslow Park Manager	Neil Lyman

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# TOWN OF FREEPORT, MAINE

## MUNICIPAL BUDGET FY 2013

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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 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 now stands the Harraseeket Yacht Club.<sup>1</sup>

Today, Freeport serves 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.<sup>2</sup> In fact, shoe manufacturing was a large portion of Freeport’s business from



Photo Courtesy Freeport Historical Society

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.<sup>3</sup>

While things have changed since the 1800s, Freeport continues to have a vibrant downtown which attracts millions of tourists each summer, many thriving businesses, and 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 new building permits, and only issued 37 during FY 2011.

In the spring of 2011, the Town Council approved an expenditure of up to \$2.3 million from fund balance for the construction of athletic fields on Hunter Road in the Western section of Town. The new construction is complete as of the writing of these footnotes in November, 2011, and includes 19 acres of playing fields (four multi-use and three baseball/softball) and 15 acres

<sup>1</sup> (Freeport Historical Society 1996, Introduction Page)

<sup>2</sup> (Freeport Historical Society 1996, Page 48)

<sup>3</sup> (Bonney 2009)

of trails that will connect the Hunter Road Fields to the Hedgehog Mountain trails. These fields will be open for use in the spring of 2012.

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. As of June 30<sup>th</sup>, 2010, this complex



Photo Courtesy Berenson Associates

was approximately 60 percent full, and as of June 30<sup>th</sup>, 2011, it was approximately 90 percent occupied. While information regarding lease rates is not public information,

Berenson Associates reports that lease rates have been 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.

In addition to the new retail and parking garage space, as of June 30<sup>th</sup>, 2011, Berenson had begun construction of a new movie theater. The theater opened in November of 2011, and features six screens and 700 seats with the newest high-definition 3-D technology.

The Northern New England Passenger Rail Authority received a \$35 million federal ARRA (American Recovery and Reinvestment Act) grant for the construction of passenger rail infrastructure from Brunswick to Portland with a stop in Freeport for service beginning in 2012. Construction on the train platform began in September of 2011.

The local grocery store/deli Bow Street Market completed its construction and opened its new market in June of 2011. This expansion tripled the size of the market to 15,000 square feet, and included the extension of School Street over a gulley to meet Bow Street; this has been an exciting project, as it will allow through auto, bicycle, and foot traffic.



Photo Courtesy Ed Bonney and the Bow Street Market

In addition, Freeport's downtown storefront vacancy rate remains lower than that of other Southern Maine communities, which makes Freeport highly desirable for new retail businesses. Vacancy rate data is difficult to capture on any given date due to the different organizations tracking the information, but it is estimated that the average vacancy rate in Southern Maine retail districts is approximately 20%; Freeport's vacancy rate as of June 30<sup>th</sup>, 2011 was only 13.9% of total storefront space. This has decreased from approximately 14.7% at June 30<sup>th</sup>, 2010, and any downward movement during tough economic times is considered positive.

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.

<b>Town of Freeport</b>						
<b>Top Ten Taxpayers Breakdown</b>						
<b>As of April 1, 2011</b>						
					0.0152	
#	Taxpayer	Real Estate	Personal Prop.	Total Valuation	Tax	% of levy
1	BEAN L L INC	140,720,300	53,185,553	\$ 193,905,853	\$ 2,947,369	14.34
2	BERENSON ASSOCIATES INC	29,426,400		\$ 29,426,400	\$ 447,281	2.18
3	HARRASEEKET INN INC	7,709,900	716,703	\$ 8,426,603	\$ 128,084	0.62
4	DOVER PROPERTIES LLC	7,663,200	622,252	\$ 8,285,452	\$ 125,939	0.61
5	FREEPORT GROUP LLC	6,710,300		\$ 6,710,300	\$ 101,997	0.50
6	NEW HUDSON ASSOCIATES	6,662,700		\$ 6,662,700	\$ 101,273	0.49
7	CENTRAL MAINE POWER CO	5,488,600		\$ 5,488,600	\$ 83,427	0.41
8	FREEPORT PREMIUM LLC	5,226,100		\$ 5,226,100	\$ 79,437	0.39
9	W/S FREEPORT BB LLC	4,990,600		\$ 4,990,600	\$ 75,857	0.37
10	FREEPORT CONVALESCENT CTR REALTY TR	4,225,600	500,803	\$ 4,726,403	\$ 71,841	0.35
					\$ 4,162,505	
	Total Valuation of Top Ten			\$ 273,849,011		
	Total taxes @ 15.20 per thousand			\$ 4,162,505		
	Total Town taxable valuation			\$ 1,351,992,423		
	Percentage of valuation carried by top ten			20.3%		

Source: Town of Freeport Assessing Data

## Current Statistics

Per the 2000 Census, the Town's population was 7,825, with the median age being 39.8 years old. The total number of housing units is 3,287 and of those, 2,398 were owner-occupied. The number of people graduating college or higher is 2,105 or 38.3 percent of the total; this is higher than the national average of 24.4 percent. Freeport's median income in 1999 dollars was \$52,034 versus the national average of \$41,994 per year. The median value of a home in Freeport was \$168,900 in comparison with the national average of \$119,600.<sup>4</sup>

<sup>4</sup> (U.S. Census Bureau)



### Town of Freeport Statistics

**Source: U.S. Census Bureau-Fact Sheet-American FactFinder**

		<b>Freeport</b>		
		<b>Amount</b>	<b>Percentage</b>	<b>National Average</b>
Total Population		7,828	N/A	N/A
Median Age		40	N/A	35.30
Average Household Size		2	N/A	2.59
Total Housing Units		3,287	N/A	N/A
Owner-occupied Housing Units		2,398	78.00%	66.20%
Renter-occupied Housing Units		678	22.00%	33.80%
Vacant Housing Units		211	6.40%	9.00%
High School Graduate or Higher		4,932	89.80%	80.40%
Bachelor's Degree or Higher		2,105	38.30%	24.40%
In Labor Force (Population 16 Years and Over)		4,374	71.20%	63.90%
Mean Travel Time to Work in Minutes (Workers 16 Years and Older)		22	N/A	25.50
Median Household Income in 1999 Dollars		52,034	N/A	41,994.00
Families Below Poverty Level		88	4.00%	9.20%
Individuals Below Poverty Level		451	5.90%	12.40%
Single-Family Owner-occupied Homes		1,745	N/A	N/A
Median Value of Homes		168,900	N/A	119,600

### Bibliography

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).

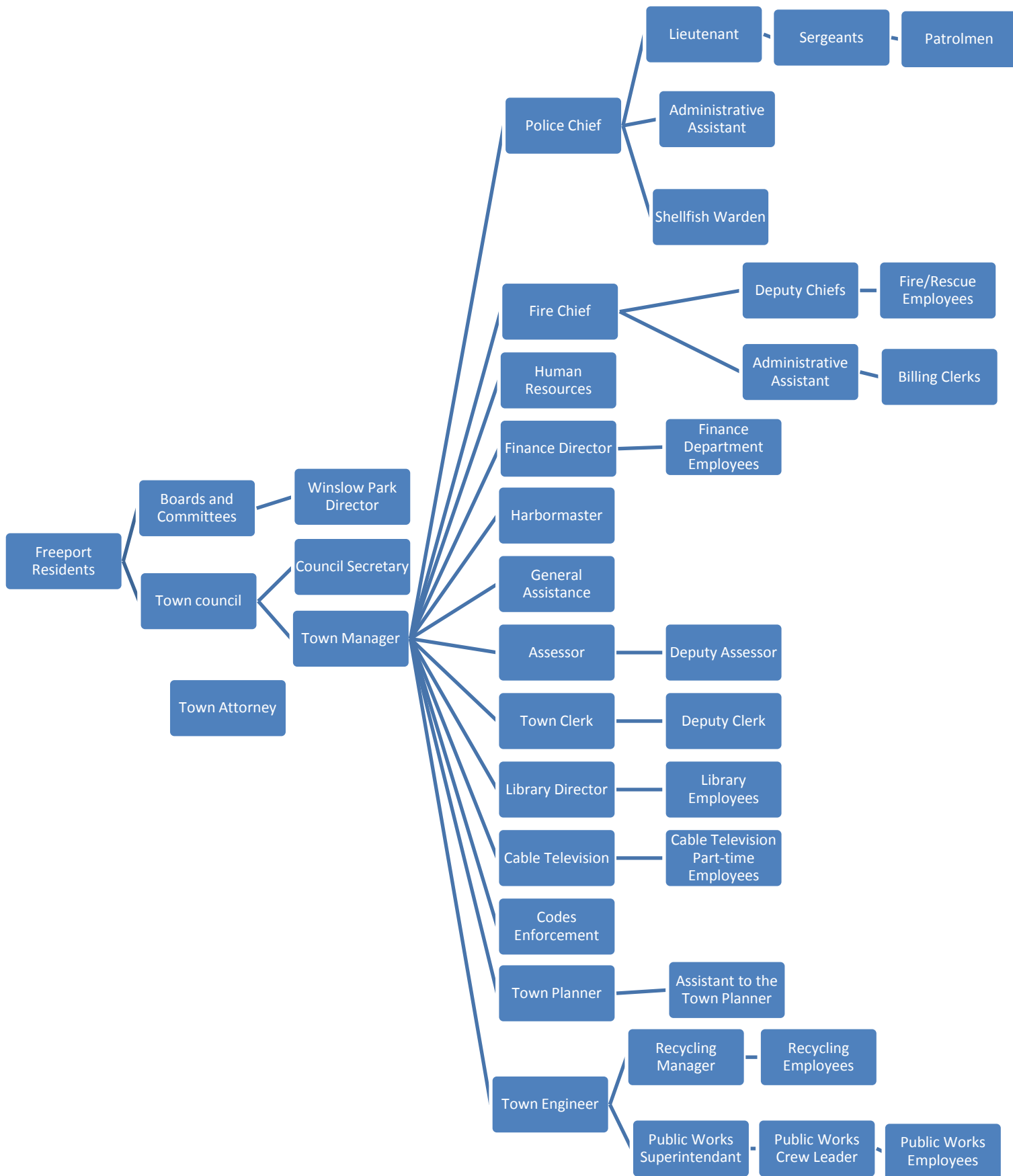
U.S. Census Bureau. "U.S. Census Bureau American FactFinder." [www.factfinder.census.gov](http://www.factfinder.census.gov).

## **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 two managers since the change 35 years ago. The Town has seven councilors, with four coming from one of the Town's voting districts and three being elected "at large" from throughout the community. Each year, the council elects a chairperson, and while the chair 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 60 full-time employees and 150 part-time and seasonal employees throughout the year. A Townwide organization chart is located on page nine.

In addition, the Town has made staffing changes for the FY 2013 budget. These changes can be found on the historic staffing chart on page ten just after the organization chart for the Town government. As discussed in the transmittal letter and on the Council goals, the municipal facilities committee (which is comprised of three councilors) convened numerous times during FY 2012 with the purpose of studying the service level requirements of each department, and corresponding staffing levels. The Council directed the Town manager to incorporate the municipal facilities committee's recommendations on staffing to into the FY 2013 budget. In addition, staff was directed to be proactive and research new revenue ideas. These are discussed in the transmittal letter, but the outcome was a net \$50,000 to the budget, and increased staffing (and service levels) in the fire and rescue department, police department, and community library. These new staff members and increased service cost the taxpayer approximately five cents per \$1,000 of valuation on their home.

# Town of Freeport Organizational Chart



<p style="text-align: center;"><b>Town of Freeport</b>  <b>Historic Staffing Levels-Four-Year Comparison</b></p>
----------------------------------------------------------------------------------------------------------------------

	FY 2010	FY 2011	FY 2012	FY 2013		Notes
				Full-Time	Part-Time	
<b>Council</b>	7	7	7		7	
<b>Town Manager</b>	1.1	1.1	1	1	0.5	MFC Increase *
<b>General Administration</b>	1.15	1.15	1.15	1	0.15	
<b>Finance Department</b>	4.12	4.12	4.12	4	0.2	
<b>Assessing</b>	2	2	2	2		
<b>Town Clerk</b>	1.67	1.67	1.8	1	0.8	
<b>General Assistance</b>	1	1	1	1		
<b>Community Library</b>	8.55	8.05	7.8	6	2.8	MFC Increase *
<b>Planning and Codes</b>	3	3	3	3		
<b>Cable Television</b>	1.3	1.3	1.3	1	0.3	
<b>Fire Department</b>	6.3	6.3	6.3	3	5.3	MFC Increase *
<b>Police Department</b>	14	14	14	13	2	MFC Increase *
<b>Police Dispatch</b>	4.4	4.4	0.75	0.5	0.5	
<b>Special Enforcement</b>	1	1	1	1		
<b>Coastal Waters Commission</b>	1.15	1.15	1.15	1.15		
<b>Rescue Department</b>	5.2	5.2	5.2	3	2.2	
<b>Public Works</b>	11	11	11	10	0.5	MFC Decrease *
<b>Town Engineer</b>	1	1	1	1		
<b>Municipal Buildings</b>	1.6	1.6	1.6	1.5	0.1	
<b>Solid Waste and Recycling</b>	2.8	2.8	2.8	2.6	0.2	
<b>Winslow Park</b>	4.5	4.5	4.5	0.5	4	
<b>Non-Emergency Transport</b>	11	11	11	1.5	9.5	

\* **Note:** During FY 2012, the Municipal Facilities Committee subset of the Town Council studied staffing levels in all departments and made recommendations during the FY 2013 process to increase/decrease where necessary. The items with the notations on the MFC are recommended changes. It is notable that not all of these recommendations, such as the manager's part-time assistant, were ultimately funded.



# Town of Freeport FY 2013

## July 1, 2012 – June 30, 2013

### Town of Freeport All Funds Subject to Appropriation Unaudited Fund Balance Projection

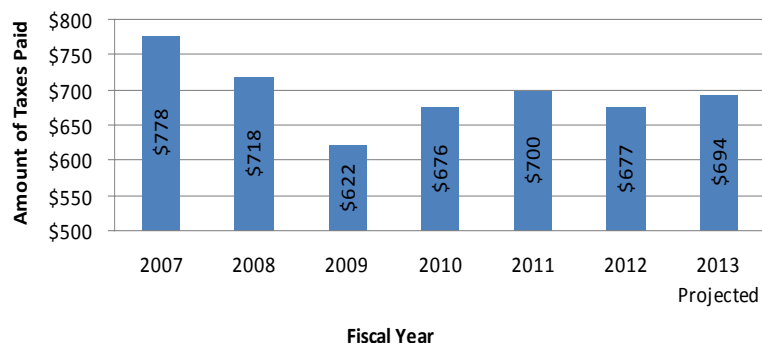
	General Fund	Winslow Park	Destination TIF Fund	NET Fund	Capital Projects Fund	Total All Funds - Subject to Appropriation
<b>06/30/2012 Unaudited Fund Balance</b>	5,669,078	388,030	257,588	37,807	600,040	6,952,543
<b>Revenues</b>						
Taxes	20,411,098		263,500			20,674,598
Licenses, Permits, and Fees	386,890					386,890
Intergovernmental	1,207,742					1,207,742
Charges for Service	44,500	267,452		501,079		813,031
Fees and Fines	127,400					127,400
Unclassified	25,000					25,000
Investment Earnings	50,000					50,000
<b>Total Revenues</b>	22,252,630	267,452	263,500	501,079	-	23,284,661
<b>Expenditures</b>						
General Government	1,512,526					1,512,526
Public Safety	2,315,798			501,079		2,816,877
Public Works	2,065,001					2,065,001
Community Services	621,646	267,452				889,098
Education	13,485,458					13,485,458
Insurance and Fringe Benefits	1,506,300					1,506,300
Unclassified	1,075,694		315,000			1,390,694
Capital Outlay	493,207				1,947,650	2,440,857
Debt Service	-					-
<b>Total Expenditures</b>	23,075,630	267,452	315,000	501,079	1,947,650	26,106,811
<b>Other Financing Sources/(Uses)</b>	823,000				1,947,650	2,770,650
<b>Change in Fund Balance</b>	-	-	(51,500)	-	-	(51,500)
<b>06/30/2013 Projected Ending Fund Balance</b>	5,669,078	388,030	206,088	37,807	600,040	6,901,043

The **Capital Projects Fund** includes almost \$2 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 items such as a new ambulance, dump truck, shared street sweeper with the Destination Freeport TIF, excavator, two large paving projects on Upper Mast Landing Road and South Street, computer infrastructure improvements, a large-scale invasive green crab eradication program, and even renovations to the Town's new train station in anticipation of the passenger rail arriving in Freeport during FY 2013. The capital plan and FY 2013 capital budget were adopted on April 3<sup>rd</sup>, 2012, and the full document can be found on page 81 of this document or on the Town's website at: [http://www.freeportmaine.com/page.php?page\\_id=257&title=Budgets](http://www.freeportmaine.com/page.php?page_id=257&title=Budgets)

The **Non-Emergency Transport Fund** includes \$501,079 in insurance payments for patient transport and fees for conducting rescue billing for other towns. Over the past two years, this fund has lost net assets. The goal for FY 2013 is to increase net assets by assuming rescue billing duties for other towns and proposing a maintenance expense budget.

### Municipal Rate on a \$200,000 Home

Note: The home value was reduced during FY 2011 by 15% to \$170,000 to accommodate declining real estate values



The **General Fund-Total Budget** \$8,758,553

Highlights: Property Taxes \$4,787,521, or \$119,387 increase from FY 2012 budget.

On a \$200,000 home, this increase will be approximately \$18 per year.

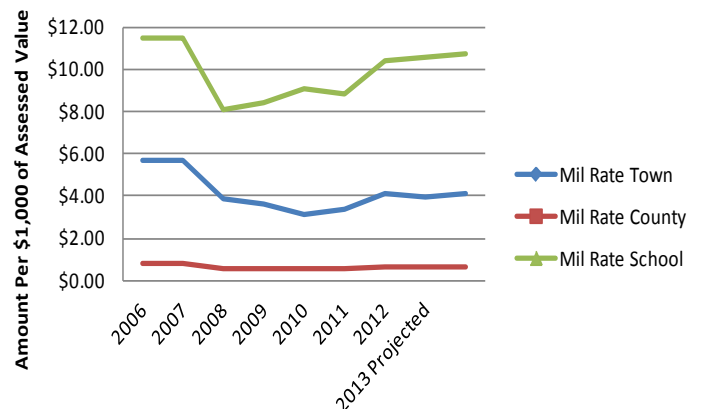
The budget includes:

- one additional police officer.
- 1 full-time equivalent addition to the midnight shift fire/rescue staff, bringing 24-hour coverage to a minimum of two people.
- a part-time public works assistant which will enable staff to be in the field more often.
- a train station with the upcoming passenger rail service
- an increased general assistance budget to ensure the neediest citizens are helped.

The **Destination Freeport TIF** budget includes \$263,500 in property tax revenue, and includes the joint purchase of a street sweeper, sidewalk improvements on Mechanic Street, downtown sidewalk repairs and \$155,000 for economic development activities in addition to the Town's annual contribution to the Nordica Theatre and downtown maintenance of streets and trash removal.

## Budget-in-Brief

### Property Tax Levy History



The **Winslow Park Fund** includes \$267,452 in entrance and camping fees. The Winslow Park Commission has just completed a large-scale erosion control project and bathroom renovations to enhance the quality of the camping and recreating at the Park. A small wireless internet project is planned at the Park this year.



**To:** Honorable Town Councilors  
**From:** Dale Olmstead, Jr., Town Manager  
 Abbe Yacoben, Finance Director  
**Re:** FY 2013 Operating Budget  
**Date:** May 1<sup>st</sup>, 2012

We are pleased to present the FY 2013 Operating Budget for the Town of Freeport. This was a difficult budget to prepare, as while we have seen improvements in the national economy, economic times are nowhere like they were in 2007-2008 when the nation entered the “Great Recession”. In addition, fuel prices for home heating oil and gasoline are still approaching four dollars-per-gallon and employment is scarce. It is my goal that the FY 2013 budget result in a maximum of a two percent tax increase including the County, RSU (Regional School Unit), and Town. While we do not have a final valuation report from the Town’s assessor, nor the final RSU budget or tax amounts, we do have draft figures as follows for all three taxing bodies:

Entity	FY 2012 Tax Amount	FY 2013 Projected Tax Amount	\$ Increase	% Increase
<b>Cumberland County</b>	\$ 846,018	\$ 831,619	\$ (14,399)	-1.70%
<b>RSU #5</b>	\$ 13,275,403	\$ 13,485,458	\$ 210,055	1.58%
<b>Town of Freeport</b>	\$ 4,668,134	\$ 4,787,521	\$ 119,387	2.56%
<b>Total Tax</b>	\$ 18,789,555	\$ 19,104,598	\$ 315,043	1.68%
<b>Mil Rate Impact</b>	<b>0.000250304</b>	<b>25.0 cents per \$1,000 of value</b>		

The FY 2012 mil rate, or the amount of tax raised per \$1,000 of valuation, is currently \$15.20. If the estimates listed above are passed into appropriations by the RSU Board and Town Council, the new mil rate will be \$15.50, or two percent above the current rate. The ten-year history of the Town’s tax rate is listed in graphic as well as table format here. 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

Ten-Year Mil Rate History	
Fiscal Year	Mil Rate
FY 2003	\$ 17.75
FY 2004	\$ 18.10
FY 2005	\$ 18.10
FY 2006	\$ 17.90
FY 2007	\$ 12.50
FY 2008	\$ 12.56
FY 2009	\$ 12.75
FY 2010	\$ 12.75
FY 2011	\$ 15.15
FY 2012	\$ 15.20
FY 2013 Projection	\$ 15.50

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.

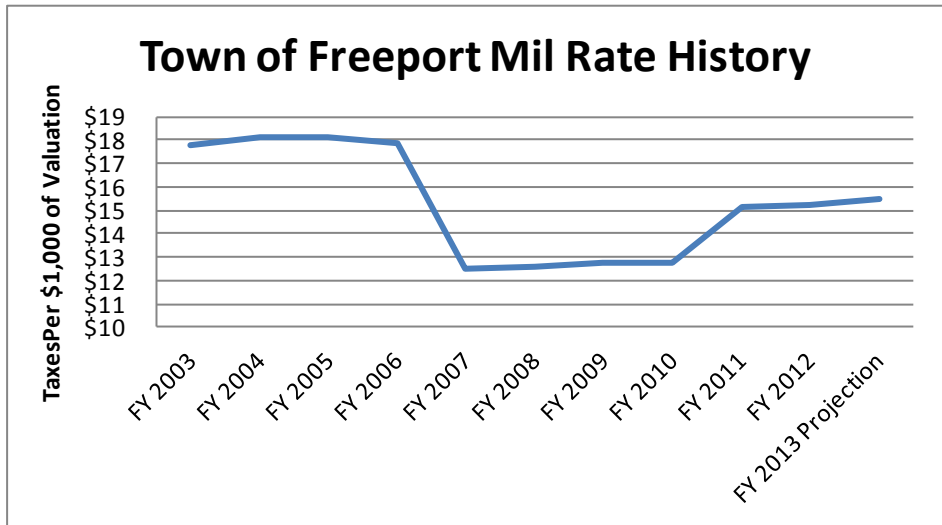
While the main focus is on the general fund for budgeting purposes, as it has the only impact on the

Town's tax mil rate, the Town budgets for the general fund, NET enterprise fund, Winslow Park and 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.

This has been a particularly challenging process, for the general fund in particular; the priorities for the budget were as follows:

1. To ensure that the Municipal Facilities Committee addressed department-level staffing concerns in order to maintain consistent service levels
2. Minimize the impact of the budget and municipal mil rate on the residents
3. Anticipate the reductions in State funding when preparing the budget, and present a balanced budget

In some situations, these were almost conflicting goals, and it was difficult to balance the need for additional staffing needs with shrinking revenues and maintaining the mil rate. The staff identified the three major mandatory expenditure increase areas of general assistance, staffing needs, and train station maintenance. These items total the \$139,000 of the municipal tax increase, and are described in detail below. The capital projects fund is funded by reserves, and the capital budgeting goal is always to complete necessary infrastructure projects and equipment replacement on a schedule that avoids unnecessary maintenance. The Town maintains a five year capital plan and a 20-year replacement schedule. These documents set the budgeting process for each year as well as guide the funding of reserves. The Destination Freeport TIF is governed by the TIF plan, and includes expenditures on infrastructure in the downtown Village, and economic development. The Winslow Park fund exists to maintain the Park and beach, and the NET enterprise fund maintains the non-emergency transport program to its current levels. The goal of all funds is to support the appropriate programs and services while keeping costs down and service levels constant or increasing. This has been a tough time period for such a goal, but the FY 2013 budget is in balance and service levels have increased in general fund programs.



## THE GENERAL FUND

While the tax increase is expected to be \$139,000 or slightly 2.97 percent, the municipal budget has increased by \$312,032 or 3.69 percent from FY 2012 to FY 2013.

Town of Freeport Municipal Budget Comparison				
Town of Freeport		Budget	\$ Increase	% Increase
FY 2011		\$ 8,439,961		
FY 2012		\$ 8,465,864	\$ 25,903	0.31%
FY 2013		\$ 8,758,553	\$ 292,689	3.46%
Excluding the County Tax and RSU #5 Tax				

For approximately five budget cycles between FY 2008 and FY 2012, the Town Council made a specific goal of maintaining a “zero-increase” municipal mil rate. This meant that department heads held their budgets constant or made reductions wherever possible. However, during FY 2012, several departments began reporting that the cuts or maintenance budgets were no longer sustainable. For example, the fire department reported that they were delayed in responding to night-time calls due to low staffing levels. The police department reported eliminating programs such as foot patrols and has historically had an increasing overtime budget due to low staffing levels and increased detail requirements and calls. The library sustained two long-term employees retirements which were filled by two part-time employees for two fiscal years, and reported that they are no longer able to keep pace with new electronic services of surrounding Towns’ libraries. The current Town manager is retiring after 30 years of service, and there is concern that a new manager will want clerical assistance that our current manager does not have. A shared assistant with the public works department is included in the FY 2013 budget. These reports of declining service-levels and increased demands caused the Town’s Municipal Facilities Committee to review the staffing levels of all departments, and respond where it was determined that increased staffing is needed. The departments that include program and staffing increases in the FY 2013 budget are as follows, and a staffing chart is listed at the end of this letter:

Department	Staffing Change	Reason	Budget Impact
Police	Add One Officer	To allow for more foot patrol and reduce overtime	\$ (17,213)
Fire	Add One Per-Diem Responder to Provide 24/7 Coverage with Two People	To improve response times by having additional nighttime coverage	\$ 45,000
Library	Add 20-Hours to the total staffing	To introduce the new inter-library loan system SOLAR and other technical programs	\$ 20,400
Public Works	Eliminate Director Position/Assign some duties to Town Engineer	To increase efficiency	\$ (13,000)
Public Works	Reinstate the position of superintendant	To increase efficiency	
Public Works	Eliminate the foreman's position	To increase efficiency	
Public Works	Create the position of crew leader	To increase efficiency	
Public Works	Create an additional equipment operator position	To increase efficiency	
Town Hall	Half-Time Assistant (shared with public works) to assist New Town Manager		\$ 22,000
<b>Total Budget Impact</b>			<b>\$ 57,187</b>

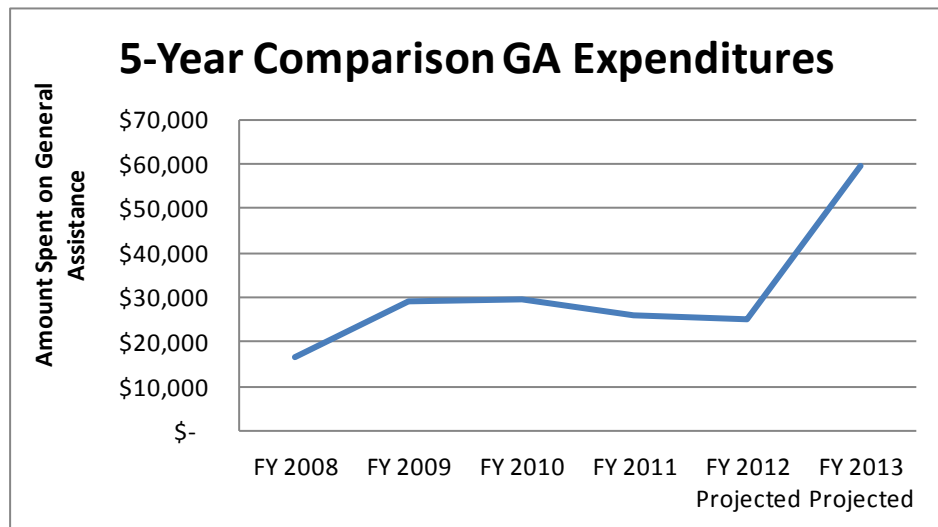


The department heads were directed that if they needed new employees or programs, they would need to search for creative methods of offsetting revenues or savings in their budgets. The police department will recognize a \$10,000 decline in overtime and has secured a one-time donation of \$20,000 to offset the cost of their new officer in addition to increasing their parking enforcement on weekends for a \$24,000 increase in parking fine revenue; the fire department is proposing changes in the Town's alarm ordinance to generate an additional \$35,000 in revenue to offset their proposal to increase 24/7 staffing from one to two firefighter/emergency medical responders. The total increase to the FY 2013 budget due to staffing needs is \$60,000, or approximately five cents per \$1,000 of value. The FY 2013 tax impact to the homeowner of a \$200,000 home is as follows:  $\$200,000 \times .00005 = \$10$ .

In addition to the staffing needs discussed above, the Town must be vigilant and watch for changes made at the State level that "trickle down" to the local government budget and tax levy. The largest issue of the FY 2013 budget is the legislature's changes to public assistance programs. The State Legislature has passed a new regulation that would enforce a lifetime maximum of five years for the Federal Temporary Assistance for Needy Families (TANF)

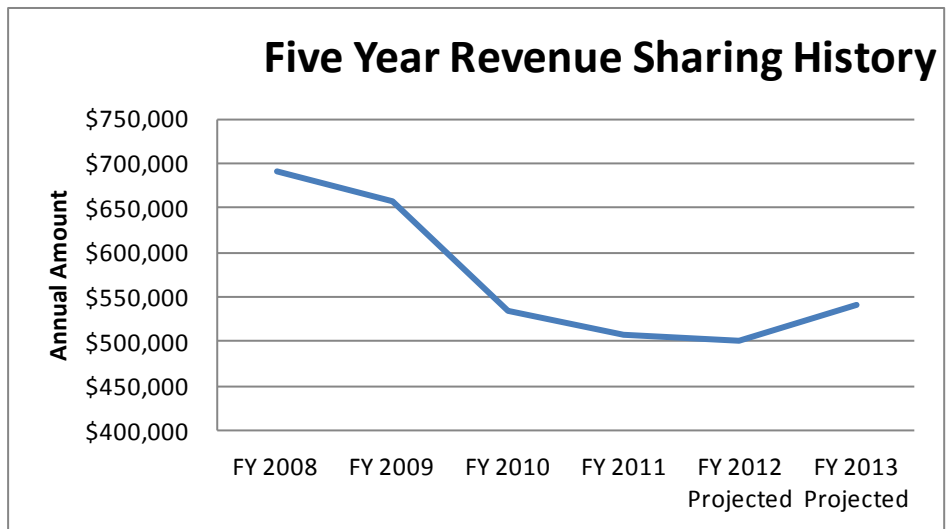
recipients. Based upon the Town's number of resident families that will lose their TANF benefits and apply for general assistance, this could cost the Town an additional \$27,000, or 83

percent increase in general assistance/welfare from prior years. Half of this is reimbursed by the State Department of Health and Human Services, but the increase remains significant. This is a major change, and staff will need to closely monitor the projected increase throughout FY 2013. A five-year history of the Town's general assistance is shown here; this chart puts the relative size of the increase to the general assistance mandatory expenditures.



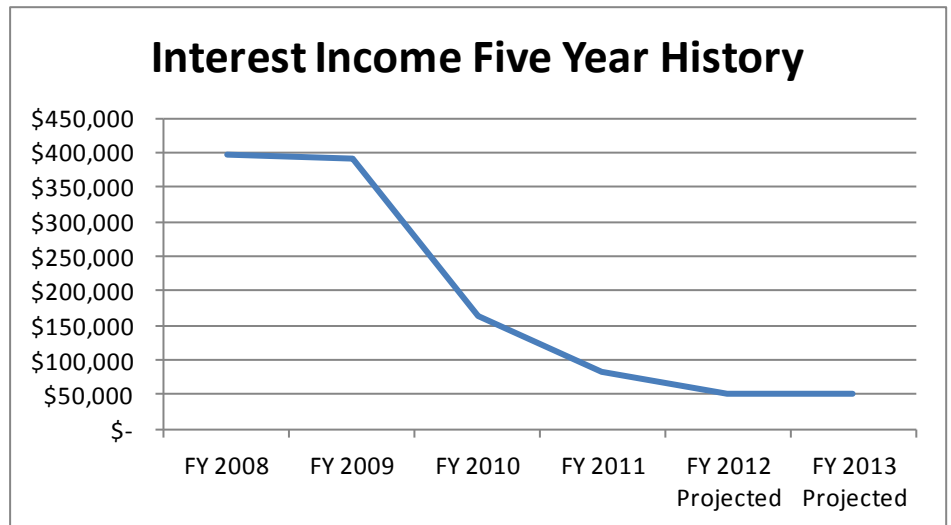
Another impact on the Town's budget is that of State Revenue Sharing. Maine State Statute dictates that Towns are to receive 5.1 percent of the sales and income taxes received each year. These taxes are to be collected by the State and distributed based upon a valuation and population formula. Historically, the Town has received approximately \$650,000 annually, but in the past three years, sales and income taxes have declined due to the economic downturn, and in addition, for FY 2013 the State legislature has removed approximately \$44 million from the funds to be distributed of approximately \$138 million in order to help support the State's general fund budget. This reduction of State revenue sharing over the past four fiscal years has caused the FY 2013 revenue sharing estimate to decline to approximately \$550,000 (a small increase of \$40,000 over

the FY 2012 projection); the Town has budgeted \$540,000 in order to accommodate any further reduction or change in future sales and income tax projections. The past five years of State Revenue Sharing is included here as a comparison between the Town's receipts when the program is fully-functional versus recent years' receipts.



An additional large projected expenditure increase is that of the new train station platform maintenance cost. The Northern New England Passenger Rail Authority (NNEPRA) has received a \$38.3 million federal grant to extend passenger rail service from Boston to Brunswick. The train is projected to begin servicing the Town of Freeport in October; the annual estimated expenditure for clearing snow, lighting, and generally maintaining the platform for a full fiscal year is \$50,000; the nine months to be included in FY 2013 are estimated to cost \$37,500, and insurance is estimated at \$10,000 for the year. Both costs are included in the FY 2013 budget.

In addition to the large declines in State revenues and cuts in welfare and the train station costs, the Town has been projecting significant declines in interest income. During FY 2009, the Town received \$393,000 in interest income; the FY 2012 projection is \$50,000, and the FY 2013 budget is \$50,000. This 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 four years. 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 decline and impact on the general fund.



The Town has been fortunate during the FY 2013 budgeting process; there will be no increase to the health insurance line-item in the general fund. The Town participates in the Maine Municipal Employees' Health Trust. In 2008, the Health Trust began individually rating employers with 50 or more employees (versus the previous number of 75) for health insurance rates. The Town has more than 50 full-time employees, and is now individually rated. Town management has formed a very active "wellness" program in order to motivate staff to maintain a healthy lifestyle, and educate employees on common workplace illnesses, etc.. Participation in the wellness program is not mandatory, but the majority of employees participate in the program. This is one reason that the Town has underspent its health insurance budget for the past few years. Staff projects a three percent increase in health insurance, beginning six months into the fiscal year on January 1<sup>st</sup>, 2013. However, staff projects that the \$598,000 general fund health insurance budget is sufficient to accommodate the potential increase in addition to the new full-time employees proposed by the departments and the Municipal Facilities Committee.

In summary, the FY 2013 general fund budget includes structural changes in staffing, general assistance, and a new budget for train station maintenance as well as recession revenue levels in State revenue sharing and interest income, among other declines in revenue. The total increases in expenditures due to staffing, general assistance, and train station total \$165,687, or over half of the increase in the total budget. However, while we see a 3.7% increase in the Town's general fund budget, the tax increase is only 2.97% for the Town, or an estimated 1.78% for all three taxing bodies.

Town of Freeport Budget Recap								
Taxing Body	Budget Amount				Tax Amount			
	FY 2012	FY 2013	\$ Increase	% Increase	FY 2012	FY 2013	\$ Increase	% Increase
Cumberland County	\$ 846,018	\$ 831,619	\$ (14,399)	-1.70%	\$ 846,018	\$ 831,619	\$ (14,399)	-1.70%
Regional School Unit #5	\$ 13,275,403	\$ 13,485,458	\$ 210,055	1.58%	\$ 13,275,403	\$ 13,485,458	\$ 210,055	1.58%
Town of Freeport	\$ 8,465,864	\$ 8,758,553	\$ 292,689	3.46%	\$ 4,668,134	\$ 4,787,521	\$ 119,387	2.56%
		<b>Total Increase</b>	<b>\$ 488,345</b>	<b>2.16%</b>		<b>Total Increase</b>	<b>\$ 315,043</b>	<b>1.68%</b>

## THE CAPITAL PROJECTS FUND

In addition to the general fund's operating budget, the Town Council adopted its FY 2013 capital budget on April 3<sup>rd</sup>, which included expenditures with the preceding four years for comparison by type as follows in summary:

<b>Capital Improvements Plan Five-Year History</b>						
<b>Department</b>		<b>CY 2008</b>	<b>CY 2009</b>	<b>CY 2010</b>	<b>CY 2011</b>	<b>FY 2013</b>
<b>Police</b>		\$ 47,000	\$ -	\$ -	\$ 85,000	\$ 50,000
<b>Fire</b>		\$ 132,500	\$ 98,000	\$ 39,000	\$ 14,000	\$ 77,000
<b>Rescue</b>		\$ 55,000	\$ 48,000	\$ -	\$ 205,000	\$ 174,000
<b>Public Works</b>		\$ 50,000	\$ 263,500	\$ -	\$ 170,000	\$ 471,000
<b>Solid Waste</b>		\$ -	\$ 28,341	\$ -	\$ 95,000	\$ 90,000
<b>Comprehensive Town Improvements</b>		\$ 388,000	\$ 106,000	\$ 97,500	\$ 1,308,565	\$ 614,900
<b>Municipal Facilities</b>		\$ 30,000	\$ 97,975	\$ 95,000	\$ 385,000	\$ 266,000
<b>Library</b>		\$ -	\$ -	\$ -	\$ -	
<b>Cable</b>		\$ 15,000	\$ 24,100	\$ 14,000	\$ 84,000	\$ 16,750
<b>Other</b>		\$ 79,000	\$ -	\$ 6,000	\$ 29,000	\$ 188,000
<b>Total</b>		<b>\$796,500</b>	<b>\$665,916</b>	<b>\$251,500</b>	<b>\$2,375,565</b>	<b>\$1,947,650</b>
Note: In prior years the school and TIF have been included; they are excluded here because they are not include in the FY 2013 capital budget.						

Please note that there is a structural change in FY 2013; historically, the Town has passed a capital budget for a calendar year. The reason for the non-fiscal capital budget has been to appropriate funds before the construction bidding process. It is often beneficial for Towns to go out to bid in late winter in order to receive favorable bid prices during the contractors' "off-season". The capital plan was changed to a fiscal year for the FY 2013 budget due to a technical reading of the Town's Charter. Section 6 of the Town's Charter requires the operating and capital budgets to be adopted on the same cycle.

A description of each capital item as passed by the Town Council and its use to the Town and impact on the operating budget (if any) is included in the "Capital Budget" section of this document. In addition, the Town budgets and accounts for its capital expenditures in the capital fund, but the funding for most projects is the Town's reserve funds. The 06/30/2011 audited reserve balances are listed on the summary worksheet for the FY 2013 capital budget.



## DESTINATION FREEPORT TIF FUND

The Destination Freeport TIF Budget was adopted by the Town Council on April 3<sup>rd</sup>, 2012. Maine State Statutes allow for tax-increment financing districts. Currently, the Town has four 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 2013 TIF budget includes various sidewalk and infrastructure projects in the downtown Village area, a street sweeper to be split between the downtown and other areas of Town, and a

\$155,000 contribution to economic development pending further discussion between the Town Council, the FEDC and

<b>Fiscal Year</b>	<b>TIF Value</b>	<b>TIF Cap</b>	<b>Mil Rate</b>	<b>TIF Increment</b>
<b>FY 2008</b>	\$ 21,333,546	\$ 11,415,100	\$ 12.56	\$ 143,374
<b>FY 2009</b>	\$ 23,142,646	\$ 11,415,100	\$ 12.75	\$ 145,543
<b>FY 2010</b>	\$ 22,337,346	\$ 11,415,100	\$ 12.75	\$ 145,543
<b>FY 2011</b>	\$ 17,922,946	\$ 11,415,100	\$ 15.15	\$ 172,939
<b>FY 2012</b>	\$ 17,463,346	\$ 17,000,000	\$ 15.20	\$ 258,400
<b>FY 2013 Projected</b>	\$ 17,463,346	\$ 17,000,000	\$ 15.50	\$ 263,500

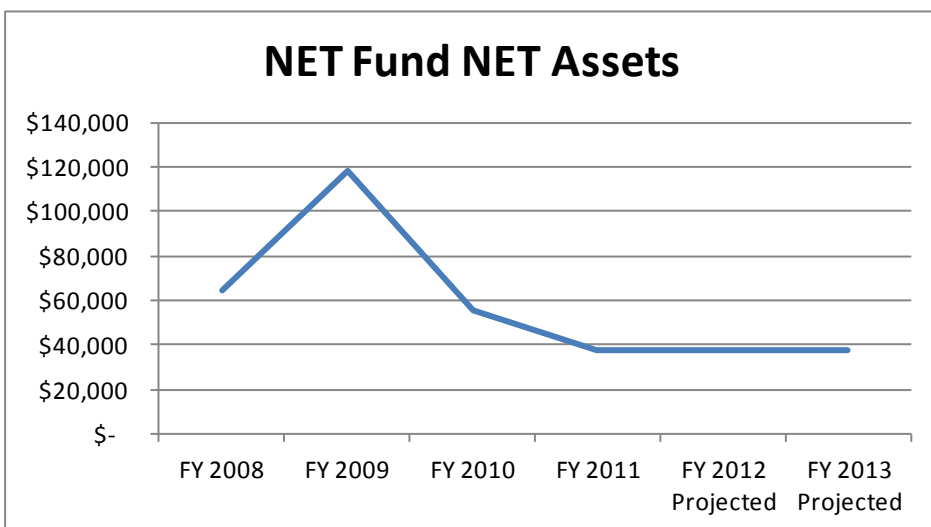
recently formed Chamber of Commerce. A five-year comparison of the Destination Freeport TIF increment is shown here to show the increase. A corresponding five-year valuation report is also listed.

## 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 has lost fund equity over the past two years, and staff expects FY 2012 to be a stable year, when the fund neither loses nor gains. The

anticipated June 30<sup>th</sup>, 2012 fund equity is approximately \$38,000. Historically, the NET fund transfers \$45,000 to the general fund, but in hopes of stabilizing the net assets, staff removed this transfer from the FY 2013 budget. The historic net assets of the NET fund are included here for comparison purposes.



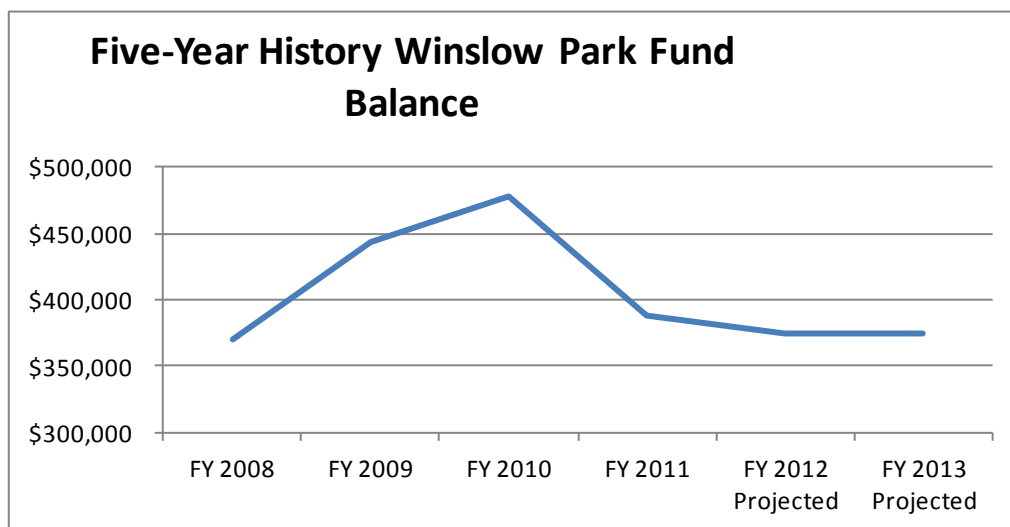
## WINSLOW PARK FUND

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

\$285,000 in revenue from park rentals. The fund maintains a healthy fund balance between \$300,000 and \$500,000

depending upon the required capital projects. During FY 2011 and FY 2012, the Winslow Park Commission spent

approximately \$185,000 and undertook a large erosion control project to ensure the long-term health and sustenance of the public beach. The Winslow Park five-year fund balance trend is shown in the adjoining chart.



## SUMMARY OF THE FY 2013 BUDGET

The FY 2013 budget was difficult to prepare, as it contains many structural changes as well as changes to the document's format. Historically, the Town has passed its capital budget and submitted its capital improvement plan to the Town Council in advance of the operating budget. However, this year, the capital cycle changed from a calendar to a fiscal year to be in strict compliance with the Town Charter Section 6, and the tax increment financing district was removed and passed separately. In addition, the operating budget format has changed from prior years to include the prior year actual revenues and expenditures, current year budgeted amounts, projected amounts, and then finally, the FY 2013 manager's proposed budget. This format complies with the Town Charter, and will give the Town Council and public a clear picture of the Town's finances.

In addition, it is notable that the entire amount of the tax rate increase plus approximately \$7,000 is comprised of three items: staffing changes as recommended by the Municipal Facilities Committee, a large increase in projected general assistance expenditures, and train station maintenance and insurance. These items are listed in detail below.

Major Increases Impacting the Tax Rate		Impact on the Mil Rate
Staffing Changes	\$ 57,187	\$ 0.05
General Assistance	\$ 27,000	\$ 0.02
Train Station Maintenance	\$ 37,500	\$ 0.03
Train Station Insurance	\$ 10,000	\$ 0.01
<b>Total Increase</b>	<b>\$ 131,687</b>	<b>\$ 0.09</b>
<b>FY 2013 Municipal Tax Increase</b>	<b>\$ 119,387</b>	
Valuation Assumption	\$ 1,258,000,000	

The current municipal mil rate is \$3.98 per \$1,000 of assessed value on a property; the projected FY 2013 mil rate is approximately \$4.08. If these new mandatory items were not a part of the municipal budget, the Town's municipal mil rate increase would be zero. However, it is important that readers know that there can be numerous non-budget changes to the tax mil rate before taxes are committed in September. The largest of these items is a valuation change for the Town. The State law requires all municipalities to value property as of April 1<sup>st</sup> of each year; by the time the Town adopts a budget, the new value or any decline in value is not completed by the Town's assessor. Staff gives a mil rate expectation to give perspective on the budgeting process, but this mil rate is subject to change.

The FY 2013 budget includes projections from the fiscal year ending June 30<sup>th</sup>, 2012. These projections are as follows:

<b>FY 2013 Fund Balance Projections</b>						
<b>Funds Subject to Appropriation</b>						
	<b>6/30/2011</b>	<b>Projected</b>		<b>6/30/2012</b>		
	Fund Balance	Revenues	Expenditures	Fund Balance	\$ Increase/ (Decrease)	% Increase/ (Decrease)
General Fund	5,669,080	9,397,083	9,392,343	5,673,820	\$ 4,740	0.08%
Destination Freeport TIF Fund	199,188	258,400	200,000	257,588	\$ 58,400	29.32%
NET Fund	37,811	499,181	499,181	37,811	\$ -	0.00%
Winslow Park Fund	388,031	275,000	288,182	374,849	\$ (13,182)	-3.40%

It is notable that the general fund's fund balance is projected to increase slightly during FY 2012; this is a very preliminary projection. It does not include the month of May's excise tax collections, which are normally higher than average, nor does it include any transfers out to reserves. Historically, the Town has transferred any fund balance above its one-month policy to reserves when the reserves dropped below the Town's benchmarks of the sum of the current five-year plan and 20 percent of the 20-year replacement plan. However, during FY 2012, the Town Council increased the fund balance policy from one month of fund balance to one and-a-half months of fund balance as a minimum. Any excess fund balance will likely be retained in the general fund in order to "build up" to that new level of fund balance. The FY 2012 minimum is \$2,823,000, and as of June 30<sup>th</sup>, 2011, the Town's unassigned fund balance was \$2,246,000. It will be difficult to make up that difference in one year.

The Destination Freeport TIF fund will show an increase in fund balance for the year ending June 30<sup>th</sup>, 2012, and this is anticipated, as the cap on that TIF was just increased and there has been a large capital plan and economic development contribution planned for the fund in FY 2013. That fund balance will be needed.

The NET Fund is projected to hold its net assets constant during FY 2012, and while the Council is presented with a balanced budget, staff is in hopes that the fund's net assets grow during FY 2013. The fire/rescue department staff has been placing selective bids on additional towns' ambulance billing; if any of these towns chooses to hire Freeport as their ambulance billing agency, this would bring in additional income above expenses in the NET fund.

The Winslow Park Commission voted during FY 2011 to do a large-scale beach erosion project, and the fund's decline in fund balance was expected. Staff does not expect this to continue into FY 2013.

We are pleased to begin the official budget process, and encourage any Council questions or comments. In addition, staff is aware that this format is new, and while it is intended to be more thorough and ensure a smoother decision-making process, we understand that any new process will generate questions. We look forward to answering them and conducting an efficient and transparent budget process.



## TOWN COUNCIL GOALS AND THEIR IMPACT ON THE BUDGETING PROCESS

Each December after the November election, the new sitting Town council sets annual goals. The Town Council periodically reviews these goals to ensure that they are achieved throughout the year. The Council's Calendar Year 2012 annual goals are listed below:

### Management, Financial Policy, & Taxes

1. Complete a comprehensive review of the Town's financial policies and update them accordingly to ensure that they represent current and best practice. Incorporate a provision into the Town's financial policies that requires an annual review of investment targets;
  - a. **Update:** The Town Council spent approximately 16 months reviewing its tax rate stabilization, investment, and fund balance policies. The changes to the tax rate stabilization policy occurred before the date of these goals, so the changes to be made were to the fund balance and investment policies. In March, 2012, the Council increased its fund balance minimum from one month of the Town's portion of the Town, Regional School Unit #5, and Cumberland County budgets to one and-a-half months with the provision that the finance director will report to the Council on any amount over five percent above the minimum. In addition, in March, 2012, the Council adopted a revised investment policy. The major changes to the policy are a change to the equities, fixed, income and cash ratios in the reserve fund. The prior policy stated that the Town could invest 30 percent of its reserve funds in equities. The revised policy states that only 25 percent of the fund can be invested in equities and fixed income funds, and that the remaining 75 percent must be invested in instruments that can not lose principal, such as individual investments (as opposed to funds), certificates of deposit, or money market investments.
2. Complete a review of the service needs of each municipal department. The needs identified should be benchmarked to specific growth indicators or factors that are measurable to help future Council's identify when the cost of implementing a need is acceptable given its benefit to the community;
  - a. **Update:** The Town's Municipal Facilities Committee, which is a three-member subset of the Town Council, spent almost the full year during FY 2012 studying all municipal departments and their service and staffing levels. Over the past several years, the Town has been presenting flat budgets, and making personnel cuts during lean economic and budget times. During these same years, demand for services has remained constant or even increased in the case of the library's electronic service demands. The result of the year of study on the FY 2013 budget has been that the fire department budget increased by \$80,000 in order to retain two first-responders on the midnight shift. This \$80,000 has been offset by \$35,000 in additional revenue from a fee associated with monitoring commercial alarms. The police department will receive a new officer totaling approximately \$37,000 plus benefits, and this is offset by a \$20,000 private donation, a \$10,000 reduction in overtime, and \$24,000 in increased parking enforcement throughout a longer season during the year. The library will receive \$20,400 in new funding to

restructure the department's staffing model and add a technology librarian. This new position and additional funding will allow the library to join the Statewide interlibrary loan program SOLAR. The public works department has restructured the director and foreman positions; the director duties have been assumed by the Town engineer, an employee was promoted to be superintendant, and another employee was elevated to the crew leader position. This saved approximately \$13,000 in the operating budget.

3. Entertain bids for the Towns investment and audit services;
  - a. **Update:** The Town is going to be bidding out investment advisory services during the summer of 2012 with the intention of awarding the bid at the end of the summer. As of the writing of this document, the RFP has been released and bids were opened on July 3<sup>rd</sup>. They are being reviewed and staff will be making a recommendation to the Council at the beginning of September. The Town has been working with the same auditing firm since 1994, and will be conducting the FY 2012 audit with that firm and bidding out the FY 2013 audit services in the fall of 2012 with the intention of awarding an audit contract in November or December of 2012.
4. Develop and approve municipal operating and capital budgets that anticipate a continued reduction in aid to education and municipal revenue sharing; and
  - a. **Update:** The Town has historically budgeted its revenues and expenditures conservatively; the result of this style of budgeting is that fluctuations in State and other revenues have an impact on the Town's budget. In the case of the FY 2013 budget, the uncontrollable expenditures were the major factor. As stated in the transmittal letter, the State legislature has made changes to the public assistance system that will reduce aid to recipients, and thus make them eligible for the local general assistance program. This is expected to cost the Town an additional \$27,000 with half being reimbursed by the State of Maine. In addition, passenger rail is coming from Boston to Brunswick via Freeport. Beginning on July 1<sup>st</sup>, 2012, the Town will need to purchase insurance for the train depot, and beginning on November 1<sup>st</sup>, 2012, the Town will begin maintaining a train station. This will cost an additional \$47,500 for the prorated portion of FY 2013 and staff estimates that the full year will cost approximately \$72,000 annually.
5. Develop and approve a municipal operating budget which minimizes, to the extent practicable given service needs, the impact on all taxpayers.
  - a. **Update:** The Town council adopted the FY 2013 budget on May 17<sup>th</sup>, 2012. During the public hearing and subsequent workshop and adoption evenings, the Council discussed the tax impact numerous times. The Council discussed the option of using tax rate stabilization fund; the Tax Rate Stabilization Policy states that the fund can only be used when the budget or mil rate increase will exceed five percent. The \$120,000 increase between FY 2012 and FY 2013 is less than one percent overall or 2.56 percent of the Town's portion of the mil rate, and Town's the budget increase is 3.46 percent. Neither triggers usage of the tax rate stabilization fund, so the Council explored the option of using fund balance. The

FY 2012 unassigned fund balance is likely to be similar to the 6/30/2011 at \$2.246 million. While this is larger than the Town's old fund balance minimum of one month of all budgets, it is not the approximately \$2.9 million of the one and-a-half month policy language. The Council recognized that it would take some time to achieve the new minimum fund balance level, but that this would not be possible in one year. However, the members of the Council recognized that any tax rate increase mitigation this year would be a one-time solution, and the increase would necessarily be compounded during FY 2014 when there could be increases associated with that budget. At the end of much discussion and deliberation, the Town Council decided to increase the taxes without mitigation, and acknowledged that this would only cost the homeowner of a \$200,000 home an additional \$19 during FY 2013. The consensus was unanimous that this was a minimal increase for the increase in services offered by the Town.

### **Hire an excellent Town Manager**

1. Hire a new Manager for the Town of Freeport that has the management experience and communication skills necessary to work effectively and collaboratively with the Town Council, municipal staff and citizens to facilitate and maintain a strong and effective local government.
  - a. **Update:** The hiring process for the new Town manager has begun, and the intention is that the new manager will begin just after Labor Day of 2012. The Town council hired the consulting firm of Eaton Peabody to assist in the process of recruitment and interviewing.
2. Include Freeport residents and municipal staff in the search process, asking for help in defining the qualities in a manager the Town is searching for and for input on the finalist chosen by the Council.
  - a. **Update:** On April 18<sup>th</sup>, 2012, Eaton Peabody held a public forum to hear directly from residents the qualities they would like to see in a manager. The Town Council reviewed resumes and conducted interviews during the month of June and July to shorten the list to two finalists. On July 12<sup>th</sup>, department heads spoke with the two final candidates in order to provide feedback to the Town Council on each finalist.

### **Communication**

1. Explore new mechanisms to more effectively engage Freeport citizens in important decisions concerning the Town's future conducted by the Freeport Town Council;
  - a. **Update:** This goal was seen clearly in both the capital and operating budget processes. The FY 2013 capital budget includes \$4,000 in equipment funding for streaming video equipment. The operating budget shows a \$6,000 increase in the Town council's department for social media. The Town council noted the nearly \$23,000 in the website maintenance budget, and added \$1,800 in operating funds for the streaming video. The goal for FY 2013 is to redesign the Town's website for increased transparency and ease of use. The Town council and staff will form a small subcommittee to study the most effective methods of using the \$6,000 and

incorporating the study into a new website design. As of the writing of this budget, that has not been done, but staff intends to begin the process during the summer of 2012.

2. Continue to develop among elected and appointed officials, town committee volunteers, staff, and citizens an appreciation of what constitutes effective civic dialogue and appropriate methods for productive discussions and decision-making; and
  - a. **Update:** This goal was not directly visible in the budget process, but the Town council has continuously stated that they would like to see more methods of receiving feedback from the residents of Freeport.
3. Conduct a workshop or series of workshops with representatives of Durham, Pownal and RSU 5 to improve communication between the communities and identify pathways to effective collaboration in the administration of our municipal services and excellence in our schools.
  - a. **Update:** This goal was not directly addressed during the budgeting process, but staff certain that the Town council will increase conversation with the RSU board to improve collaboration and increased efficiency.

## 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 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 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 annually 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 mill 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.

**TIF 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 his 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 2012 revisions to the investment policy include quarterly reporting of the Town's investments to the council and on the Town's website.



## **BUDGET PROCESS**

### **THE SCHEDULE, THE FUNDS, AND HOW WE ACCOUNT FOR EACH**

#### **BUDGET PROCESS AND CALENDAR**

The Town's fiscal year begins on July 1<sup>st</sup> of each year, and the budget process begins by the Town council setting goals during the prior December. The FY 2013 goals as set in December 2011 related to the budget were as follows:

1. Review the service needs of each municipal department. The needs identified should be benchmarked to specific growth indicators or factors that are measurable to help future councils identify when the cost of implementing a need is acceptable given its benefit to the community.
2. Develop and approve municipal operating and capital budgets that anticipate a continued reduction in aid to education and municipal revenue sharing.
3. Develop and approve a municipal operating budget which minimizes, to the extent practicable given service needs, the impact on all taxpayers.

This sets the tone for the Town manager and department heads, and in the case of FY 2013, staff designed budgets based upon a directive of no discretionary expenditure increases. The Municipal Facilities Committee spent the year studying service and staffing levels and needs, and these important parts of the budget were going to increase. Due to the need for an efficient and effective budget with a minimal tax increase, there were no discretionary increases.

The Town's capital plan is passed at approximately the same time as the operating budget, and has historically covered a calendar year instead of a July 1-June 30 fiscal year. In 2013, a strict reading of the Town's Charter was conducted, and staff was alerted that the two budgets are to run concurrently. Therefore, the reader will see a 2011 capital plan and then a subsequent FY 2013 capital projects plan. The Town passes a five-year capital plan with the first year being the capital appropriation. In addition, the council acknowledges the 20-year replacement schedule during capital planning time. The Town council adopts budgets for the general, Winslow Park special revenue, and Non-emergency Transport enterprise funds. These are described below in the "Basis of Budgeting" section.

The Town's budget schedule is unique in that the process is not long in duration, but there are different ways for the public to address the Council and staff. For example, during the capital budget and planning processes there is a public hearing that is scheduled on the night of the budget introduction in addition to workshops. The operating budget schedule is a bit different; the budget is introduced by staff, and there is a public hearing and workshop, 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 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.

<b>Town of Freeport Capital, TIF, and Operating Budget Schedules</b>		
<b>Date</b>	<b>Event</b>	<b>Council Action</b>
February 29, 2012	Capital and TIF Budgets Proposed	None
March 6, 2012	Capital and TIF Budget Public Hearing Scheduled	Hearing Scheduled
March 20, 2012	Capital and TIF Budget Public Hearing	None
April 3, 2012	Capital and TIF Budget Adoption	Adoption
May 1, 2012	Operating Budgets Presentation	Hearing Scheduled
May 2-May 10, 2012	Individual Councilor Sessions with Staff	None
May 8, 2012	Public Session with Staff	None
May 9, 2012	Public Session with Staff	None
May 15, 2012	Public Hearing	None
May 16, 2012	Budget Workshop with Council	None
May 17, 2012	Budget Adoption	Adoption

#### **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.

## 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 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 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.

**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 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.

**Reserves 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 below for all funds subject to appropriation.

Town of Freeport All Funds Subject to Appropriation Unaudited Fund Balance Projection							
	General Fund	Winslow Park	Destination TIF Fund	NET Fund	Capital Projects Fund	Total All Funds Subject to Appropriation	
<b>06/30/2012 Unaudited Fund Balance</b>	5,669,078	388,030	257,588	37,807	600,040	6,952,543	
<b>Revenues</b>							
Taxes	20,430,441		263,500			20,693,941	
Licenses, Permits, and Fees	429,890					429,890	
Intergovernmental	1,207,742					1,207,742	
Charges for Service	149,500	267,452		501,079		918,031	
Fees and Fines	127,400					127,400	
Unclassified	25,000					25,000	
Investment Earnings	50,000					50,000	
<b>Total Revenues</b>	22,419,973	267,452	263,500	501,079	-	23,452,004	
<b>Expenditures</b>							
General Government	1,527,269					1,527,269	
Public Safety	2,315,798			501,079		2,816,877	
Public Works	2,065,001					2,065,001	
Community Services	618,846	267,452				886,298	
Education	13,485,458					13,485,458	
Insurance and Fringe Benefits	1,506,300					1,506,300	
Unclassified	1,083,094		315,000			1,398,094	
Capital Outlay	493,207				1,947,650	2,440,857	
Debt Service	-					-	
<b>Total Expenditures</b>	23,094,973	267,452	315,000	501,079	1,947,650	26,126,154	
<b>Other Financing Sources/(Uses)</b>	675,000				1,947,650	2,622,650	
<b>Change in Fund Balance</b>	-	-	(51,500)	-	-	(51,500)	
<b>06/30/2013 Projected Ending Fund Balance</b>	5,669,078	388,030	206,088	37,807	600,040	6,901,043	

It is notable that the Destination Freeport TIF's fund balance will likely change by approximately \$52,000, or approximately 25 percent during FY 2013. 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 2014 plan is almost \$70,000 less than the FY 2013 plan. That will allow the Town to rebuild some of the TIF fund's fund balance. The goal for FY 2013 is to hold all funds' fund balances constant, and begin to rebuild the NET fund's fund equity during FY 2014 and subsequent budgets. The fire department has recently won two bids for emergency rescue billing service for two other towns. The staff that conducts the non-emergency billing will be handling this new emergency billing; this will allow the Town to charge some of the billing clerk salaries off to the general fund, since this is the fund where the half of the emergency billing revenue is shown.

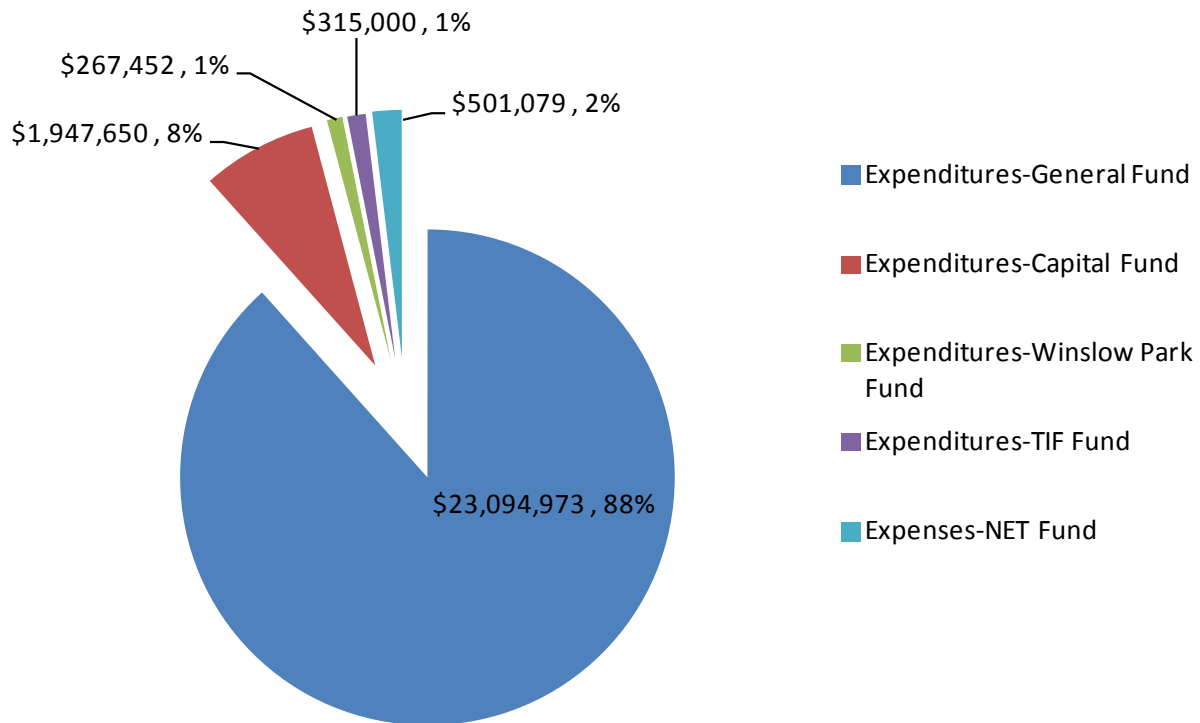
While all funds' detailed revenue and expenditures and historic and budgeted fund balances are shown in each fund section, the total of all appropriated funds is listed here to show an overview of the size of the Town's budgets in addition to the changes in fund balance. During certain years such as FY 2010 and FY 2012, there are large changes 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 2013.

Town of Freeport							
Summary of Revenues and Expenditures-General Fund							
	Actual FY 2010	Actual FY 2011	Budget FY 2012	Budget FY 2013	Increase (Decrease)	% Change	
Beginning Fund Balance	\$ 6,574,245	\$ 6,326,427	\$ 5,669,077	\$ 5,669,077			
<b>Revenues</b>							
Taxes	\$ 20,111,391	\$ 20,536,591	\$ 20,067,055	\$ 20,430,441	\$363,386	1.81%	
Licenses, Permits, and Fees	\$ 220,827	\$ 251,944	\$ 231,840	\$ 386,890	\$155,050	66.88%	
Intergovernmental	\$ 1,242,386	\$ 1,214,556	\$ 1,065,750	\$ 1,207,742	\$141,992	13.32%	
Charges for Service	\$ 176,669	\$ 222,467	\$ 193,240	\$ 44,500	(\$148,740)	-76.97%	
Fees and Fines	\$ 97,664	\$ 106,577	\$ 68,400	\$ 127,400	\$59,000	86.26%	
Unclassified	\$ 66,829	\$ 78,599	\$ 5,000	\$ 25,000	\$20,000	400.00%	
Investment Earnings	\$ 164,124	\$ 83,373	\$ 88,000	\$ 50,000	(\$38,000)	-43.18%	
<b>Total Revenues</b>	\$ 22,079,890	\$ 22,494,107	\$ 21,719,285	\$ 22,271,973	\$552,688	2.54%	
<b>Expenditures</b>							
General Government	\$ 1,232,765	\$ 1,355,455	\$ 1,410,237	\$ 1,527,269	\$117,032	8.30%	
Public Safety	\$ 1,918,249	\$ 1,966,313	\$ 2,108,508	\$ 2,315,798	\$207,290	9.83%	
Public Works	\$ 1,855,111	\$ 1,906,075	\$ 2,064,129	\$ 2,065,001	\$872	0.04%	
Community Services	\$ 597,354	\$ 596,513	\$ 563,086	\$ 618,846	\$55,760	9.90%	
Education	\$ 12,985,533	\$ 13,104,454	\$ 13,275,403	\$ 13,485,458	\$210,055	1.58%	
Insurance and Fringe Benefits	\$ 1,319,109	\$ 1,263,898	\$ 1,448,100	\$ 1,506,300	\$58,200	4.02%	
Unclassified	\$ 1,103,867	\$ 1,157,050	\$ 1,093,023	\$ 1,083,094	(\$9,929)	-0.91%	
Debt Service	\$ 705,347	\$ 700,714	\$ 624,799	\$ 493,207	(\$131,592)	-21.06%	
<b>Total Expenditures</b>	\$ 21,717,335	\$ 22,050,472	\$ 22,587,285	\$ 23,094,973	\$507,688	2.25%	
<b>Other Financing Sources/(Uses)</b>	\$ (610,373)	\$ (1,100,985)	\$ 868,000	\$ 823,000	(\$45,000)	-5.18%	
<b>Change in Fund Balance</b>	\$ (247,818)	\$ (657,350)	\$ -	\$ -			
<b>Ending Fund Balance</b>	\$ 6,326,427	\$ 5,669,077	\$ 5,669,077	\$ 5,669,077	\$0	0.00%	



## Expenditures as a Percentage of Total Budget

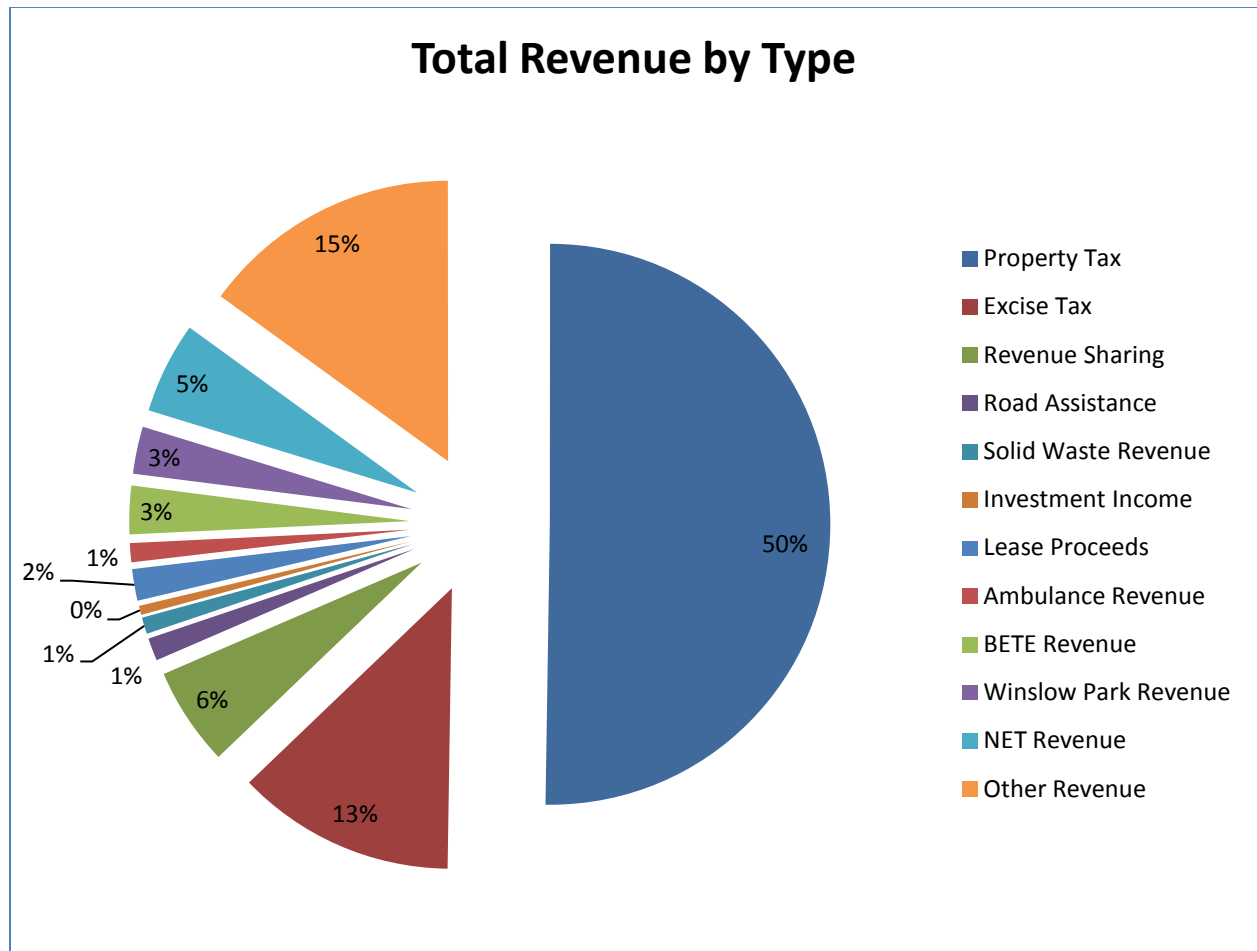


### Total All Funds Historic and Budgeted Fund Balances

	FY 2008 Audited	FY 2009 Audited	FY 2010 Audited	FY 2011 Audited	FY 2012 Budgeted	FY 2013 Budgeted
Beginning Balance	\$ 8,745,738	\$ 9,218,249	\$ 9,305,193	\$ 8,182,907	\$ 9,181,977	\$ 6,952,543
Revenue-General Fund	\$ 24,527,473	\$ 25,384,739	\$ 22,079,890	\$ 22,494,107	\$ 22,024,418	\$ 22,271,973
Revenue-Capital Fund	\$ 218,946	\$ 168,342	\$ 393,165	\$ -	\$ -	\$ -
Revenue-Winslow Park Fund	\$ 277,023	\$ 260,891	\$ 248,422	\$ 288,068	\$ 234,182	\$ 267,452
Revenue-TIF Fund	\$ 143,374	\$ 145,543	\$ 145,543	\$ 172,939	\$ 258,400	\$ 263,500
Revenue-NET Fund	\$ 471,533	\$ 510,196	\$ 429,254	\$ 451,067	\$ 521,181	\$ 501,079
Expenditures-General Fund	\$ 23,521,831	\$ 24,410,374	\$ 21,717,335	\$ 22,050,472	\$ 22,884,918	\$ 23,094,973
Expenditures-Capital Fund	\$ 1,928,341	\$ 2,291,423	\$ 1,197,231	\$ 1,302,170	\$ 3,750,000	\$ 1,947,650
Expenditures-Winslow Park Fund	\$ 271,665	\$ 187,300	\$ 213,337	\$ 378,766	\$ 234,182	\$ 267,452
Expenditures-TIF Fund	\$ 143,281	\$ 138,817	\$ 189,695	\$ 201,037	\$ 200,000	\$ 315,000
Expenses-NET Fund	\$ 391,646	\$ 411,071	\$ 447,865	\$ 468,231	\$ 521,181	\$ 501,079
Other Sources/(Uses)	\$ 1,090,926	\$ 1,056,218	\$ (653,097)	\$ 1,993,565	\$ 2,322,666	\$ 2,770,650
Ending Balance	\$ 9,218,249	\$ 9,305,193	\$ 8,182,907	\$ 9,181,977	\$ 6,952,543	\$ 6,901,043
Change in Fund Balance	\$ 472,511	\$ 86,944	\$ (1,122,286)	\$ 999,070	\$ (2,229,434)	\$ (51,500)

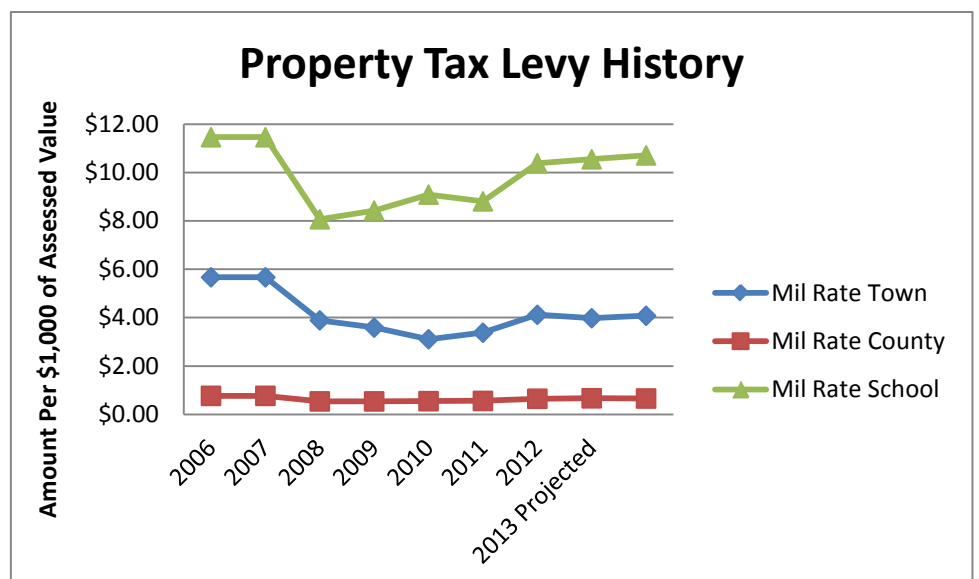
## TOWN REVENUES-SOURCES AND HISTORIC DATA

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.



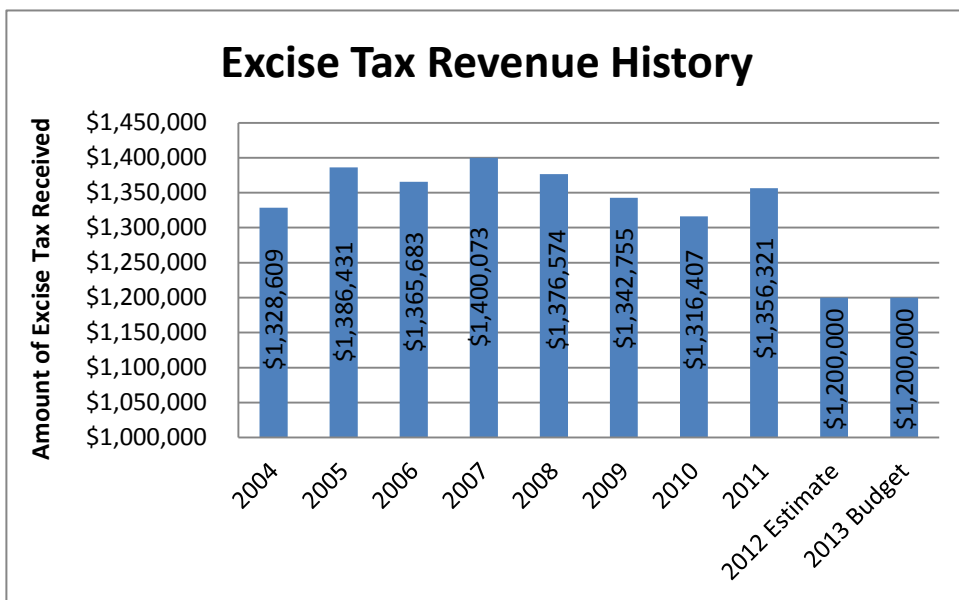
## PROPERTY TAXES

Maine State Statute Title 36 allows municipalities to levy property taxes on real and personal property each year as it is assessed each April 1<sup>st</sup>. Historically, approximately 60 percent of the Town's general fund budget is funded by property taxes. These are taxes levied on businesses and residents of the Town

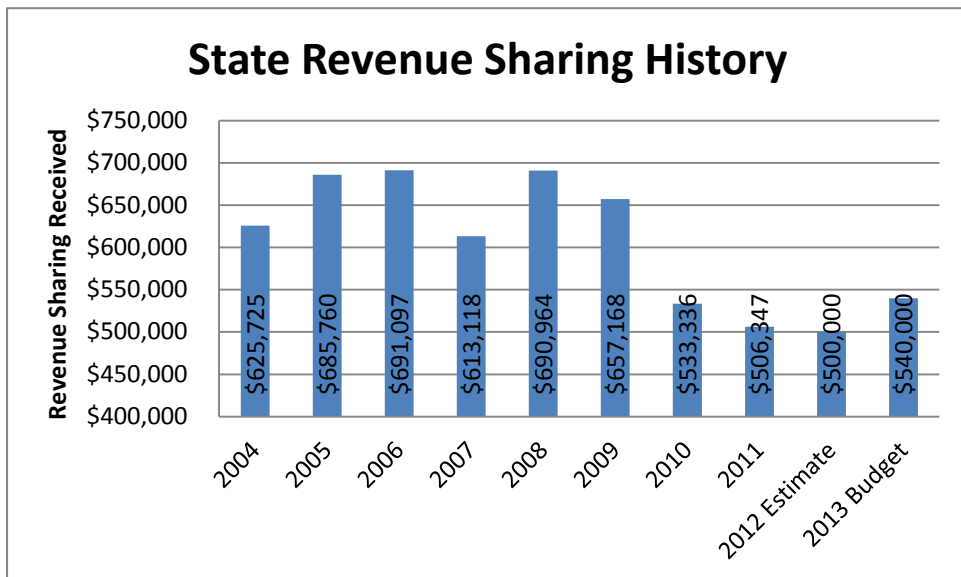


that pay for essential programs and services for the Town, Cumberland County, and Regional School Unit #5. The Town Council has control over the Town's general fund tax levy, but the County and RSU taxes are sent to the Town tax assessor and he must levy those exact amounts. The Town's general fund levy is approximately 25 percent of the total tax levy. The FY 2013 property tax levy amount is \$4,787,521, or approximately \$4.07 per \$1,000 of assessed value. The last eight years of property tax levies is shown below 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 below. The FY 2013 estimate is \$1.2 million.



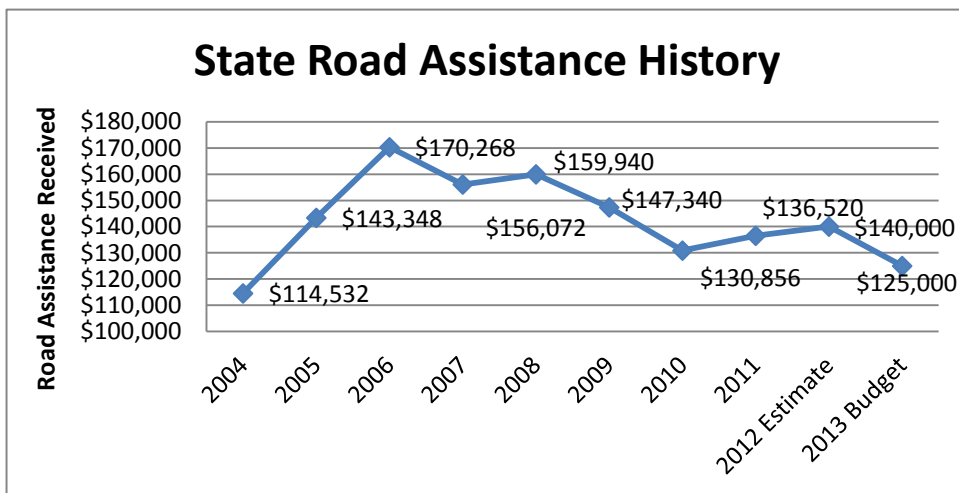
**STATE REVENUE SHARING** Maine State Statute Title 30-A Chapter 223 defines the State Revenue Sharing. The State collects all sales and income taxes in the State of Maine, and the intent of the revenue sharing was to remit 5.2% of these funds back to the Towns based upon their population and valuation 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 below.

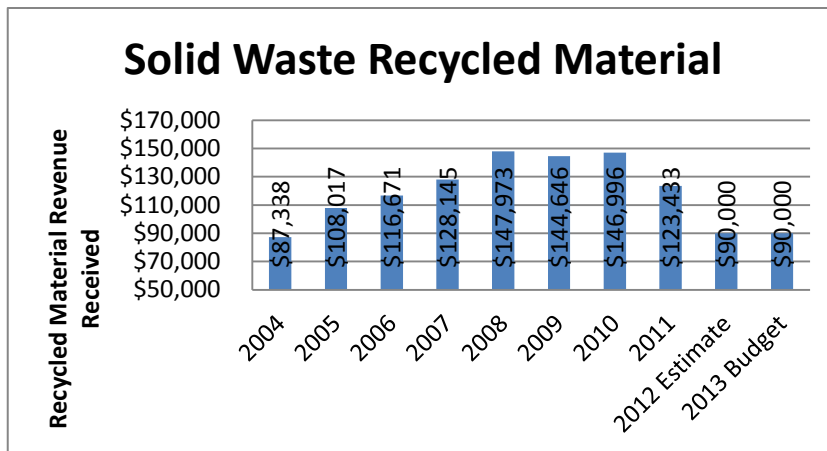
### STATE ROAD ASSISTANCE

Maine State Statute Title 23 Chapter 19 defines State road assistance to municipalities, and this is based upon the number of lane miles of State roads maintained by each Town. Urban-Rural Initiative Program (URIP) funds are distributed quarterly. The Town’s annual receipts are approximately \$125,000, and these funds are required to be used to maintain State roads located within the Town.

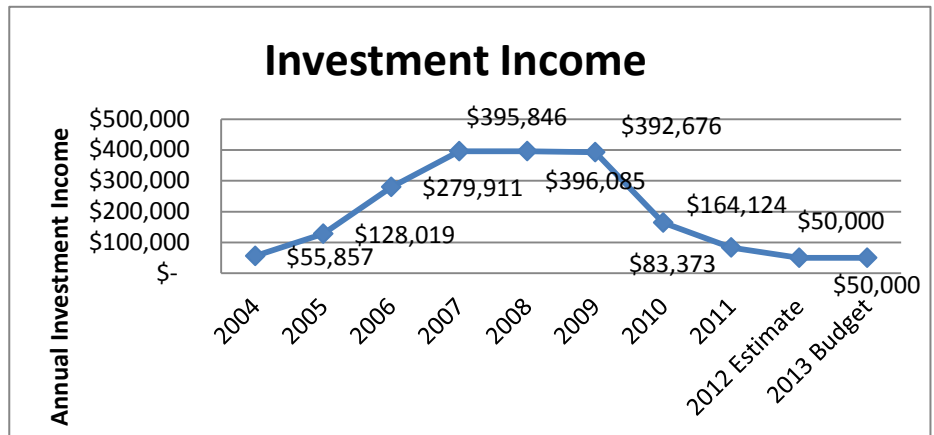


### SOLID WASTE RECYCLED MATERIAL

The Town operates a landfill/transfer station, and residents are encouraged to recycle, as it is cost-free to them whereas trash collection costs. The Town collects paper and plastic recycling at the transfer station, and sells these raw materials to brokers who will then recycle them into new goods. The annual revenue from these activities is approximately \$100,000, and the last ten years is listed below.



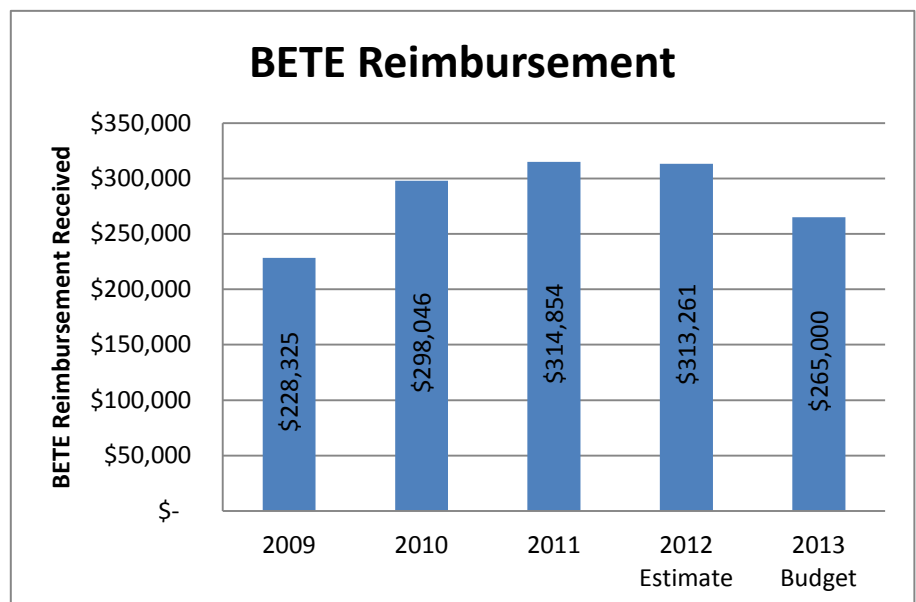
**INVESTMENT INCOME** The proceeds from the Town's bank and investment accounts other than reserves and trusts is shown in the general fund. The annual income has varied greatly from almost \$400,000, to less than \$100,000 due to market fluctuations, balances in the accounts, and cash-flow needs over the years. A ten-year history is shown here.



**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.

**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.

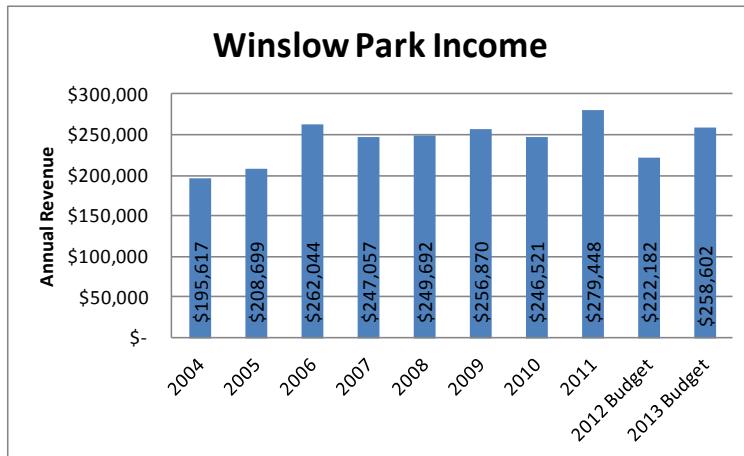
**BUSINESS EQUIPMENT TAX EXEMPTION REIMBURSEMENT** Maine State Statute Title 36 Chapter 105 describes the Business Equipment Tax Exemption (BETE) program. This program allows businesses with qualifying equipment to apply for and receive a tax exemption for the equipment. The State recognizes that personal property tax can be significant for municipalities, as it is normally taxed at the



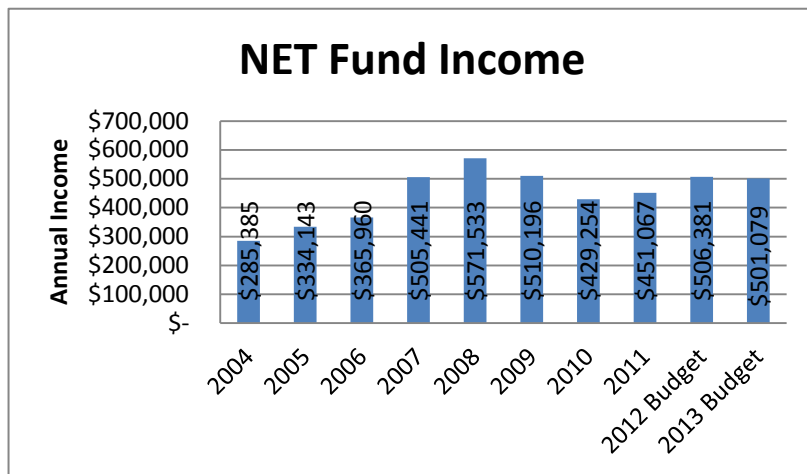
same rate as real estate. For six years, the State is reimbursing the Towns on a sliding scale from 100 percent reimbursement in 2008 (FY 2009) to 50 percent in FY 2014. The BETE reimbursement is very difficult to predict from one year to the next, as equipment is placed in service, old equipment is removed from service, and equipment depreciates each year in addition

to the State reimbursement declining each year. The Town has been receiving approximately \$300,000 in BETE reimbursement each year, and the figures from 2009-current are listed below.

**WINSLOW PARK REVENUE** Each year, approximately 25,000 people visit the Winslow Park beach, playground, and campground, which generates approximately \$275,000 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 13,700 in calendar year 2009 and has increased to 23,900 during 2011.



**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. 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 contains most of the day-to-day expenditures that occur townwide. 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							
						Increase	
	Actual FY 2010	Actual FY 2011	Budget FY 2012	Budget FY 2013		(Decrease)	% Change
Beginning Fund Balance	\$ 6,574,245	\$ 6,326,427	\$ 5,669,077	\$ 5,669,077			
<b>Revenues</b>							
Taxes	\$ 20,111,391	\$ 20,536,591	\$ 20,067,055	\$ 20,430,441		\$363,386	1.81%
Licenses, Permits, and Fees	\$ 220,827	\$ 251,944	\$ 231,840	\$ 386,890		\$155,050	66.88%
Intergovernmental	\$ 1,242,386	\$ 1,214,556	\$ 1,065,750	\$ 1,207,742		\$141,992	13.32%
Charges for Service	\$ 176,669	\$ 222,467	\$ 193,240	\$ 44,500		-\$148,740	-76.97%
Fees and Fines	\$ 97,664	\$ 106,577	\$ 68,400	\$ 127,400		\$59,000	86.26%
Unclassified	\$ 66,829	\$ 78,599	\$ 5,000	\$ 25,000		\$20,000	400.00%
Investment Earnings	\$ 164,124	\$ 83,373	\$ 88,000	\$ 50,000		-\$38,000	-43.18%
<b>Total Revenues</b>	\$ 22,079,890	\$ 22,494,107	\$ 21,719,285	\$ 22,271,973		\$552,688	2.54%
<b>Expenditures</b>							
General Government	\$ 1,232,765	\$ 1,355,455	\$ 1,410,237	\$ 1,527,269		\$117,032	8.30%
Public Safety	\$ 1,918,249	\$ 1,966,313	\$ 2,108,508	\$ 2,315,798		\$207,290	9.83%
Public Works	\$ 1,855,111	\$ 1,906,075	\$ 2,064,129	\$ 2,065,001		\$872	0.04%
Community Services	\$ 597,354	\$ 596,513	\$ 563,086	\$ 618,846		\$55,760	9.90%
Education	\$ 12,985,533	\$ 13,104,454	\$ 13,275,403	\$ 13,485,458		\$210,055	1.58%
Insurance and Fringe Benefits	\$ 1,319,109	\$ 1,263,898	\$ 1,448,100	\$ 1,506,300		\$58,200	4.02%
Unclassified	\$ 1,103,867	\$ 1,157,050	\$ 1,093,023	\$ 1,083,094		-\$9,929	-0.91%
Debt Service	\$ 705,347	\$ 700,714	\$ 624,799	\$ 493,207		-\$131,592	-21.06%
<b>Total Expenditures</b>	\$ 21,717,335	\$ 22,050,472	\$ 22,587,285	\$ 23,094,973		\$507,688	2.25%
<b>Other Financing Sources/(Uses)</b>	\$ (610,373)	\$ (1,100,985)	\$ 868,000	\$ 823,000		-\$45,000	-5.18%
<b>Change in Fund Balance</b>	\$ (247,818)	\$ (657,350)	\$ -	\$ -			
<b>Ending Fund Balance</b>	\$ 6,326,427	\$ 5,669,077	\$ 5,669,077	\$ 5,669,077		\$0	0.00%

## General Fund

	FY 2008 Audited	FY 2009 Audited	FY 2010 Audited	FY 2011 Audited	FY 2012 Budgeted	FY 2013 Budgeted
Beginning Balance	\$ 5,478,795	\$ 5,705,233	\$ 6,574,246	\$ 6,326,428	\$ 5,669,078	\$ 5,669,078
Revenue	\$ 24,527,473	\$ 25,384,739	\$ 22,079,890	\$ 22,494,107	\$ 22,024,418	\$ 22,409,473
Expenditures	\$ 23,521,831	\$ 24,410,374	\$ 21,717,335	\$ 22,050,472	\$ 22,884,918	\$ 23,094,973
Other Sources/(Uses)	\$ (779,204)	\$ (105,352)	\$ (610,373)	\$ (1,100,985)	\$ 860,500	\$ 685,500
Ending Balance	\$ 5,705,233	\$ 6,574,246	\$ 6,326,428	\$ 5,669,078	\$ 5,669,078	\$ 5,669,078
Change in Fund Balance	\$ 226,438	\$ 869,013	\$ (247,818)	\$ (657,350)	\$ -	\$ -

## GENERAL GOVERNMENT

### Town Council

#### 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.

#### Major Accomplishments for FY 2011 and FY 2012

During FY 2011 and FY 2012, the council worked with the public and Town staff and identified \$2.3 million in Town funds to be used for a greatly needed fields and sports complex for Freeport's youth and adults alike. Local business L. L. Bean is scheduled to donate a generous \$500,000 to this project beginning in 2012 and continuing into FY 2013.

The Council worked with the planning board and Town staff and passed a new comprehensive plan, which acts like a planning and zoning vision for the Town in the upcoming ten year period.

The Council worked with Berenson Associates developer and Town staff on a tax increment financing district amendment that has allowed a first-rate 3-D movie theater to come to Freeport Village Station in November of 2011.

#### FY 2013 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 2012 goals are as follows:

- Review the Town's financial policies and update them
- Review the service needs of each department and assist where deficits exist
- Entertain bids for the Town's investment and audit services
- Develop operating and capital budgets that anticipate revenue reductions
- Develop and approve a budget which minimizes the impact on the tax rate
- Hire a new Town manager with excellent management and communications skills
- Include the Freeport residents and staff in the hiring process
- Explore new mechanisms to more effectively engage the public in decision-making
- Continue to develop mechanisms to effectively communicate with staff, volunteers, and other groups

- Conduct a workshop (or workshops) with the representatives of Durham, Pownal, and RSU #5 and improve communication between the communities that will aid in efficiencies in service delivery

### Performance Measures

The Town Council's performance measures are listed under the Town manager's department, as the departments' performance measures as the same.

### Budget

			2011	2012	2012	2012	2012	2013	PERCENT
			ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	PROJECTION	ADOPTED	CHANGE
100	Town Council								
100	1001	Professional Salaries	\$ 5,900	\$ 5,900	\$ 5,900	\$ 5,900	\$ 5,900	\$ 5,900	0.00%
100	1200	Other Wages	\$ 2,575	\$ 3,000	\$ 3,000	\$ 2,733	\$ 3,000	\$ 3,000	0.00%
100	2800	Association Dues	\$ 9,879	\$ 10,000	\$ 10,000	\$ 10,126	\$ 10,126	\$ 10,250	2.50%
100	3300	Employee Training	\$ 127	\$ 1,000	\$ 1,000	\$ 858	\$ 1,000	\$ 1,000	0.00%
100	3450	Legal Serv	\$ 114,211	\$ 50,000	\$ 50,000	\$ 76,519	\$ 80,000	\$ 50,000	0.00%
100	3460	Audit Fees	\$ 25,500	\$ 20,000	\$ 20,000	\$ 18,500	\$ 22,000	\$ 22,000	10.00%
100	5400	Advertising	\$ 4,362	\$ 6,000	\$ 6,000	\$ 5,215	\$ 6,000	\$ 5,000	-16.70%
100	6000	Supplies	\$ 2,451	\$ 1,800	\$ 1,800	\$ 1,834	\$ 1,800	\$ 2,000	11.10%
100	7800	Special Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,000	0.00%
	Mind Mixer Annual Fee								
100	8104	GPCOG	\$ 7,800	\$ 7,800	\$ 7,800	\$ 8,756	\$ 7,800	\$ 7,800	0.00%
100	8113	PACTS	\$ 262	\$ -	\$ -	\$ 1,435	\$ 1,435	\$ 1,435	0.00%
TOTAL	Town Council		\$ 173,065	\$ 105,500	\$ 105,500	\$ 131,875	\$ 139,061	\$ 114,385	8.40%

## **Town Manager**

**Department Overview** All department heads report to the Town manager, but the administrative services departments include finance, assessing, Town clerk and elections, codes and planning, general assistance (welfare), and agency support. 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. They are listed in the above section, and summarized below in the FY 2013 Goals and Objectives section.

## **Major Accomplishments for FY 2011 and FY 2012**

The Town manager works very closely with the Town council and many of his goals are set by the council. During FY 2011 and FY 2012, the manager's office assisted greatly with the tax increment financing district amendment above to allow Freeport to attract a movie theater, the fields and recreation complex, and the comprehensive plan, but the manager also worked very hard with the local business Bow Street Market and the Town council to develop an amendment to another tax increment financing district amendment to extend School Street to allow for through traffic to Bow Street. This new street was opened in June of 2011, and allows local pedestrian and bicycle in addition to automobile traffic to bypass Main Street; this has been especially attractive during summer months when the downtown area is crowded with shoppers and diners.

The Town manager's office worked with the Town council and staff on a contract zoning agreement between the Town and non-profit Freeport Housing Trust to construct a new senior housing facility. The Oak Leaf Terrace II complex is likely to house 25 new senior rental housing units.

The Town manager worked with the finance department staff on construction of amendments to the fund balance, tax rate stabilization, and investment policies in order to keep up with GFOA and local best practices. The changes included increasing the amount of minimum fund balance the Town will have on the books as of June 30<sup>th</sup> of each year from one month to one and-a-half months, defining proper uses of the Town's \$1 million tax rate stabilization fund, and lowering the percentage of equity funds in the reserve fund investments from 30 percent to 25 percent in order to shelter more funds from risk in tough economic times.

## **FY 2013 Goals and Objectives**

During FY 2013, the Town manager will work with the Town council on transitioning the new manager into his or her position before his retirement. The Town has been fortunate enough to have one manager for the past 30 years; during that time, he has implemented many progressive and frugal policies and practices. It will be a major accomplishment to teach his successor these policies and practices during the fall of 2012 when he plans to retire from government service.

The Town manager is working with the council and private company Seacoast United Soccer company on defining an appropriate location for an indoor/outdoor turf soccer complex for a new location in Southern Maine. Freeport is desirable because of its overnight accommodations, restaurants, and proximity to the highway. While the Town is supportive of hosting such a facility as it would stimulate local business and encourage recreation and athletics, finding an appropriate location for such a complex has been difficult. The Town manager will continue working with Seacoast United representatives on a suitable location as long as this is the desire of the Town council and public.

## Performance Measures

	FY 2009	FY 2010	FY 2011
<b>Items of Business Considered</b>	176	167	167
<b>Number of Council Meetings Held</b>	20	22	22
<b>Number of Council Work Sessions Held</b>	12	16	16

## Budget

				2011	2012	2012	2012	2012	2013	PERCENT
				ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	PROJECTION	ADOPTED	CHANGE
101	Town Manager									
101	1001		Professional Salaries	\$ 118,506	\$ 125,271	\$ 125,271	\$ 115,060	\$ 125,271	\$ 123,272	-1.60%
101	2800		Association Dues	\$ 943	\$ 1,000	\$ 1,000	\$ 1,140	\$ 1,140	\$ 1,000	0.00%
101	3300		Employee Training	\$ 2,393	\$ 2,200	\$ 2,200	\$ 2,773	\$ 3,000	\$ 3,000	36.40%
101	3302		Employee Travel	\$ 3,780	\$ 4,000	\$ 4,000	\$ 3,738	\$ 4,000	\$ 4,000	0.00%
101	5813		Business Expense	\$ 423	\$ 500	\$ 500	\$ 412	\$ 500	\$ 500	0.00%
101	6000		Supplies	\$ 573	\$ 1,000	\$ 1,000	\$ 772	\$ 1,000	\$ 1,000	0.00%
TOTAL	Town Manager			\$ 126,618	\$ 133,971	\$ 133,971	\$ 123,896	\$ 134,911	\$ 132,772	-0.90%

## **Finance and Assessing**

**Department Overview** The finance department employs four employees and shares an employee with the Town clerk's office. The department is responsible for all property and excise tax collection for 4500 real property and 500 personal property accounts and approximately 8000 automobiles annually, weekly payroll for the Town's 60 full-time and 100 part-time employees, paying all of the Town's 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. In addition, the finance department is in charge of the Town's information technology needs. The Town works with an outside firm for the actual technical work, but all projects fall under the finance department for budgeting, scheduling, and follow-up.

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 4500 real and 500 personal property accounts; the assessing department ensures that all are valued accurately, including assessing additions, deletions, and changes as of April 1<sup>st</sup> 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 he commits the property tax levy to the tax collector each year.

## **Major Accomplishments for FY 2011 and FY 2012**

In April of 2011, the finance department refunded four debt-service issues totaling \$5.6 million. This saved the Town approximately \$350,000 over ten years, and during the process, the Town was re-rated by Standard and Poor's and Moody's rating agencies, and in April of 2011, the Town was upgraded from AA to AA+ by Standard and Poor's. The Town is only one of a handful in the State of Maine with a AA+ rating, and this was a great accomplishment during a recession time when fund balances are shrinking in order to balance budgets.

In July of 2011, the finance department recognized a need Townwide to change the method by which it delivered technology services. In the past, the Town was able to utilize the services of a part-time employee to deliver services, but with the increasing demands for electronic and online services, the finance department conducted a joint bidding process with the neighboring Town of Yarmouth, and Freeport awarded the contract to a local firm that specializes in such services and has won two Microsoft Technical Excellence awards. Since the new firm began working with the Town, departments have seen better server performance and reliability.

During FY 2011, the Town Assessor conducted a market valuation study, and learned that the Town's values were overstated due to the fluctuations in the real estate market. The Assessor reduced all real estate values by 15 percent in order to maintain a certified 100 percent assessment ratio.

## **FY 2013 Goals and Objectives**

The finance department has been looking forward to offering citizens online property tax payments, and is starting to work with the State's InforME board on offering this service. The InforME board's role is to set policy governing the State's website; part of the goal is to offer online services to the State agencies and municipalities that will promote e-government. One such service in the State of Maine is Rapid Renewal; citizens can log on to their Town's website,



and participating towns offer a link to the online automobile registration service. The Town of Freeport is working toward offering a similar service for property taxes. The incentive of Rapid Renewal and an equivalent property tax program is that the Towns do not have to pay for the development of the software. The State's website developers would absorb that cost, and pass a small (normally approximately \$3) to the customer as a convenience fee. This is attractive because only residents who use the service would be charged instead of the Town paying its software provider to create the program (estimated at \$9500 with \$650 annual maintenance). This is likely to be completed during the spring of 2013, as the programming of the interest and fee upload to the State will be difficult.

The finance department is very excited about the Town's first GFOA Distinguished Budget Award submission. The department has worked very hard on this document, and is hoping for a FY 2013 win!

As a council goal, the finance department will be placing investment advisory and auditing services out to bid during the end of FY 2012 and beginning of FY 2013. Since 1998, Wells Fargo (and its predecessor firms of Wachovia and A.G. Edwards) has been investing the Town's reserve funds per the Town's investment policy and applicable law. The council recognizes that a competitive bidding process can bring new ideas and investing strategies to the table, and will ensure that the Town is receiving the most competitive fee structure available. This bid was completed in the spring of 2012 and the new firm will begin working with the Town during June and July of 2012. The Town currently engages Macdonald Page & Co., LLC as its auditing firm, and has been working with Macpage since 1994. The finance department will conduct an RFP process during the beginning of FY 2013, and make a recommendation to the Town council on engaging a firm for the FY 2013 financial statements.

During FY 2013, the assessing department will be watching the Maine's real estate market conditions closely, as the real estate market is still subject to great variation and fluctuation. This will be done mainly before the September 15<sup>th</sup> tax commitment, but will continue throughout the year for the FY 2014 assessments.

The assessing department will be working with Vision Appraisal Software on a major upgrade in October and November. The department is training on the software now in order to be prepared for the upgrade after tax commitment in October.

### Performance Measures

	FY 2009	FY 2010	FY 2011
<b>Accounts Payable Checks Issued</b>	6447	3837	3545
<b>Vehicle Registrations Completed</b>	8200	8203	8245
<b>Tax Bills Issued</b>	4308	4359	4381

## Budget-Finance Department

				2011	2012	2012	2012	2012	2013	PERCENT
				ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	PROJECTION	ADOPTED	CHANGE
102	Finance									
102	1001		Professional Salaries	\$ 222,678	\$ 215,524	\$ 215,524	\$ 220,472	\$ 223,000	\$ 224,743	4.30%
102	1201		Other Wages	\$ 24,006	\$ 23,840	\$ 23,840	\$ 48,970	\$ 55,000	\$ 50,000	109.70%
102	2800		Association Dues	\$ 305	\$ 550	\$ 550	\$ 35	\$ 550	\$ 550	0.00%
102	3300		Employee Training	\$ 2,090	\$ 2,500	\$ 2,500	\$ 3,534	\$ 3,500	\$ 2,750	10.00%
102	3302		Employee Travel	\$ 1,335	\$ 3,000	\$ 3,000	\$ 1,073	\$ 3,000	\$ 3,000	0.00%
102	3400		Contractual Services	\$ 7,074	\$ 8,000	\$ 8,000	\$ 6,120	\$ 8,000	\$ 8,000	0.00%
102	3470		Registry	\$ 4,691	\$ 4,500	\$ 4,500	\$ 6,467	\$ 6,500	\$ 5,500	22.20%
102	3480		Computer Maintenance	\$ 19,563	\$ 25,900	\$ 25,900	\$ 24,405	\$ 25,900	\$ 25,900	0.00%
102	4301		Equipment Repair	\$ 913	\$ 200	\$ 200	\$ 744	\$ 1,000	\$ 1,000	400.00%
102	4320		Technical Repair	\$ 860	\$ 3,000	\$ 3,000	\$ 845	\$ 3,000	\$ 3,000	0.00%
102	6000		Supplies	\$ 1,011	\$ 2,000	\$ 2,000	\$ 1,520	\$ 2,000	\$ 2,000	0.00%
102	6002		Printing	\$ 3,653	\$ 3,000	\$ 3,000	\$ 3,032	\$ 3,100	\$ 3,500	16.70%
102	6003		Tax Bills	\$ 407	\$ 2,000	\$ 2,000	\$ 409	\$ 700	\$ 1,500	-25.00%
TOTAL	Finance			\$ 288,585	\$ 294,014	\$ 294,014	\$ 317,626	\$ 335,250	\$ 331,443	12.70%

## Budget-Assessing Department

				2011	2012	2012	2012	2012	2013	PERCENT
				ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	PROJECTION	ADOPTED	CHANGE
103	Assessing									
103	1001		Professional Salaries	\$ 103,864	\$ 119,589	\$ 119,589	\$ 107,973	\$ 119,589	\$ 124,340	4.00%
103	2800		Association Dues	\$ 430	\$ 360	\$ 360	\$ 330	\$ 360	\$ 360	0.00%
103	3300		Employee Training	\$ 2,095	\$ 2,200	\$ 2,200	\$ 2,613	\$ 2,200	\$ 2,200	0.00%
103	3302		Employee Travel	\$ 2,500	\$ 2,500	\$ 2,500	\$ 207	\$ 2,500	\$ 2,500	0.00%
103	3400		Contractual Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
103	3470		Registry	\$ 957	\$ 2,000	\$ 2,000	\$ 539	\$ 2,000	\$ 1,000	-50.00%
103	3480		Computer Maintenance	\$ 7,814	\$ 7,900	\$ 7,900	\$ 8,050	\$ 7,900	\$ 8,200	3.80%
103	4320		Technical Repair	\$ 396	\$ -	\$ -	\$ -	\$ -	\$ 500	0.00%
103	5320		Telephone	\$ 200	\$ 250	\$ 250	\$ 240	\$ 250	\$ 250	0.00%
103	5400		Advertising	\$ -	\$ 500	\$ 500	\$ -	\$ 500	\$ 500	0.00%
103	6000		Supplies	\$ 1,078	\$ 1,140	\$ 1,140	\$ 492	\$ 1,140	\$ 1,140	0.00%
103	6002		Printing	\$ 249	\$ 300	\$ 300	\$ 375	\$ 300	\$ 300	0.00%
103	6008		Mapping	\$ 6,285	\$ 3,200	\$ 3,200	\$ 350	\$ 3,200	\$ 4,200	31.30%
TOTAL	Assessing			\$ 125,868	\$ 139,939	\$ 139,939	\$ 121,169	\$ 139,939	\$ 145,490	4.00%

## 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.

### Major Accomplishments for FY 2011 and FY 2012

FY 2012 was a time of transition for the Town Clerk's office; the Town Clerk announced her retirement during the middle of FY 2012, and this gave the Town time to prepare for her departure and transition a new clerk into the position. While the transition was significant, the clerk's office still managed to automate its cash receipting process. Their department implemented an electronic inquiry system in addition to adding the cash receipting process.

### FY 2013 Goals and Objectives

Both the Town clerk and deputy clerk have training to complete during FY 2013; the clerk has two more classes to complete in order to complete her lifetime certification, and the deputy clerk has two classes to complete in order to become a Certified Clerk of Maine. These are both long-term goals for the clerks, and FY 2013 will be a big year for them!

The office will be digitizing their vital records. This is important for municipal offices, as when these records are digitized, the records become easier to search for faster customer service. In addition, the records are then able to be saved "off-site" in case of a flood or fire in the clerk's vault. The FY 2013 budget for this process is \$800; each record costs approximately 42 cents to digitize, and the clerk's office has a goal of digitizing 1,900 records.

The clerk's office will be conducting "data clean-up" in the Central Voter Registration system during FY 2013, so all voter registration cards are complete in the State's electronic database.

### Performance Measures

	FY 2009	FY 2010	FY 2011
<b>Victualers Licenses Issued</b>	89	90	95
<b>Liquor Licenses Issued</b>	22	20	22
<b>Dogs Licensed</b>	1139	1139	1287
<b>Shellfish Licenses Issued</b>	145	153	155

### Budget

			2011	2012	2012	2012	2012	2013	PERCENT
			ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	PROJECTION	ADOPTED	CHANGE
105	Town Clerk And Elections								
105	1001	Professional Salaries	\$ 76,036	\$ 82,173	\$ 82,173	\$ 76,805	\$ 82,173	\$ 82,680	0.60%
105	1005	Ballot Clerks	\$ 3,781	\$ 5,500	\$ 5,500	\$ 2,135	\$ 5,500	\$ 5,500	0.00%
105	1200	Other Wages	\$ 100	\$ 1,000	\$ 1,000	\$ -	\$ -	\$ -	-100.00%
105	2800	Association Dues	\$ 270	\$ 550	\$ 550	\$ 85	\$ 550	\$ 300	-45.50%
105	3300	Employee Training	\$ 755	\$ 1,750	\$ 1,750	\$ 1,168	\$ 1,500	\$ 1,500	-14.30%
105	3302	Employee Travel	\$ 147	\$ 350	\$ 350	\$ 195	\$ 350	\$ 350	0.00%
105	3426	Elect Serv	\$ 4,312	\$ 5,000	\$ 5,000	\$ 4,570	\$ 5,000	\$ 5,000	0.00%
105	4301	Equipment Repair	\$ 352	\$ 700	\$ 700	\$ 704	\$ 700	\$ 700	0.00%
105	5400	Advertising	\$ 869	\$ 900	\$ 900	\$ 1,146	\$ 1,200	\$ 1,400	55.60%
105	6000	Supplies	\$ 171	\$ 700	\$ 700	\$ 867	\$ 700	\$ 600	-14.30%
105	6095	Document Preservation	\$ -	\$ 800	\$ 800	\$ -	\$ 800	\$ 800	0.00%
TOTAL	Town Clerk And Elections		\$ 86,793	\$ 99,423	\$ 99,423	\$ 87,675	\$ 98,473	\$ 98,830	-0.60%

## **Codes and Planning**

### **Department Overview**

The codes and planning offices are responsible for the long-term residential and commercial growth in Town and enforcing various building-related ordinances. The planning department has evolved over the past several years of economic downturn, and taken on additional projects such as grant-writing and energy conservation efforts for Town buildings, regional transportation projects, and working closely with the Freeport Economic Development Corporation on expanding Freeport's economic base.

### **Major Accomplishments for FY 2011 and FY 2012**

After many years of work at the staff and committee volunteers, the Comprehensive Plan was adopted by the Town Council in FY 2011. This document is a vision of the Town's economic and development future, and includes a strategy for achieving that vision over the next ten years.

During FY 2011 and FY 2012, the Town planner has been working on implementing the changes from the Comprehensive Plan, and has made progress as follows: One goal of the Plan is to increase the diversity of Freeport's housing stock. The Town planner has been working with the planning board on increasing density in certain residential neighborhoods, and increasing the types of homes that are allowed to be constructed in the residential zone. The planning board will be making these recommendations to the full Town council during FY 2013.

The Town has been working with the Habitat for Humanity organization on a creative residential project. Habitat purchased a large piece of tax-acquired property, and is building three homes and eight condominiums. This serves two purposes: it diversifies the housing stock in Freeport as well as creating almost \$2 million in new taxable value. This will generate more than \$30,000 in property taxes during FY 2012 and FY 2013.

In order to promote renewable and green energy, the planning board has recommended and the council has adopted new standards for solar panels and wind turbines that will allow homeowners to invest in renewable energy sources while protecting the neighbors from potential negative impacts on view, etc..

During the spring of 2012, the planning board met with the large landowners and farmers in Freeport. The goal was to see if the Town could help ensure that the industry remains sustainable in Freeport. The feedback from this meeting was that there were certain changes in the zoning ordinance that would assist these landowners in using their land more creatively to sell agricultural products on the land and setback rules on reduce setbacks for farming. The planning board will be meeting with the council and recommending these changes.

Applications to the Project Review Board for commercial and residential development increased significantly over the past year. In total, the Board reviewed 23 applications for site plan approvals and/or amendments during FY 2011. The Board reviewed 21 applications for Design Review certificates. In the past years, the Town has streamlined the Project and Design Review processes, and numerous of these applications were done simultaneously. The Board reviewed six applications for subdivisions and/or amendments. Some were larger projects such as a 13,000 square foot building on Route One South for the Autowerks Maine and the Freeport Fields and Trails projects on the Hunter Road. The project includes four multi-use athletic fields, three baseball/softball fields, trails, and a parking area. Both projects have been completed during FY 2012. In addition, the Greystone/Freeport Living Retirement Community and a new phasing plan for the project and the approval of plans for Oakleaf II Associates for a 25-unit senior living affordable housing project on South Street were approved and begun at the end of FY 2011 with the intention of being completed by June 30<sup>th</sup>, 2012.

While the Project and Design Review Boards were busy during FY 2011, they are projected to be even busier during FY 2012. By the writing of this document, the Boards had XX applications

### **FY 2013 Goals and Objectives**

The Town council has adopted an appropriation of up to \$100,000 in its FY 2013 budget to assist the Shellfish Commission eradicate the invasive green crab species from the flats. The Town of Freeport has almost 900 acres of potential shellfish harvesting flats; currently, only 293 of these acres are productive. Right now, the shellfish industry supports 45 local families; this could triple if all 900 acres were productive. The Town takes a proactive position regarding economic development, but most of the economic development is retail or office-related. In recent years, the green crab species has been eating the seed clams, quahogs, scallops, and oysters. The appropriation would allow the Town and Shellfish Commission in studying the best methods of trapping these invasive species. In addition, the Town is exploring the secondary industry of selling the green crabs for food or compost. In addition, the Town will be studying the reason that almost 2/3rds of its clam flats are unproductive, whether that is the acidity or salinity of the waters near the flats, or the green crab, or a combination of these two factors. This potential diversification of the local economy is the first of its kind in the State, and very exciting!

The planning and codes departments will be streamlining the development review process. Currently, when a developer comes to Freeport, the fees he has to pay are large and during tough economic times, this can be a deterrent to potential growth. The planning and codes departments will be working on a process where they can publicize the building requirements in advance, so the developers do not have to spend time and funds on the design of their projects until they are fully aware of the Town's codes and ordinances. This will likely take place during the winter of 2012-2013 in preparation for the 2013 building season.

The planning department has been working on new methods of reaching out to residents of Freeport. During the FY 2013 budgeting process, the Town council approved \$6,000 for social media and \$1,800 to a streaming video project in addition to almost \$23,000 that has historically been budgeted for website development and maintenance and \$3,000 that was added to the budget during FY 2012 for "video-on-demand". The goal is to reach more people who are not able to attend Council meetings, but are comfortable with social media. During the seven weeks of the trial period of the Mind Mixer software, the Town heard from more than 100 different residents on approximately 50 current event questions. During the first few months of the new fiscal year, the Town manager will convene a subcommittee of councilors and staff to study the most effective methods of delivering electronic services and disseminating information to the public.

Over the past two years, Maine Natural Gas has been installing natural gas lines in Freeport. The planning department has been working closely on these installations as part of the permitting process, but now that the infrastructure is nearly complete, residents have been asking if they can connect to the gas lines. The Town planner is working with Maine Natural Gas and is looking for creative methods to give the company incentive to run more gas lines. The savings would be significant to residents. As this project is in its discussion stages after the main infrastructure has been completed, a completion date is unknown.

The codes enforcement and planning directors will be working on incorporating references to the 2009 Uniform Building Code into all applicable ordinances and presenting these to the Town Council for passage by June 30<sup>th</sup>, 2013.

### **Performance Measures**

	FY 2009	FY 2010	FY 2011
<b>Residential Permits Issued</b>	30	28	37
<b>Commercial Permits Issued</b>	14	9	13

## Budget

				2011	2012	2012	2012	2012	2013	PERCENT
				ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	PROJECTION	ADOPTED	CHANGE
104	Codes Enforcement									
104	1001		Professional Salaries	\$ 70,230	\$ 70,673	\$ 70,673	\$ 68,241	\$ 70,673	\$ 72,280	2.30%
104	2605		Clothing	\$ 70	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
104	2800		Association Dues	\$ 135	\$ 150	\$ 150	\$ 160	\$ 160	\$ 150	0.00%
104	3300		Employee Training	\$ 245	\$ 100	\$ 100	\$ 226	\$ 250	\$ 100	0.00%
104	3302		Employee Travel	\$ 3,059	\$ 5,400	\$ 5,400	\$ 2,546	\$ 5,400	\$ 5,400	0.00%
104	6000		Supplies	\$ 576	\$ 150	\$ 150	\$ 225	\$ 150	\$ 150	0.00%
TOTAL	Codes Enforcement			\$ 74,314	\$ 76,473	\$ 76,473	\$ 71,399	\$ 76,633	\$ 78,080	2.10%
				2011	2012	2012	2012	2012	2013	PERCENT
				ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	PROJECTION	ADOPTED	CHANGE
602	Planning									
602	1001		Professional Salaries	\$ 112,803	\$ 123,680	\$ 123,680	\$ 113,524	\$ 123,680	\$ 125,143	1.20%
602	1200		Other Wages	\$ 2,000	\$ 500	\$ 500	\$ 2,160	\$ 2,200	\$ 500	0.00%
602	2800		Association Dues	\$ 411	\$ 400	\$ 400	\$ 453	\$ 400	\$ 500	25.00%
602	3000		Purc Prof	\$ 50	\$ 4,000	\$ 4,000	\$ 1,206	\$ 4,000	\$ 4,000	0.00%
602	3300		Employee Training	\$ 1,725	\$ 1,300	\$ 1,300	\$ 671	\$ 1,300	\$ 1,300	0.00%
602	3302		Employee Travel	\$ 928	\$ 1,300	\$ 1,300	\$ -	\$ 1,300	\$ 1,300	0.00%
602	4301		Equipment Repair	\$ -	\$ 75	\$ 75	\$ 582	\$ 75	\$ 75	0.00%
602	4360		Bd Studies	\$ 50	\$ 1,200	\$ 1,200	\$ -	\$ 1,200	\$ 1,200	0.00%
602	6000		Supplies	\$ 311	\$ 700	\$ 700	\$ 957	\$ 700	\$ 700	0.00%
TOTAL	Planning			\$ 118,278	\$ 133,155	\$ 133,155	\$ 119,552	\$ 134,855	\$ 134,718	1.20%

## **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.

### **Major Accomplishments for FY 2011 and FY 2012**

During the winter of 2011, there were an increasing number of Freeport's elderly and low-moderate income residents needing assistance to make it safely and warmly through the heating season. Although the Town had an established heating assistance fund, these funds had essentially been depleted during FY 2011. With the expectation that the cost of heating fuel was going to continue to rise, the knowledge that the sluggish economy was keeping peoples' incomes from being able to support those increases, and more residents being under or unemployed, it became paramount that the Town find a way to meet this increasing need for heating assistance.

As a result, the Town Council authorized a transfer of funds from the general assistance budget in the amount of \$7,000 to fund the heating assistance fund. Furthermore, a town-wide fundraising appeal was made prior to the heating season, which generated an additional \$12,000 to support this fund. As a result, 46 households were provided with essential heating assistance during FY12, many of which were households that were not eligible (or eligible for very little) from other heating assistance programs.

### **FY 2013 Goals and Objectives**

With the expectation that there will continue to be a need for heating assistance and also with changes made to the General Assistance program (effective FY 2013) which will reduce levels of assistance, it is clear that the approaching fiscal year and heating season will again be difficult for many Freeport residents. As a result, some of the objectives for FY 2013 follow:

- Establish a Fundraising Goal of \$15,000 to support the Freeport Heating Assistance Fund (town-wide appeal through first class mailing; community cable, web and Town Council meeting announcements; work with local newspapers to publish press releases about fuel fund drive; appeal to business community through mailings and personal contact).
- Reduce expenditures on emergencies and emergency-related costs. Work with GA and heating assistance recipients to encourage and improve self-sufficiency and reliance on emergency assistance by making sure they are accessing other resources. Enforce the requirement that GA recipients spend money on specific basic necessities first, and make sure they are checking their fuel tanks to prevent running out of fuel to avoid additional costs for priming & emergency deliveries. Restrict fuel funds from being used for priming & emergency deliveries or reconnection charges to CMP; work with local CAP agency and other programs to assist recipients in accessing energy efficiency programs.
- Communicate program changes and potential impact of changes on recipients so they are prepared for the financial impact of these changes.



## Performance Measures

	FY 2009	FY 2010	FY 2011
<b>Number of Heating Assistance Vouchers Issued</b>	33	44	33
<b>Number of Clients Seen</b>	78	85	107
<b>Number of People Assisted with Gould Trust Fund</b>	70	67	48

## Budget

			2011	2012	2012	2012	2012	2013	PERCENT
			ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	PROJECTION	ADOPTED	CHANGE
301	General Assistance								
301	1001	Professional Salaries	\$ 60,183	\$ 61,039	\$ 61,039	\$ 58,524	\$ 61,039	\$ 68,815	12.70%
301	2800	Association Dues	\$ 30	\$ 40	\$ 40	\$ -	\$ 40	\$ 40	0.00%
301	3300	Employee Training	\$ 140	\$ 200	\$ 200	\$ 128	\$ 200	\$ 200	0.00%
301	3302	Employee Travel	\$ 118	\$ 400	\$ 400	\$ 526	\$ 400	\$ 400	0.00%
301	6000	Supplies	\$ 14	\$ 200	\$ 200	\$ 36	\$ 200	\$ 200	0.00%
301	6350	Assistance-Freeport	\$ 25,798	\$ 32,700	\$ 32,700	\$ 6,997	\$ 25,000	\$ 59,700	82.60%
301	6351	Assistance-Yarmouth	\$ (156)	\$ -	\$ -	\$ 1,894	\$ -	\$ -	0.00%
TOTAL	General Assistance		\$ 86,126	\$ 94,579	\$ 94,579	\$ 68,104	\$ 86,879	\$ 129,355	36.80%

## **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 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 2012 and FY 2013, the library is expected to receive 100,000 visitors per year.

### **Major Accomplishments for FY 2011 and FY 2012**

The library implemented the CASSIE program, which allows the public to use the computers without staff monitoring and interaction. Patrons “check-in” on the CASSIE system, and it monitors their length of use and the content downloaded in order to avoid inappropriate websites and that each patron receives an equal amount of computer time.

Federal laws changed at the end of FY 2011, and the clerk’s office is no longer to process passports (due to their record-keeping of birth certificates). The library staff has been trained by the appropriate federal agency in Boston, and can now process passports. This generates approximately \$7500 each year in general fund revenue, and it was important to maintain this service to residents.

### **FY 2013 Goals and Objectives**

During FY 2013, the Freeport Community Library has plans to implement the SPOT system, which will allow patrons to print from their wireless devices. This will enhance the library’s technology and service to residents. This system is scheduled to be installed by October 1<sup>st</sup>, 2012.

The FY 2013 operating budget includes an additional \$20,400 for the library staff to be reconfigured to reduce part-time hours and hire a technology librarian. This means that the library will be able to apply for participation in the State inter-library loan program SOLAR. The SOLAR program will allow patrons to access inter-library loan materials from a Statewide database, and further enhance the patron’s ability to borrow literature. This is a large technological commitment to join the program in addition to being a large logistical change to the library operations, and will likely take three months to implement. Staff expects to be “up-and-running” by November 1<sup>st</sup>, 2012.

### **Performance Measures**

	<b>FY 2009</b>	<b>FY 2010</b>	<b>FY 2011</b>
<b>Number of childrens' programs conducted</b>	600	600	600
<b>Number of children attending the childrens' programs</b>	6500	6500	6500
<b>Interlibrary Loans Received from Other Libraries</b>	230	240	250

## Budget

				2011	2012	2012	2012	2012	2013	PERCENT
				ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	PROJECTION	ADOPTED	CHANGE
500	Freeport Community Library									
500	1001		Professional Salaries	\$ 247,197	\$ 252,405	\$ 252,405	\$ 229,801	\$ 252,405	\$ 279,691	10.80%
500	2800		Association Dues	\$ -	\$ 620	\$ 620	\$ -	\$ 620	\$ 620	0.00%
500	3300		Employee Training	\$ 928	\$ 1,500	\$ 1,500	\$ 1,156	\$ 1,500	\$ 1,500	0.00%
500	3302		Employee Travel	\$ -	\$ -	\$ -	\$ 2,358	\$ -	\$ 1,500	0.00%
500	4320		Technical Repair	\$ 1,656	\$ 3,000	\$ 3,000	\$ 1,555	\$ 3,000	\$ 3,000	0.00%
500	5320		Telephone	\$ 2,059	\$ 2,300	\$ 2,300	\$ 2,136	\$ 2,300	\$ 2,300	0.00%
500	6000		Supplies	\$ 4,585	\$ 4,500	\$ 4,500	\$ 3,791	\$ 4,500	\$ 4,500	0.00%
500	6005		Clean Supp	\$ -	\$ 1,250	\$ 1,250	\$ 1,250	\$ 1,250	\$ 1,250	0.00%
500	6200		Elect	\$ 11,031	\$ 16,300	\$ 16,300	\$ 12,865	\$ 16,300	\$ 15,000	-8.00%
500	6210		Water	\$ 2,195	\$ 2,000	\$ 2,000	\$ 1,979	\$ 2,000	\$ 2,200	10.00%
500	6220		Sewer	\$ 498	\$ 400	\$ 400	\$ 340	\$ 500	\$ 500	25.00%
500	6240		Heat Fuel	\$ 12,449	\$ 15,000	\$ 15,000	\$ 15,185	\$ 15,000	\$ 11,000	-26.70%
500	6400		Books	\$ 36,270	\$ 42,750	\$ 42,750	\$ 34,051	\$ 42,750	\$ 42,750	0.00%
500	6450		Nonprint	\$ 11,127	\$ 10,500	\$ 10,500	\$ 10,681	\$ 10,500	\$ 10,500	0.00%
TOTAL	Freeport Community Library			\$ 329,995	\$ 352,525	\$ 352,525	\$ 317,148	\$ 352,625	\$ 376,311	6.70%

## 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 beginning in FY 2013, the library.

### Major Accomplishments for FY 2011 and FY 2012

The Town council appropriated \$4,000 of capital funds and \$4,200 in general fund operating funds for the video-on-demand program in 2011, and that was implemented at the beginning of FY 2012. All Town council meetings (including budget workshops) are televised live and then posted on the Town's website for people to view at any time of day online. This was a large undertaking, as the cable television staff must now convert the meeting file to a file that can be uploaded onto the VOD server and index each part of the meetings. This means that there are place-markers at each new agenda item so residents do not have to scroll through the meeting; they can simply click on the agenda item of interest.

### FY 2013 Goals and Objectives

As stated above, the Town council has made a concerted effort to increase its electronic communication with the public and create different methods of communication with the government for feedback purposes. The FY 2013 budget includes \$4,000 for equipment to allow the Town to "stream" video online as the meetings are happening. The associated operating costs are \$1,800 per year, and this is included in the cable television budget.

### Performance Measures

	FY 2009	FY 2010	FY 2011
<b>Number of Meetings Produced</b>	71	58	51
<b>Number of Meetings Posted on Video-on-Demand</b>	N/A	N/A	45
<b>Average Number of Meetings Viewed Online Per Month</b>	N/A	N/A	65
<b>Number of Hours Viewed Per Month on VOD</b>	N/A	N/A	115

It is notable that the RSU began recording and cablecasting their own meetings during FY 2010; this is the reason for the decline in production figures. In addition, the video-on-demand statistics are not applicable for FY 2009 and FY 2010 because the Town council appropriated the funds for this project for FY 2011.

### Budget

			2011	2012	2012	2012	2012	2013	PERCENT
			ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	PROJECTION	ADOPTED	CHANGE
Cable TV									
1001	Professional Salaries	\$	46,065	\$ 46,307	\$ 46,307	\$ 41,887	\$ 46,307	\$ 46,480	0.40%
1200	Other Wages	\$	6,841	\$ 8,200	\$ 8,200	\$ 12,357	\$ 8,200	\$ 12,000	46.30%
3300	Employee Training	\$	355	\$ 650	\$ 650	\$ -	\$ 650	\$ 650	0.00%
3302	Employee Travel	\$	363	\$ 600	\$ 600	\$ 1,250	\$ 1,300	\$ 750	25.00%
4038	Vehicle Maintenance	\$	-	\$ 500	\$ 500	\$ -	\$ 500	\$ 500	0.00%
4301	Equipment Repair	\$	69	\$ 1,250	\$ 1,250	\$ 1,381	\$ 1,400	\$ 1,300	4.00%
5320	Telephone	\$	300	\$ 300	\$ 300	\$ -	\$ 300	\$ 300	0.00%
6000	Supplies	\$	3,359	\$ 3,200	\$ 3,200	\$ 2,739	\$ 3,200	\$ 3,200	0.00%
6260	Vehicle Fuel	\$	47	\$ 300	\$ 300	\$ -	\$ 300	\$ 300	0.00%
7300	Equipment	\$	3,151	\$ 5,500	\$ 5,500	\$ 5,335	\$ 5,500	\$ 2,500	-54.50%
7800	Special Projects	\$	-	\$ -	\$ -	\$ -	\$ -	\$ 4,800	0.00%
Total Cable TV		\$	60,551	\$ 66,807	\$ 66,807	\$ 64,949	\$ 67,657	\$ 72,780	8.90%

## 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 2011 and FY 2012

During FY 2012, the police department worked with the municipal facilities to conduct a thorough and detailed review of the police department duties and staffing levels. During this process we examined the number of officers on the department, and how the department is organized. Like many other town departments, the police department has had a steady increase in calls for service over the past several years. In addition, many of the calls for service are requiring more detailed investigations and officer time, which means less time on patrol. In addition, the low staffing levels during a vacation, sick, or training time required the use of costly overtime or a “shift-swap” between officers which ultimately left each shift short by one officer. The department’s ultimate goal was to add an additional police officer to the force. This new position was approved by the town council for the FY 13 budget year.

### FY 2013 Goals and Objectives

One common resident comment is that of lack of speed enforcement. Once the new officer is trained and able to patrol on his own, the department intends to set up a specific traffic enforcement details to address this problem. In addition, the new officer will give the department more street coverage, which will naturally assist the speed enforcement needs throughout the Town. This will begin during the spring of 2013 once the new officer begins patrols, and will provide better service to the needs of the community.

### Performance Measures

	<b>FY 2009</b>	<b>FY 2010</b>	<b>FY 2011</b>
<b>Calls Answered</b>	8457	12500	9311
<b>Number of Arrests</b>	225	230	263
<b>Motor Vehicle Accidents</b>	248	250	288
<b>Traffic Summonses</b>	1602	1725	1996

# Budget

				2011	2012	2012	2012	2012	2013	PERCENT
				ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	PROJECTION	ADOPTED	CHANGE
200	Police									
200	1001		Professional Salaries	\$ 635,076	\$ 664,615	\$ 664,615	\$ 640,208	\$ 664,615	\$ 730,378	9.90%
200	1200		Other Wages	\$ 48,620	\$ 31,125	\$ 31,125	\$ 34,213	\$ 37,000	\$ 40,305	29.50%
200	1202		Details-Reimbursable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
200	1300		OT Wages	\$ 93,058	\$ 85,000	\$ 85,000	\$ 85,340	\$ 85,000	\$ 75,000	-11.80%
200	2441		Recruitmt	\$ -	\$ 300	\$ 300	\$ -	\$ 300	\$ 300	0.00%
200	2605		Clothing	\$ 5,790	\$ 7,500	\$ 7,500	\$ 9,112	\$ 8,500	\$ 8,500	13.30%
200	2638		Unif Clean	\$ 6,400	\$ 8,640	\$ 8,640	\$ 8,170	\$ 8,640	\$ 9,630	11.50%
200	2800		Association Dues	\$ 505	\$ 610	\$ 610	\$ 505	\$ 610	\$ 610	0.00%
200	3300		Employee Training	\$ 3,984	\$ 6,000	\$ 6,000	\$ 4,421	\$ 6,000	\$ 7,000	16.70%
200	3302		Employee Travel	\$ 674	\$ 1,000	\$ 1,000	\$ 199	\$ 1,000	\$ 1,000	0.00%
200	3430		Animal	\$ 9,720	\$ 9,920	\$ 9,920	\$ 10,137	\$ 10,250	\$ 10,570	6.60%
200	4036		Radio Main	\$ 891	\$ 1,200	\$ 1,200	\$ 1,159	\$ 1,200	\$ 1,200	0.00%
200	4038		Vehicle Maintenance	\$ 19,640	\$ 17,000	\$ 17,000	\$ 15,826	\$ 17,000	\$ 17,000	0.00%
200	4048		Radar Main	\$ 1,226	\$ 600	\$ 600	\$ 507	\$ 600	\$ 600	0.00%
200	4301		Equipment Repair	\$ 2,716	\$ 4,540	\$ 4,540	\$ 456	\$ 4,540	\$ 4,540	0.00%
200	4320		Technical Repair	\$ 10,195	\$ 13,100	\$ 13,100	\$ 10,112	\$ 13,100	\$ 13,100	0.00%
200	6000		Supplies	\$ 1,752	\$ 3,400	\$ 3,400	\$ 2,447	\$ 3,400	\$ 3,400	0.00%
200	6002		Printing	\$ 1,990	\$ 2,000	\$ 2,000	\$ 1,749	\$ 2,000	\$ 2,000	0.00%
200	6007		Ammunition	\$ 3,007	\$ 5,000	\$ 5,000	\$ 5,030	\$ 5,030	\$ 5,000	0.00%
200	6033		Drug Prog	\$ 569	\$ 550	\$ 550	\$ 225	\$ 550	\$ 550	0.00%
200	6260		Vehicle Fuel	\$ 32,590	\$ 36,000	\$ 36,000	\$ 33,239	\$ 40,000	\$ 45,000	25.00%
200	7302		PD Cruiser	\$ 22,583	\$ 25,000	\$ 25,000	\$ -	\$ 25,000	\$ 25,000	0.00%
200	7332		Cruis Chan	\$ 2,778	\$ 2,000	\$ 2,000	\$ 305	\$ 2,000	\$ 2,000	0.00%
TOTAL	Police			\$ 903,763	\$ 925,100	\$ 925,100	\$ 863,359	\$ 936,335	\$ 1,002,683	8.40%
				2011	2012	2012	2012	2012	2013	PERCENT
				ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	PROJECTION	ADOPTED	CHANGE
201	Special Enforcement									
201	1001		Professional Salaries	\$ 42,015	\$ 42,494	\$ 42,494	\$ 41,001	\$ 42,494	\$ 43,489	2.30%
201	1200		Other Wages	\$ 100	\$ -	\$ -	\$ 1,250	\$ 1,250	\$ -	0.00%
201	1300		OT Wages	\$ 2,133	\$ 2,000	\$ 2,000	\$ 1,880	\$ 2,000	\$ 2,000	0.00%
201	2605		Clothing	\$ 393	\$ 1,000	\$ 1,000	\$ 350	\$ 1,000	\$ 1,000	0.00%
201	2638		Unif Clean	\$ 550	\$ 900	\$ 900	\$ 710	\$ 900	\$ 900	0.00%
201	3300		Employee Training	\$ 250	\$ 350	\$ 350	\$ -	\$ 350	\$ 350	0.00%
201	3302		Employee Travel	\$ -	\$ 50	\$ 50	\$ -	\$ 50	\$ 50	0.00%
201	4038		Vehicle Maintenance	\$ 1,234	\$ 1,700	\$ 1,700	\$ 948	\$ 1,700	\$ 1,700	0.00%
201	4045		Boat Maint	\$ 1,330	\$ 2,500	\$ 2,500	\$ 2,820	\$ 2,900	\$ 2,500	0.00%
201	6000		Supplies	\$ 168	\$ 300	\$ 300	\$ 117	\$ 300	\$ 300	0.00%
TOTAL	Special Enforcement			\$ 48,173	\$ 51,294	\$ 51,294	\$ 49,075	\$ 52,944	\$ 52,289	1.90%
				2011	2012	2012	2012	2012	2013	PERCENT
				ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	PROJECTION	ADOPTED	CHANGE
204	Public Safety Reception									
204	1001		Professional Salaries	\$ 63,775	\$ 8,000	\$ 8,000	\$ 9,060	\$ 8,100	\$ 15,106	88.80%
204	1200		Other Wages	\$ 390	\$ 10,000	\$ 10,000	\$ 69	\$ 10,000	\$ 10,000	0.00%
204	1300		OT Wages	\$ 6,749	\$ 500	\$ 500	\$ 35	\$ 500	\$ 500	0.00%
204	2605		Clothing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
204	3300		Employee Training	\$ (45)	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
204	4301		Equipment Repair	\$ 4,027	\$ 8,180	\$ 8,180	\$ 7,204	\$ 8,180	\$ 8,180	0.00%
204	5320		Telephone	\$ 12,565	\$ 14,500	\$ 14,500	\$ 10,109	\$ 14,500	\$ 14,500	0.00%
204	6000		Supplies	\$ 605	\$ 250	\$ 250	\$ -	\$ 250	\$ 250	0.00%
204	7800		Payments to Brunswick	\$ 87,742	\$ 123,600	\$ 123,600	\$ 123,600	\$ 123,600	\$ 127,308	3.00%
TOTAL	Public Safety Reception			\$ 175,808	\$ 165,030	\$ 165,030	\$ 150,077	\$ 165,130	\$ 175,844	6.60%

## FIRE AND RESCUE DEPARTMENTS

### Department Overview

The fire and rescue departments 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). The department handles approximately 550 fire calls, 650 emergency rescue calls, and some of the same staff works on the non-emergency side on the 1150 annual non-emergency transport calls.



Photo Courtesy Town Staff

### Major Accomplishments for FY 2011 and FY 2012

The neighboring Town of Brunswick began performing dispatching services for Freeport in 2011; as a result, the police and fire departments created a shared position that functions as a police receptionist and non-emergency transport billing clerk.

The department expanded its automated external defibrillator stations throughout the Town, and upgraded its “Heartsafe” community designation as designated by the State of Maine. The State of Maine’s Department of Health and Human Services website shows that there are 58 such designated agencies in the State that cover 266 communities and 838,799 residents.

The department conducted rural water supply training in areas that do not have fire hydrants and would require the use of a pumper truck in order to lower its ISO rating. The department is in hopes of going through the rating process during FY 2013.

The department added gear lockers and a gear dryer to the fire station in order to properly maintain its valuable protective clothing.

### FY 2013 Goals and Objectives

During the FY 2013 budget process, the Town Council added \$80,000 to the fire department budget in order to fund a second per-diem firefighter/emergency medical technician to work with the full-time personnel. This will ensure that two people are on duty 24 hours-per-day in order to respond to emergency calls throughout Town without waiting for a call responder to arrive from home.

The fire and rescue departments have won the bids for rescue billing service for the Cities of Biddeford and Saco, Maine, and will begin billing these additional 6,000 calls each year. This may require the Town to hire additional staff, but is expected to generate approximately \$50,000 each year in revenue. The staff wages and revenue are likely to be budgeted in the non-emergency transport fund, as all billing functions are paid from this fund.

### Performance Measures

	FY 2009	FY 2010	FY 2011
<b>Structure Fire Responses</b>	39	48	36
<b>Patients Transported</b>	740	647	715
<b>Emergency Bills Issued</b>	740	647	715



# Budget

				2011	2012	2012	2012	2012	2013	PERCENT
				ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	PROJECTION	ADOPTED	CHANGE
202	Fire									
202	1001		Professional Salaries	\$ 160,169	\$ 167,288	\$ 167,288	\$ 140,637	\$ 167,288	\$ 165,768	-0.90%
202	1190		Call Pay	\$ 110,593	\$ 110,000	\$ 110,000	\$ 128,556	\$ 128,000	\$ 200,000	81.80%
202	1300		OT Wages	\$ 6,691	\$ 13,000	\$ 13,000	\$ 5,542	\$ 13,000	\$ 13,000	0.00%
202	1500		Stipends	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
202	2419		Med Exams	\$ 851	\$ 1,000	\$ 1,000	\$ 247	\$ 1,000	\$ 1,000	0.00%
202	2485		Vac & Immu	\$ 962	\$ 1,000	\$ 1,000	\$ -	\$ 1,000	\$ 1,000	0.00%
202	2605		Clothing	\$ 1,821	\$ 3,500	\$ 3,500	\$ 2,734	\$ 3,500	\$ 3,500	0.00%
202	2800		Association Dues	\$ 708	\$ 1,500	\$ 1,500	\$ 1,003	\$ 1,500	\$ 1,500	0.00%
202	3300		Employee Training	\$ 7,561	\$ 11,000	\$ 11,000	\$ 7,850	\$ 11,000	\$ 11,000	0.00%
202	4036		Radio Main	\$ 3,642	\$ 4,000	\$ 4,000	\$ 3,553	\$ 4,000	\$ 4,000	0.00%
202	4038		Vehicle Maintenance	\$ 20,820	\$ 18,000	\$ 18,000	\$ 25,135	\$ 24,000	\$ 23,000	27.80%
202	4049		Alarm Main	\$ 274	\$ 2,500	\$ 2,500	\$ (403)	\$ 2,500	\$ 2,500	0.00%
202	4301		Equipment Repair	\$ 5,146	\$ 4,555	\$ 4,555	\$ 4,352	\$ 4,555	\$ 4,555	0.00%
202	4320		Technical Repair	\$ 1,229	\$ 1,500	\$ 1,500	\$ 1,471	\$ 1,500	\$ 1,500	0.00%
202	5320		Telephone	\$ 4,926	\$ 3,200	\$ 3,200	\$ 4,702	\$ 4,500	\$ 3,800	18.80%
202	5420		Pub Educ	\$ 2,784	\$ 3,200	\$ 3,200	\$ 2,263	\$ 3,200	\$ 3,200	0.00%
202	6000		Supplies	\$ 2,701	\$ 3,600	\$ 3,600	\$ 2,336	\$ 3,600	\$ 3,600	0.00%
202	6005		Clean Supp	\$ 295	\$ 800	\$ 800	\$ 205	\$ 800	\$ 800	0.00%
202	6010		Fire Supl	\$ 2,600	\$ 2,500	\$ 2,500	\$ 2,126	\$ 2,500	\$ 2,500	0.00%
202	6045		Protec Eq	\$ 2,886	\$ 3,500	\$ 3,500	\$ 2,143	\$ 3,500	\$ 3,500	0.00%
202	6260		Vehicle Fuel	\$ 7,495	\$ 9,500	\$ 9,500	\$ 8,288	\$ 9,500	\$ 10,678	12.40%
202	6712		Tools	\$ 217	\$ 500	\$ 500	\$ 443	\$ 500	\$ 500	0.00%
202	7300		Equipment	\$ 7,636	\$ 5,500	\$ 5,500	\$ 1,920	\$ 5,500	\$ 5,500	0.00%
TOTAL	Fire			\$ 352,007	\$ 371,143	\$ 371,143	\$ 345,103	\$ 396,443	\$ 466,401	25.70%
				2011	2012	2012	2012	2012	2013	PERCENT
				ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	PROJECTION	ADOPTED	CHANGE
203	Rescue									
203	1001		Professional Salaries	\$ 137,770	\$ 156,643	\$ 156,643	\$ 162,229	\$ 156,643	\$ 161,911	3.40%
203	1190		Call Pay	\$ 62,486	\$ 70,000	\$ 70,000	\$ 72,528	\$ 70,000	\$ 72,000	2.90%
203	1300		OT Wages	\$ 18,689	\$ 15,000	\$ 15,000	\$ 21,054	\$ 20,000	\$ 20,000	33.30%
203	1500		Stipends	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
203	2419		Med Exams	\$ 496	\$ 800	\$ 800	\$ 315	\$ 400	\$ 800	0.00%
203	2485		Vac & Immu	\$ -	\$ 450	\$ 450	\$ -	\$ 450	\$ 450	0.00%
203	2800		Association Dues	\$ 2,900	\$ 2,500	\$ 2,500	\$ 1,650	\$ 2,500	\$ 2,500	0.00%
203	3300		Employee Training	\$ 10,638	\$ 11,500	\$ 11,500	\$ 6,403	\$ 11,500	\$ 11,500	0.00%
203	3401		Intcpt Ser	\$ 100	\$ 1,500	\$ 1,500	\$ 318	\$ 1,500	\$ 1,500	0.00%
203	4036		Radio Main	\$ 1,457	\$ 2,325	\$ 2,325	\$ 590	\$ 2,325	\$ 2,325	0.00%
203	4038		Vehicle Maintenance	\$ 8,405	\$ 7,000	\$ 7,000	\$ 8,758	\$ 9,000	\$ 7,000	0.00%
203	4301		Equipment Repair	\$ 5,783	\$ 4,855	\$ 4,855	\$ 4,309	\$ 4,855	\$ 4,855	0.00%
203	4320		Technical Repair	\$ 5,457	\$ 4,950	\$ 4,950	\$ 4,777	\$ 4,950	\$ 4,950	0.00%
203	5320		Telephone	\$ 3,463	\$ 2,200	\$ 2,200	\$ 3,221	\$ 3,000	\$ 3,000	36.40%
203	6000		Supplies	\$ 1,700	\$ 1,450	\$ 1,450	\$ 1,424	\$ 1,450	\$ 1,450	0.00%
203	6002		Printing	\$ -	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	0.00%
203	6005		Clean Supp	\$ 140	\$ 300	\$ 300	\$ 126	\$ 300	\$ 300	0.00%
203	6009		Med Suppl	\$ 16,225	\$ 21,000	\$ 21,000	\$ 17,620	\$ 21,000	\$ 21,000	0.00%
203	6045		Protec Eq	\$ 333	\$ 1,000	\$ 1,000	\$ -	\$ 1,000	\$ 1,000	0.00%
203	6260		Vehicle Fuel	\$ 8,027	\$ 12,900	\$ 12,900	\$ 8,945	\$ 12,900	\$ 12,950	0.40%
203	6712		Tools	\$ -	\$ 250	\$ 250	\$ -	\$ 250	\$ 250	0.00%
TOTAL	Rescue			\$ 284,069	\$ 317,123	\$ 317,123	\$ 314,767	\$ 324,523	\$ 330,241	4.10%

## **PUBLIC WORKS DEPARTMENT**

### **Department Overview**

The public works department is comprised of a superintendant, crew leader, eight equipment operators and one mechanic; the FY 2013 budget includes \$14,743 for a half-time assistant for the department. During FY 2012, the long-time public works director retired; staff recognized that this was an opportunity to restructure the department in order to make the operations more efficient and save money in addition. The Town engineer took responsibility of supervising the department; the new structure has been working very well.

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 2011 and FY 2012**

During the past two fiscal years the public works department completed the reconstruction of two different segments of the Flying Point Road. One of these segments was a Town-owned road, and the other segment was a State-owned road; the State of Maine Department of Transportation contributed 50 percent of the estimated \$348,000 project through its new Municipal Partnership Initiative Program. Freeport's Flying Point Road reconstruction project was the first approved under this new program; the Department of Transportation is thrilled with the outcome of the construction. This project will be completed by June 30<sup>th</sup>, 2012 and reimbursement is expected by the end of the summer of 2012.



The photo above illustrates the Flying Point Road culvert before it was replaced.

Photo Courtesy Town Staff

A second large project completed by the public works department and Town engineer reconstruction of a portion of Bow Street. This project was completed with part of the operating budget funds of \$425,000 in addition to the public works department's routine pavement overlay projects. The reconstruction of the approximately 2,500 linear feet of pavement on Bow Street brings the road up to Maine DOT design standards. This will enable this section of the road to be eligible for collector road overlay funding through the local MPO (Metropolitan Planning Organization) called PACTS (Portland Area Comprehensive Transportation System) that allocates federal and state transportation funds. The Bow Street project was completed in October of 2011.

### **FY 2013 Goals and Objectives**

The public works department will be conducting a thorough review of all of the works performed by the staff in order to improve the cost-effectiveness. For instance, the department has historically performed the painting and striping of village crosswalks and parking lots. Staff has recently determined that this can be contracted for less cost, which will allow the department to

perform more ditching and street maintenance work for no additional cost during the time that they would normally be striping. This will begin during the spring of 2013 striping season.

During the capital budgeting process, the department showed that the Town could save more than \$200,000 in rental fees over a 15-year period by purchasing an excavator. In addition, this machine will be available for use during the entire year. For example, during FY 2013, the public works department will be building a shoulder and installing a drainage system on U.S. Route 1 that will allow that segment of Route 1 (North of Kendall Lane) to be paved by PACTS. PACTS has allocated overlay funds that were conditional upon this work being completed. There is question as to whether the work would have been done without having an excavator in-house. The Town would have had to put this work out to bid and created a separate budget line; now public works staff is able to complete the work in-house with existing budget funds.

## Performance Measures

	FY 2009	FY 2010	FY 2011
<b>Inches of Snow Plowed</b>	95	52	101
<b>Tons of Road Salt Used</b>	1682	949	1500
<b>Yards of Sand Used</b>	2000	1400	1700
<b>Gallons of Liquid Calcium Chloride Applied</b>	3342	2700	2800

## Budget

				2011	2012	2012	2012	2012	2013	PERCENT
				ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	PROJECTION	ADOPTED	CHANGE
400	Public Works General									
400	1001		Professional Salaries	\$ 472,036	\$ 501,013	\$ 501,013	\$ 422,462	\$ 501,013	\$ 492,695	-1.70%
400	1300		OT Wages	\$ 49,394	\$ 68,000	\$ 68,000	\$ 57,466	\$ 68,000	\$ 68,000	0.00%
400	2605		Clothing	\$ 7,097	\$ 6,320	\$ 6,320	\$ 7,273	\$ 7,500	\$ 7,500	18.70%
400	3300		Employee Training	\$ 2,595	\$ 2,300	\$ 2,300	\$ 2,488	\$ 2,800	\$ 4,000	73.90%
400	3435		Engineering	\$ 1,537	\$ 5,700	\$ 5,700	\$ 6,614	\$ 6,700	\$ 5,700	0.00%
400	4036		Radio Main	\$ 155	\$ 1,000	\$ 1,000	\$ 1,853	\$ 1,853	\$ 1,000	0.00%
400	4038		Vehicle Maintenance	\$ 42,466	\$ 49,140	\$ 49,140	\$ 38,630	\$ 43,000	\$ 49,140	0.00%
400	4455		Equipment Rental	\$ 7,992	\$ 7,000	\$ 7,000	\$ 4,018	\$ 4,500	\$ 4,000	-42.90%
400	5320		Telephone	\$ 1,852	\$ 1,860	\$ 1,860	\$ 1,112	\$ 1,800	\$ 1,860	0.00%
400	6000		Supplies	\$ 647	\$ 950	\$ 950	\$ 2,142	\$ 2,150	\$ 1,500	57.90%
400	6260		Vehicle Fuel	\$ 54,399	\$ 66,400	\$ 66,400	\$ 66,021	\$ 66,400	\$ 71,070	7.00%
400	6708		Tires	\$ 8,932	\$ 9,000	\$ 9,000	\$ 9,030	\$ 9,100	\$ 10,000	11.10%
400	6712		Tools	\$ 1,398	\$ 1,000	\$ 1,000	\$ 898	\$ 1,000	\$ 1,000	0.00%
400	6713		Sm Equip	\$ 4,530	\$ 5,000	\$ 5,000	\$ 4,358	\$ 4,600	\$ 5,000	0.00%
400	6714		Signs	\$ 6,468	\$ 4,000	\$ 4,000	\$ 2,213	\$ 5,100	\$ 5,000	25.00%
400	6715		Paint	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
400	6717		Str Mark	\$ 5,354	\$ 8,380	\$ 8,380	\$ 4,554	\$ 5,400	\$ 8,380	0.00%
TOTAL	Public Works General			\$ 666,851	\$ 737,063	\$ 737,063	\$ 631,133	\$ 730,916	\$ 735,845	-0.20%

				2011	2012	2012	2012	2012	2013	PERCENT
				ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	PROJECTION	ADOPTED	CHANGE
401	Public Works Summer Roads									
401	3485		Cemetery	\$ 11,983	\$ 16,000	\$ 16,000	\$ 9,623	\$ 12,000	\$ 16,000	0.00%
401	3495		Brush Cntl	\$ 5,564	\$ 6,000	\$ 6,000	\$ 4,950	\$ 5,600	\$ 6,000	0.00%
401	6713		Sm Equip	\$ 1,199	\$ 2,500	\$ 2,500	\$ 664	\$ 2,000	\$ 2,500	0.00%
401	6740		Rd Stripng	\$ 15,685	\$ 28,000	\$ 28,000	\$ 1,012	\$ 24,000	\$ 28,000	0.00%
401	6750		Pav Matrls	\$ 37,308	\$ 34,900	\$ 34,900	\$ 2,416	\$ 34,500	\$ 34,900	0.00%
401	6755		Culverts	\$ 7,760	\$ 7,000	\$ 7,000	\$ 6,883	\$ 4,500	\$ 5,000	-28.60%
401	6760		Gravel	\$ 31,895	\$ 30,000	\$ 30,000	\$ 29,316	\$ 30,000	\$ 30,000	0.00%
401	6780		Guard Rail	\$ 5,753	\$ 5,000	\$ 5,000	\$ 2,287	\$ 5,000	\$ 5,000	0.00%
401	6785		Traf light	\$ 5,108	\$ 4,500	\$ 4,500	\$ 9,224	\$ 9,224	\$ 5,500	22.20%
401	7200		Hot Top Rd	\$ 424,999	\$ 425,000	\$ 425,000	\$ 223,834	\$ 425,000	\$ 425,000	0.00%
401	7210		Drainage P	\$ 515	\$ 10,000	\$ 10,000	\$ 10,981	\$ 10,700	\$ 10,000	0.00%
401	7220		Ledge	\$ 2,015	\$ 1,500	\$ 1,500	\$ 150	\$ 150	\$ 1,500	0.00%
401	7230		Catch Basi	\$ 11,000	\$ 14,000	\$ 14,000	\$ 1,269	\$ 12,500	\$ 14,000	0.00%
401	7240		Sidewalks	\$ 4,181	\$ 4,000	\$ 4,000	\$ 3,910	\$ 4,000	\$ 4,000	0.00%
401	7250		Hot Top St	\$ 33,767	\$ 30,100	\$ 30,100	\$ 8,779	\$ 30,100	\$ 30,100	0.00%
TOTAL	Public Works Summer Roads			\$ 598,732	\$ 618,500	\$ 618,500	\$ 315,298	\$ 609,274	\$ 617,500	-0.20%

				2011	2012	2012	2012	2012	2013	PERCENT
				ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	PROJECTION	ADOPTED	CHANGE
402	Public Works Winter Roads									
402	6760		Road Sand	\$ 7,978	\$ 10,000	\$ 10,000	\$ 9,815	\$ 8,415	\$ 5,000	-50.00%
402	6765		Salt	\$ 100,312	\$ 120,000	\$ 120,000	\$ 94,715	\$ 94,715	\$ 120,000	0.00%
402	6770		Calcium Chloride	\$ 13,000	\$ 13,000	\$ 13,000	\$ 16,842	\$ 16,842	\$ 18,000	38.50%
402	6775		Chains and Blades	\$ 9,267	\$ 10,000	\$ 10,000	\$ 10,100	\$ 10,100	\$ 10,000	0.00%
TOTAL	Public Works Winter Roads			\$ 130,557	\$ 153,000	\$ 153,000	\$ 131,472	\$ 130,072	\$ 153,000	0.00%
				2011	2012	2012	2012	2012	2013	PERCENT
				ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	PROJECTION	ADOPTED	CHANGE
403	Public Works Tree & Park									
403	4040		Grounds Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
403	4070		Tree Pruning	\$ 8,628	\$ 12,000	\$ 12,000	\$ 1,464	\$ 4,000	\$ 12,000	0.00%
403	4301		Equipment Repair	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
403	6370		Bow St Pk	\$ 733	\$ 1,500	\$ 1,500	\$ 100	\$ 500	\$ 1,500	0.00%
403	6910		Trees	\$ 1,604	\$ 2,000	\$ 2,000	\$ 1,054	\$ 1,200	\$ 2,000	0.00%
TOTAL	Public Works Tree & Parks			\$ 10,965	\$ 15,500	\$ 15,500	\$ 2,618	\$ 5,700	\$ 15,500	0.00%
				2011	2012	2012	2012	2012	2013	PERCENT
				ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	PROJECTION	ADOPTED	CHANGE
405	Town Engineer									
405	1001		Professional Salaries	\$ 84,787	\$ 90,205	\$ 90,205	\$ 77,772	\$ 90,205	\$ 90,541	0.40%
405	3300		Employee Training	\$ 1,043	\$ 2,400	\$ 2,400	\$ 522	\$ 1,200	\$ 2,400	0.00%
405	3302		Employee Travel	\$ 609	\$ 500	\$ 500	\$ 741	\$ 900	\$ 1,000	100.00%
405	6000		Supplies	\$ 305	\$ 300	\$ 300	\$ 261	\$ 261	\$ 300	0.00%
405	6720		Stormwater	\$ 17,154	\$ 20,400	\$ 20,400	\$ 9,085	\$ 18,000	\$ 20,400	0.00%
TOTAL	Town Engineer			\$ 103,898	\$ 113,805	\$ 113,805	\$ 88,381	\$ 110,566	\$ 114,641	0.70%

## **SOLID WASTE AND RECYCLING CENTER**

### **Department Overview**

The solid waste 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, thereby reducing the cost of waste disposal townwide.

### **Major Accomplishments for FY 2011 and FY 2012**

The recycling committee has decided to implement a voucher program for residents to dispose of household hazardous waste at a licensed facility in Portland called Riverside Recycling Center. The voucher program will give residents a \$20 credit toward the cost of disposal at Riverside in order to encourage proper disposal of this material and remove it from the regular waste stream. Examples of hazardous materials include oil-based paint, pesticides, and insecticides. This program will be implemented by the end of FY 2012.

The staff at the recycling center reviewed the Town's existing hauling and disposal contracts, and negotiated a reduction in the disposal cost for bulky waste material disposed at Riverside Recycling Center. These negotiations resulted in a budget reduction of \$5,000 during FY 2013. The Demolition Tipping Fees line item in the solid waste budget was reduced from \$35,000 to \$30,000.

### **FY 2013 Goals and Objectives**

During FY 2013, the Town will be constructing a new satellite recycling facility on Hunter Road near the public works department. This will provide better access to recycling for the residents on the west side of Town, and is expected to increase the total amount of recyclables collected. This will be completed before January, 2013 and the budget is \$27,000.

The recycling committee is planning to improve public education about the benefits of recycling to the environment and to the Town's waste tipping fees at ecomaine. The committee begun this effort by having an education display table at the Town's annual spring clean-up event in June of 2012. During the next fiscal year, the committee will be developing public service press releases for the local newspapers, community cable television, and the Town's website.

### **Performance Measures**

It is notable that while the recycled material tonnage is decreasing, the tons of material disposed at ecomaine is declining faster than the recycled material. The result is that the Town is recycling at a higher rate each year. The reason for the decline in both recycling and disposal is unknown, but likely related to the economic downturn. Residents are consuming less.

	<b>FY 2009</b>	<b>FY 2010</b>	<b>FY 2011</b>
<b>Tons of Material Recycled in Silver Bullets</b>	469	455	432
<b>Tons of Material Disposed at ecomaine</b>	1956	1820	1655
<b>Percent of Waste Recycled</b>	26.7	27.4	28.5
<b>Visits to the Recycling Center for Household Clean-Up Week</b>	N/A	450	450
<b>Tons of Hazardous Waste Recycled at Recycling Center</b>	N/A	29.24	30

## **Budget**



				2011	2012	2012	2012	2012	2013	PERCENT
				ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	PROJECTION	ADOPTED	CHANGE
404	Solid Waste/Recycling									
404	1001		Professional Salaries	\$ 87,141	\$ 92,461	\$ 92,461	\$ 93,751	\$ 92,461	\$ 96,265	4.10%
404	1200		Other Wages	\$ 6,416	\$ 5,300	\$ 5,300	\$ 6,992	\$ 6,100	\$ 6,000	13.20%
404	1300		OT Wages	\$ 4,633	\$ 4,000	\$ 4,000	\$ 838	\$ 3,500	\$ 4,000	0.00%
404	3302		Employee Travel	\$ -	\$ 500	\$ 500	\$ -	\$ 250	\$ 500	0.00%
404	3465		Water Test	\$ 5,500	\$ 12,000	\$ 12,000	\$ 4,242	\$ 9,500	\$ 10,000	-16.70%
404	3475		Leachate	\$ 8,100	\$ 10,000	\$ 10,000	\$ 5,909	\$ 8,000	\$ 10,000	0.00%
404	3480		Computer Maintenance	\$ 1,313	\$ 1,250	\$ 1,250	\$ 1,352	\$ 1,400	\$ 1,500	20.00%
404	3500		Tipping Fees	\$ 157,277	\$ 160,000	\$ 160,000	\$ 118,932	\$ 150,000	\$ 160,000	0.00%
404	3505		Hauling	\$ 52,534	\$ 50,000	\$ 50,000	\$ 51,925	\$ 50,000	\$ 55,000	10.00%
404	3530		Demo Tipping Fees	\$ 24,820	\$ 35,000	\$ 35,000	\$ 20,341	\$ 24,000	\$ 30,000	-14.30%
404	3532		Recy Tipping Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
404	3535		Clean-Up Week	\$ 8,921	\$ 10,000	\$ 10,000	\$ 2,750	\$ 10,000	\$ 10,000	0.00%
404	3545		Household Hazardous Wa	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
404	3555		Univ& Merc	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
404	4038		Vehicle Maintenance	\$ 3,368	\$ 7,000	\$ 7,000	\$ 6,165	\$ 6,500	\$ 7,000	0.00%
404	4040		Grounds Maintenance	\$ 800	\$ 2,000	\$ 2,000	\$ 1,800	\$ 1,800	\$ 2,000	0.00%
404	4050		Litter Control	\$ -	\$ 7,000	\$ 7,000	\$ 4,710	\$ 5,000	\$ 7,000	0.00%
404	5320		Telephone	\$ 1,034	\$ 1,300	\$ 1,300	\$ 1,041	\$ 1,000	\$ 1,300	0.00%
404	5420		Public Education	\$ 2,071	\$ 5,000	\$ 5,000	\$ 1,725	\$ 4,000	\$ 5,000	0.00%
404	6000		Supplies	\$ 11,187	\$ 10,750	\$ 10,750	\$ 8,059	\$ 10,000	\$ 10,750	0.00%
404	6200		Electricity	\$ 3,950	\$ 4,300	\$ 4,300	\$ 2,827	\$ 3,500	\$ 4,300	0.00%
404	6240		Heating Fuel	\$ 1,798	\$ 3,500	\$ 3,500	\$ 2,046	\$ 2,100	\$ 3,000	-14.30%
404	6260		Vehicle Fuel	\$ 2,423	\$ 3,000	\$ 3,000	\$ 2,044	\$ 2,200	\$ 3,000	0.00%
404	6625		Security	\$ 828	\$ 900	\$ 900	\$ 337	\$ 500	\$ 900	0.00%
404	6900		Other Supp	\$ 2,139	\$ 1,000	\$ 1,000	\$ -	\$ 1,000	\$ 1,000	0.00%
TOTAL	Solid Waste/Recycling			\$ 386,251	\$ 426,261	\$ 426,261	\$ 337,787	\$ 392,811	\$ 428,515	0.50%

## **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 \$275,000 in annual camping and entrance fees, and average expenditures are approximately \$240,000 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 and numerous seasonal employees who maintain the grounds and take entrance fees. The annual payroll and benefits for employees has historically been approximately \$100,000, and the remaining \$140,000 goes into grounds maintenance, utilities, and other requirements of maintaining a large waterfront park, campground, and playground.

### **Major Accomplishments for FY 2011 and FY 2012**

As mentioned above, the Winslow Park Commission recommended and the Town council authorized an expenditure of \$235,000 for erosion control at the beach. This project began at the beginning of FY 2011 (during the summer of 2010) and the final plantings are being done right at the close of FY 2012. This was a major undertaking, and has improved the quality of the beach.

In addition to the large erosion control project, the long-time manager of the Park retired and the Commission and Town had to hire a new director. The new director started work in the spring of 2012 just in time to get trained for the 2012 camping season.

In addition, the Winslow Park playground was expanded during the winter of 2012 to include a large wooden pirate ship for children's play.

The Park staff and a builder are currently working on a 12 foot by 16 foot bandstand for the summer concert series. This will be completed by the beginning of July for the first concert.

### **FY 2013 Goals and Objectives**

During FY 2013, the Winslow Park director would like to automate many processes, such as cash receipting, budgeting, and calculating the quarterly sales tax owed to the State of Maine. While the new director began his position too late in the season to implement this for the 2012 summer season, he will be researching the different online reservation software packages during the winter of 2012 for the 2013 camping season. He plans on automating his sales tax calculation process during the fall of 2012 for a fourth quarter implementation.

The Winslow Park manager and community cable television director will be working together on a wireless internet solution for Winslow Park campers. Many campers have stated that they would like this ability, and it has become a priority among staff since the erosion control project is nearing completion. This wireless internet solution will be in place for the 2013 summer camping season.

During the 2010 camping season, the Park's 9,316 camping spaces were 55 percent full at 5,089 for the season. During the 2011 season, the Park's 9,042 camping spaces were 60 percent full at 5,414 for the season. While this is particularly weather-dependent, the Park manager is working very hard to maintain or increase the level of occupancy by improving the beach, playground, and facilities.



## Performance Measures

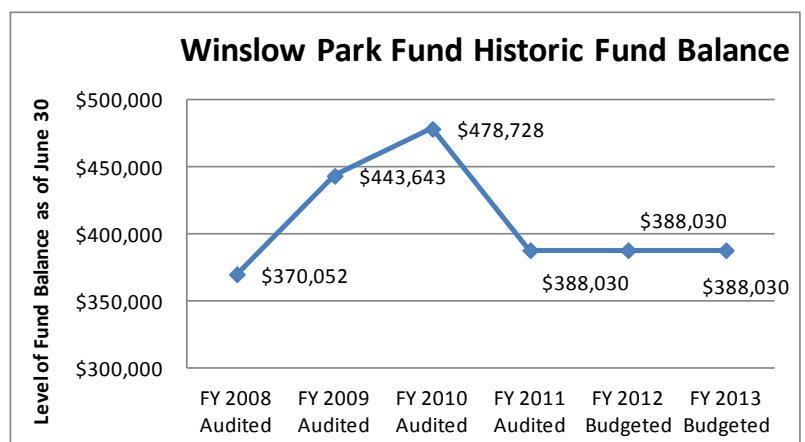
	Calendar Year		
	2009	2010	2011
<b>Family Season Passes</b>	315	320	435
<b>Daily Visitors</b>	13,752	18,150	23,900

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-around, 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 2008 through the June 30<sup>th</sup>, 2013 budget in addition to a more detailed revenue and expenditure report.

Winslow Park						
	FY 2008 Audited	FY 2009 Audited	FY 2010 Audited	FY 2011 Audited	FY 2012 Budgeted	FY 2013 Budgeted
Beginning Balance	\$ 364,694	\$ 370,052	\$ 443,643	\$ 478,728	\$ 388,030	\$ 388,030
Revenue	\$ 277,023	\$ 260,891	\$ 248,422	\$ 288,068	\$ 234,182	\$ 267,452
Expenditures	\$ 271,665	\$ 187,300	\$ 213,337	\$ 378,766	\$ 234,182	\$ 267,452
Other Sources/(Uses)						
Ending Balance	\$ 370,052	\$ 443,643	\$ 478,728	\$ 388,030	\$ 388,030	\$ 388,030
Change in Fund Balance	\$ 5,358	\$ 73,591	\$ 35,085	\$ (90,698)	\$ -	\$ -

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 chart to the right is a graphic representation of the ending fund balances shown above. Below is the FY 2013 as passed by the Town council, and a basic revenue and expenditure worksheet showing the changes in fund balance from FY 2010-FY 2013 budget.



ACCOUNTS FOR:			2011	2012	2012	2012	2012	2013	PCT	
Winslow Park			ACTUAL	ORIG BUDGET	REVISED BUDGET	ACTUAL	PROJECTION	ADOPTED	CHANGE	
550	Winslow Park									
550	1001	Professional Salaries	\$ 43,784.72	\$ 31,002.00	\$ 31,002.00	\$ 47,069.23	\$ 31,002.00	\$ 30,702.00	-1.00%	
550	1200	Other Wages	\$ 52,554.79	\$ 74,640.00	\$ 74,640.00	\$ 45,636.33	\$ 74,640.00	\$ 75,000.00	0.50%	
550	2303	Retirement ICMA	\$ -	\$ 2,810.00	\$ 2,810.00	\$ -	\$ 2,810.00	\$ 3,100.00	10.30%	
550	2407	FICA & Med	\$ -	\$ 8,130.00	\$ 8,130.00	\$ -	\$ 8,130.00	\$ 8,400.00	3.30%	
550	2409	Healt Insurance	\$ 3,451.76	\$ 3,900.00	\$ 3,900.00	\$ 2,323.30	\$ 3,900.00	\$ 6,500.00	66.70%	
550	2411	Unemp Compensation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	
550	2416	Dental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	
550	2910	Admin fees	\$ 1,981.02	\$ 2,000.00	\$ 2,000.00	\$ 991.38	\$ 2,000.00	\$ 2,000.00	0.00%	
550	3302	Empl Trav	\$ 44.96	\$ 100.00	\$ 100.00	\$ 36.99	\$ 100.00	\$ 100.00	0.00%	
550	4010	Bldg Maite	\$ 4,831.32	\$ 5,000.00	\$ 5,000.00	\$ 4,818.72	\$ 5,000.00	\$ 5,500.00	10.00%	
550	4021	Rubbish	\$ 2,699.24	\$ 4,000.00	\$ 4,000.00	\$ 2,362.36	\$ 4,000.00	\$ 3,500.00	-12.50%	
550	4038	Veh Maint	\$ 1,510.29	\$ 2,000.00	\$ 2,000.00	\$ 1,225.83	\$ 2,000.00	\$ 1,800.00	-10.00%	
550	5200	Insurance	\$ -	\$ 2,500.00	\$ 2,500.00	\$ -	\$ 2,500.00	\$ 2,500.00	0.00%	
550	5320	Telephone	\$ 2,597.81	\$ 2,250.00	\$ 2,250.00	\$ 2,161.41	\$ 2,250.00	\$ 2,250.00	0.00%	
550	5400	Advertisin	\$ 1,620.85	\$ 2,000.00	\$ 2,000.00	\$ 1,836.93	\$ 2,000.00	\$ 2,000.00	0.00%	
550	6000	Supplies	\$ 1,520.43	\$ 1,000.00	\$ 1,000.00	\$ 826.29	\$ 1,000.00	\$ 1,000.00	0.00%	
550	6005	Clean Supp	\$ 6,994.61	\$ 7,800.00	\$ 7,800.00	\$ 4,157.25	\$ 7,800.00	\$ 7,800.00	0.00%	
550	6200	Elect	\$ 6,450.17	\$ 6,500.00	\$ 6,500.00	\$ 4,482.79	\$ 6,500.00	\$ 5,500.00	-15.40%	
550	6220	Sewer	\$ 4,000.00	\$ 5,000.00	\$ 5,000.00	\$ 2,532.50	\$ 5,000.00	\$ 3,000.00	-40.00%	
550	6250	Propane	\$ 2,982.17	\$ 3,000.00	\$ 3,000.00	\$ 1,605.14	\$ 3,000.00	\$ 2,800.00	-6.70%	
550	6260	Veh Fuel	\$ 5,414.49	\$ 5,500.00	\$ 5,500.00	\$ 4,888.65	\$ 5,500.00	\$ 6,000.00	9.10%	
550	6712	Tools	\$ 684.07	\$ 750.00	\$ 750.00	\$ 551.39	\$ 750.00	\$ 750.00	0.00%	
550	6760	Gravel	\$ 693.72	\$ 1,000.00	\$ 1,000.00	\$ 1,033.57	\$ 1,000.00	\$ 1,200.00	20.00%	
550	6900	Other Supp	\$ 5,512.99	\$ 5,500.00	\$ 5,500.00	\$ 3,310.36	\$ 5,500.00	\$ 5,000.00	-9.10%	
550	7600	Farm House	\$ 1,482.33	\$ 1,500.00	\$ 1,500.00	\$ 861.26	\$ 1,500.00	\$ 1,500.00	0.00%	
550	7610	Plyg Trail	\$ 979.28	\$ 1,500.00	\$ 1,500.00	\$ 618.01	\$ 1,500.00	\$ 1,500.00	0.00%	
550	7620	Lawn Mower	\$ 4,485.48	\$ 3,500.00	\$ 3,500.00	\$ 2,813.23	\$ 3,500.00	\$ 11,500.00	228.60%	
550	7630	Table Can	\$ 999.52	\$ 500.00	\$ 500.00	\$ 65.98	\$ 500.00	\$ 500.00	0.00%	
550	7640	Gate House	\$ 731.73	\$ 750.00	\$ 750.00	\$ 888.93	\$ 750.00	\$ 1,100.00	46.70%	
550	7650	Ramp&Wharf	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,680.00	\$ 1,500.00	\$ 1,700.00	13.30%	
550	7800	Spec Projs	\$ 7,190.77	\$ 6,200.00	\$ 6,200.00	\$ 7,226.00	\$ 6,200.00	\$ 6,200.00	0.00%	
550	7900	Cap Projs	\$ 17,023.64	\$ 25,000.00	\$ 25,000.00	\$ 50,963.43	\$ 25,000.00	\$ 50,000.00	100.00%	
550	9000	Misc	\$ 999.25	\$ 1,000.00	\$ 1,000.00	\$ 969.35	\$ 1,000.00	\$ 1,000.00	0.00%	
550	9200	Contingncy	\$ 177,884.70	\$ 1,000.00	\$ 1,000.00	\$ 49,680.65	\$ 55,000.00	\$ 1,000.00	0.00%	
TOTAL	Winslow Park		\$ 362,606.11	\$ 218,832.00	\$ 218,832.00	\$ 247,617.26	\$ 272,832.00	\$ 252,402.00	15.30%	
551	Harb Cottage									
551	4010	Bldg Maite	\$ 3,990.93	\$ 3,000.00	\$ 3,000.00	\$ 2,267.21	\$ 3,000.00	\$ 3,000.00	0.00%	
551	4040	Grnds Main	\$ 126.78	\$ 200.00	\$ 200.00	\$ -	\$ 200.00	\$ 200.00	0.00%	
551	5200	Insurance	\$ -	\$ 500.00	\$ 500.00	\$ -	\$ 500.00	\$ 500.00	0.00%	
551	5320	Telephone	\$ 786.37	\$ 800.00	\$ 800.00	\$ 409.61	\$ 800.00	\$ 500.00	-37.50%	
551	5400	Advertisin	\$ 100.00	\$ 200.00	\$ 200.00	\$ -	\$ 200.00	\$ 200.00	0.00%	
551	6050	Equip	\$ 2,499.60	\$ 2,500.00	\$ 2,500.00	\$ 1,566.55	\$ 2,500.00	\$ 2,500.00	0.00%	
551	6200	Elect	\$ 1,024.93	\$ 1,500.00	\$ 1,500.00	\$ 1,074.13	\$ 1,500.00	\$ 1,500.00	0.00%	
551	6260	Veh Fuel	\$ 1,988.86	\$ 2,250.00	\$ 2,250.00	\$ 2,052.12	\$ 2,250.00	\$ 2,250.00	0.00%	
551	6910	Trees	\$ 418.31	\$ 400.00	\$ 400.00	\$ 10.78	\$ 400.00	\$ 400.00	0.00%	
551	7650	Ramp&Wharf	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,416.27	\$ 1,000.00	\$ 1,000.00	0.00%	
551	7660	Cottage	\$ 2,220.89	\$ 2,000.00	\$ 2,000.00	\$ 1,962.00	\$ 2,000.00	\$ 2,000.00	0.00%	
551	9000	Misc	\$ 1,002.93	\$ 1,000.00	\$ 1,000.00	\$ 68.00	\$ 1,000.00	\$ 1,000.00	0.00%	
551	9200	Contingncy	\$ 1,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	
TOTAL	Harb Cottage		\$ 16,159.60	\$ 15,350.00	\$ 15,350.00	\$ 10,826.67	\$ 15,350.00	\$ 15,050.00	-2.00%	
REV25	Winslow Park									
REV25	1920	Donations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	
REV25	3262	Winslow Pk	\$ (279,447.99)	\$ (222,182.00)	\$ (222,182.00)	\$ 12,148.20	\$ (263,000.00)	\$ (258,602.00)	16.40%	
REV25	3510	Unant Misc	\$ (7,793.49)	\$ (12,000.00)	\$ (12,000.00)	\$ -	\$ (12,000.00)	\$ (8,000.00)	-33.30%	
REV25	3550	Int Invest	\$ (826.28)	\$ -	\$ -	\$ -	\$ -	\$ (850.00)	0.00%	
TOTAL	Winslow Park		\$ (288,067.76)	\$ (234,182.00)	\$ (234,182.00)	\$ 12,148.20	\$ (275,000.00)	\$ (267,452.00)	14.20%	
TOTAL	Winslow Park		\$ 90,697.95	\$ -	\$ -	\$ 270,592.13	\$ 13,182.00	\$ -	0.00%	
		TOTAL REVENUE	\$ (288,067.76)	\$ (234,182.00)	\$ (234,182.00)	\$ 12,148.20	\$ (275,000.00)	\$ (267,452.00)	0.00%	
		TOTAL EXPENSE	\$ 378,765.71	\$ 234,182.00	\$ 234,182.00	\$ 258,443.93	\$ 288,182.00	\$ 267,452.00	0.00%	

Town of Freeport							
Summary of Revenues and Expenditures-Winslow Park Fund							
	Actual FY 2010	Actual FY 2011	Budget FY 2012	Budget FY 2013		Increase (Decrease)	% Change
<b>Beginning Fund Balance</b>	\$ 443,643	\$ 478,729	\$ 388,031	\$ 388,031		\$0	0.00%
<b>Revenues</b>							
Taxes							
Licenses, Permits, and Fees	\$ 248,422	\$ 288,068	\$ 234,182	\$ 267,452		\$33,270	14.21%
Intergovernmental							
Charges for Service							
Fees and Fines							
Unclassified							
Investment Earnings							
<b>Total Revenues</b>	\$ 248,422	\$ 288,068	\$ 234,182	\$ 267,452		\$33,270	14.21%
<b>Expenditures</b>							
General Government							
Public Safety							
Public Works							
Community Services	\$ 213,336	\$ 378,766	\$ 234,182	\$ 267,452		\$33,270	14.21%
Education							
Insurance and Fringe Benefits							
Unclassified							
Debt Service							
<b>Total Expenditures</b>	\$ 213,336	\$ 378,766	\$ 234,182	\$ 267,452		\$33,270	14.21%
<b>Other Financing Sources/(Uses)</b>							
<b>Change in Fund Balance</b>	\$ 35,086	\$ (90,698)	\$ -	\$ -		\$0	
<b>Ending Fund Balance</b>	\$ 478,729	\$ 388,031	\$ 388,031	\$ 388,031		\$0	

While the table above shows the FY 2010-FY 2013 actual (or budget) figures and fund balance computations, the table below shows the fund balance computations for the Fund since FY 2008. The natural increase in fund balance due to the inherent profitability in the Winslow Park operations is shown until the erosion control project began in FY 2011. During FY 2012, the Winslow Park commission approved \$40,000 for bathroom and shower renovations and another \$9,000 for farmhouse painting. It is likely that the FY 2012 fund balance will be similar to the FY 2011 fund balance, as the revenues will exceed budgeted amounts and expenditures will do the same due to the capital projects. It is likely that FY 2013 will show an increase in fund balance.

## **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 \$258,000 in annual increment, or TIF property tax revenue.

### **Major Accomplishments for FY 2011 and FY 2012**

Over the past two years, the TIF funds have mainly been used for sidewalk improvements in Main Street and surrounding eligible streets in the downtown area. However, 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 2013 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 sharing the expense of a street sweeper for downtown cleaning. The current machine is 13 years old, and maintenance during FY 2012 was \$6,000. There is \$35,000 appropriated for the maintenance of Mechanic Street sidewalks and downtown sidewalk maintenance. In addition, the Town Council made a decision to combine the Chamber of Commerce and FEDC appropriations into once allocation, and that figure is \$155,000 for FY 2013. The Council has been meeting with each economic development agency in Town, and formulating the amount of subsidy for each based upon each organizations duties and responsibilities.

### **Performance Measures**

While the Destination Freeport TIF fund increment is used each year to improve the downtown area and promote economic development Townwide, 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, they are distinct entities. The FEDC is reported as a component unit of the Town for financial statement presentation, but its governing board is distinctly separate from the Town Council.

## Budget

The Destination Freeport TIF budget was adopted by the Town Council on April 3<sup>rd</sup>, 2012, and includes the TIF's portion of a new street sweeper, infrastructure 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 2008-FY 2013 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 2013 budget includes a budgeted decline in fund balance of \$51,500; this is due to the large capital projects and a contribution to the Town's economic development efforts of \$155,000.

Destination Freeport TIF Fund						
	FY 2008 Audited	FY 2009 Audited	FY 2010 Audited	FY 2011 Audited	FY 2012 Projected	FY 2013 Budgeted
Beginning Balance	\$ 264,619	\$ 264,712	\$ 271,438	\$ 227,286	\$ 199,188	\$ 257,588
Revenue	\$ 143,374	\$ 145,543	\$ 145,543	\$ 172,939	\$ 258,400	\$ 263,500
Expenditures	\$ 143,281	\$ 138,817	\$ 189,695	\$ 201,037	\$ 200,000	\$ 315,000
Other Sources/(Uses)						
Ending Balance	\$ 264,712	\$ 271,438	\$ 227,286	\$ 199,188	\$ 257,588	\$ 206,088
Change in Fund Balance	\$ 93	\$ 6,726	\$ (44,152)	\$ (28,098)	\$ 58,400	\$ (51,500)



# **DESTINATION TIF VILLAGE IMPROVEMENTS** **FY 2013 BUDGET**

	Department	Manager	Council
	<u>Proposed</u>	<u>Proposed</u>	<u>Adopted</u>
<u>FY 2013</u>			
1 Street Sweeper (50%)	105,000	105,000	105,000
2 Sidewalk Improvements - Mechanic Street, south side	20,000	20,000	20,000
3 Brick Sidewalk repairs	15,000	15,000	15,000
4 Theater Payment	20,000	20,000	20,000
5 Chamber of Commerce	36,000	36,000	-
6 Economic Development	85,000	85,000	155,000
Total FY 2013	281,000	281,000	315,000
<u>FY 2014</u>			
1 Sidewalk Improvements - Main St, east side, West St. to Town Hall Dr	35,000		
2 Sidewalk-Main St West St to Holbrook St	84,000		
3 Sidewalk Improvements - Bow Street, from Main Street east for 100'	22,000		
4 Theater Payment	20,000		
5 Economic Development	85,000		
Total FY 2014	246,000	-	
<u>FY 2015</u>			
1 Sidewalk Improvements - Main Street east, Mill Street to Bow Street	120,000		
2 Sidewalk Improvements - Main St east side, Bow St to Mechanic St	40,000		
3 Theater Payment	20,000		
4 Economic Development	85,000		
Total FY 2015	265,000	-	
<u>FY 2016</u>			
1 Sidewalk Improvements-Mechanic Street North Side	25,000		
2 Theater Payment	20,000		
3 Economic Development	85,000		
Total FY 2016	130,000	-	
<u>FY 2017</u>			
1 Sidewalk Improvements - School Street, Main Street to First Driveway	22,000		
2 Theater Payment	20,000		
3 Economic Development	85,000		
Total FY 2017	127,000	-	

Town of Freeport								
Summary of Revenues and Expenditures-Destination Freeport TIF Fund								
		Actual FY 2010	Actual FY 2011	Projection FY 2012	Budget FY 2013		Increase (Decrease)	% Change
Beginning Net Assets		\$ 271,438	\$ 227,286	\$ 199,188	\$ 257,588		\$58,400	29.32%
<b>Revenues</b>								
Taxes		\$ 145,543	\$ 172,939	\$ 258,400	\$ 263,500		\$5,100	1.97%
Licenses, Permits, and Fees								
Intergovernmental								
Charges for Service								
Fees and Fines								
Unclassified								
Investment Earnings								
<b>Total Revenues</b>		\$ 145,543	\$ 172,939	\$ 258,400	\$ 263,500		\$5,100	1.97%
<b>Expenditures</b>								
General Government								
Public Safety								
Public Works								
Community Services								
Education								
Insurance and Fringe Benefits								
Unclassified		\$ 189,695	\$ 201,037	\$ 200,000	\$ 315,000		\$115,000	57.50%
Debt Service								
<b>Total Expenditures</b>		\$ 189,695	\$ 201,037	\$ 200,000	\$ 315,000		\$115,000	57.50%
<b>Other Financing Sources/(Uses)</b>								
<b>Change in Net Assets</b>		\$ (44,152)	\$ (28,098)	\$ 58,400	\$ (51,500)		-\$109,900	N/A
<b>Ending Net Assets</b>		\$ 227,286	\$ 199,188	\$ 257,588	\$ 206,088		-\$51,500	-19.99%
Note: The reason the Destination Freeport fund shows a Projection FY 2012 instead of a Budget for FY 2012 is that the Town converted this fund from a calendar year to a fiscal year for the FY 2013 budgeting process. The prior years are on a fiscal year because of the Town's financial reporting cycle.								



## **NON-EMERGENCY TRANSPORT FUND**

## THE NON-EMERGENCY TRANSPORT ENTERPRISE FUND

### Fund Overview

The non-emergency transport fund was established more than ten 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 a full-accrual basis in an enterprise fund.

### Major Accomplishments for FY 2011 and FY 2012

During FY 2011 and 2012, the rescue department recognized that the fund was losing equity, and made a conscious effort to increase the scope of the billing services. The rescue department bid on emergency billing for several other towns, and as of the writing of this budget, won two of the larger cities of Saco and Biddeford. Once Freeport's rescue staff begins billing for the other cities, Freeport will retain three and-a-half percent of the revenue earned from the billing. The expectation is that this will generate approximately \$30,000 above and beyond the cost of staffing, software, and other overhead costs. Since the clerks who will be doing the billing are paid from the NET fund, some of the funds earned from the billing will be going back into the fund.

### FY 2013 Goals and Objectives

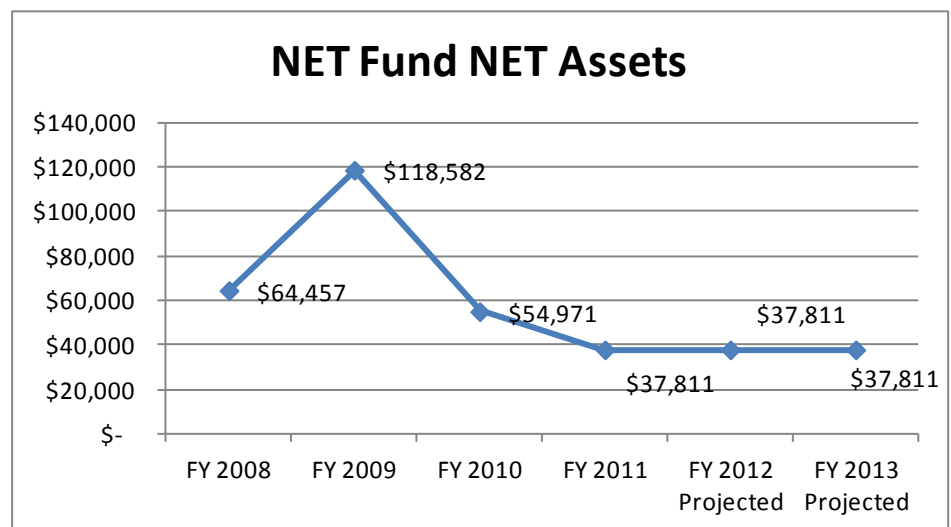
The rescue department has won the bid for the billing services, but has not yet taken on the new cities. These new entities will be "onboarding" during the month of July at the beginning of FY 2013; the goal is to have a smooth transition at the end of June, and ensure that the cities of Biddeford and Saco are happy with the service they receive from the Town of Freeport's billing service. Once this transition is complete, the department is hopeful that they can bid on other Towns' billing service work.

### Performance Measures

	2009	2010	2011
<b>Non-Emergency Patients Transported</b>	1122	1133	1170
<b>Billing Service Billed Runs</b>	2303	2109	2252

### Budget

The FY 2013 NET fund historic net assets comparison, historic actual and future budget, and detailed budget as adopted by the Town Council on May 17<sup>th</sup>, 2012 are listed below. It is notable that historically, the NET fund has transferred \$45,000 to the general fund to offset wages that are paid from the general fund for employees who work both emergency and non-emergency duties. Since FY 2011 however, staff stopped the transfers in order to maintain positive net assets in the NET fund. Staff will be studying the balance of wages between the general and NET funds, and may propose to begin transferring funds again during FY 2014



if it is justified and if the NET fund can support transfers again. The historic NET fund actual and the FY 2013 and FY 2013 budgets are included in the table below in summary; in addition, the net assets summary from FY 2008 through the budgeted FY 2013 net assets.

<b>NET Fund</b>						
	FY 2008 Audited	FY 2009 Audited	FY 2010 Audited	FY 2011 Audited	FY 2012 Budgeted	FY 2013 Budgeted
Beginning Balance	\$ 18,115	\$ 64,457	\$ 118,582	\$ 54,971	\$ 37,807	\$ 37,807
Revenue	\$ 471,533	\$ 510,196	\$ 429,254	\$ 451,067	\$ 521,181	\$ 501,079
Expenditures	\$ 391,646	\$ 411,071	\$ 447,865	\$ 468,231	\$ 521,181	\$ 501,079
Other Sources/(Uses)	\$ (33,545)	\$ (45,000)	\$ (45,000)			
Ending Balance	\$ 64,457	\$ 118,582	\$ 54,971	\$ 37,807	\$ 37,807	\$ 37,807
Change in Fund Balance	\$ 46,342	\$ 54,125	\$ (63,611)	\$ (17,164)	\$ -	\$ -

<b>Town of Freeport</b>							
<b>Summary of Revenues and Expenditures-Nonemergency Transport Fund</b>							
						Increase (Decrease)	% Change
	Actual FY 2010	Actual FY 2011	Budget FY 2012	Budget FY 2013			
Beginning Net Assets	\$ 118,582	\$ 54,971	\$ 37,811	\$ 37,811		\$0	0.00%
<b>Revenues</b>							
Taxes							
Licenses, Permits, and Fees							
Intergovernmental							
Charges for Service	\$ 429,254	\$ 451,067	\$ 521,181	\$ 501,079		-\$20,102	-3.86%
Fees and Fines							
Unclassified							
Investment Earnings							
<b>Total Revenues</b>	\$ 429,254	\$ 451,067	\$ 521,181	\$ 501,079		-\$20,102	-3.86%
<b>Expenditures</b>							
General Government							
Public Safety	\$ 447,865	\$ 468,227	\$ 521,181	\$ 501,079		-\$20,102	-3.86%
Public Works							
Community Services							
Education							
Insurance and Fringe Benefits							
Unclassified							
Debt Service							
<b>Total Expenditures</b>	\$ 447,865	\$ 468,227	\$ 521,181	\$ 501,079		-\$20,102	-3.86%
<b>Other Financing Sources/(Uses)</b>	\$ (45,000)						
<b>Change in Net Assets</b>	\$ (63,611)	\$ (17,160)	\$ -	\$ -		\$0	
<b>Ending Net Assets</b>	\$ 54,971	\$ 37,811	\$ 37,811	\$ 37,811		\$0	

It is notable that after the passage of the FY 2013 budget, the NET and emergency fund's billing supervisor received notification that the Town had won bids to perform the emergency billing for the Cities of Saco and Biddeford, Maine. The total billing is expected to be approximately \$1.5 million; the Town will collect 3.2 percent of this total, or approximately \$48,000 annually. While adding additional staff is still being discussed as of the writing of this document, it is possible that an additional part-time employee will be needed to fulfill the additional 6,000 bills that will be issued on behalf of those two cities.

FY 2013 NET Program Budget			2011	2012	2012	2012	2012	2013	PCT
NET Program			ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	PROJECTION	ADOPTED	CHANGE
990	NET								
990	1001	Professional Salaries	\$ 43,807.24	\$ 65,219.00	\$ 65,219.00	\$ 68,800.63	\$ 65,219.00	\$ 58,617.00	-10.10%
990	1200	Other Wages	\$ 311,891.83	\$ 290,000.00	\$ 290,000.00	\$ 292,755.02	\$ 290,000.00	\$ 310,000.00	6.90%
990	1300	OT Wages	\$ 18,576.35	\$ 6,000.00	\$ 6,000.00	\$ 21,643.84	\$ 21,000.00	\$ 20,000.00	233.30%
990	2303	Retirement ICMA	\$ -	\$ 5,508.00	\$ 5,508.00	\$ -	\$ 5,508.00	\$ -	-100.00%
990	2305	Retirement MSRS	\$ 2,661.36	\$ -	\$ -	\$ -	\$ -	\$ 3,814.00	0.00%
990	2407	FICA & Med	\$ 27,931.60	\$ 27,194.00	\$ 27,194.00	\$ -	\$ 27,194.00	\$ 28,203.00	3.70%
990	2409	Health Insurance	\$ 13,572.60	\$ 18,728.00	\$ 18,728.00	\$ -	\$ 18,728.00	\$ 13,000.00	-30.60%
990	2411	Unemp Comp	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
990	2416	Dental	\$ 719.88	\$ 707.00	\$ 707.00	\$ -	\$ 707.00	\$ 720.00	1.80%
990	2419	Med Exams	\$ -	\$ 250.00	\$ 250.00	\$ -	\$ 250.00	\$ 250.00	0.00%
990	2605	Clothing	\$ 1,464.50	\$ 3,000.00	\$ 3,000.00	\$ 4,425.10	\$ 4,000.00	\$ 3,400.00	13.30%
990	3300	Emp Train	\$ 948.00	\$ 1,500.00	\$ 1,500.00	\$ 1,283.94	\$ 1,500.00	\$ 1,500.00	0.00%
990	4036	Radio Main	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
990	4038	Veh Maint	\$ 8,148.64	\$ 5,000.00	\$ 5,000.00	\$ 14,427.23	\$ 12,000.00	\$ 8,500.00	70.00%
990	4320	Tech Repai	\$ 830.56	\$ 1,500.00	\$ 1,500.00	\$ 174.24	\$ 1,500.00	\$ 1,500.00	0.00%
990	5310	Postage	\$ 1,885.83	\$ 1,000.00	\$ 1,000.00	\$ -	\$ 1,000.00	\$ 1,000.00	0.00%
990	5320	Telephone	\$ 6,986.61	\$ 7,200.00	\$ 7,200.00	\$ 6,421.11	\$ 7,200.00	\$ 7,200.00	0.00%
990	6000	Supplies	\$ 2,268.21	\$ 2,500.00	\$ 2,500.00	\$ 2,105.58	\$ 2,500.00	\$ 2,500.00	0.00%
990	6009	Med Suppl	\$ 7,731.01	\$ 10,000.00	\$ 10,000.00	\$ 9,657.47	\$ 10,000.00	\$ 10,000.00	0.00%
990	6260	Veh Fuel	\$ 10,197.55	\$ 14,875.00	\$ 14,875.00	\$ 10,155.03	\$ 14,875.00	\$ 14,875.00	0.00%
990	7900	Cap Outlay	\$ 8,607.00	\$ 16,000.00	\$ 16,000.00	\$ -	\$ 16,000.00	\$ 16,000.00	0.00%
990	9996	Transfer	\$ -	\$ 45,000.00	\$ 45,000.00	\$ -	\$ -	\$ -	-100.00%
TOTAL	NET		\$ 468,228.77	\$ 521,181.00	\$ 521,181.00	\$ 431,849.19	\$ 499,181.00	\$ 501,079.00	-3.90%
REV29	NET Program Revenues								
REV29	3275	NET Charge	\$ (433,558.53)	\$ (489,181.00)	\$ (489,181.00)	\$ (372,244.49)	\$ (467,181.00)	\$ (485,079.00)	-0.80%
REV29	3280	Parkview	\$ -	\$ (16,000.00)	\$ (16,000.00)	\$ -	\$ (16,000.00)	\$ -	-100.00%
REV29	3285	Billing Sv	\$ (17,508.88)	\$ (16,000.00)	\$ (16,000.00)	\$ (17,200.00)	\$ (16,000.00)	\$ (16,000.00)	0.00%
TOTAL	NET Program Revenues		\$ (451,067.41)	\$ (521,181.00)	\$ (521,181.00)	\$ (389,444.49)	\$ (499,181.00)	\$ (501,079.00)	-3.90%
TOTAL	NET Program		\$ 17,161.36	\$ -	\$ -	\$ 42,404.70	\$ -	\$ -	0.00%
		TOTAL REVENUE	\$ (451,067.41)	\$ (521,181.00)	\$ (521,181.00)	\$ (389,444.49)	\$ (499,181.00)	\$ (501,079.00)	0.00%
		TOTAL EXPENSE	\$ 468,228.77	\$ 521,181.00	\$ 521,181.00	\$ 431,849.19	\$ 499,181.00	\$ 501,079.00	0.00%
GRAND TOTAL			\$ 17,161.36	\$ -	\$ -	\$ 42,404.70	\$ -	\$ -	0.00%

## THE CAPITAL PROJECTS FUND



This is a photo of the Town's new plow truck with dump body and wing attached. It was financed through the FY 2013 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 expense. 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 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 20 years ago, and are currently funded through transfers from the cellular telephone tower leases throughout Town by \$175,000 annually, \$175,000 is transferred from the old library building which is currently leased to retailer Abercrombie and Fitch. 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. 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 06/30/2011 reserve balances' benchmarks are the sum of the FY 2013-FY 2017 five-year and FY 2013-FY 2032 replacement schedule. The reason for this is that the financial statements for FY 2011 are released in December (or soon thereafter) of 2011; the FY 2013 capital budgeting season begins in March and April of 2012. In addition, historically, the capital plan has 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. During the FY 2013 (formerly calendar year 2012) capital budgeting process, this was changed and the current plan is FY 2013-FY 2017. Benchmarks are listed below and compared with the FY 2013 adopted capital budget:

TOWN OF FREEPORT RESERVES AND GUIDANCE BENCHMARKS					
		06/30/2011 Balances	Sum of 5-Year Plan	20% of the 20-Year Plan	FY 2013 Adopted Plan
<b>Capital Projects Reserve Funds</b>					
General administration reserve		225,378	389,000	207,000	\$ 207,000
Police equipment reserve		208,886	178,750	162,750	\$ 50,000
Cable TV equipment reserve		330,853			\$ 16,750
Public infrastructure reserve		2,471,355	3,088,565	1,260,713	\$ 614,900
Land Trust reserve		19,560			
Public works equipment reserve		1,037,495	1,014,000	767,000	\$ 471,000
Ambulance equipment reserve		657,478	654,000	387,200	\$ 174,000
Building maintenance reserve		556,056	793,000	434,600	\$ 59,000
Fire equipment reserve		876,773	571,800	219,000	\$ 77,000
Municipal parking lot reserve		303,172			
Hedgehog mountain reserve		24,214			
Recycling equipment reserve		257,527	499,500	214,400	\$ 90,000
Community center reserve		33,576			
Land Purchase Reserve		154,620			
Community Center Loan Repayment		0			
Energy Savings Reserve		14,260			
<b>General Fund Reserve Funds</b>					
Unemployment compensation fund		356,509			
Other		228,996			\$ 188,000
<b>Total Reserves</b>		<b>7,756,709</b>			<b>\$ 1,947,650</b>

### Major Projects From the Last Five Years

The 2010 and 2011 capital budgets were two of 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.

Department		CY 2008	CY 2009	CY 2010	CY 2011	FY 2013
<b>Police</b>		\$ 47,000			\$ 85,000	\$ 50,000
<b>Fire</b>		\$ 132,500	\$ 98,000	\$ 39,000	\$ 14,000	\$ 77,000
<b>Rescue</b>		\$ 55,000	\$ 48,000		\$ 205,000	\$ 174,000
<b>Public Works</b>		\$ 50,000	\$ 263,500		\$ 170,000	\$ 471,000
<b>Solid Waste</b>			\$ 28,341		\$ 95,000	\$ 90,000
<b>Comprehensive Town Improvements</b>		\$ 388,000	\$ 106,000	\$ 97,500	\$ 1,308,565	\$ 614,900
<b>Municipal Facilities</b>		\$ 30,000	\$ 97,975	\$ 95,000	\$ 385,000	\$ 266,000
<b>Library</b>						
<b>Cable</b>		\$ 15,000	\$ 24,100	\$ 14,000	\$ 84,000	\$ 16,750
<b>Other</b>		\$ 79,000		\$ 6,000	\$ 29,000	\$ 188,000
<b>Total</b>		\$ 796,500	\$ 665,916	\$ 251,500	\$ 2,375,565	\$ 1,947,650

Note: In prior years the school and TIF have been included; they are excluded here because they are not included in the FY 2013 capital budget.

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. In 2009, the Town appropriated \$31,000 for a Portland Area Comprehensive Transportation System (PACTS) project to overlay the portion of Bow Street from Main Street to Dennison Avenue. The total project cost was approximately \$120,000. East and Park Streets were partially reconstructed; each project was allocated \$150,000. In addition, the PACTS (Portland Area Comprehensive Transportation System) organization will be completing a pavement preservation project that will install a 1.5 inch overlay over the existing surface. These funds were allocated in 2011, but the project is on the State DOT's 2012-2013 paving schedule.

## FY 2013 Goals and Objectives

Each project scheduled for FY 2013 has individual goals and objectives, and these are listed with each item in addition to their impact on the operating budget, if applicable.

Department	Item	Description	Amount Approved	Impact on Operating Budget
Police	Shellfish Boat and Motor	Replace 1999 motor and boat for shellfish warden	\$ 30,000	\$400 annually in maintenance
Police	Audio Recording Equipment	Current system is 2005 and not VOIP compatible	\$ 20,000	No impact
Fire	Protective Clothing	Annual Replacement	\$ 15,000	No impact
Fire	Pager Replacement	Replace 55 pagers for employees to the new requirement of narrow-band radio	\$ 22,000	No impact
Fire	Service Vehicle	Replace 2000 Ford F-350 with a F-550 that can be used for forestry safely	\$ 40,000	\$2,000 annually in maintenance
Rescue	Protective Clothing	Annual Replacement	\$ 14,000	No impact
Rescue	Ambulance	Replace 1998 ambulance which has 200,000 miles	\$ 160,000	\$4,000 annually in maintenance
Public Works	Dump Truck Chassis replacement (12 Yard Dump)	Replace 2000 Freightliner which has many problems with its frame and bed	\$ 120,000	Avoid increases in maintenance
Public Works	Dump Truck Plow and Wing Replacement		\$ 38,000	See above
Public Works	Dump Body and Sander		\$ 50,000	See above
Public Works	Ground Speed Control System		\$ 6,000	See above
Public Works	Sweeper (50% TIF/50% Reserves)	Replace 1999 Johnston Sweeper with a machine that has cost the Town approximately \$6,000 in maintenance in the past year	\$ 105,000	\$6,000 annually in maintenance
Public Works	Crew cab pickup truck and plow	Replace rear-wheel drive director's truck with a 4-wheel drive full-size cab that can carry employees and drive safely in the snow	\$ 40,000	No impact
Public Works	Excavator	Currently the Town rents an excavator; purchasing this would save the Town \$151,000 over 15 years in rental fees	\$ 112,000	\$3,000 annually in rental fees
Recycling	Containers	Add containers to current inventory to improve operations and allow more debris to be stored and hauled	\$ 15,000	No impact
Recycling	Truck Replacement with Gate Lift (reuse existing plow)	Replace 2000 Ford one-ton with a plow and lift-gate that has exceeded its useful life	\$ 48,000	Unknown impact once this vehicle begins deteriorating
Recycling	Hunter Road Recycling drop off area	New drop-off area was recommended to improve recycling on the Southwest area of Town.	\$ 27,000	No impact except that increased recycling saves the Town tipping fees at ecomaine landfill.
Comprehensive Improvements	Upper Mast Landing Partial Reconstruction	This project has been deferred for two years, but half of the underlying structure of this road has failed and needs to be rebuilt	\$ 233,200	No impact
Comprehensive Improvements	South Street- West Street to Porter's Landing Road- 50% from Maine DOT under MPI program	South Street to be rebuilt with three-foot shoulders and a new drainage system and catch basins	\$ 276,400	No impact
Comprehensive Improvements	Hedgehog Mountain Road Sight Distance Improvements	This project will fix a dangerous curve at the entrance to the landfill. Currently, cars are turning onto the street "blindly" and oncoming traffic is approaching rapidly. These sight-improvements will mitigate this problem.	\$ 23,300	No impact
Comprehensive Improvements	Public Works Garage Paving	Paving the parking lot at the public works building needs to be done this year in order to avoid a total reconstruction in the future.	\$ 82,000	No impact
Building Improvements	Computer Upgrades - Townwide	Consolidate many obsolete servers and stabilize the Town's network in addition to upgrade the wireless at the library, begin taking online property tax payments, and lastly, move to a centralized Citrix server.	\$ 125,000	The impact on the operating budget is an increase in service level and price of \$25,000; however, down-time has been reduced to almost none, and employee productivity has increased due to this.
Building Improvements	Furniture Replacement-Townwide	This has not been done in 20 years.	\$ 30,000	No impact
Building Improvements	Improvements to Dunning Boat Yard	The bulkhead is no longer connected to the railing. This must be replaced.	\$ 24,000	No impact
Building Improvements	Repointing Brick at Town Hall	This has not been done in 20 years.	\$ 10,000	No impact
Building Improvements	Library Roof	Preventive maintenance to the current roof that is flat and has been in place since 1996.	\$ 10,000	No impact
Building Improvements	Library Conversion to Natural Gas	Conversion from oil to natural gas; this includes converting the boiler and trenching from the street to the library building.	\$ 15,000	The library's heating cost will decrease after natural gas is installed in future years by approximately \$4,000 or approximately 27 percent.
Building Improvements	Tractor-General Maintenance-Includes Snow Blower and Loader	This is a new item for the maintenance staff; they are currently shoveling manually and using a small snow-blower. This would increase productivity and keep employees out of the elements.	\$ 27,000	No impact
Building Improvements	Air Conditioning Units-Public Safety Radio and Server Rooms	The radio room at public safety overheated causing the radios to fail during the heat wave of August 2012. In addition, the Town's servers would be moved to the public safety building where there is a generator to avoid a "hard" shut-down during inclement weather and power outages.	\$ 15,000	No measurable impact; if radios overheat and fail, there are major safety concerns.
Building Improvements	Revaluation Reserve Fund	Annual contribution	\$ 10,000	No impact
Community Cable TV	Equipment and other improvements (channel 3)	Purchase of tripods, uninterruptable power supplies, and field recorders for Channel 3	\$ 12,750	No impact
Community Cable TV	Equipment and other improvements (channel 14)	Additional wired and wireless microphones for the community center remote broadcasting site. Purchase equipment for a new live streaming video program	\$ 4,000	No impact
Boards and Committees	Quiet Zone Designation Study	Study noise concerns in the downtown due to the arrival of passenger rail	\$ 8,000	No impact
Boards and Committees	Hedgehog Mountain Bridge Replacement	Replace three bridges which are becoming unusable at the Town's trails system around Hedgehog Mountain	\$ 25,000	No impact
Boards and Committees	Shellfish Commission Habitat Improvement	Work with shellfish commission and State biologist to protect the seed clams from invasive green crab species by netting and trapping technologies	\$ 100,000	No impact
Boards and Committees	Train Station Renovation	Preparation for the train's arrival in October of 2012	\$ 55,000	\$37,500 increase for maintenance plus \$10,000 annually in insurance costs to maintain a train station
Total Capital Budget FY 2013			\$ 1,947,650	



## Performance Measures

The capital projects fund does not have formal performance measures as do the other funds.

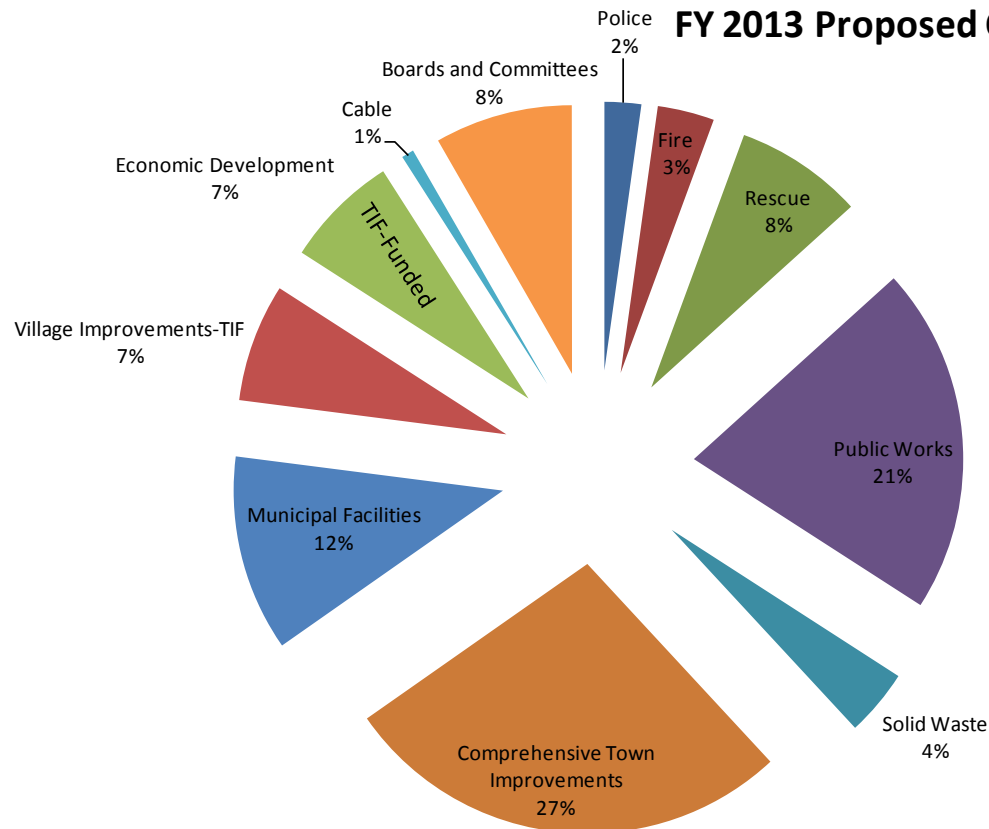
## Budget

The FY 2013 budget as adopted by the Town Council is listed below in summary, and detail in the pages that follow.

Town of Freeport										
Summary of Funding Sources										
FY 2013 Capital Budget										
			FY 2013			Funding Source				
	CY 2010	CY 2011	Department	Manager	Council		Fund			
	<u>Approved</u>	<u>Approved</u>	<u>Proposed</u>	<u>Proposed</u>	<u>Approved</u>	<u>Reserve</u>	<u>Bond</u>	<u>Balance</u>	<u>TIF</u>	<u>Other</u>
Police	-	85,000	35,000	35,000	50,000	50,000				
Fire	39,000	14,000	77,000	77,000	77,000	77,000				
Rescue	-	205,000	174,000	174,000	174,000	174,000				
Public Works	-	170,000	479,000	479,000	471,000	471,000				
Solid Waste	-	95,000	90,000	90,000	90,000	90,000				
Comprehensive Town Imp.	97,500	1,308,565	637,000	637,000	614,900	614,900				
Municipal Facilities (1)	95,000	385,000	287,000	287,000	266,000	266,000				
Library			-	-	-	-				
Cable	14,000	84,000	17,750	17,750	16,750	16,750				
Other (2)	6,000	29,000	188,000	188,000	188,000	188,000				
<b>Total</b>	<b>251,500</b>	<b>2,375,565</b>	<b>1,984,750</b>	<b>1,984,750</b>	<b>1,947,650</b>	<b>1,947,650</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Town Legal Debt Limit</b>										
State Valuation 1/1/11	1,526,300,000									
Limitation %	15%									
Debt Limit	228,945,000									
<b>Town Debt Outstanding</b>										
	Current Year	Prior Year	2-Years Ago							
	<u>6/30/2012</u>	<u>6/30/2011</u>	<u>6/30/2010</u>							
Town and School	6,308,656	7,546,639	8,914,622							
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.										

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 2013 capital budget. This gives the Town Council and public the ability to put each department's request into perspective relative to the other FY 2013 improvements and projects. The tables and charts below show each department's five-year capital plan (FY 2013-FY 2017) plus the amount of each FY 2013 budget in relation to the June 30<sup>th</sup>, 2011 reserve balances from which the funds will be transferred for expenditure.

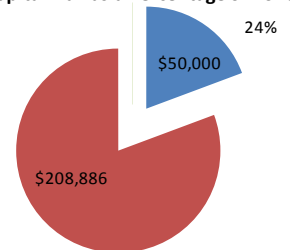
## FY 2013 Proposed Capital Budget



### POLICE DEPARTMENT ARTICLE I

	Department Proposed	Manager Proposed	Council Adopted
<b>FY 2013</b>			
1 Replace Outboard Motor on Shellfish Boat	15,000	15,000	30,000
2 Replace Audio Recording Equipment at Public Safety	20,000	20,000	20,000
Total FY 2013	35,000	35,000	50,000
<b>FY 2014</b>			
1 Update Mobile Data Terminals	25,000		
Total FY 2014	25,000	-	
<b>FY 2015</b>			
1 Replace Bullet-Proof Vests	15,000		
Total FY 2015	15,000	-	
<b>FY 2016</b>			
1 Replace Chief's Vehicle	20,000		
Total FY 2016	20,000	-	
<b>FY 2017</b>			
1 Communications Upgrade-Radios	47,000		
Total FY 2017	47,000	-	

FY 2013 Capital Plan as a Percentage of Police Reserve



The table to the left represents the FY 2013-FY 2017 capital plan as adopted by the Town Council on April 3<sup>rd</sup>, 2012. The pie chart above represents the FY 2013 budget amount and the amount and

percentage of the total reserve to be expended during FY 2013. This assists the Town Council in their decision-making process by putting the expenditures into perspective as a percentage of the total amount in each reserve fund. The question for the Town Council to deliberate became whether each project was necessary and if so, is it necessary enough to transfer the necessary percentage of reserve funds. One interesting point of discussion on the police department's FY 2013 capital budget is the increase in appropriation from \$15,000 to \$30,000 for the shellfish boat. The original department-level request was to replace the motor on the boat. The shellfish warden was trying to be frugal and reasonable in his request, but once the Town Council began

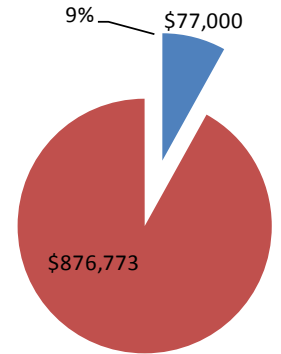
deliberations, they recognized that the entire boat was in poor condition and subject to cabin leaks. The boat would have needed replacement within the near future. The Town Council decided to replace both the boat and motor at the same time in order to avoid an emergency boat replacement which could have been more expensive. The police department's audio recording equipment is a very old analogue system which needs to be replaced as part of a predicted telephone system upgrade which was approved during the 2011 capital budgeting process.

## FIRE DEPARTMENT

### ARTICLE II

		Department	Manager	Council
		<u>Proposed</u>	<u>Proposed</u>	<u>Adopted</u>
	<u>FY 2013</u>			
1	Protective Clothing	15,000	15,000	15,000
2	Minitor Pagers (55)	22,000	22,000	22,000
3	Service Vehicle	40,000	40,000	40,000
	Total FY 2013	77,000	77,000	77,000
	<u>FY 2014</u>			
1	Mobile Data Terminals	30,000		
2	Protective Clothing	15,000		
3	Thermal Imaging Cameras (3)	60,000		
	Total FY 2014	105,000	-	
	<u>FY 2015</u>			
1	Fire Alarm Receiving Equipment	50,000		
2	Protective Clothing	15,000		
3	Traffic Light Pre-emption System	20,000		
	Total FY 2015	85,000	-	
	<u>FY 2016</u>			
1	Engine 3 Replacement	750,000		
2	Protective Clothing	15,000		
	Total FY 2016	765,000	-	
	<u>2017</u>			
1	Air Pack Replacement	48,000		
2	Communications Upgrade	55,000		
3	Protective Clothing	15,000		
	Total FY 2017	118,000	-	

**FY 2013 Capital Plan as a Percentage of Fire Reserve**



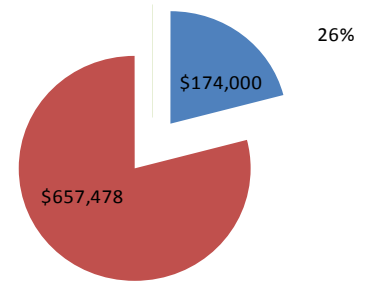
Each year, the fire department replaces its oldest protective clothing on a five-year replacement schedule. The Minitor pager program is part of a requirement to move to narrow-band radio. The service vehicle is replacement of a 12-year old truck and will be used for forestry purposes.

## RESCUE UNIT

### ARTICLE III

		Department <u>Proposed</u>	Manager <u>Proposed</u>	Council <u>Adopted</u>
	<u>FY 2013</u>			
1	Protective Clothing	14,000	14,000	14,000
2	Rescue Replacement (1998)	160,000	160,000	160,000
	Total FY 2013	174,000	174,000	174,000
	<u>FY 2014</u>			
1	Electronic Run Reporting Update	30,000		
2	Protective Clothing	14,000		
3	Rescue Equipment	160,000		
	FY 2014	204,000	-	
	<u>FY 2015</u>			
1	Rescue Replacement #3	165,000		
2	Protective Clothing	14,000		
	Total FY 2015	179,000	-	
	<u>FY 2016</u>			
1	Protective Clothing	14,000		
2	Rescue Equipment	36,000		
3	Rescue Replacement (2001)	165,000		
	FY 2016	215,000	-	
	<u>FY 2017</u>			
1	Protective Clothing	14,000		
	Total FY 2017	14,000	-	

**FY 2013 Capital Plan as a Percentage of Rescue Reserve**



The rescue unit replaces protective clothing on the same five-year replacement schedule as does the fire department. The rescue department attempts to replace each ambulance every ten years. However, due to tight economic times, the 1998 ambulance has been in service for 14 years. This is the reason the Town will be replacing one in each of the first four years of the capital plan.

## PUBLIC WORKS

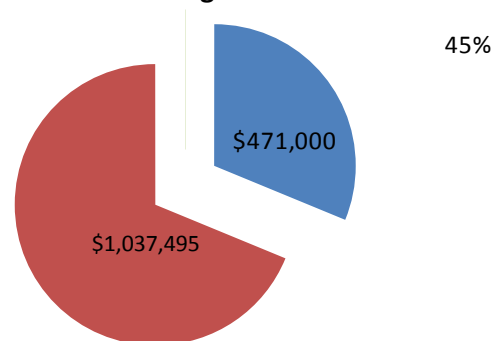
### ARTICLE IV

		Department <u>Proposed</u>	Manager <u>Proposed</u>	Council <u>Adopted</u>
	<u>FY 2013</u>			
1	Dump Truck Chassis replacement (12 Yard Dump)	120,000	120,000	120,000
2	Dump Truck Plow and Wing Replacement	38,000	38,000	38,000
3	Dump Body and Sander	50,000	50,000	50,000
4	Ground Speed Control System	6,000	6,000	6,000
5	Sweeper (50% TIF/50% Reserves)	105,000	105,000	105,000
6	Crew cab pickup truck and plow	40,000	40,000	40,000
7	Excavator	120,000	120,000	112,000
	Total FY 2013	479,000	479,000	471,000
	<u>FY 2014</u>			
1	Dump Truck Chassis replacement (12 Yard Dump)	120,000		
2	Dump Truck Plow and Wing	38,000		
3	Dump Body and Sander	50,000		
4	Ground Speed Control System	6,000		
	Total FY 2014	214,000	-	
	<u>FY 2015</u>			
1	Backhoe	100,000		
2	One-Ton Plow	45,000		
3	Forklift replacement	25,000		
4	Wood chipper	40,000		
	Total FY 2015	210,000	-	
	<u>FY 2016</u>			
1	Dump Truck Chassis (8 Yard Dump)	90,000		
2	Dump Truck Body and Sander	42,000		
3	Snow Plow and Wing Replacement	40,000		
4	Ground Speed Control System	6,000		
	Total FY 2016	178,000	-	
	<u>FY 2017</u>			
1	Dump Truck Chassis replacement (12 Yard Dump)	120,000		
2	Dump Truck Plow and Wing	40,000		
3	Dump Body and Sander	52,000		
4	Ground Speed Control System	6,000		
	Total FY 2017	218,000	-	

The public works department replaces a large truck and chassis each year, and the first four items constitute the FY 2013 truck replacement. The Destination Freeport TIF will share the expense of a street sweeper with the public works reserve, as the sweeper will be used in the downtown as well as in other areas of Town. The crew cab and plow is a replacement of a rear-wheel drive vehicle for a four-wheel drive truck that can plow, and the excavator is to be purchased in lieu of renting a machine for large capital projects. This will save the Town

more than \$230,000 in rental fees over a 15-year period, and will save the Town an expected \$3,000 in the public works operating budget in FY 2013. Every little bit counts!

**FY 2013 Capital Plan as a Percentage of Public Works Reserve**



## SOLID WASTE/RECYCLING

### ARTICLE V

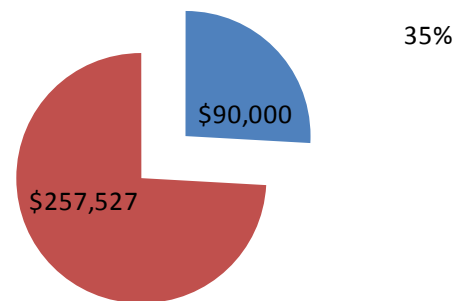
		Department <u>Proposed</u>	Manager <u>Proposed</u>	Council <u>Adopted</u>
	<u>FY 2013</u>			
1	Containers	15,000	15,000	15,000
2	Truck Replacement with Gate Lift (reuse existing plow)	48,000	48,000	48,000
3	Hunter Road Recycling drop off area	27,000	27,000	27,000
	Total FY 2013	90,000	90,000	90,000
	<u>FY 2014</u>			
1	Scales and Computer	6,000		
2	New compactor for residential waste	24,000		
	Total FY 2014	30,000	-	-
	<u>FY 2015</u>			
1	Build Additional Retaining Wall Drop-Off Area	145,000		
	Total FY 2015	145,000	-	-
	<u>FY 2016</u>			
1	Scales and Computer	5,000		
2	Closure of Remaining Landfill	150,000		
	Total FY 2016	155,000	-	-
	<u>FY 2017</u>			
1	Containers	15,000		
2	Baler reconditioning	35,000		
3	Paving	30,000		
	Total FY 2017	80,000	-	-

The solid waste and recycling capital plan includes new containers for use at the recycling center in order to have more space for material to be recycled before it goes off to ecomaine. The truck to be replaced is a 2000 Ford truck with a plow and lift-gate. The vehicle is old, and in need of replacement. The recycling committee studied the option of increasing recycling centers throughout Town to make the process easier for residents regardless of neighborhood.

This new station would include “silver bullets” for recycling, and a separate entrance to avoid congestion with the public works facility so close in proximity.

It is notable that there is a \$150,000 allocation for the closure of the remaining landfill in FY 2016. Currently, the Town maintains one open section of landfill and two sections have already been closed. The State of Maine requires closed landfills to perform post-closure monitoring for a 30-year period. The \$150,000 in the capital plan refers to closure cost; post-closure monitoring will be addressed in the operating budget during FY 2016.

**FY 2013 Capital Plan as a Percentage of Recycling Reserve**



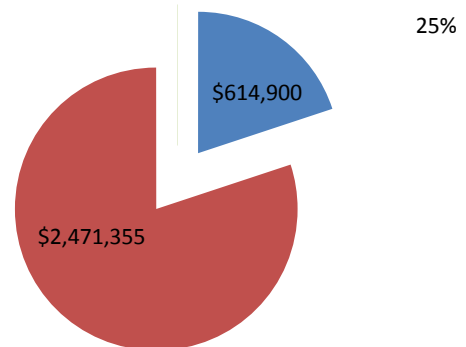
# COMPREHENSIVE TOWN IMPROVEMENTS

## ARTICLE VI

		Department <u>Proposed</u>	Manager <u>Proposed</u>	Council <u>Adopted</u>
	<u>FY 2013</u>			
1	Upper Mast Landing Partial Reconstruction	240,000	240,000	233,200
2	South Street-West Street to Porter's Landing Road- 50% from Maine DOT under MPI program	290,000	290,000	276,400
3	Hedgehog Mountain Road Sight Distance Improvements	25,000	25,000	23,300
4	Public Works Garage Paving	82,000	82,000	82,000
	Total FY 2013	637,000	637,000	614,900
	<u>FY 2014</u>			
1	Wardtown Road/ Route 125- assumes 50% funding from DOT under MPI program	500,000		
	Total FY 2014	500,000	-	
	<u>FY 2015</u>			
1	Torrey Hill Range Road Drainage and Overlay	150,000	-	
2	South Freeport Village Projects	300,000		
	Total FY 2015	450,000	-	
	<u>FY 2016</u>			
1	Curtis Road Reconstruction	475,000		
	Total FY 2016	475,000	-	
	<u>FY 2017</u>			
1	Litchfield Road Reconstruction	400,000		
	Total FY 2017	400,000	-	
Note: The West Street Reconstruction that was approved in 2011 is scheduled for 2013 and therefore not included in the table above.				

The reconstruction of the Upper Mast Landing Road has been deferred for two years; the underlying structure has failed, so this is a very important project. The South Street reconstruction will be done in conjunction with a Department of Transportation grant, and include drainage improvements in addition to three-foot paved shoulders. The Hedgehog Mountain sight improvements will correct a very tight turn with low visibility and quick-moving traffic. The public works paving will ensure that the public works parking building parking lot does not crumble and require a full reconstruction in the next two-to-three years.

**FY 2013 Capital Plan as a Percentage of Infrastructure Reserve**



## MUNICIPAL FACILITIES

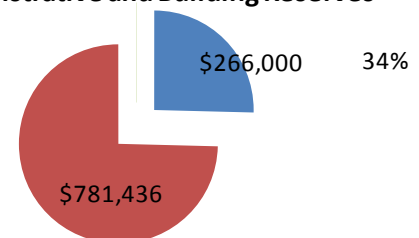
### ARTICLE VII

		Department <u>Proposed</u>	Manager <u>Proposed</u>	Council <u>Adopted</u>
<b>FY 2013</b>				
1	Computer Upgrades - Townwide	125,000	125,000	125,000
2	Furniture Replacement-Townwide	30,000	30,000	30,000
3	Improvements to Dunning Boat Yard	24,000	24,000	24,000
4	Repointing Brick at Town Hall	10,000	10,000	10,000
5	Library Roof	10,000	10,000	10,000
6	Library Conversion to Natural Gas	15,000	15,000	15,000
7	Tractor-General Maintenance-Includes Snow Blower and Loader	48,000	48,000	27,000
8	Air Conditioning Units-Public Safety Radio and Server Rooms	15,000	15,000	15,000
9	Revaluation Reserve Fund	10,000	10,000	10,000
	<b>Total 2013</b>	<b>287,000</b>	<b>287,000</b>	<b>266,000</b>
<b>FY 2014</b>				
1	Copier Replacement	12,000		
2	Computer Upgrades -Townwide	21,000		
3	Flooring-Town Hall	15,000		
4	Library Flooring	25,000		
5	Library Expansion	300,000		
6	Revaluation Reserve Fund	10,000		
	<b>Total FY 2014</b>	<b>383,000</b>	<b>-</b>	
<b>FY 2015</b>				
1	Computer Upgrades -Townwide	21,000		
2	Heating System-Highway Building	7,500		
3	Interior Painting-Town Hall and Public Safety	15,000		
4	Roofs-Salt Shed	28,000		
5	Revaluation Reserve Fund	10,000		
	<b>Total FY 2015</b>	<b>81,500</b>	<b>-</b>	
<b>FY 2016</b>				
1	Computer Upgrades -Townwide	21,000		
2	Interior Painting-Library and Public Works	15,000		
3	Roof-Highway Building	50,000		
4	Revaluation Reserve Fund	10,000		
	<b>Total FY 2016</b>	<b>96,000</b>	<b>-</b>	
<b>FY 2017</b>				
1	Computer Upgrades -Townwide	21,000		
2	Roof-Public Safety	80,000		
3	Brickwork at Public Safety	25,000		
4	Replacement of Building Maintenance Truck	30,000		
5	Furniture-Townwide	15,000		
6	Revaluation Reserve Fund	10,000		
	<b>Total FY 2017</b>	<b>181,000</b>	<b>-</b>	

The municipal facilities capital plan includes both equipment and building repairs. The notable items in the FY 2013 budget are the computer repairs; this item is the second year in-a-row of large-scale information technology improvements to all Town buildings. The plan is to consolidate and virtualize servers, and stabilize the Town's technology infrastructure. In addition, once the stabilization is complete, many departments will be doing projects such as enhanced online services (inter-library loan and property tax

payments) in addition to wireless at the Winslow Park, and other services that will improve the residents' ability to communicate with the Town departments. The library natural gas conversion is an exciting improvement; in the past two years, the Town has converted its Town hall, public safety, and public works facilities. Staff notes that once a building is converted, the savings on heating fuel are more than 30 percent. The library's operating budget shows a \$4,000 decrease from \$15,000 to \$11,000 in heating costs for FY 2013.

**FY 2013 Capital Plan as a Percentage of the Administrative and Building Reserves**





The library historically has used its trust funds for small purchases that do not qualify as capital items, and their computer and information technology infrastructure items appear in the municipal facilities capital budget for FY 2013. This schedule appears here to show the Council's adoption format. The library constitutes Article VIII.

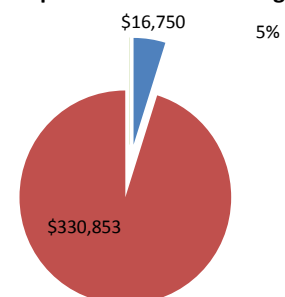
<b>LIBRARY</b>			
<b>ARTICLE VIII</b>			
	Department	Manager	Council
	<u>Proposed</u>	<u>Proposed</u>	<u>Adopted</u>
<u>FY 2013</u>			
No Request At This Time	-		
<u>FY 2014</u>			
No Request At This Time	-	-	
<u>FY 2015</u>			
No Request At This Time	-	-	
<u>FY 2016</u>			
No Request At This Time	-	-	
<u>FY 2017</u>			
No Request At This Time	-	-	

## **CABLE ARTICLE IX**

		Committee	Manager	Council
		<u>Proposed</u>	<u>Proposed</u>	<u>Adopted</u>
<u>FY 2013</u>				
1	Equipment and other improvements (channel 3)	12,750	12,750	12,750
2	Equipment and other improvements (channel 14)	5,000	5,000	4,000
	Total FY 2013	17,750	17,750	16,750
<u>FY 2014</u>				
1	Equipment replacement	10,000		
2	Equipment and other improvements (channel 14)	4,000		
	Total FY 2014	14,000	-	
<u>FY 2015</u>				
1	Equipment replacement	10,000		
2	Equipment and other improvements (channel 14)	4,000		
	Total FY 2015	14,000	-	
<u>FY 2016</u>				
1	Equipment replacement	10,000		
2	Equipment and other improvements (channel 14)	4,000		
	Total FY 2016	14,000	-	
<u>FY 2017</u>				
1	Equipment replacement	10,000		
2	Equipment and other improvements (channel 14)	4,000		
	Total FY 2017	14,000	-	

The community cable television reserve is funded through franchise fees. The Town has a franchise agreement with Comcast; pursuant to the maximum allowed by federal law, Comcast remits a five-percent franchise fee to the Town on a quarterly basis. The annual receipts total approximately \$85,000 annually. Historically, the Town council has held \$4,000 in reserve for the school department (now RSU #5). The items included in the CY 2013 plan include equipment to allow streaming video for residents without cable television to watch meetings from their computers, power supplies, and microphones and equipment for the new remote site broadcasting.

**FY 2013 Cable Capital Plan as a Percentage of Reserve**



<b>BOARDS, COMMITTEES,</b>				
<b>COMMUNITY GROUPS AND OTHER REQUESTS</b>				
<b>ARTICLE X</b>				
		Committee	Manager	Council
		<u>Proposed</u>	<u>Proposed</u>	<u>Adopted</u>
	<u>FY 2013</u>			
1	Quiet Zone Designation Study	8,000	8,000	8,000
2	Hedgehog Mountain Bridge Replacement	25,000	25,000	25,000
3	Shellfish Commission Habitat Improvement	100,000	100,000	100,000
4	Train Station Renovation	55,000	55,000	55,000
	Total FY 2013	188,000	188,000	188,000
	<u>FY 2014</u>			
1	NESGFOA Performance Measures Project	15,000		
2	Shellfish Commission Habitat Improvement	100,000		
3	Replace Harbormaster Outboard Motor	25,000	-	
	Total FY 2014	140,000	-	
	<u>FY 2015</u>			
	Shellfish Commission Habitat Improvement	100,000	-	
	Total FY 2015	100,000	-	
	<u>FY 2016</u>			
	Shellfish Commission Habitat Improvement	100,000	-	
	Total FY 2016	100,000	-	
	<u>FY 2017</u>			
	Shellfish Commission Habitat Improvement	100,000	-	
	Total FY 2017	100,000	-	

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. In fact, the FY 2013 plan is larger than the reserve balance of \$145,000, and staff will fund it with a 2012 end-of-year transfer. As mentioned elsewhere in this budget, the Northern New England Passenger Rail Authority received a federal grant, and the passenger rail is going to run from Boston to Brunswick. The Town council is going to undertake a study on quiet zones. The Hedgehog Mountain trails currently house three very old bridges that will need replacement during FY 2013. This will cost an approximate \$25,000. The shellfish commission has been working very diligently with a State scientist; over the past 20 years, the number of shellfish licenses has been cut in half due to lack of productive flats and the invasive green crab eating the clam, oyster, and scallop seed. The Town council views this as an economic development opportunity and has appropriated up to \$100,000 for the eradication of the green crab from the Town's flats. As mentioned above, passenger rail service is going to begin in FY 2013, and the Town will be required to host a train station. The renovation of a building next to the tracks to become a train station will cost \$55,000. The impact on the Town's operating budget is going to be \$47,500 for insurance, wages, snow removal, and other costs. This is a prorated figure, and in a full year, this cost is likely to be approximately \$70,000.

## 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 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 can not lose principal, such as government or agency bonds, certificates of deposits, or other like investments. While the reserve funds have not been audited as of 06/30/2012, the capital plan is completed on a calendar year basis, and the Town uses the 6/30/2011 balances to ensure that all funds are within the benchmarks and guide the 2012 spending plan. The current method of 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 June 30<sup>th</sup>, 2011, the balances and benchmarks were as follows, and this guided the 2012 capital plan.

TOWN OF FREEPORT RESERVES AND GUIDANCE BENCHMARKS					
		06/30/2011 balances	Sum of 5-Year Plan	20% of the 20-Year Plan	
<b>Capital Projects Reserve Funds</b>					
	General administration reserve	225,378	389,000	207,000	
	Police equipment reserve	208,886	178,750	162,750	
	Cable TV equipment reserve	330,853			
	Public infrastructure reserve	2,471,355	3,088,565	1,260,713	
	Land Trust reserve	19,560			
	Public works equipment reserve	1,037,495	1,014,000	767,000	
	Ambulance equipment reserve	657,478	654,000	387,200	
	Building maintenance reserve	556,056	793,000	434,600	
	Fire equipment reserve	876,773	571,800	219,000	
	Municipal parking lot reserve	303,172			
	Hedgehog mountain reserve	24,214			
	Recycling equipment reserve	257,527	499,500	214,400	
	Community center reserve	33,576			
	Land Purchase Reserve	154,620			
	Community Center Loan Repayment	0			
	Energy Savings Reserve	14,260			
<b>General Fund Reserve Funds</b>					
	Unemployment compensation fund	356,509			
	Other	228,996			
	<b>Total Reserves</b>	<b>7,756,709</b>			

The balances in the reserve funds as of June 30<sup>th</sup>, 2011 and the appropriate guideline benchmarks are listed in the table above. The finance director works with the Town manager and department heads on the 2012 plan based upon the Town's capital needs and the reserve amounts above. The 2012 plan is based upon a calendar year versus the operating budget which begins on July 1<sup>st</sup> of each year. The five-year capital plan is presented to the Town council for a vote late in the winter for a spring passage in anticipation of the summer construction and bidding season.

## 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 2011 valuation was \$1,526,300,000; as of 06/30/2011 the Town's outstanding debt service was \$7,331,639, or less than one-half of one percent of the allowable limit. As of June 30<sup>th</sup>, 2013, the Town's debt-per-capita will be approximately \$660 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 2013 is that the debt service shown below is listed in total, but the Town's principal and interest payments only total \$519,890 (principal payments total \$451,936) and the RSU is responsible for the remaining \$685,590 (principal payments total \$511,720). Of the Town's debt responsibility, the amount to be paid during FY 2013 by the Town's general fund is \$372,340, the TIF fund total is \$147,550. 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									
					Balance		Balance		Balance
	Date of	Original amount	Date of	Interest	June 30,	Payments	June 30,	Payments	June 30,
<u>Governmental Activities</u>	<u>issue</u>	<u>issued</u>	<u>maturity</u>	<u>rate</u>	<u>2011</u>	<u>FY 2012</u>	<u>2012</u>	<u>FY 2013</u>	<u>2013</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%	925,000	175,000	750,000	150,000	600,000
2000 School improvements	4/19/2011 (1)	4,888,000	2021	4.58%	-	-	-	-	-
2001 Capital improvements	10/25/2001	517,000	2011	4.40%	47,700	47,700	-	-	-
2001 Capital improvements	4/19/2011 (1)	1,000,000	2022	4.60%	-	-	-	-	-
2002 Capital improvements	10/30/2002	540,500	2012	2.98%	85,700	42,850	42,850	42,850	-
2002 School improvements	4/19/2011 (1)	4,491,000	2012	4.32%	-	-	-	-	-
2008 School improvements	2/1/2008	655,000	2008	2.92%	420,000	75,000	345,000	70,000	275,000
2008 MMBB	10/30/2008	262,165	2013	0	98,239	52,433	45,806	45,806	-
2009 MMBB	3/11/2009	300,000	2019	variable	240,000	30,000	210,000	30,000	180,000
2011 Refunding	4/19/2011	5,635,000	2023	2.939	5,515,000	600,000	4,915,000	625,000	4,290,000
		<b>Total bonds and notes payable</b>			<b>\$7,331,639</b>	<b>1,022,983</b>	<b>6,308,656</b>	<b>963,656</b>	<b>5,345,000</b>
(1) These debt service issues were refunded in 2011 into a single issue for the purpose of interest rate reduction.									
(2) These debt service issues were refunded in 2008 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, 2013							
			Balance		Current Year Debt Service		
			June 30, 2012		Principal	Interest	Total
<b><u>General Obligation Bonds</u></b>							
<b>Town Responsibility</b>							
	1998 Municipal Facilities Refunding 1992 Bonds		145,000		145,000	3,081	148,081
1	2001 CIP		551,023	29.5455%	62,045	23,300	85,346
2	2001 CIP-Community Center Portion		367,500	75.0000%	37,500	15,797	53,297
3	2002 CIP		27,391	63.9223%	27,391	472	27,863
4	2008 Refunding of 1997 Bonds		750,000		150,000	20,250	170,250
	2009 SRF Bridge Loan \$300,000		210,000		30,000	5,053	35,053
	Total Town Debt		2,050,913		451,936	67,953	519,890
<b>RSU Responsibility</b>							
1	2001 Middle Sch & CIP		1,313,977	70.4545%	147,955	55,562	203,517
3	2002 CIP		15,459	36.0777%	15,459	267	15,726
4	2007 CIP Lighting Improvements		15,000	72.8000%	10,920	164	11,084
	2008 Middle School Mold Repairs		45,806		45,806		45,806
	1990 Mast Landing School Bonds		-				-
2	2001 CIP-Admin Building		122,500	25.0000%	12,500	5,266	17,766
	2002 High School Auditorium & Science Wing		2,415,000		220,000	103,475	323,475
4	2007 CIP HVAC		330,000		55,000	9,075	64,075
4	2007 CIP Lighting-High School Only			27.2000%	4,080	61	4,141
	Total RSU Debt		4,257,743		511,720	173,870	685,589
		<b>Total</b>	<b>6,308,656</b>		<b>963,656</b>	<b>241,823</b>	<b>1,205,479</b>

The numbers one through four on the left side of the table above indicate that these projects are one debt service issue for the different school and Town projects. 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 next section of this document.

## **GLOSSARY OF FREQUENTLY USED TERMS**

<b>ACCOUNT</b>	A term used to identify an individual asset, liability, expenditure control, revenue control or fund balance.
<b>ACCOUNTING SYSTEM</b>	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.
<b>AD VALOREM TAX</b>	Taxes that are based upon the value of an object.
<b>ASSETS</b>	Property owned by a government which has a monetary value.
<b>ASSESSED VALUATION</b>	A valuation set upon real estate or other property by the Town Assessor as a basis for levying taxes.
<b>BOND</b>	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.
<b>BONDED DEBT</b>	The portion of indebtedness represented by outstanding bonds.
<b>BALANCED BUDGET</b>	A budget in which estimated revenues are equal to expenditures.
<b>BUDGET</b>	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.
<b>BUDGET AMENDMENT</b>	The legal procedure utilized by the Town staff and Town Council to revise the budget.
<b>BUDGET DOCUMENT</b>	The instrument used by the budget-making authority to present a comprehensive financial plan of operations to the Town Council.
<b>BUDGET MESSAGE</b>	A general discussion of the proposed budget as presented in writing by the budget-making authority to the legislative body.
<b>BUDGET ORDINANCE</b>	The official enactment, by the Town Council to legally authorize Town staff to obligate and expend resources.
<b>BUDGETARY CONTROL</b>	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.
<b>CAPITAL ASSETS</b>	Assets of significant value and having a useful life of several years. Capital assets are also called fixed assets.
<b>CAPITAL BUDGET</b>	A plan of proposed capital outlays and the means of financing them for the current fiscal period.
<b>CAPITAL OUTLAYS</b>	Expenditures which result in the acquisition of, or addition to, fixed assets.
<b>CAPITAL PROJECTS FUND</b>	A fund created to account for financial resources to be used for the acquisition or the construction of major capital facilities of equipment.
<b>CDBG</b>	Community Development Block Grant

**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 SVC 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.

**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

**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.

**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.

**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

## **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.

## **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.

## **RETAINED EARNINGS**

An equity account reflecting the accumulated earnings of the Town’s enterprise funds.

## **REVENUES**

Funds that the government receives as income.

## **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. 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 17<sup>th</sup>, 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 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 21<sup>st</sup>, 2011

Date of Adoption-June 21<sup>st</sup>, 2011

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TOWN OF FREEPORT  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PG 1  
bgnyrpts

PROJECTION: 13010 FY 2013 GENERAL FUND BUDGET

FOR PERIOD 13

## ACCOUNTS FOR:

General Fund			2011 ACTUAL	2012 ORIG BUD	2012 REVISED BUD	2012 ACTUAL	2012 PROJECTION	2013 Manager	PCT CHANGE
0100	Town Council								
0100	1001	Prof Salar	5,900.00	5,900.00	5,900.00	5,900.00	5,900.00	5,900.00	.0%
0100	1200	Other Wag	2,575.00	3,000.00	3,000.00	2,732.92	3,000.00	3,000.00	.0%
0100	2800	Assoc Dues	9,879.00	10,000.00	10,000.00	10,126.00	10,126.00	10,250.00	2.5%
0100	3300	Emp Train	126.54	1,000.00	1,000.00	857.50	1,000.00	1,000.00	.0%
0100	3450	Legal Serv	114,211.10	50,000.00	50,000.00	76,568.80	80,000.00	50,000.00	.0%
0100	3460	Audit Fees	25,500.00	20,000.00	20,000.00	18,500.00	22,000.00	22,000.00	10.0%
0100	5400	Advertisin	4,361.59	6,000.00	6,000.00	5,215.26	6,000.00	5,000.00	-16.7%
0100	6000	Supplies	2,450.64	1,800.00	1,800.00	1,857.84	1,800.00	2,000.00	11.1%
0100	7800	Spec Projs	.00	.00	.00	.00	.00	6,000.00	.0%
	Mind Mixer Annual Fee								
0100	8104	GPCOG	7,800.00	7,800.00	7,800.00	8,755.63	7,800.00	7,800.00	.0%
0100	8113	PACTS	261.59	.00	.00	1,435.00	1,435.00	1,435.00	.0%
	TOTAL Town Council		173,065.46	105,500.00	105,500.00	131,948.95	139,061.00	114,385.00	8.4%
0101	Town Manager								
0101	1001	Prof Salar	118,505.65	125,271.00	125,271.00	115,060.49	125,271.00	123,272.00	-1.6%
	Assumes Current Manager Retires 10/1								
	Assumes New Manager starts 9/1								
	Overlap will cost \$19,000								
	Assumes \$14,743 shared assistant with public works.								
0101	2800	Assoc Dues	943.20	1,000.00	1,000.00	1,139.60	1,140.00	1,000.00	.0%
0101	3300	Emp Train	2,393.32	2,200.00	2,200.00	2,772.96	3,000.00	3,000.00	36.4%
0101	3302	Empl Trav	3,780.39	4,000.00	4,000.00	3,738.47	4,000.00	4,000.00	.0%
0101	5813	Busin Exp	422.76	500.00	500.00	411.68	500.00	500.00	.0%
0101	6000	Supplies	572.79	1,000.00	1,000.00	772.34	1,000.00	1,000.00	.0%
	TOTAL Town Manager		126,618.11	133,971.00	133,971.00	123,895.54	134,911.00	132,772.00	-.9%
0102	Finance								
0102	1001	Prof Salar	222,677.89	215,524.00	215,524.00	220,471.60	223,000.00	224,743.00	4.3%
0102	1201	Other Wag	24,006.45	23,840.00	23,840.00	53,170.57	55,000.00	50,000.00	109.7%
	Change from 1/4 staff person shared with RSU #5 to outside consulting firm.								
0102	2800	Assoc Dues	305.00	550.00	550.00	35.00	550.00	550.00	.0%
0102	3300	Emp Train	2,090.29	2,500.00	2,500.00	3,534.18	3,500.00	2,750.00	10.0%
0102	3302	Empl Trav	1,334.56	3,000.00	3,000.00	1,073.45	3,000.00	3,000.00	.0%
0102	3400	Con Servic	7,074.03	8,000.00	8,000.00	6,120.00	8,000.00	8,000.00	.0%
0102	3470	Registry	4,690.50	4,500.00	4,500.00	6,466.50	6,500.00	5,500.00	22.2%

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TOWN OF FREEPORT  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PG 2  
bgnyrpts

PROJECTION: 13010 FY 2013 GENERAL FUND BUDGET

FOR PERIOD 13

## ACCOUNTS FOR:

General Fund			2011 ACTUAL	2012 ORIG BUD	2012 REVISED BUD	2012 ACTUAL	2012 PROJECTION	2013 Manager	PCT CHANGE
0102	3480	Comp Maint	19,562.55	25,900.00	25,900.00	24,405.33	25,900.00	25,900.00	.0%
0102	4301	Equip Rpr	912.84	200.00	200.00	744.00	1,000.00	1,000.00	400.0%
0102	4320	Tech Repai	859.70	3,000.00	3,000.00	844.56	3,000.00	3,000.00	.0%
0102	6000	Supplies	1,010.84	2,000.00	2,000.00	1,520.49	2,000.00	2,000.00	.0%
0102	6002	Printing	3,653.18	3,000.00	3,000.00	3,031.73	3,100.00	3,500.00	16.7%
0102	6003	Tax Bills	406.98	2,000.00	2,000.00	408.66	700.00	1,500.00	-25.0%
TOTAL Finance			288,584.81	294,014.00	294,014.00	321,826.07	335,250.00	331,443.00	12.7%
0103	Assessing								
0103	1001	Prof Salar	103,864.37	119,589.00	119,589.00	107,972.71	119,589.00	124,340.00	4.0%
0103	2800	Assoc Dues	430.00	360.00	360.00	330.00	360.00	360.00	.0%
0103	3300	Emp Train	2,094.54	2,200.00	2,200.00	2,613.18	2,200.00	2,200.00	.0%
0103	3302	Empl Trav	2,500.00	2,500.00	2,500.00	207.21	2,500.00	2,500.00	.0%
0103	3470	Registry	957.00	2,000.00	2,000.00	539.00	2,000.00	1,000.00	-50.0%
0103	3480	Comp Maint	7,813.66	7,900.00	7,900.00	8,050.08	7,900.00	8,200.00	3.8%
0103	4320	Tech Repai	396.36	.00	.00	.00	.00	500.00	.0%
0103	5320	Telephone	200.00	250.00	250.00	240.00	250.00	250.00	.0%
0103	5400	Advertisin	.00	500.00	500.00	.00	500.00	500.00	.0%
0103	6000	Supplies	1,077.51	1,140.00	1,140.00	492.19	1,140.00	1,140.00	.0%
0103	6002	Printing	249.04	300.00	300.00	375.00	300.00	300.00	.0%
0103	6008	Mapping	6,285.20	3,200.00	3,200.00	350.00	3,200.00	4,200.00	31.3%
TOTAL Assessing			125,867.68	139,939.00	139,939.00	121,169.37	139,939.00	145,490.00	4.0%
0104	Codes Enforcement								
0104	1001	Prof Salar	70,230.06	70,673.00	70,673.00	68,240.89	70,673.00	72,280.00	2.3%
0104	2605	Clothing	69.99	.00	.00	.00	.00	.00	.0%
0104	2800	Assoc Dues	135.00	150.00	150.00	160.00	160.00	150.00	.0%
0104	3300	Emp Train	244.99	100.00	100.00	226.07	250.00	100.00	.0%
0104	3302	Empl Trav	3,058.50	5,400.00	5,400.00	2,546.33	5,400.00	5,400.00	.0%
0104	6000	Supplies	575.62	150.00	150.00	225.45	150.00	150.00	.0%
TOTAL Codes Enforcement			74,314.16	76,473.00	76,473.00	71,398.74	76,633.00	78,080.00	2.1%
0105	Town Clerk And Elections								
0105	1001	Prof Salar	76,035.56	82,173.00	82,173.00	76,805.40	82,173.00	82,680.00	.6%
0105	1005	Ballot Clk	3,781.36	5,500.00	5,500.00	3,517.82	5,500.00	5,500.00	.0%
0105	1200	Other Wag	100.00	1,000.00	1,000.00	.00	.00	.00	-100.0%
0105	2800	Assoc Dues	270.00	550.00	550.00	85.00	550.00	300.00	-45.5%
0105	3300	Emp Train	755.27	1,750.00	1,750.00	1,168.43	1,500.00	1,500.00	-14.3%

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TOWN OF FREEPORT  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PG 3  
bgnyrpts

PROJECTION: 13010 FY 2013 GENERAL FUND BUDGET

FOR PERIOD 13

## ACCOUNTS FOR:

General Fund			2011 ACTUAL	2012 ORIG BUD	2012 REVISED BUD	2012 ACTUAL	2012 PROJECTION	2013 Manager	PCT CHANGE
0105	3302	Empl Trav	146.84	350.00	350.00	194.59	350.00	350.00	.0%
0105	3426	Elect Serv	4,312.06	5,000.00	5,000.00	4,604.79	5,000.00	5,000.00	.0%
0105	4301	Equip Rpr	352.00	700.00	700.00	704.00	700.00	700.00	.0%
0105	5400	Advertisin	868.54	900.00	900.00	1,146.03	1,200.00	1,400.00	55.6%
0105	6000	Supplies	171.31	700.00	700.00	866.55	700.00	600.00	-14.3%
0105	6095	Doc Preser	.00	800.00	800.00	.00	800.00	800.00	.0%
TOTAL Town Clerk And Electio			86,792.94	99,423.00	99,423.00	89,092.61	98,473.00	98,830.00	-.6%
0106	General Administration								
0106	1001	Prof Salar	50,678.32	68,300.00	68,300.00	48,579.04	68,300.00	75,591.00	10.7%
0106	3302	Empl Trav	1,342.41	1,500.00	1,500.00	579.61	1,500.00	1,500.00	.0%
0106	3425	Purch/Bid	.00	500.00	500.00	.00	500.00	500.00	.0%
0106	3427	Twn Report	5,304.60	6,500.00	6,500.00	5,756.84	6,500.00	6,500.00	.0%
0106	4301	Equip Rpr	5,505.30	3,000.00	3,000.00	767.25	3,000.00	3,000.00	.0%
0106	4350	Web Maint	19,566.81	22,940.00	22,940.00	5,174.00	15,000.00	22,940.00	.0%
0106	4455	Equip Rntl	360.00	1,200.00	1,200.00	2,632.66	2,600.00	1,200.00	.0%
0106	5310	Postage	18,815.93	21,000.00	21,000.00	15,194.17	21,000.00	21,000.00	.0%
0106	5320	Telephone	6,340.48	10,000.00	10,000.00	6,843.14	10,000.00	10,000.00	.0%
0106	6000	Supplies	6,026.76	5,300.00	5,300.00	4,690.37	5,300.00	5,300.00	.0%
0106	6002	Printing	190.14	2,500.00	2,500.00	1,704.58	2,500.00	2,500.00	.0%
0106	7300	Equip	.00	500.00	500.00	268.80	500.00	12,500.00	2400.0%
This amount includes \$12,000 for a new high-speed internet connection-monthly amount.									
0106	8115	MSC Coalit	936.00	950.00	950.00	992.40	992.00	1,000.00	5.3%
TOTAL General Administration			115,066.75	144,190.00	144,190.00	93,182.86	137,692.00	163,531.00	13.4%
0107	Building Maintenance								
0107	1001	Prof Salar	50,903.22	57,262.00	57,262.00	51,176.38	57,262.00	57,937.00	1.2%
0107	1200	Other Wag	1,475.33	.00	.00	.00	.00	.00	.0%
0107	1300	OT Wages	6,129.60	8,000.00	8,000.00	5,292.51	8,000.00	8,000.00	.0%
0107	2605	Clothing	75.00	500.00	500.00	89.99	500.00	500.00	.0%
0107	3490	Grounds	559.85	4,650.00	4,650.00	3,681.86	.00	.00	-100.0%
0107	4010	Bldg Maite	30,487.68	35,000.00	35,000.00	31,132.17	35,000.00	35,000.00	.0%
0107	4021	Rubbish	5,466.24	4,000.00	4,000.00	4,741.58	5,500.00	6,000.00	50.0%
0107	4033	Fire Prev	122.25	1,500.00	1,500.00	1,481.30	1,500.00	1,500.00	.0%
0107	4038	Veh Maint	.00	.00	.00	1,207.45	3,500.00	3,500.00	.0%
0107	4040	Grnds Main	2,302.77	5,400.00	5,400.00	3,258.84	5,400.00	5,400.00	.0%
0107	4041	Train Plat	.00	5,000.00	5,000.00	7,667.49	7,700.00	50,000.00	900.0%
Prorated October-June FY 2013.									
Includes \$12,500 for inside maintenance.									



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TOWN OF FREEPORT  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PG 4  
bgnyrpts

PROJECTION: 13010 FY 2013 GENERAL FUND BUDGET

FOR PERIOD 13

## ACCOUNTS FOR:

General Fund			2011 ACTUAL	2012 ORIG BUD	2012 REVISED BUD	2012 ACTUAL	2012 PROJECTION	2013 Manager	PCT CHANGE
0107	6005	Clean Supp	9,101.06	8,000.00	8,000.00	7,427.15	8,000.00	8,000.00	.0%
0107	6202	Elect T	7,935.18	9,000.00	9,000.00	5,072.50	9,800.00	9,000.00	.0%
0107	6203	Elect H	7,712.12	11,000.00	11,000.00	7,266.59	11,000.00	11,000.00	.0%
0107	6204	Elect PS	26,439.16	25,000.00	25,000.00	19,531.50	25,000.00	25,000.00	.0%
0107	6212	Water TH	1,521.32	2,100.00	2,100.00	1,472.47	2,250.00	2,500.00	19.0%
0107	6213	Water H	2,731.36	4,200.00	4,200.00	2,537.51	4,200.00	4,600.00	9.5%
0107	6214	Water-PS	1,776.34	2,420.00	2,420.00	1,750.29	4,400.00	2,800.00	15.7%
0107	6222	Sewer TH	886.76	1,260.00	1,260.00	830.82	1,260.00	1,260.00	.0%
0107	6223	Sewer H	1,662.47	1,630.00	1,630.00	1,182.21	1,630.00	1,630.00	.0%
0107	6224	Sewer PS	1,728.77	2,100.00	2,100.00	1,250.50	2,100.00	2,100.00	.0%
0107	6242	Heat TH	1,977.32	5,000.00	5,000.00	2,456.44	5,000.00	4,000.00	-20.0%
0107	6243	Heat H	11,608.90	15,000.00	15,000.00	8,923.20	11,000.00	12,000.00	-20.0%
0107	6244	Heat PS	10,140.74	18,000.00	18,000.00	11,571.47	15,000.00	15,000.00	-16.7%
0107	6245	Heat-PS AX	4,321.16	3,850.00	3,850.00	2,567.79	3,850.00	3,850.00	.0%
0107	6260	Veh Fuel	.00	.00	.00	1,004.75	1,500.00	1,500.00	.0%
0107	6300	Pub Rest	12,500.00	12,500.00	12,500.00	12,500.00	12,500.00	.00	-100.0%
0107	6360	Comm Ctr	40,000.00	40,000.00	40,000.00	36,250.00	40,000.00	40,000.00	.0%
0107	7500	Flags	330.33	350.00	350.00	.00	350.00	350.00	.0%
TOTAL Building Maintenance			239,894.93	282,722.00	282,722.00	233,324.76	283,202.00	312,427.00	10.5%
0108	Employee Benefits								
0108	2303	Ret ICMA	98,410.09	88,000.00	88,000.00	108,479.07	110,000.00	120,000.00	36.4%
0108	2305	Retir MSRS	110,234.14	145,000.00	145,000.00	108,025.54	145,000.00	146,900.00	1.3%
0108	2407	FICA & Med	262,546.77	292,000.00	292,000.00	284,992.90	292,000.00	300,000.00	2.7%
0108	2409	Healt Ins	436,677.16	598,000.00	598,000.00	533,594.62	598,000.00	598,000.00	.0%
0108	2410	Wkrs Comp	119,352.45	125,000.00	125,000.00	108,538.65	125,000.00	130,000.00	4.0%
0108	2411	Unemp Comp	307.36	.00	.00	9,976.87	.00	.00	.0%
0108	2412	Life Ins	2,462.66	4,200.00	4,200.00	1,765.82	3,000.00	3,000.00	-28.6%
0108	2413	Med Reim	-2,703.50	2,400.00	2,400.00	1,430.00	2,400.00	2,400.00	.0%
0108	2415	Wellness	11,697.50	20,000.00	20,000.00	16,286.31	20,000.00	20,000.00	.0%
0108	2416	Dental	22,950.11	26,500.00	26,500.00	25,718.15	26,500.00	29,000.00	9.4%
0108	2419	Med Exams	2,881.74	1,000.00	1,000.00	1,120.33	1,000.00	1,000.00	.0%
0108	2420	Drug Test	621.60	1,000.00	1,000.00	743.52	1,000.00	1,000.00	.0%
0108	2421	Vac Sick P	112,093.19	50,000.00	50,000.00	123,517.25	120,000.00	50,000.00	.0%
TOTAL Employee Benefits			1,177,531.27	1,353,100.00	1,353,100.00	1,324,189.03	1,443,900.00	1,401,300.00	3.6%
0110	Insurances								
0110	5200	Insurance	86,367.00	95,000.00	95,000.00	84,365.00	95,000.00	105,000.00	10.5%
Includes \$10,000 train platform insurance.									
TOTAL Insurances			86,367.00	95,000.00	95,000.00	84,365.00	95,000.00	105,000.00	10.5%
0200	Police								
0200	1001	Prof Salar	635,075.93	664,615.00	664,615.00	640,207.64	664,615.00	730,378.00	9.9%
\$36,787 here for new officer									

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TOWN OF FREEPORT  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PG 5  
bgnyrpts

PROJECTION: 13010 FY 2013 GENERAL FUND BUDGET

FOR PERIOD 13

## ACCOUNTS FOR:

General Fund			2011 ACTUAL	2012 ORIG BUD	2012 REVISED BUD	2012 ACTUAL	2012 PROJECTION	2013 Manager	PCT CHANGE
0200	1200	Other Wag	48,620.16	31,125.00	31,125.00	34,212.85	37,000.00	40,305.00	29.5%
0200	1300	OT Wages	93,057.81	85,000.00	85,000.00	85,002.80	85,000.00	75,000.00	-11.8%
		\$10,000 decrease here due to new officer.							
0200	2441	Recruitmt	.00	300.00	300.00	.00	300.00	300.00	.0%
0200	2605	Clothing	5,789.73	7,500.00	7,500.00	9,111.57	8,500.00	8,500.00	13.3%
		\$1000 Increase associated with hiring a new officer.							
0200	2638	Unif Clean	6,400.00	8,640.00	8,640.00	8,170.00	8,640.00	9,630.00	11.5%
		\$720 of this increase is associated with hiring a new officer.							
0200	2800	Assoc Dues	505.00	610.00	610.00	505.00	610.00	610.00	.0%
0200	3300	Emp Train	3,984.13	6,000.00	6,000.00	4,421.15	6,000.00	7,000.00	16.7%
		\$1000 increase is associated with hiring a new officer.							
0200	3302	Empl Trav	674.05	1,000.00	1,000.00	198.56	1,000.00	1,000.00	.0%
0200	3430	Animal	9,720.00	9,920.00	9,920.00	10,136.80	10,250.00	10,570.00	6.6%
0200	4036	Radio Main	890.65	1,200.00	1,200.00	1,159.39	1,200.00	1,200.00	.0%
0200	4038	Veh Maint	19,640.01	17,000.00	17,000.00	15,825.74	17,000.00	17,000.00	.0%
0200	4048	Radar Main	1,226.25	600.00	600.00	507.33	600.00	600.00	.0%
0200	4301	Equip Rpr	2,715.72	4,540.00	4,540.00	456.25	4,540.00	4,540.00	.0%
0200	4320	Tech Repai	10,195.00	13,100.00	13,100.00	10,111.90	13,100.00	13,100.00	.0%
0200	6000	Supplies	1,751.95	3,400.00	3,400.00	2,554.50	3,400.00	3,400.00	.0%
0200	6002	Printing	1,989.74	2,000.00	2,000.00	1,748.50	2,000.00	2,000.00	.0%
0200	6007	Ammunition	3,007.34	5,000.00	5,000.00	5,029.96	5,030.00	5,000.00	.0%
0200	6033	Drug Prog	568.84	550.00	550.00	225.00	550.00	550.00	.0%
0200	6260	Veh Fuel	32,589.70	36,000.00	36,000.00	33,239.06	40,000.00	45,000.00	25.0%
		The FY 2013 budget assumes 13,250 gallons at \$3.40 per gallon. The current price is \$3.095.							
0200	7302	PD Cruiser	22,583.00	25,000.00	25,000.00	.00	25,000.00	25,000.00	.0%
0200	7332	Cruis Chan	2,777.50	2,000.00	2,000.00	305.00	2,000.00	2,000.00	.0%
TOTAL Police			903,762.51	925,100.00	925,100.00	863,129.00	936,335.00	1,002,683.00	8.4%
0201	Special Enforcement								
0201	1001	Prof Salar	42,014.52	42,494.00	42,494.00	41,001.37	42,494.00	43,489.00	2.3%
0201	1200	Other Wag	100.00	.00	.00	1,250.00	1,250.00	.00	.0%
0201	1300	OT Wages	2,133.12	2,000.00	2,000.00	1,879.56	2,000.00	2,000.00	.0%
0201	2605	Clothing	393.33	1,000.00	1,000.00	349.91	1,000.00	1,000.00	.0%
0201	2638	Unif Clean	550.00	900.00	900.00	710.00	900.00	900.00	.0%
0201	3300	Emp Train	250.00	350.00	350.00	.00	350.00	350.00	.0%
0201	3302	Empl Trav	.00	50.00	50.00	.00	50.00	50.00	.0%
0201	4038	Veh Maint	1,233.95	1,700.00	1,700.00	947.52	1,700.00	1,700.00	.0%
0201	4045	Boat Maint	1,329.75	2,500.00	2,500.00	2,820.33	2,900.00	2,500.00	.0%
0201	6000	Supplies	167.87	300.00	300.00	116.60	300.00	300.00	.0%
TOTAL Special Enforcement			48,172.54	51,294.00	51,294.00	49,075.29	52,944.00	52,289.00	1.9%
0202	Fire								
0202	1001	Prof Salar	160,168.77	167,288.00	167,288.00	140,636.86	167,288.00	165,768.00	-.9%



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TOWN OF FREEPORT  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PG 6  
bgnyrpts

PROJECTION: 13010 FY 2013 GENERAL FUND BUDGET

FOR PERIOD 13

## ACCOUNTS FOR:

General Fund			2011 ACTUAL	2012 ORIG BUD	2012 REVISED BUD	2012 ACTUAL	2012 PROJECTION	2013 Manager	PCT CHANGE
0202	1190	Call Pay	110,593.43	110,000.00	110,000.00	128,556.21	128,000.00	200,000.00	81.8%
	\$80,000 for	increase in night-time per diem staffing.							
0202	1300	OT Wages	6,690.82	13,000.00	13,000.00	5,541.67	13,000.00	13,000.00	.0%
0202	2419	Med Exams	851.00	1,000.00	1,000.00	246.50	1,000.00	1,000.00	.0%
0202	2485	Vac & Immu	961.50	1,000.00	1,000.00	.00	1,000.00	1,000.00	.0%
0202	2605	Clothing	1,821.23	3,500.00	3,500.00	2,733.94	3,500.00	3,500.00	.0%
0202	2800	Assoc Dues	708.00	1,500.00	1,500.00	1,003.23	1,500.00	1,500.00	.0%
0202	3300	Emp Train	7,560.80	11,000.00	11,000.00	7,849.76	11,000.00	11,000.00	.0%
0202	4036	Radio Main	3,642.27	4,000.00	4,000.00	3,552.55	4,000.00	4,000.00	.0%
0202	4038	Veh Maint	20,820.45	18,000.00	18,000.00	25,135.48	24,000.00	23,000.00	27.8%
0202	4049	Alarm Main	273.60	2,500.00	2,500.00	-403.02	2,500.00	2,500.00	.0%
0202	4301	Equip Rpr	5,146.41	4,555.00	4,555.00	4,351.96	4,555.00	4,555.00	.0%
0202	4320	Tech Repai	1,229.31	1,500.00	1,500.00	1,471.49	1,500.00	1,500.00	.0%
0202	5320	Telephone	4,925.53	3,200.00	3,200.00	4,702.38	4,500.00	3,800.00	18.8%
0202	5420	Pub Educ	2,783.77	3,200.00	3,200.00	2,263.00	3,200.00	3,200.00	.0%
0202	6000	Supplies	2,700.85	3,600.00	3,600.00	2,444.00	3,600.00	3,600.00	.0%
0202	6005	Clean Supp	294.52	800.00	800.00	205.03	800.00	800.00	.0%
0202	6010	Fire Supl	2,599.96	2,500.00	2,500.00	2,125.96	2,500.00	2,500.00	.0%
0202	6045	Protec Eq	2,886.00	3,500.00	3,500.00	2,142.65	3,500.00	3,500.00	.0%
0202	6260	Veh Fuel	7,495.30	9,500.00	9,500.00	8,287.61	9,500.00	10,678.00	12.4%
	Assumes 1100	gallons of unleaded at \$3.40 per gallon							
	Assumes 1875	gallons of diesel at \$3.70 per gallon							
0202	6712	Tools	216.85	500.00	500.00	442.88	500.00	500.00	.0%
0202	7300	Equip	7,636.28	5,500.00	5,500.00	1,920.27	5,500.00	5,500.00	.0%
TOTAL Fire			352,006.65	371,143.00	371,143.00	345,210.41	396,443.00	466,401.00	25.7%
0203	Rescue								
0203	1001	Prof Salar	137,769.77	156,643.00	156,643.00	162,228.73	156,643.00	161,911.00	3.4%
0203	1190	Call Pay	62,486.48	70,000.00	70,000.00	72,527.55	70,000.00	72,000.00	2.9%
0203	1300	OT Wages	18,688.73	15,000.00	15,000.00	21,054.45	20,000.00	20,000.00	33.3%
0203	2419	Med Exams	495.50	800.00	800.00	314.50	400.00	800.00	.0%
0203	2485	Vac & Immu	.00	450.00	450.00	.00	450.00	450.00	.0%
0203	2800	Assoc Dues	2,900.00	2,500.00	2,500.00	1,650.00	2,500.00	2,500.00	.0%
0203	3300	Emp Train	10,637.92	11,500.00	11,500.00	6,402.89	11,500.00	11,500.00	.0%
0203	3401	Intcpt Ser	100.00	1,500.00	1,500.00	318.23	1,500.00	1,500.00	.0%
0203	4036	Radio Main	1,456.56	2,325.00	2,325.00	590.00	2,325.00	2,325.00	.0%
0203	4038	Veh Maint	8,405.49	7,000.00	7,000.00	8,758.44	9,000.00	7,000.00	.0%
0203	4301	Equip Rpr	5,783.49	4,855.00	4,855.00	4,308.58	4,855.00	4,855.00	.0%
0203	4320	Tech Repai	5,456.93	4,950.00	4,950.00	4,776.87	4,950.00	4,950.00	.0%
0203	5320	Telephone	3,462.93	2,200.00	2,200.00	3,221.34	3,000.00	3,000.00	36.4%
0203	6000	Supplies	1,700.22	1,450.00	1,450.00	1,654.25	1,450.00	1,450.00	.0%
0203	6002	Printing	.00	500.00	500.00	500.00	500.00	500.00	.0%

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TOWN OF FREEPORT  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PG 7  
bgnyrpts

PROJECTION: 13010 FY 2013 GENERAL FUND BUDGET

FOR PERIOD 13

## ACCOUNTS FOR:

General Fund			2011 ACTUAL	2012 ORIG BUD	2012 REVISED BUD	2012 ACTUAL	2012 PROJECTION	2013 Manager	PCT CHANGE
0203	6005	Clean Supp	140.49	300.00	300.00	126.29	300.00	300.00	.0%
0203	6009	Med Suppl	16,225.02	21,000.00	21,000.00	17,620.41	21,000.00	21,000.00	.0%
0203	6045	Protec Eq	333.00	1,000.00	1,000.00	.00	1,000.00	1,000.00	.0%
0203	6260	Veh Fuel	8,026.76	12,900.00	12,900.00	8,945.07	12,900.00	12,950.00	.4%
0203	6712	Assumed 3500 gallons of diesel at \$3.70 per gallon. Tools	.00	250.00	250.00	.00	250.00	250.00	.0%
	TOTAL Rescue		284,069.29	317,123.00	317,123.00	314,997.60	324,523.00	330,241.00	4.1%
0204	Public Safety Reception								
0204	1001	Prof Salar	63,775.49	8,000.00	8,000.00	9,060.23	8,100.00	15,106.00	88.8%
	Front desk clerk shared with NET program. Historically, this has been 75% NET/25% Police FY 2013-the split has been changed to 50%/50% due to her work load.								
0204	1200	Other Wag	390.40	10,000.00	10,000.00	68.90	10,000.00	10,000.00	.0%
0204	1300	OT Wages	6,749.18	500.00	500.00	34.61	500.00	500.00	.0%
0204	3300	Emp Train	-45.00	.00	.00	.00	.00	.00	.0%
0204	4301	Equip Rpr	4,026.50	8,180.00	8,180.00	7,204.11	8,180.00	8,180.00	.0%
0204	5320	Telephone	12,564.91	14,500.00	14,500.00	10,109.36	14,500.00	14,500.00	.0%
0204	6000	Supplies	604.88	250.00	250.00	.00	250.00	250.00	.0%
0204	7800	Spec Projs	87,741.94	123,600.00	123,600.00	123,600.00	123,600.00	127,308.00	3.0%
	Payments to Brunswick for Dispatch Service.								
	TOTAL Public Safety Receptio		175,808.30	165,030.00	165,030.00	150,077.21	165,130.00	175,844.00	6.6%
0206	Public Utilities								
0206	6208	Elect-St L	41,896.78	51,500.00	51,500.00	37,179.00	47,000.00	47,000.00	-8.7%
0206	6218	Hydrants	137,438.27	160,000.00	160,000.00	141,016.24	160,000.00	175,000.00	9.4%
	SF Water District 30.56% Increase Maine Water 9% Increase								
	TOTAL Public Utilities		179,335.05	211,500.00	211,500.00	178,195.24	207,000.00	222,000.00	5.0%
0300	Human Services Agencies								
0300	8600	Regional T	500.00	500.00	500.00	500.00	500.00	500.00	.0%
	Actual Request is \$1700								
0300	8601	Home H	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	.0%
0300	8602	Ageing	500.00	500.00	500.00	500.00	500.00	500.00	.0%
	Actual Request is \$800								
0300	8603	Hospice	.00	500.00	500.00	.00	500.00	.00	-100.0%

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TOWN OF FREEPORT  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PG 8  
bgnyrpts

PROJECTION: 13010 FY 2013 GENERAL FUND BUDGET

FOR PERIOD 13

## ACCOUNTS FOR:

General Fund			2011 ACTUAL	2012 ORIG BUD	2012 REVISED BUD	2012 ACTUAL	2012 PROJECTION	2013 Manager	PCT CHANGE
0300	8605	Independ	1,000.00	1,000.00	1,000.00	.00	1,000.00	.00	-100.0%
0300	8606	FCS	21,000.00	21,000.00	21,000.00	21,000.00	21,000.00	21,000.00	.0%
Actual Request is \$23,000									
0300	8607	Family Cri	500.00	500.00	500.00	500.00	500.00	500.00	.0%
0300	8608	F Dental	1,800.00	1,800.00	1,800.00	.00	1,800.00	1,800.00	.0%
0300	8611	F Child C	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	.0%
0300	8612	S A Respon	500.00	500.00	500.00	500.00	500.00	500.00	.0%
0300	8613	Elders	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	.0%
0300	8614	Red Cross	.00	500.00	500.00	500.00	500.00	500.00	.0%
0300	8615	Woodfords	.00	400.00	400.00	.00	400.00	400.00	.0%
The actual request was \$1000									
0300	8616	PORT TEEN	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	7,500.00	200.0%
TOTAL Human Services Agencie			38,300.00	39,700.00	39,700.00	36,000.00	39,700.00	43,200.00	8.8%
0301	General Assistance								
0301	1001	Prof Salar	60,182.78	61,039.00	61,039.00	58,523.69	61,039.00	68,815.00	12.7%
0301	2800	Assoc Dues	30.00	40.00	40.00	30.00	40.00	40.00	.0%
0301	3300	Emp Train	140.00	200.00	200.00	128.30	200.00	200.00	.0%
0301	3302	Empl Trav	118.36	400.00	400.00	525.69	400.00	400.00	.0%
0301	6000	Supplies	13.86	200.00	200.00	36.02	200.00	200.00	.0%
0301	6350	Assis-Free	25,797.51	32,700.00	32,700.00	6,996.88	25,000.00	59,700.00	82.6%
0301	6351	Assist Ya	-156.48	.00	.00	2,077.79	.00	.00	.0%
TOTAL General Assistance			86,126.03	94,579.00	94,579.00	68,318.37	86,879.00	129,355.00	36.8%
0400	Public Works General								
0400	1001	Prof Salar	472,036.45	501,013.00	501,013.00	422,462.30	501,013.00	492,695.00	-1.7%
Assumes \$14,743 for a part-time assistant shared with Town manager.									
0400	1300	OT Wages	49,393.69	68,000.00	68,000.00	57,465.94	68,000.00	68,000.00	.0%
0400	2605	Clothing	7,097.13	6,320.00	6,320.00	7,273.41	7,500.00	7,500.00	18.7%
0400	3300	Emp Train	2,594.98	2,300.00	2,300.00	2,487.85	2,800.00	4,000.00	73.9%
0400	3435	Engineering	1,536.80	5,700.00	5,700.00	6,613.86	6,700.00	5,700.00	.0%
0400	4036	Radio Main	154.50	1,000.00	1,000.00	1,852.70	1,853.00	1,000.00	.0%
0400	4038	Veh Maint	42,465.57	49,140.00	49,140.00	40,768.75	43,000.00	49,140.00	.0%
0400	4455	Equip Rntl	7,991.93	7,000.00	7,000.00	4,017.74	4,500.00	4,000.00	-42.9%
0400	5320	Telephone	1,851.87	1,860.00	1,860.00	1,111.76	1,800.00	1,860.00	.0%
0400	6000	Supplies	647.13	950.00	950.00	2,141.87	2,150.00	1,500.00	57.9%
0400	6260	Veh Fuel	54,399.24	66,400.00	66,400.00	66,021.35	66,400.00	71,070.00	7.0%
2200 gallons of unleaded at \$3.40									
15,700 gallons of diesel at \$3.70									
\$5500 lubricants									

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TOWN OF FREEPORT  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PG 9  
bgnyrpts

PROJECTION: 13010 FY 2013 GENERAL FUND BUDGET

FOR PERIOD 13

## ACCOUNTS FOR:

General Fund			2011 ACTUAL	2012 ORIG BUD	2012 REVISED BUD	2012 ACTUAL	2012 PROJECTION	2013 Manager	PCT CHANGE
0400	6708	Tires	8,931.80	9,000.00	9,000.00	9,030.49	9,100.00	10,000.00	11.1%
0400	6712	Tools	1,398.16	1,000.00	1,000.00	898.11	1,000.00	1,000.00	.0%
0400	6713	Sm Equip	4,529.85	5,000.00	5,000.00	4,358.26	4,600.00	5,000.00	.0%
0400	6714	Signs	6,468.39	4,000.00	4,000.00	2,213.27	5,100.00	5,000.00	25.0%
0400	6717	Str Mark	5,353.52	8,380.00	8,380.00	4,554.44	5,400.00	8,380.00	.0%
TOTAL Public Works General			666,851.01	737,063.00	737,063.00	633,272.10	730,916.00	735,845.00	-.2%
0401 Public Works Summer Roads									
0401	3485	Cemetery	11,982.76	16,000.00	16,000.00	9,623.22	12,000.00	16,000.00	.0%
0401	3495	Brush Cntl	5,563.77	6,000.00	6,000.00	4,950.00	5,600.00	6,000.00	.0%
0401	6713	Sm Equip	1,199.32	2,500.00	2,500.00	663.59	2,000.00	2,500.00	.0%
0401	6740	Rd Stripng	15,685.18	28,000.00	28,000.00	1,012.00	24,000.00	28,000.00	.0%
0401	6750	Pav Matrls	37,307.82	34,900.00	34,900.00	25,298.84	34,500.00	34,900.00	.0%
0401	6755	Culverts	7,760.05	7,000.00	7,000.00	6,883.20	4,500.00	5,000.00	-28.6%
0401	6760	Gravel	31,895.03	30,000.00	30,000.00	29,315.91	30,000.00	30,000.00	.0%
0401	6780	Guard Rail	5,753.47	5,000.00	5,000.00	3,690.00	5,000.00	5,000.00	.0%
0401	6785	Traf light	5,107.79	4,500.00	4,500.00	9,223.67	9,224.00	5,500.00	22.2%
0401	7200	Hot Top Rd	424,998.81	425,000.00	425,000.00	424,833.54	425,000.00	425,000.00	.0%
0401	7210	Drainage P	514.94	10,000.00	10,000.00	10,981.30	10,700.00	10,000.00	.0%
0401	7220	Ledge	2,015.00	1,500.00	1,500.00	150.00	150.00	1,500.00	.0%
0401	7230	Catch Basi	11,000.00	14,000.00	14,000.00	5,934.88	12,500.00	14,000.00	.0%
0401	7240	Sidewalks	4,181.37	4,000.00	4,000.00	3,909.56	4,000.00	4,000.00	.0%
0401	7250	Hot Top St	33,766.90	30,100.00	30,100.00	8,779.34	30,100.00	30,100.00	.0%
TOTAL Public Works Summer Ro			598,732.21	618,500.00	618,500.00	545,249.05	609,274.00	617,500.00	-.2%
0402 Public Works Winter Roads									
0402	6760	Gravel	7,977.87	10,000.00	10,000.00	9,814.90	8,415.00	5,000.00	-50.0%
0402	6765	Salt	100,311.91	120,000.00	120,000.00	94,714.88	94,715.00	120,000.00	.0%
0402	6770	Calc Chlor	12,999.74	13,000.00	13,000.00	16,842.44	16,842.00	18,000.00	38.5%
0402	6775	Chains Bla	9,267.17	10,000.00	10,000.00	10,100.17	10,100.00	10,000.00	.0%
TOTAL Public Works Winter Ro			130,556.69	153,000.00	153,000.00	131,472.39	130,072.00	153,000.00	.0%
0403 Public Works Tree & Park									
0403	4070	Tree Prun	8,628.00	12,000.00	12,000.00	1,463.50	4,000.00	12,000.00	.0%
0403	6370	Bow St Pk	732.74	1,500.00	1,500.00	100.43	500.00	1,500.00	.0%
0403	6910	Trees	1,604.00	2,000.00	2,000.00	1,053.98	1,200.00	2,000.00	.0%
TOTAL Public Works Tree & Pa			10,964.74	15,500.00	15,500.00	2,617.91	5,700.00	15,500.00	.0%
0404 Solid Waste/Recycling									
0404	1001	Prof Salar	87,141.20	92,461.00	92,461.00	93,751.28	92,461.00	96,265.00	4.1%

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TOWN OF FREEPORT  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PG 10  
bgnyrpts

PROJECTION: 13010 FY 2013 GENERAL FUND BUDGET

FOR PERIOD 13

## ACCOUNTS FOR:

General Fund			2011 ACTUAL	2012 ORIG BUD	2012 REVISED BUD	2012 ACTUAL	2012 PROJECTION	2013 Manager	PCT CHANGE
0404	1200	Other Wag	6,416.14	5,300.00	5,300.00	6,991.86	6,100.00	6,000.00	13.2%
0404	1300	OT Wages	4,633.07	4,000.00	4,000.00	838.38	3,500.00	4,000.00	.0%
0404	3302	Empl Trav	.00	500.00	500.00	.00	250.00	500.00	.0%
0404	3465	Water Test	5,500.00	12,000.00	12,000.00	4,241.89	9,500.00	10,000.00	-16.7%
0404	3475	Leachate	8,100.00	10,000.00	10,000.00	7,169.40	8,000.00	10,000.00	.0%
0404	3480	Comp Maint	1,312.50	1,250.00	1,250.00	1,352.00	1,400.00	1,500.00	20.0%
0404	3500	Tipping Fe	157,276.75	160,000.00	160,000.00	133,870.07	150,000.00	160,000.00	.0%
0404	3505	Hauling	52,533.68	50,000.00	50,000.00	56,925.87	50,000.00	55,000.00	10.0%
0404	3530	Demo Tip	24,819.88	35,000.00	35,000.00	22,346.18	24,000.00	30,000.00	-14.3%
0404	3535	Clean Week	8,920.62	10,000.00	10,000.00	3,087.15	10,000.00	10,000.00	.0%
0404	4038	Veh Maint	3,368.21	7,000.00	7,000.00	6,665.05	6,500.00	7,000.00	.0%
0404	4040	Grnds Main	800.00	2,000.00	2,000.00	1,800.00	1,800.00	2,000.00	.0%
0404	4050	Litter Con	.00	7,000.00	7,000.00	4,710.02	5,000.00	7,000.00	.0%
0404	5320	Telephone	1,033.81	1,300.00	1,300.00	1,040.74	1,000.00	1,300.00	.0%
0404	5420	Pub Educ	2,070.60	5,000.00	5,000.00	3,282.31	4,000.00	5,000.00	.0%
0404	6000	Supplies	11,186.57	10,750.00	10,750.00	9,146.56	10,000.00	10,750.00	.0%
0404	6200	Elect	3,950.22	4,300.00	4,300.00	2,827.01	3,500.00	4,300.00	.0%
0404	6240	Heat Fuel	1,798.10	3,500.00	3,500.00	2,045.81	2,100.00	3,000.00	-14.3%
0404	6260	Veh Fuel	2,423.22	3,000.00	3,000.00	2,579.37	2,200.00	3,000.00	.0%
0404	6625	Security	827.64	900.00	900.00	337.26	500.00	900.00	.0%
0404	6900	Other Supp	2,138.67	1,000.00	1,000.00	.00	1,000.00	1,000.00	.0%
TOTAL Solid Waste/Recycling			386,250.88	426,261.00	426,261.00	365,008.21	392,811.00	428,515.00	.5%
0405	Town Engineer								
0405	1001	Prof Salar	84,786.70	90,205.00	90,205.00	77,771.87	90,205.00	90,541.00	.4%
0405	3300	Emp Train	1,042.50	2,400.00	2,400.00	522.00	1,200.00	2,400.00	.0%
0405	3302	Empl Trav	609.44	500.00	500.00	740.89	900.00	1,000.00	100.0%
0405	6000	Supplies	304.50	300.00	300.00	261.44	261.00	300.00	.0%
0405	6720	Stormwater	17,154.45	20,400.00	20,400.00	9,085.25	18,000.00	20,400.00	.0%
TOTAL Town Engineer			103,897.59	113,805.00	113,805.00	88,381.45	110,566.00	114,641.00	.7%
0500	Freeport Community Library								
0500	1001	Prof Salar	247,196.54	252,405.00	252,405.00	229,800.78	252,405.00	279,691.00	10.8%
Library department restructured to incorporate full-time technical librarian. Total increase COLA plus \$20,400.									
0500	2800	Assoc Dues	.00	620.00	620.00	.00	620.00	620.00	.0%
0500	3300	Emp Train	927.56	1,500.00	1,500.00	1,155.92	1,500.00	1,500.00	.0%
0500	3302	Empl Trav	.00	.00	.00	2,357.54	.00	1,500.00	.0%
0500	4320	Tech Repai	1,656.19	3,000.00	3,000.00	1,555.28	3,000.00	3,000.00	.0%
0500	5320	Telephone	2,059.08	2,300.00	2,300.00	2,136.40	2,300.00	2,300.00	.0%

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TOWN OF FREEPORT  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PG 11  
bgnyrpts

PROJECTION: 13010 FY 2013 GENERAL FUND BUDGET

FOR PERIOD 13

## ACCOUNTS FOR:

General Fund			2011 ACTUAL	2012 ORIG BUD	2012 REVISED BUD	2012 ACTUAL	2012 PROJECTION	2013 Manager	PCT CHANGE
0500	6000	Supplies	4,585.15	4,500.00	4,500.00	3,791.37	4,500.00	4,500.00	.0%
0500	6005	Clean Supp	.00	1,250.00	1,250.00	1,250.00	1,250.00	1,250.00	.0%
0500	6200	Elect	11,030.64	16,300.00	16,300.00	12,865.29	16,300.00	15,000.00	-8.0%
0500	6210	Water	2,194.96	2,000.00	2,000.00	1,978.63	2,000.00	2,200.00	10.0%
0500	6220	Sewer	498.49	400.00	400.00	340.20	500.00	500.00	25.0%
0500	6240	Heat Fuel	12,449.06	15,000.00	15,000.00	15,184.55	15,000.00	11,000.00	-26.7%
0500	6400	Books	36,270.36	42,750.00	42,750.00	34,191.58	42,750.00	42,750.00	.0%
0500	6450	Nonprint	11,127.27	10,500.00	10,500.00	11,072.79	10,500.00	10,500.00	.0%
TOTAL Freeport Community Lib			329,995.30	352,525.00	352,525.00	317,680.33	352,625.00	376,311.00	6.7%
0600	Bustins Island								
0600	8250	Bustins Is	168,105.26	170,000.00	170,000.00	170,598.53	170,599.00	172,000.00	1.2%
TOTAL Bustins Island			168,105.26	170,000.00	170,000.00	170,598.53	170,599.00	172,000.00	1.2%
0601	Promotions								
0601	8200	Memorial	245.00	2,750.00	2,750.00	275.00	2,750.00	2,750.00	.0%
0601	8204	July 4th	.00	2,000.00	2,000.00	888.47	2,000.00	2,000.00	.0%
0601	8206	Recong	1,266.95	1,200.00	1,200.00	1,036.59	1,200.00	1,200.00	.0%
0601	8210	Mis/Oth	1,673.44	1,500.00	1,500.00	1,933.17	1,500.00	1,500.00	.0%
0601	8215	Chamber	325.00	350.00	350.00	.00	350.00	350.00	.0%
TOTAL Promotions			3,510.39	7,800.00	7,800.00	4,133.23	7,800.00	7,800.00	.0%
0602	Planning								
0602	1001	Prof Salar	112,803.34	123,680.00	123,680.00	113,524.05	123,680.00	125,143.00	1.2%
0602	1200	Other Wag	2,000.00	500.00	500.00	2,160.00	2,200.00	500.00	.0%
0602	2800	Assoc Dues	411.00	400.00	400.00	453.00	400.00	500.00	25.0%
0602	3000	Purc Prof	50.00	4,000.00	4,000.00	1,205.75	4,000.00	4,000.00	.0%
0602	3300	Emp Train	1,724.72	1,300.00	1,300.00	670.58	1,300.00	1,300.00	.0%
0602	3302	Empl Trav	927.95	1,300.00	1,300.00	.00	1,300.00	1,300.00	.0%
0602	4301	Equip Rpr	.00	75.00	75.00	582.38	75.00	75.00	.0%
0602	4360	Bd Studies	50.00	1,200.00	1,200.00	.00	1,200.00	1,200.00	.0%
0602	6000	Supplies	310.56	700.00	700.00	956.56	700.00	700.00	.0%
TOTAL Planning			118,277.57	133,155.00	133,155.00	119,552.32	134,855.00	134,718.00	1.2%
0604	Board Of Appeals								
0604	1200	Other Wag	525.00	850.00	850.00	675.00	850.00	850.00	.0%



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TOWN OF FREEPORT  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PG 12  
bgnyrpts

PROJECTION: 13010 FY 2013 GENERAL FUND BUDGET

FOR PERIOD 13

## ACCOUNTS FOR:

General Fund			2011 ACTUAL	2012 ORIG BUD	2012 REVISED BUD	2012 ACTUAL	2012 PROJECTION	2013 Manager	PCT CHANGE
TOTAL Board Of Appeals			525.00	850.00	850.00	675.00	850.00	850.00	.0%
0605	Coastal Waters Commision								
0605	1001	Prof Salar	35,829.22	38,548.00	38,548.00	36,925.77	38,548.00	39,450.00	2.3%
0605	1200	Other Wag	4,361.46	7,000.00	7,000.00	5,478.64	7,000.00	7,000.00	.0%
0605	2605	Clothing	62.98	500.00	500.00	.00	500.00	500.00	.0%
0605	3300	Emp Train	575.00	600.00	600.00	650.00	650.00	600.00	.0%
0605	3302	Empl Trav	780.02	600.00	600.00	332.66	600.00	600.00	.0%
0605	4010	Bldg Maite	54.48	700.00	700.00	.00	700.00	700.00	.0%
0605	4045	Boat Maint	1,587.51	2,000.00	2,000.00	302.10	2,000.00	2,000.00	.0%
0605	4060	Floats	10,037.38	4,500.00	4,500.00	5,918.00	5,143.00	4,500.00	.0%
0605	4065	Channel	500.00	1,200.00	1,200.00	743.00	1,200.00	1,200.00	.0%
0605	5320	Telephone	980.80	1,400.00	1,400.00	920.23	1,400.00	1,400.00	.0%
0605	6000	Supplies	761.33	500.00	500.00	309.40	500.00	500.00	.0%
0605	6045	Protec Eq	1,583.28	2,000.00	2,000.00	164.09	2,000.00	2,000.00	.0%
0605	6200	Elect	602.28	750.00	750.00	489.11	750.00	750.00	.0%
0605	6210	Water	225.65	220.00	220.00	130.04	220.00	240.00	9.1%
0605	6260	Veh Fuel	2,283.07	1,800.00	1,800.00	963.08	1,800.00	1,800.00	.0%
0605	7650	Wharf	.00	900.00	900.00	.00	900.00	900.00	.0%
TOTAL Coastal Waters Commisi			60,224.46	63,218.00	63,218.00	53,326.12	63,911.00	64,140.00	1.5%
0606	Conservation Commission								
0606	2800	Assoc Dues	175.00	175.00	175.00	.00	175.00	175.00	.0%
0606	3400	Con Servic	900.00	1,500.00	1,500.00	35.00	1,500.00	1,500.00	.0%
TOTAL Conservation Commissio			1,075.00	1,675.00	1,675.00	35.00	1,675.00	1,675.00	.0%
0607	Shellfish Commission								
0607	4301	Equip Rpr	.00	800.00	800.00	.00	800.00	800.00	.0%
0607	5400	Advertisin	436.43	300.00	300.00	306.00	300.00	300.00	.0%
0607	6000	Supplies	2,028.15	1,000.00	1,000.00	2,651.43	2,600.00	1,000.00	.0%
0607	7670	Surv Flat	113.60	2,000.00	2,000.00	639.76	800.00	2,000.00	.0%
TOTAL Shellfish Commission			2,578.18	4,100.00	4,100.00	3,597.19	4,500.00	4,100.00	.0%
0608	Misc. & Contingency								
0608	7680	Pest Contl	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	.0%
0608	7700	Energy Res	.00	22,305.00	22,305.00	.00	.00	.00	-100.0%

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TOWN OF FREEPORT  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PG 13  
bgnyrpts

PROJECTION: 13010 FY 2013 GENERAL FUND BUDGET

FOR PERIOD 13

## ACCOUNTS FOR:

General Fund			2011 ACTUAL	2012 ORIG BUD	2012 REVISED BUD	2012 ACTUAL	2012 PROJECTION	2013 Manager	PCT CHANGE
0608	8260	Snowmob Cl	1,000.00	1,000.00	1,000.00	.00	1,000.00	1,000.00	.0%
0608	9100	Transfer	1,418,984.56	.00	.00	.00	.00	.00	.0%
0608	9200	Contingncy	55,624.84	25,000.00	25,000.00	7,760.62	15,000.00	30,000.00	20.0%
TOTAL Misc. & Contingency			1,478,109.40	50,805.00	50,805.00	10,260.62	18,500.00	33,500.00	-34.1%
0609	Cable TV								
0609	1001	Prof Salar	46,065.33	46,307.00	46,307.00	41,886.87	46,307.00	46,480.00	.4%
0609	1200	Other Wag	6,841.26	8,200.00	8,200.00	12,356.96	8,200.00	12,000.00	46.3%
0609	3300	Emp Train	355.40	650.00	650.00	.00	650.00	650.00	.0%
0609	3302	Empl Trav	363.05	600.00	600.00	1,249.73	1,300.00	750.00	25.0%
0609	4038	Veh Maint	.00	500.00	500.00	.00	500.00	500.00	.0%
0609	4301	Equip Rpr	68.63	1,250.00	1,250.00	1,380.97	1,400.00	1,300.00	4.0%
0609	5320	Telephone	300.00	300.00	300.00	.00	300.00	300.00	.0%
0609	6000	Supplies	3,358.93	3,200.00	3,200.00	2,739.25	3,200.00	3,200.00	.0%
0609	6260	Veh Fuel	47.20	300.00	300.00	.00	300.00	300.00	.0%
0609	7300	Equip	3,151.27	5,500.00	5,500.00	5,334.96	5,500.00	2,500.00	-54.5%
0609	7800	Spec Projs	.00	.00	.00	.00	.00	4,800.00	.0%
Video on Demand Recurring Charge of \$3000									
Streaming Video Recurring Charge of \$1800									
TOTAL Cable TV			60,551.07	66,807.00	66,807.00	64,948.74	67,657.00	72,780.00	8.9%
0612	Traffic And Parking								
0612	1001	Prof Salar	1,004.77	.00	.00	956.69	.00	1,000.00	.0%
0612	3400	Con Servic	.00	1,200.00	1,200.00	5,000.00	1,200.00	1,200.00	.0%
TOTAL Traffic And Parking			1,004.77	1,200.00	1,200.00	5,956.69	1,200.00	2,200.00	83.3%
0614	Economic Development								
0614	1001	Prof Salar	62,075.53	.00	.00	.00	.00	.00	.0%
0614	2090	Other Bene	11,987.86	.00	.00	.00	.00	.00	.0%
0614	5310	Postage	399.71	.00	.00	.00	.00	.00	.0%
0614	5320	Telephone	360.00	.00	.00	.00	.00	.00	.0%
0614	8270	FEDC Contr	10,176.90	.00	.00	.00	.00	.00	.0%
TOTAL Economic Development			85,000.00	.00	.00	.00	.00	.00	.0%
0800	Debt Service								
0800	8310	Principal	433,453.80	380,245.00	380,245.00	367,064.17	380,245.00	321,936.00	-15.3%



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TOWN OF FREEPORT  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PG 14  
bgnyrpts

PROJECTION: 13010 FY 2013 GENERAL FUND BUDGET

FOR PERIOD 13

## ACCOUNTS FOR:

General Fund			2011 ACTUAL	2012 ORIG BUD	2012 REVISED BUD	2012 ACTUAL	2012 PROJECTION	2013 Manager	PCT CHANGE
0800	8320	Interest	56,812.86	71,554.00	71,554.00	68,600.39	71,554.00	50,403.00	-29.6%
0800	8340	Temp Intrt	46,475.00	.00	.00	.00	.00	.00	.0%
0800	8350	Reg Waste	163,972.08	173,000.00	173,000.00	131,245.00	173,000.00	120,868.00	-30.1%
TOTAL Debt Service			700,713.74	624,799.00	624,799.00	566,909.56	624,799.00	493,207.00	-21.1%
0900	County Tax								
0900	8300	County Tax	825,598.00	846,018.00	846,018.00	846,018.00	846,018.00	831,619.00	-1.7%
TOTAL County Tax			825,598.00	846,018.00	846,018.00	846,018.00	846,018.00	831,619.00	-1.7%
0950	Abatements								
0950	9050	Abatements	19,221.98	25,000.00	25,000.00	.00	25,000.00	25,000.00	.0%
TOTAL Abatements			19,221.98	25,000.00	25,000.00	.00	25,000.00	25,000.00	.0%
REV	Revenues Town General Fund								
REV	1200	Prop Tax	-5,990,220.55	-5,514,152.00	-5,514,152.00	-5,865,007.39	-5,865,007.00	-5,619,140.00	1.9%
REV	2502	Excise Tax	-1,308,917.14	-1,175,000.00	-1,175,000.00	-1,229,548.72	-1,200,000.00	-1,200,000.00	2.1%
REV	2503	Vehc Regis	-21,012.00	-16,000.00	-16,000.00	-19,782.00	-20,000.00	-20,000.00	25.0%
REV	2504	Boat Excis	-24,986.76	-20,000.00	-20,000.00	-18,770.40	-20,000.00	-20,000.00	.0%
REV	2505	Boat Reg T	-1,405.00	-1,500.00	-1,500.00	-1,125.00	-1,500.00	-1,500.00	.0%
REV	2507	Penl & Int	-85,594.78	-65,000.00	-65,000.00	-75,298.23	-75,000.00	-65,000.00	.0%
REV	3110	State Rev	-506,347.08	-500,000.00	-500,000.00	-478,067.68	-500,000.00	-540,000.00	8.0%
REV	3111	Homestead	-142,546.00	-114,750.00	-114,750.00	-105,906.00	-142,000.00	-142,000.00	23.7%
REV	3112	BETE	-314,854.00	-265,000.00	-265,000.00	-313,297.00	-313,261.00	-265,000.00	.0%
REV	3115	Veterans	-4,293.00	-4,000.00	-4,000.00	-5,115.00	-5,115.00	-4,000.00	.0%
REV	3116	Tree Growt	-36,741.43	-35,000.00	-35,000.00	-71,415.64	-71,416.00	-35,000.00	.0%
REV	3117	GA Freept	-10,636.70	-8,000.00	-8,000.00	-4,134.20	-8,000.00	-29,850.00	273.1%
REV	3118	GA Yarm	-12,169.71	-10,000.00	-10,000.00	-9,000.00	-10,000.00	-10,000.00	.0%
REV	3120	State Park	-5,472.30	-2,500.00	-2,500.00	-4,022.78	-4,023.00	-2,500.00	.0%
REV	3150	St Snowmob	-1,509.36	-1,500.00	-1,500.00	-1,780.78	-1,781.00	-1,500.00	.0%
REV	3160	Road Assis	-136,520.00	-125,000.00	-125,000.00	-141,656.00	-140,000.00	-125,000.00	.0%
REV	3162	Disp Pwnl	-2,338.73	.00	.00	.00	.00	.00	.0%
REV	3163	Rescue P&D	-15,000.00	-16,500.00	-16,500.00	-16,500.00	-16,500.00	-16,500.00	.0%
REV	3164	SS Officer	-23,990.00	-23,990.00	-23,990.00	.00	-23,990.00	-25,592.00	6.7%
REV	3165	Sch Lease	-10,800.00	-10,800.00	-10,800.00	.00	-10,800.00	-10,800.00	.0%
REV	3210	Copies PD	-1,560.00	-1,000.00	-1,000.00	-1,601.90	-1,550.00	-1,000.00	.0%
REV	3211	Copies Twn	-483.08	-750.00	-750.00	-525.63	-750.00	-750.00	.0%
REV	3212	Veh Maint	-6,738.05	-5,000.00	-5,000.00	-6,838.00	-6,500.00	-5,000.00	.0%
REV	3213	Engineerin	-13,854.25	-2,500.00	-2,500.00	-10,707.50	-11,000.00	-4,000.00	60.0%

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TOWN OF FREEPORT  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PG 15  
bgnyrpts

PROJECTION: 13010 FY 2013 GENERAL FUND BUDGET

FOR PERIOD 13

## ACCOUNTS FOR:

General Fund			2011 ACTUAL	2012 ORIG BUD	2012 REVISED BUD	2012 ACTUAL	2012 PROJECTION	2013 Manager	PCT CHANGE
REV	3215	Cert Copy	-7,421.40	-6,500.00	-6,500.00	-7,087.60	-6,500.00	-6,500.00	.0%
REV	3218	Notary Fee	-1,353.00	-1,200.00	-1,200.00	-1,322.00	-1,200.00	-1,200.00	.0%
REV	3242	Ordinance	-12.00	.00	.00	-14.00	.00	.00	.0%
REV	3244	PB Adm Fee	-22,905.00	-8,000.00	-8,000.00	-16,502.33	-17,000.00	-8,000.00	.0%
REV	3245	PB General	-10,797.50	.00	.00	-7,496.08	-8,000.00	-5,000.00	.0%
REV	3250	Appeals Bd	-640.00	.00	.00	-465.00	.00	-500.00	.0%
REV	3255	CATV Fees	-43,000.00	-43,000.00	-43,000.00	.00	-43,000.00	-43,000.00	.0%
REV	3260	Rescue Chg	-105,000.00	-150,000.00	-150,000.00	.00	-105,000.00	-105,000.00	-30.0%
REV	3265	MuPkg Lot	-37,500.00	-37,500.00	-37,500.00	.00	-37,500.00	-37,500.00	.0%
REV	3267	FD Ins Fee	-1,615.00	-5,500.00	-5,500.00	-3,410.00	-5,500.00	-5,500.00	.0%
REV	3268	Police Evt	-332.60	-1,500.00	-1,500.00	-1,731.09	-1,800.00	-1,500.00	.0%
REV	3269	Bartol Lse	-175,000.00	-175,000.00	-175,000.00	.00	-175,000.00	-175,000.00	.0%
REV	3301	Moorings	-82,177.98	-80,000.00	-80,000.00	-72,881.19	-80,000.00	-80,000.00	.0%
REV	3303	Wharf Fees	.00	-1,000.00	-1,000.00	.00	.00	.00	-100.0%
REV	3304	Victualers	-13,395.00	-10,000.00	-10,000.00	-11,430.00	-12,000.00	-10,000.00	.0%
REV	3305	St Opening	-5,234.00	-3,000.00	-3,000.00	-7,174.00	-6,500.00	-3,000.00	.0%
REV	3306	Agent Fee	-794.50	-1,500.00	-1,500.00	2,756.00	-1,700.00	-1,000.00	-33.3%
REV	3307	Dog Lic	-6,652.00	-3,500.00	-3,500.00	-6,377.00	-6,250.00	-5,000.00	42.9%
REV	3308	Marriage L	-1,868.00	-1,200.00	-1,200.00	-1,413.00	-1,600.00	-1,500.00	25.0%
REV	3309	Peddler Lic	-1,720.00	-1,500.00	-1,500.00	-1,165.00	-1,500.00	-1,500.00	.0%
REV	3312	Clerk Oth	-5,705.71	-3,000.00	-3,000.00	-4,977.11	-3,500.00	-2,500.00	-16.7%
REV	3315	Passports	-6,575.00	-6,500.00	-6,500.00	-8,201.00	-7,600.00	-6,500.00	.0%
REV	3316	Alarm Perm	-15,370.00	-10,000.00	-10,000.00	-15,685.00	-15,500.00	-45,000.00	350.0%
REV	3320	Bldg Fees	-64,396.56	-40,000.00	-40,000.00	-81,372.20	-77,000.00	-65,000.00	62.5%
REV	3321	Plumb Fees	-16,516.75	-7,000.00	-7,000.00	-21,615.25	-21,000.00	-15,000.00	114.3%
REV	3322	Sign Perm	-7,402.00	-4,000.00	-4,000.00	-8,917.00	-9,000.00	-7,000.00	75.0%
REV	3323	Elect Perm	-14,707.35	-5,000.00	-5,000.00	-18,761.75	-17,000.00	-10,000.00	100.0%
REV	3324	Contct Lic	-1,950.00	-1,500.00	-1,500.00	-1,440.00	-1,500.00	-1,500.00	.0%
REV	3325	Temp Activ	.00	-500.00	-500.00	-25.00	-500.00	.00	-100.0%
REV	3330	Sfish Lic	-12,625.00	-12,500.00	-12,500.00	-12,543.00	-12,500.00	-12,500.00	.0%
REV	3340	Gun Perm	-309.00	.00	.00	-411.00	.00	-150.00	.0%
REV	3345	SW Rec Mat	-104,052.15	-90,000.00	-90,000.00	-102,513.06	-90,000.00	-90,000.00	.0%
REV	3346	Hauler Per	-7,373.75	-2,640.00	-2,640.00	-825.00	-2,640.00	-2,640.00	.0%
REV	3347	Recyc Sale	-19,381.28	-20,000.00	-20,000.00	-31,266.02	-40,000.00	-30,000.00	50.0%
REV	3354	Garb Cards	-288.00	.00	.00	-207.00	.00	-150.00	.0%
REV	3405	Pkg Fines	-75,216.43	-55,000.00	-55,000.00	-65,618.49	-62,000.00	-79,000.00	43.6%
REV	3411	CO Fines	-350.00	-500.00	-500.00	-2,058.50	-2,500.00	-500.00	.0%
REV	3420	Lib Fines	-11,901.30	-10,000.00	-10,000.00	-13,749.79	-13,000.00	-10,000.00	.0%
REV	3434	Animal Fee	-265.00	-400.00	-400.00	-430.00	-400.00	-400.00	.0%
REV	3445	Fls Alarm	-3,475.00	-2,500.00	-2,500.00	-2,905.00	-3,000.00	-2,500.00	.0%
REV	3508	Equip Sale	-3,888.00	.00	.00	.00	.00	.00	.0%
REV	3510	Unant Misc	-62,058.74	-5,000.00	-5,000.00	-7,744.67	-10,200.00	-25,000.00	400.0%
\$20,000 donation to offset police department officer.									



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TOWN OF FREEPORT  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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PROJECTION: 13010 FY 2013 GENERAL FUND BUDGET

FOR PERIOD 13

ACCOUNTS FOR:

General Fund			2011 ACTUAL	2012 ORIG BUD	2012 REVISED BUD	2012 ACTUAL	2012 PROJECTION	2013 Manager	PCT CHANGE
REV	3515	Hbr Other	-65.00	.00	.00	-2.00	.00	.00	.0%
REV	3520	Asses Misc	.00	.00	.00	-25.00	.00	.00	.0%
REV	3550	Int Invest	-83,372.97	-88,000.00	-88,000.00	-21,244.52	-50,000.00	-50,000.00	-43.2%
REV	9900	Use FB	.00	-500,000.00	-500,000.00	.00	.00	-500,000.00	.0%
TOTAL Revenues Town General			-9,712,652.89	-9,311,882.00	-9,311,882.00	-8,938,349.50	-9,397,083.00	-9,590,172.00	3.0%
TOTAL General Fund			600,773.83	.00	.00	-409,261.01	-4,740.00	.00	.0%
TOTAL REVENUE			-9,712,652.89	-9,311,882.00	-9,311,882.00	-8,938,349.50	-9,397,083.00	-9,590,172.00	.0%
TOTAL EXPENSE			10,313,426.72	9,311,882.00	9,311,882.00	8,529,088.49	9,392,343.00	9,590,172.00	.0%
GRAND TOTAL			600,773.83	.00	.00	-409,261.01	-4,740.00	.00	.0%

\*\* END OF REPORT - Generated by Abigail Yacoben \*\*



*Proposed 02/29/2012*  
*Revised 03/06/2012*  
*Revised 03/20/2012*  
*Adopted 4/3/2012*

**ADOPTED  
CAPITAL IMPROVEMENTS  
PROGRAM  
FY 2013-FY 2017  
FREEPORT, MAINE**

**Town of Freeport  
Summary of Funding Sources  
FY 2013 Capital Budget**

	CY 2010 <u>Approved</u>	CY 2011 <u>Approved</u>	FY 2013			Funding Source					06/30/2011 Reserve Balance
			Department <u>Proposed</u>	Manager <u>Proposed</u>	Council <u>Approved</u>	<u>Reserve</u>	<u>Bond</u>	<u>Balance</u>	<u>TIF</u>	<u>Other</u>	
Police	-	85,000	35,000	35,000	50,000	50,000					208,886
Fire	39,000	14,000	77,000	77,000	77,000	77,000					876,773
Rescue	-	205,000	174,000	174,000	174,000	174,000					657,478
Public Works	-	170,000	479,000	479,000	471,000	471,000					1,037,495
Solid Waste	-	95,000	90,000	90,000	90,000	90,000					257,527
Comprehensive Town Imp.	97,500	1,308,565	637,000	637,000	614,900	614,900					2,471,355
Municipal Facilities (1)	95,000	385,000	287,000	287,000	266,000	266,000					781,436
Library			-	-	-	-					
Cable	14,000	84,000	17,750	17,750	16,750	16,750					330,853
Other (2)	6,000	29,000	188,000	188,000	188,000	188,000					
<b>Total</b>	<b>251,500</b>	<b>2,375,565</b>	<b>1,984,750</b>	<b>1,984,750</b>	<b>1,947,650</b>	<b>1,947,650</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	

**Town Legal Debt Limit**

State Valuation 1/1/11	1,526,300,000
<u>Limitation %</u>	<u>15%</u>
Debt Limit	228,945,000

	Current Year <u>6/30/2012</u>	Prior Year <u>6/30/2011</u>	2-Years Ago <u>6/30/2010</u>
<b><u>Town Debt Outstanding</u></b>			
Town and School	6,308,656	7,546,639	8,914,622

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.

# POLICE DEPARTMENT

## ARTICLE I

	<u>Department Proposed</u>	<u>Manager Proposed</u>	<u>Council Adopted</u>
<u>FY 2013</u>			
1 Replace Outboard Motor on Shellfish Boat	15,000	15,000	30,000
2 Replace Audio Recording Equipment at Public Safety	20,000	20,000	20,000
Total FY 2013	35,000	35,000	50,000
<u>FY 2014</u>			
1 Update Mobile Data Terminals	25,000		
Total FY 2014	25,000	-	
<u>FY 2015</u>			
1 Replace Bullet-Proof Vests	15,000		
Total FY 2015	15,000	-	
<u>FY 2016</u>			
1 Replace Chief's Vehicle	20,000		
Total FY 2016	20,000	-	
<u>FY 2017</u>			
1 Communications Upgrade-Radios	47,000		
Total FY 2017	47,000	-	

## FIRE DEPARTMENT ARTICLE II

	Department <u>Proposed</u>	Manager <u>Proposed</u>	Council <u>Adopted</u>
<u>FY 2013</u>			
1 Protective Clothing	15,000	15,000	15,000
2 Minitor Pagers (55)	22,000	22,000	22,000
3 Service Vehicle	40,000	40,000	40,000
Total FY 2013	77,000	77,000	77,000
<u>FY 2014</u>			
1 Mobile Data Terminals	30,000		
2 Protective Clothing	15,000		
3 Thermal Imaging Cameras (3)	60,000		
Total FY 2014	105,000	-	
<u>FY 2015</u>			
1 Fire Alarm Receiving Equipment	50,000		
2 Protective Clothing	15,000		
3 Traffic Light Pre-emption System	20,000		
Total FY 2015	85,000	-	
<u>FY 2016</u>			
1 Engine 3 Replacement	750,000		
2 Protective Clothing	15,000		
Total FY 2016	765,000	-	
<u>2017</u>			
1 Air Pack Replacement	48,000		
2 Communications Upgrade	55,000		
3 Protective Clothing	15,000		
Total FY 2017	118,000	-	

## RESCUE UNIT

### ARTICLE III

	Department <u>Proposed</u>	Manager <u>Proposed</u>	Council <u>Adopted</u>
<u>FY 2013</u>			
1 Protective Clothing	14,000	14,000	14,000
2 Rescue Replacement (1998)	160,000	160,000	160,000
Total FY 2013	174,000	174,000	174,000
<u>FY 2014</u>			
1 Electronic Run Reporting Update	30,000		
2 Protective Clothing	14,000		
3 Rescue Equipment	160,000		
FY 2014	204,000	-	
<u>FY 2015</u>			
1 Rescue Replacement #3	165,000		
2 Protective Clothing	14,000		
Total FY 2015	179,000	-	
<u>FY 2016</u>			
1 Protective Clothing	14,000		
2 Rescue Equipment	36,000		
3 Rescue Replacement (2001)	165,000		
FY 2016	215,000	-	
<u>FY 2017</u>			
1 Protective Clothing	14,000		
Total FY 2017	14,000	-	



## PUBLIC WORKS

### ARTICLE IV

	Department <u>Proposed</u>	Manager <u>Proposed</u>	Council <u>Adopted</u>
<u>FY 2013</u>			
1 Dump Truck Chassis replacement (12 Yard Dump)	120,000	120,000	120,000
2 Dump Truck Plow and Wing Replacement	38,000	38,000	38,000
3 Dump Body and Sander	50,000	50,000	50,000
4 Ground Speed Control System	6,000	6,000	6,000
5 Sweeper (50% TIF/50% Reserves)	105,000	105,000	105,000
6 Crew cab pickup truck and plow	40,000	40,000	40,000
7 Excavator	120,000	120,000	112,000
Total FY 2013	479,000	479,000	471,000
<u>FY 2014</u>			
1 Dump Truck Chassis replacement (12 Yard Dump)	120,000		
2 Dump Truck Plow and Wing	38,000		
3 Dump Body and Sander	50,000		
4 Ground Speed Control System	6,000		
Total FY 2014	214,000	-	
<u>FY 2015</u>			
1 Backhoe	100,000		
2 One-Ton Plow	45,000		
3 Forklift replacement	25,000		
4 Wood chipper	40,000		
Total FY 2015	210,000	-	
<u>FY 2016</u>			
1 Dump Truck Chassis (8 Yard Dump)	90,000		
2 Dump Truck Body and Sander	42,000		
3 Snow Plow and Wing Replacement	40,000		
4 Ground Speed Control System	6,000		
Total FY 2016	178,000	-	
<u>FY 2017</u>			
1 Dump Truck Chassis replacement (12 Yard Dump)	120,000		
2 Dump Truck Plow and Wing	40,000		
3 Dump Body and Sander	52,000		
4 Ground Speed Control System	6,000		
Total FY 2017	218,000	-	

## SOLID WASTE/RECYCLING ARTICLE V

	Department <u>Proposed</u>	Manager <u>Proposed</u>	Council <u>Adopted</u>
<u>FY 2013</u>			
1 Containers	15,000	15,000	15,000
2 Truck Replacement with Gate Lift (reuse existing plow)	48,000	48,000	48,000
3 Hunter Road Recycling drop off area	27,000	27,000	27,000
Total FY 2013	90,000	90,000	90,000
<u>FY 2014</u>			
1 Scales and Computer	6,000		
2 New compactor for residential waste	24,000		
Total FY 2014	30,000	-	-
<u>FY 2015</u>			
1 Build Additional Retaining Wall Drop-Off Area	145,000		
Total FY 2015	145,000	-	-
<u>FY 2016</u>			
1 Scales and Computer	5,000		
2 Closure of Remaining Landfill	150,000		
Total FY 2016	155,000	-	-
<u>FY 2017</u>			
1 Containers	15,000		
2 Baler reconditioning	35,000		
3 Paving	30,000		
Total FY 2017	80,000	-	-

## COMPREHENSIVE TOWN IMPROVEMENTS

### ARTICLE VI

	<u>Department Proposed</u>	<u>Manager Proposed</u>	<u>Council Adopted</u>
<u>FY 2013</u>			
1 Upper Mast Landing Partial Reconstruction South Street-West Street to Porter's Landing Road- 50% from Maine DOT under	240,000	240,000	233,200
2 MPI program	290,000	290,000	276,400
3 Hedgehog Mountain Road Sight Distance Improvements	25,000	25,000	23,300
4 Public Works Garage Paving	82,000	82,000	82,000
Total FY 2013	637,000	637,000	614,900
<u>FY 2014</u>			
1 Wardtown Road/ Route 125- assumes 50% funding from DOT under MPI program	500,000		
Total FY 2014	500,000	-	
<u>FY 2015</u>			
1 Torrey Hill Range Road Drainage and Overlay	150,000	-	
2 South Freeport Village Projects	300,000		
Total FY 2015	450,000	-	
<u>FY 2016</u>			
1 Curtis Road Reconstruction	475,000		
Total FY 2016	475,000	-	
<u>FY 2017</u>			
1 Litchfield Road Reconstruction	400,000		
Total Fy 2017	400,000	-	

Note: The West Street Reconstruction that was approved in 2011 is scheduled for 2013 and therefore not included in the table above.

# MUNICIPAL FACILITIES

## ARTICLE VII

	<u>Department</u> <u>Proposed</u>	<u>Manager</u> <u>Proposed</u>	<u>Council</u> <u>Adopted</u>
<u>FY 2013</u>			
1 Computer Upgrades - Townwide	125,000	125,000	125,000
2 Furniture Replacement-Townwide	30,000	30,000	30,000
3 Improvements to Dunning Boat Yard	24,000	24,000	24,000
4 Repointing Brick at Town Hall	10,000	10,000	10,000
5 Library Roof	10,000	10,000	10,000
6 Library Conversion to Natural Gas	15,000	15,000	15,000
7 Tractor-General Maintenance-Includes Snow Blower and Loader	48,000	48,000	27,000
8 Air Conditioning Units-Public Safety Radio and Server Rooms	15,000	15,000	15,000
9 Revaluation Reserve Fund	10,000	10,000	10,000
Total 2013	287,000	287,000	266,000
<u>FY 2014</u>			
1 Copier Replacement	12,000		
2 Computer Upgrades -Townwide	21,000		
3 Flooring-Town Hall	15,000		
4 Library Flooring	25,000		
5 Library Expansion	300,000		
6 Revaluation Reserve Fund	10,000		
Total FY 2014	383,000	-	
<u>FY 2015</u>			
1 Computer Upgrades -Townwide	21,000		
2 Heating System-Highway Building	7,500		
3 Interior Painting-Town Hall and Public Safety	15,000		
4 Roofs-Salt Shed	28,000		
5 Revaluation Reserve Fund	10,000		
Total FY 2015	81,500	-	
<u>FY 2016</u>			
1 Computer Upgrades -Townwide	21,000		
2 Interior Painting-Library and Public Works	15,000		
3 Roof-Highway Building	50,000		
4 Revaluation Reserve Fund	10,000		
Total FY 2016	96,000	-	
<u>FY 2017</u>			
1 Computer Upgrades -Townwide	21,000		
2 Roof-Public Safety	80,000		
3 Brickwork at Public Safety	25,000		
4 Replacement of Building Maintenance Truck	30,000		
5 Furniture-Townwide	15,000		
6 Revaluation Reserve Fund	10,000		
Total FY 2017	181,000	-	

## LIBRARY ARTICLE VIII

	Department <u>Proposed</u>	Manager <u>Proposed</u>	Council <u>Adopted</u>
<u>FY 2013</u>			
No Request At This Time	-		
<u>FY 2014</u>			
No Request At This Time	-	-	
<u>FY 2015</u>			
No Request At This Time	-	-	
<u>FY 2016</u>			
No Request At This Time	-	-	
<u>FY 2017</u>			
No Request At This Time	-	-	

## CABLE ARTICLE IX

	<u>Committee Proposed</u>	<u>Manager Proposed</u>	<u>Council Adopted</u>
<u>FY 2013</u>			
1 Equipment and other improvements (channel 3)	12,750	12,750	12,750
2 Equipment and other improvements (channel 14)	5,000	5,000	4,000
Total FY 2013	17,750	17,750	16,750
<u>FY 2014</u>			
1 Equipment replacement	10,000		
2 Equipment and other improvements (channel 14)	4,000		
Total FY 2014	14,000	-	
<u>FY 2015</u>			
1 Equipment replacement	10,000		
2 Equipment and other improvements (channel 14)	4,000		
Total FY 2015	14,000	-	
<u>FY 2016</u>			
1 Equipment replacement	10,000		
2 Equipment and other improvements (channel 14)	4,000		
Total FY 2016	14,000	-	
<u>FY 2017</u>			
1 Equipment replacement	10,000		
2 Equipment and other improvements (channel 14)	4,000		
Total FY 2017	14,000	-	

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

	<u>Committee Proposed</u>	<u>Manager Proposed</u>	<u>Council Adopted</u>
<u>FY 2013</u>			
1 Quiet Zone Designation Study	8,000	8,000	8,000
2 Hedgehog Mountain Bridge Replacement	25,000	25,000	25,000
3 Shellfish Commission Habitat Improvement	100,000	100,000	100,000
4 Train Station Renovation	55,000	55,000	55,000
Total FY 2013	188,000	188,000	188,000
<u>FY 2014</u>			
1 NESGFOA Performance Measures Project	15,000		
2 Shellfish Commission Habitat Improvement	100,000		
3 Replace Harbormaster Outboard Motor	25,000	-	
Total FY 2014	140,000	-	
<u>FY 2015</u>			
Shellfish Commission Habitat Improvement	100,000	-	
Total FY 2015	100,000	-	
<u>FY 2016</u>			
Shellfish Commission Habitat Improvement	100,000	-	
Total FY 2016	100,000	-	
<u>FY 2017</u>			
Shellfish Commission Habitat Improvement	100,000	-	
Total FY 2017	100,000	-	

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TOWN OF FREEPORT  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PG 1  
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PROJECTION: 13025 FY 2013 WINSLOW PARK FUND BUDGET

FOR PERIOD 13

## ACCOUNTS FOR:

Winslow Park			2011 ACTUAL	2012 ORIG BUD	2012 REVISED BUD	2012 ACTUAL	2012 PROJECTION	2013 Manager	PCT CHANGE
0550	Winslow Park								
0550	1001	Prof Salar	43,784.72	31,002.00	31,002.00	48,311.67	31,002.00	30,702.00	-1.0%
0550	1200	Other Wag	52,554.79	74,640.00	74,640.00	47,283.81	74,640.00	75,000.00	.5%
0550	2303	Ret ICMA	.00	2,810.00	2,810.00	.00	2,810.00	3,100.00	10.3%
0550	2407	FICA & Med	.00	8,130.00	8,130.00	.00	8,130.00	8,400.00	3.3%
0550	2409	Healt Ins	3,451.76	3,900.00	3,900.00	2,323.30	3,900.00	6,500.00	66.7%
0550	2910	Admin fees	1,981.02	2,000.00	2,000.00	991.38	2,000.00	2,000.00	.0%
0550	3302	Empl Trav	44.96	100.00	100.00	36.99	100.00	100.00	.0%
0550	4010	Bldg Maite	4,831.32	5,000.00	5,000.00	4,818.72	5,000.00	5,500.00	10.0%
0550	4021	Rubbish	2,699.24	4,000.00	4,000.00	2,362.36	4,000.00	3,500.00	-12.5%
0550	4038	Veh Maint	1,510.29	2,000.00	2,000.00	1,225.83	2,000.00	1,800.00	-10.0%
0550	5200	Insurance	.00	2,500.00	2,500.00	.00	2,500.00	2,500.00	.0%
0550	5320	Telephone	2,597.81	2,250.00	2,250.00	2,161.41	2,250.00	2,250.00	.0%
0550	5400	Advertisin	1,620.85	2,000.00	2,000.00	1,836.93	2,000.00	2,000.00	.0%
0550	6000	Supplies	1,520.43	1,000.00	1,000.00	838.87	1,000.00	1,000.00	.0%
0550	6005	Clean Supp	6,994.61	7,800.00	7,800.00	5,064.42	7,800.00	7,800.00	.0%
0550	6200	Elect	6,450.17	6,500.00	6,500.00	4,482.79	6,500.00	5,500.00	-15.4%
0550	6220	Sewer	4,000.00	5,000.00	5,000.00	2,532.50	5,000.00	3,000.00	-40.0%
0550	6250	Propane	2,982.17	3,000.00	3,000.00	1,605.14	3,000.00	2,800.00	-6.7%
0550	6260	Veh Fuel	5,414.49	5,500.00	5,500.00	4,888.65	5,500.00	6,000.00	9.1%
0550	6712	Tools	684.07	750.00	750.00	620.36	750.00	750.00	.0%
0550	6760	Gravel	693.72	1,000.00	1,000.00	1,033.57	1,000.00	1,200.00	20.0%
0550	6900	Other Supp	5,512.99	5,500.00	5,500.00	3,696.99	5,500.00	5,000.00	-9.1%
0550	7600	Farm House	1,482.33	1,500.00	1,500.00	1,065.23	1,500.00	1,500.00	.0%
0550	7610	Plyg Trail	979.28	1,500.00	1,500.00	887.68	1,500.00	1,500.00	.0%
0550	7620	Lawn Mower	4,485.48	3,500.00	3,500.00	2,993.22	3,500.00	11,500.00	228.6%
0550	7630	Table Can	999.52	500.00	500.00	65.98	500.00	500.00	.0%
0550	7640	Gate House	731.73	750.00	750.00	888.93	750.00	1,100.00	46.7%
0550	7650	Ramp&Wharf	1,500.00	1,500.00	1,500.00	1,680.00	1,500.00	1,700.00	13.3%
0550	7800	Spec Projs	7,190.77	6,200.00	6,200.00	7,226.00	6,200.00	6,200.00	.0%
0550	7900	Cap Projs	17,023.64	25,000.00	25,000.00	50,963.43	25,000.00	50,000.00	100.0%
0550	9000	Misc	999.25	1,000.00	1,000.00	969.35	1,000.00	1,000.00	.0%
0550	9200	Contingncy	177,884.70	1,000.00	1,000.00	49,988.37	55,000.00	1,000.00	.0%
	TOTAL Winslow Park		362,606.11	218,832.00	218,832.00	252,843.88	272,832.00	252,402.00	15.3%
0551	Harb Cottage								
0551	4010	Bldg Maite	3,990.93	3,000.00	3,000.00	2,267.21	3,000.00	3,000.00	.0%
0551	4040	Grnds Main	126.78	200.00	200.00	.00	200.00	200.00	.0%
0551	5200	Insurance	.00	500.00	500.00	.00	500.00	500.00	.0%
0551	5320	Telephone	786.37	800.00	800.00	409.61	800.00	500.00	-37.5%



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TOWN OF FREEPORT  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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PROJECTION: 13025 FY 2013 WINSLOW PARK FUND BUDGET

FOR PERIOD 13

## ACCOUNTS FOR:

Winslow Park			2011 ACTUAL	2012 ORIG BUD	2012 REVISED BUD	2012 ACTUAL	2012 PROJECTION	2013 Manager	PCT CHANGE
0551	5400	Advertisin	100.00	200.00	200.00	.00	200.00	200.00	.0%
0551	6050	Equip	2,499.60	2,500.00	2,500.00	1,566.55	2,500.00	2,500.00	.0%
0551	6200	Elect	1,024.93	1,500.00	1,500.00	1,074.13	1,500.00	1,500.00	.0%
0551	6260	Veh Fuel	1,988.86	2,250.00	2,250.00	2,052.12	2,250.00	2,250.00	.0%
0551	6910	Trees	418.31	400.00	400.00	10.78	400.00	400.00	.0%
0551	7650	Ramp&Wharf	1,000.00	1,000.00	1,000.00	1,416.27	1,000.00	1,000.00	.0%
0551	7660	Cottage	2,220.89	2,000.00	2,000.00	1,962.00	2,000.00	2,000.00	.0%
0551	9000	Misc	1,002.93	1,000.00	1,000.00	68.00	1,000.00	1,000.00	.0%
0551	9200	Contingncy	1,000.00	.00	.00	.00	.00	.00	.0%
TOTAL Harb Cottage			16,159.60	15,350.00	15,350.00	10,826.67	15,350.00	15,050.00	-2.0%
REV25 Winslow Park									
REV25	3262	Winslow Pk	-279,447.99	-222,182.00	-222,182.00	12,148.20	-263,000.00	-258,602.00	16.4%
REV25	3510	Unant Misc	-7,793.49	-12,000.00	-12,000.00	.00	-12,000.00	-8,000.00	-33.3%
REV25	3550	Int Invest	-826.28	.00	.00	.00	.00	-850.00	.0%
TOTAL Winslow Park			-288,067.76	-234,182.00	-234,182.00	12,148.20	-275,000.00	-267,452.00	14.2%
TOTAL Winslow Park			90,697.95	.00	.00	275,818.75	13,182.00	.00	.0%
TOTAL REVENUE			-288,067.76	-234,182.00	-234,182.00	12,148.20	-275,000.00	-267,452.00	.0%
TOTAL EXPENSE			378,765.71	234,182.00	234,182.00	263,670.55	288,182.00	267,452.00	.0%
GRAND TOTAL			90,697.95	.00	.00	275,818.75	13,182.00	.00	.0%

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## DESTINATION TIF VILLAGE IMPROVEMENTS FY 2013 BUDGET

	Department <u>Proposed</u>	Manager <u>Proposed</u>	Council <u>Adopted</u>
<u>FY 2013</u>			
1 Street Sweeper (50%)	105,000	105,000	105,000
2 Sidewalk Improvements - Mechanic Street, south side	20,000	20,000	20,000
3 Brick Sidewalk repairs	15,000	15,000	15,000
4 Theater Payment	20,000	20,000	20,000
5 Chamber of Commerce	36,000	36,000	-
6 Economic Development	85,000	85,000	155,000
Total FY 2013	281,000	281,000	315,000
<u>FY 2014</u>			
1 Sidewalk Improvements - Main St, east side, West St. to Town Hall Dr	35,000		
2 Sidewalk-Main St West St to Holbrook St	84,000		
3 Sidewalk Improvements - Bow Street, from Main Street east for 100'	22,000		
4 Theater Payment	20,000		
5 Economic Development	85,000		
Total FY 2014	246,000	-	
<u>FY 2015</u>			
1 Sidewalk Improvements - Main Street east, Mill Street to Bow Street	120,000		
2 Sidewalk Improvements - Main St east side, Bow St to Mechanic St	40,000		
3 Theater Payment	20,000		
4 Economic Development	85,000		
Total FY 2015	265,000	-	
<u>FY 2016</u>			
1 Sidewalk Improvements-Mechanic Street North Side	25,000		
2 Theater Payment	20,000		
3 Economic Development	85,000		
Total FY 2016	130,000	-	
<u>FY 2017</u>			
1 Sidewalk Improvements - School Street, Main Street to First Driveway	22,000		
2 Theater Payment	20,000		
3 Economic Development	85,000		
Total FY 2017	127,000	-	
<u>TIF Funds Available:</u>			
Unobligated Balance 6/30/11	\$ 199,188		
Previously Approved Projects/Maintenance 07/01/2011-May Budget Passage, FY 12	\$ (150,000)		
Property Taxes Raised FY12	\$ 258,400		
Funds Committed for Maintenance Contract FY 2012 (1/2 calendar year)	\$ (15,000)		
Available 03/06/2012	\$ 292,588		

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TOWN OF FREEPORT  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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PROJECTION: 13029 FY 2013 NET FUND BUDGET

FOR PERIOD 13

## ACCOUNTS FOR:

NET Program	2011 ACTUAL	2012 ORIG BUD	2012 REVISED BUD	2012 ACTUAL	2012 PROJECTION	2013 Manager	PCT CHANGE
0990 NET							
0990 1001 Prof Salar	43,807.24	65,219.00	65,219.00	70,210.57	65,219.00	58,617.00	-10.1%
0990 1200 Other Wag	311,891.83	290,000.00	290,000.00	299,715.76	290,000.00	310,000.00	6.9%
0990 1300 OT Wages	18,576.35	6,000.00	6,000.00	21,683.05	21,000.00	20,000.00	233.3%
0990 2303 Ret ICMA	.00	5,508.00	5,508.00	.00	5,508.00	.00	-100.0%
0990 2305 Retir MSRS	2,661.36	.00	.00	.00	.00	3,814.00	.0%
0990 2407 FICA & Med	27,931.60	27,194.00	27,194.00	.00	27,194.00	28,203.00	3.7%
0990 2409 Healt Ins	13,572.60	18,728.00	18,728.00	.00	18,728.00	13,000.00	-30.6%
0990 2416 Dental	719.88	707.00	707.00	.00	707.00	720.00	1.8%
0990 2419 Med Exams	.00	250.00	250.00	.00	250.00	250.00	.0%
0990 2605 Clothing	1,464.50	3,000.00	3,000.00	4,425.10	4,000.00	3,400.00	13.3%
0990 3300 Emp Train	948.00	1,500.00	1,500.00	1,283.94	1,500.00	1,500.00	.0%
0990 4038 Veh Maint	8,148.64	5,000.00	5,000.00	14,427.23	12,000.00	8,500.00	70.0%
0990 4320 Tech Repai	830.56	1,500.00	1,500.00	174.24	1,500.00	1,500.00	.0%
0990 5310 Postage	1,885.83	1,000.00	1,000.00	.00	1,000.00	1,000.00	.0%
0990 5320 Telephone	6,986.61	7,200.00	7,200.00	6,421.11	7,200.00	7,200.00	.0%
0990 6000 Supplies	2,268.21	2,500.00	2,500.00	2,105.58	2,500.00	2,500.00	.0%
0990 6009 Med Suppl	7,731.01	10,000.00	10,000.00	9,657.47	10,000.00	10,000.00	.0%
0990 6260 Veh Fuel	10,197.55	14,875.00	14,875.00	10,155.03	14,875.00	14,875.00	.0%
0990 7900 Cap Outlay	8,607.00	16,000.00	16,000.00	.00	16,000.00	16,000.00	.0%
0990 9996 Transfer	.00	45,000.00	45,000.00	.00	.00	.00	-100.0%
TOTAL NET	468,228.77	521,181.00	521,181.00	440,259.08	499,181.00	501,079.00	-3.9%
REV29 NET Program Revenues							
REV29 3275 NET Charge	-433,558.53	-489,181.00	-489,181.00	-385,164.42	-467,181.00	-485,079.00	-.8%
REV29 3280 Parkview	.00	-16,000.00	-16,000.00	.00	-16,000.00	.00	-100.0%
REV29 3285 Billing Sv	-17,508.88	-16,000.00	-16,000.00	-17,200.00	-16,000.00	-16,000.00	.0%
TOTAL NET Program Revenues	-451,067.41	-521,181.00	-521,181.00	-402,364.42	-499,181.00	-501,079.00	-3.9%
TOTAL NET Program	17,161.36	.00	.00	37,894.66	.00	.00	.0%
TOTAL REVENUE	-451,067.41	-521,181.00	-521,181.00	-402,364.42	-499,181.00	-501,079.00	.0%
TOTAL EXPENSE	468,228.77	521,181.00	521,181.00	440,259.08	499,181.00	501,079.00	.0%
GRAND TOTAL	17,161.36	.00	.00	37,894.66	.00	.00	.0%

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