



Town of Freeport, Maine

Fiscal Year 2019
Municipal Budget



Cover Photos Courtesy Town Staff

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TOWN OF FREEPORT, MAINE

MUNICIPAL BUDGET FY 2019

TABLE OF CONTENTS

TOPIC	PAGE NUMBER
Please enjoy the electronic bookmarks at the left of this document.	
Demographics-A Brief History of the Town (Includes Bibliography)	6
Freeport's Form of Government	10
Staffing Chart and Levels	11
Budget-in-Brief	13
Transmittal Letter (Includes Status Update for Final Budget and Subsequent Update on State Budget)	14
Update on the Budget After Adoption	27
2018 Council Goals and Impacts on the Budget Process	28
Town Financial Policies and Impacts on the Budget Process	30
FY 2019 Capital, TIF, and Operating Budget Process	32
Description of the Funds Appropriated and Those Not Budgeted	33
FY 2019 Budget All Funds (Including Historic Information)	35
Fund Balance Projections	37
Description of Major Revenues and Historic Information	39
General Fund	44
Budget Detail-Includes Fund Balance Projection	45
Budget Summary-Includes Fund Balance Projection	45
Departmental Messages	46-73
Summary of Each Department	46-73
Accomplishments from 2016 and 2017	46-73
Goals for FY 2018	46-73
Performance Measures in relation to Council Goals	46-73
Departmental Budgets	46-73
Winslow Park Special Revenue Fund	74
Destination Freeport TIF Special Revenue Fund	79
Non-Emergency Transport Enterprise Fund	84
Capital Planning Process and Budget	88
The Town's Reserve Funds and Their Relation to the Capital Plan	114
Debt Limits and Outstanding Debt	115
Glossary of Terms	117
Appendix A-Town Policies-Fund Balance Policy	122
Appendix A-Town Policies-Investment Policy	123
Appendix A-Town Policies Town Reserve Policy	133
Appendix A-Town Policies-Tax Rate Stabilization Policy	134
Line-by-Line Budget Detail-General Fund	135
Line-by-Line Budget Detail-Capital Budget and Plan	184
Line-by-Line Budget Detail-Destination Freeport TIF Fund	195
Line-by-Line Budget Detail-Non-Emergency Transport Fund	197
Line-by-Line Budget Detail-Winslow Park Fund	200

TOWN OF FREEPORT, MAINE

FISCAL YEAR 2019

MUNICIPAL BUDGET

TOWN COUNCILORS

Council Chair

Sarah Tracy, District 2

Council Vice-Chair

John Egan, Elected At-Large

Councilor

Scott Gleeson, District 1

Councilor

Douglas Reighley, District 3

Councilor

Lee Arris, District 4

Councilor

Melanie Sachs, Elected At-Large

Councilor

Eric Horne, Elected At-Large

Council Secretary

Sharon Coffin

TOWN OFFICIALS

Town Manager

Peter Joseph

Cable Television Director

Rick Simard

Codes Enforcement Officer

Nicholas Adams

Finance Director

Jessica Maloy

Fire and Rescue Chief

Charles Jordan

General Assistance Director

Johanna Hanselman

Harbormaster

Charles Tetreau, Interim

Human Resources Director

Judy Hawley

Library Director

Arlene Arris

Planning Director

Donna Larson

Police Chief

Sue Nourse

Town Engineer

Adam Bliss

Town Assessor

Robert Konczal

Town Clerk and Registrar of Voters

Christine Wolfe

Winslow Park Manager

Neil Lyman



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Town of Freeport
Maine**

For the Fiscal Year Beginning

July 1, 2017

Christopher P. Morill

Executive Director

The Town of Freeport-A Brief History and Community Overview

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



*Shown is the Factory. A complex of industries brought to Freeport by E.B. Mallet Jr.
Photo Courtesy of the Freeport Historical Society*

Today, Freeport continues to serve as a retail and commercial hub of Southern Midcoast Maine. This in large part is due to E.B. Mallet Jr. Before E.B. Mallet Jr. decided to move from Pownal to Freeport in 1883, after inheriting \$700,000 from his uncle, Thomas Mallet, Freeport Village was a trading corner for farmers and the home of a number of retired sea captains, but it contained no industries of any account. For no other reason, other than to benefit his neighbors, Mr. Mallet built a shoe factory. In obtaining stone for its foundation, he happened to strike a good quarry of granite and he embarked in the granite business, giving employment to 100 men. The Town needed a grist mill, so Mr. Mallet built one, and a good

one too, and fitted it with the best machinery. There was no saw mill in Town; to build one was Mr. Mallet’s next move. E.B. Mallet Jr. also bought a piece of timber land and hired a crew to cut and haul it, building six pretty cottages and three tenement houses which he rents to men to whom his works give employment. The citizens elected Mr. Mallet as Town Treasurer and sent him to the Legislature where a portrait of him resides today reminding all of the “clean-looking young man with an open face, dark curly hair, a short brown mustache and a finely rounded form”. Never was there a more striking illustration of what one man with an abundance of both public spirit and capital can do for a town.²



*Shown is a portrait of E.B. Mallet Jr.
Photo Courtesy of the Freeport Historical Society*

While things have changed since the 1800s, Freeport continues to have a vibrant downtown which attracts millions of tourists each summer and many thriving businesses. There continues to be residential growth outside the downtown, though not immune to the national economic downturn, in recent years Freeport has rebounded. For example, at the height of residential growth in 2005, the Town issued 85 building permits for either new and/or replacement dwelling units. Fiscal year 2010 was the Town’s lowest permitting year over the past decade, with only 28 permits. Staff has seen that number rebound with a recent high of 69 permits in fiscal year 2016, and another 63 permits in FY2017.

¹ (Freeport Historical Society 1996, Introduction Page)

² (Freeport Historical Society, www.freeporthistoricalsociety.org)

There was minimal interest in new commercial construction in FY2017 with only two new permits being issued. In November of 2017 a permit was issued to rebuild at the site of the Corsican Restaurant, which was demolished due to a structure fire. A new restaurant was constructed with approximately 4,800 square feet and opened its doors in February of 2018. Also, the Maine Coast Waldorf School was issued a permit to start construction at their school campus on Desert Road to build a high school of approximately 11,154 square feet.

Maine Beer Company had received approval and began construction on an expansion of their existing facility on U.S. Route 1. After purchasing an abutting parcel, they increased their total production and warehouse space from 6,000 to approximately 18,000 square feet.



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

This includes a relocation/expansion of their tasting room and an expansion of on-site parking for customers and employees. This project is expected to be completed in 2018. Maguire Construction also purchased a 3 acre lot of land with frontage on the east side of Route 1. They have received site plan approval and plan to begin building a new facility for business' offices, as well as some material and equipment storage. The company specializes in building high-end custom residences. It's an exciting time in Freeport, Maine and more new development is on the horizon!

At the start of 2018, vacancy rates rose as a number of downtown businesses closed or relocated. While the vacancy rate tends to be higher for the first quarter in the downtown village area, an increase of over 2.5% shows that this year saw more new vacancies than usual.

Vacancy Rates in the First Quarter of Each Year (2013-2018)

Year	Downtown Vacancy Rate	Townwide Vacancy Rate
2013	12.2	12.8
2014	7.14	9.55
2015	8.57	10.5
2016	9.68	9.61
2017	6.42	7.08
2018	8.89	8.97

Source: Freeport Economic Development Corp.

At the same time, however, there are a large number of new commercial construction projects, as well as new business activity in town. For example, Criterium Engineers purchased the large multi-tenant building at 5 Depot Street, and plans to occupy a large portion of vacant office space, moving their offices from Portland to Freeport. They will lease the rest of the building to new and existing retail and office tenants. On Route 1, south of Desert Road, construction of new business facilities for Dimillo's Yacht Sales and New Meadows Marina, as well as new permitted construction for Maguire Construction and Casco Bay Ford. Casco Bay Ford's facility will be built on a portion of 40 acres (+/-) they recently purchased, and they plan to sub-divide the remainder creating new, development-ready lots for future commercial projects.

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

Town of Freeport						
Top Ten Taxpayers Breakdown						
As of April 1, 2017						
#	Taxpayer	Real Estate	Personal Prop.	Total Valuation	Tax	% of levy
1	BEAN L L INC	174,245,100	47,029,597	221,274,697	3,308,057	12.92
2	BERENSON ASSOCIATES INC	39,473,500	-	39,473,500	590,129	2.31
3	HARRASEEKET INN INC	9,486,300	331,901	9,818,201	146,782	0.57
4	W/S FREEPORT BB LLC	9,294,800	-	9,294,800	138,957	0.54
5	DOVER PROPERTIES LLC	8,813,000	356,403	9,169,403	137,083	0.54
6	HOLDEN BLOCK REALTY TRUST	8,122,700	-	8,122,700	121,434	0.47
7	CENTRAL MAINE POWER CO	8,059,900	-	8,059,900	120,496	0.47
8	SHULPORT LLC ET AL	6,707,800	-	6,707,800	100,282	0.39
9	FREEPORT GROUP LLC	6,418,600	-	6,418,600	95,958	0.37
10	CAMPLIN/MARINO PROPERTIES	6,103,700	-	6,103,700	91,250	0.36
Total valuation of Top Ten				\$ 324,443,301		
Total taxes of Top Ten @ 14.95 per thousand				\$ 4,850,427		
Total Town taxable valuation				\$ 1,712,266,822		
Percentage of valuation carried by Top Ten				18.9%		

Source: Town of Freeport Assessing Data

Current Statistics

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

of people in the work force being in management, business, science, and arts occupations while the national average is just 36.2 percent.³

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

Bibliography

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

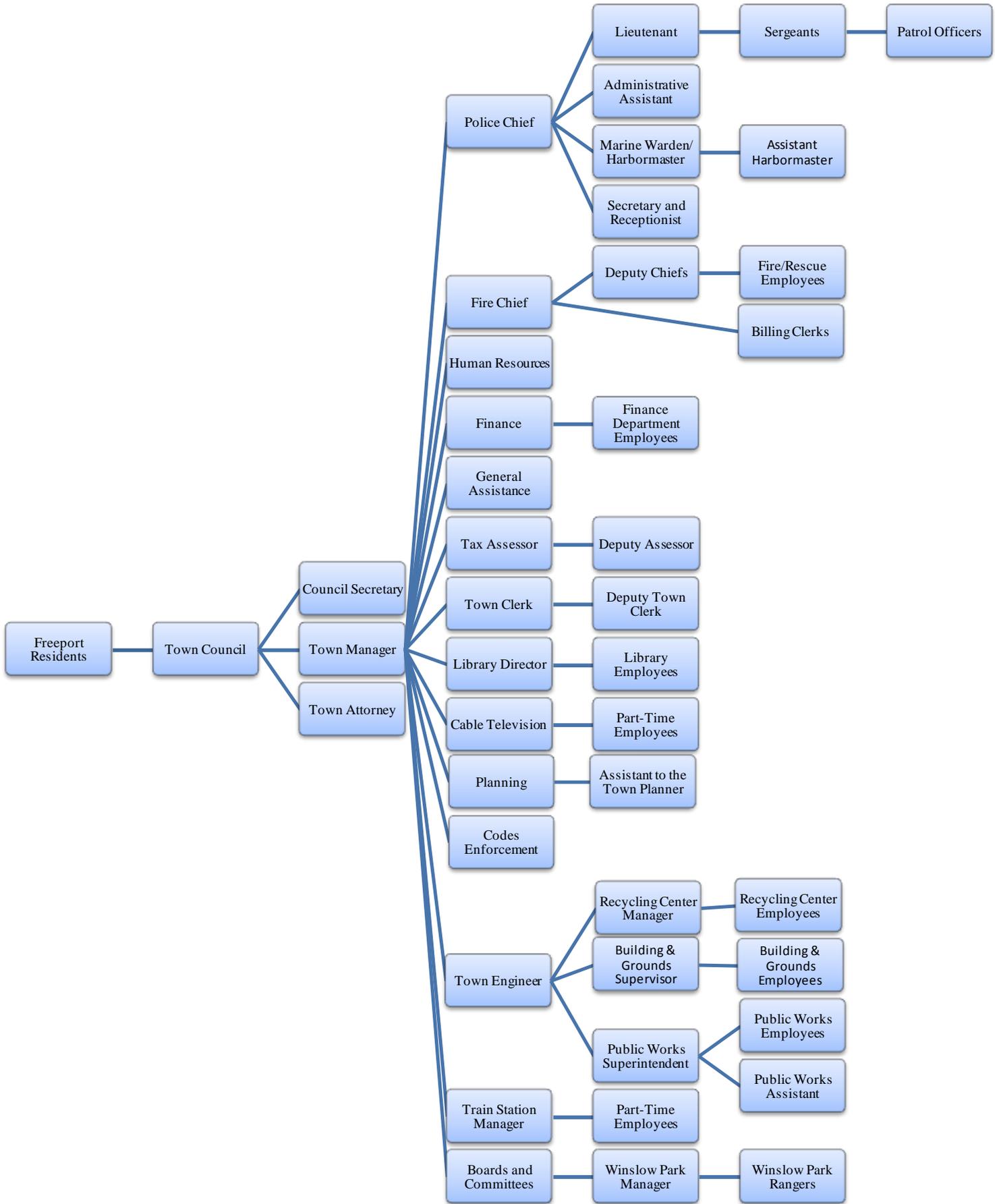
U.S. Census Bureau. "U.S. Census Bureau American FactFinder." www.factfinder.census.gov.

³ (U.S. Census Bureau)

Form of Government

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

Town of Freeport Organizational Chart FY 2019



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

	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	
						Full-Time	Part-Time
Town Manager	1.00	1.00	1.00	1.00	1.00	1.00	
Finance Department	4.33	4.32	5.00	5.00	5.00	5.00	
Assessing	2.00	2.00	2.00	2.00	2.00	2.00	
Town Clerk	1.75	1.75	1.93	1.93	2.00	2.00	
General Administration	1.15	1.15	1.15	1.15	1.15	1.00	0.15
Train Station	1.80	2.15	2.15	2.15	2.15		2.15
Police Department*	16.00	17.00	17.00	17.00	17.00	15.00	2.00
Marine Warden/Harbormaster	2.15	2.24	2.24	2.24	2.24	1.00	0.24
Fire Department	8.30	9.75	9.75	9.75	10.75	5.00	6.75
Rescue Department	5.20	5.20	5.20	5.20	6.70	3.00	3.70
Police Reception**	0.80	0.90	0.90	0.90	0.90	0.50	0.40
General Assistance	1.00	1.00	1.00	1.00	1.00	1.00	
Public Works	11.67	11.68	11.80	11.80	11.80	12.80	
Solid Waste and Recycling	2.80	2.80	2.80	2.80	2.35	2.00	0.35
Town Engineer	1.00	1.00	1.00	1.00	1.00	1.00	
Community Library	9.30	9.30	9.30	9.30	9.20	6.80	2.40
Planning and Codes	3.00	3.00	3.00	3.00	3.00	3.00	
Cable Television	1.30	1.51	1.51	1.51	1.72	1.00	0.72
Municipal Building Maintenance	1.60	1.60	1.50	3.20	3.20	2.00	1.20
Winslow Park	4.75	4.50	4.50	4.50	4.50	1.00	3.50
Non-Emergency Transport	11.00	11.00	11.00	11.00	8.50	2.50	6.00
Totals	91.90	94.85	95.73	97.43	97.16	68.60	29.56

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

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



Budget-in-Brief-Town of Freeport
July 1, 2018-June 30, 2019

Town of Freeport All Funds Subject to Appropriation Projected Fund Balance

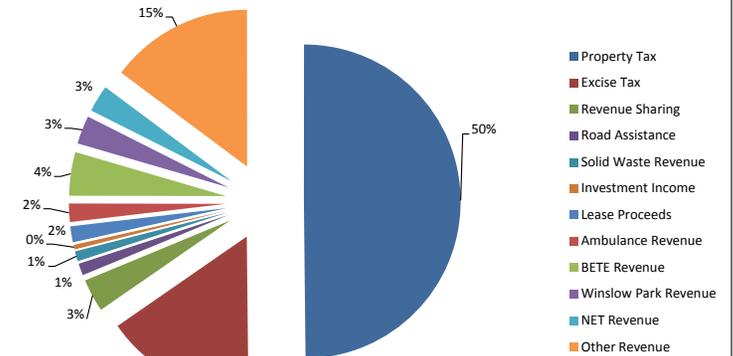
	General Fund	Winslow Park	Destination TIF Fund	NET Fund	Capital Projects Fund	Total All Funds Subject to Appropriation
06/30/2018 Unaudited Fund Balance	6,762,416	566,740	380,734	(199,846)	4,251,387	11,761,431
Revenues						
Taxes	26,203,780		302,000			26,505,780
Licenses, Permits, and Fees	309,900					309,900
Intergovernmental	1,304,300					1,304,300
Charges for Service	168,750	321,440		293,850		784,040
Fees and Fines	70,000					70,000
Unclassified	57,500					57,500
Investment Earnings	50,000					50,000
Total Revenues	28,164,230	321,440	302,000	293,850	-	29,081,520
Expenditures						
General Government	1,971,958					1,971,958
Public Safety	2,658,257			293,850		2,952,107
Public Works	2,303,771					2,303,771
Community Services	827,964	321,440				1,149,404
Education	18,133,850					18,133,850
Insurance and Fringe Benefits	1,876,000					1,876,000
Unclassified	1,355,602		320,000			1,675,602
Capital Outlay	-				1,469,500	1,469,500
Debt Service	141,828					141,828
Total Expenditures	29,269,230	321,440	320,000	293,850	1,469,500	31,674,020
Other Financing Sources/(Uses)	1,105,000			-	1,469,500	2,574,500
Change in Fund Balance	-	-	(18,000)	-	-	(18,000)
06/30/2019 Projected Ending Fund Balance	6,762,416	566,740	362,734	(199,846)	4,251,387	11,743,431

The Destination Freeport Tax-Increment Financing District includes the downtown Village area, and generates \$300,000 in annual tax revenue to support economic development and downtown infrastructure projects. During FY 2019, the fund will support economic development via the Freeport Economic Development Corporation in the amount of \$100,000, improve downtown sidewalks, replace sidewalk ramp detectable panels in the downtown and funds from the Destination Freeport TIF will ensure that the downtown is clean and litter-free.

The Winslow Park Special Revenue Fund includes \$292,000 in annual park entrance and camping fees. The Park had recently completed a large-scale erosion control and subsequent staircase reconstruction project in order that the Park will be as beautiful as it is today for decades to come. The FY 2019 budget is primarily a maintenance budget with the inclusion of \$52,000 for Capital Projects. The Park's website and campground reservations can be found at www.freeportmaine.com under the Winslow Park link.

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

Total Revenue by Type-All Funds FY 2019 Budget



The General Fund - Total Budget \$10,026,328

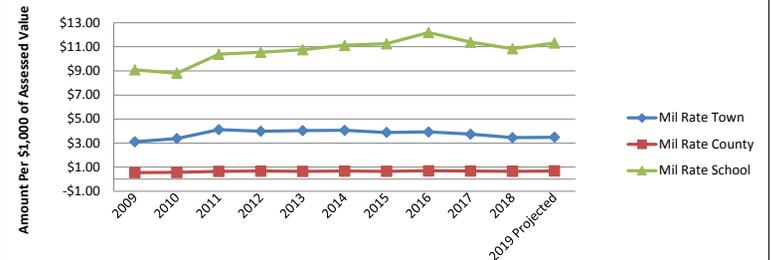
Highlights: two-cent tax increase

On the Town's median value \$270,200 home, municipal services are projected to cost the average taxpayer \$940 annually

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

The Capital Projects Fund includes just over \$1.4 million in non-routine purchases or infrastructure improvements costing more than \$5,000. The plan is funded by the Town's reserve funds and includes such items as reconstruction of Baker Road, PW Front-end Loader, computer upgrades, among many other items. The five-year capital program was adopted on April 24th, 2018, and the first-year appropriation is anticipated to be made on June 19th, 2017. This full budget can be viewed online at www.freeportmaine.com under the finance department budget section.

Property Tax Levy History





To: Honorable Town Councilors
From: Peter Joseph, Town Manager
 Jessica Maloy, Finance Director
Re: FY 2019 Operating Budgets Transmittal Letter
Date: April 26, 2018

We are pleased to present the FY 2018-2019 budgets for the Town of Freeport’s general operating fund, Winslow Park fund, non-emergency transport fund, and the capital and Destination Freeport tax increment financing funds. In FY 2019, there is continued staffing adjustments for Fire/Rescue Operations and Public Works Operations that has a significant impact to the general fund operating budget.

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

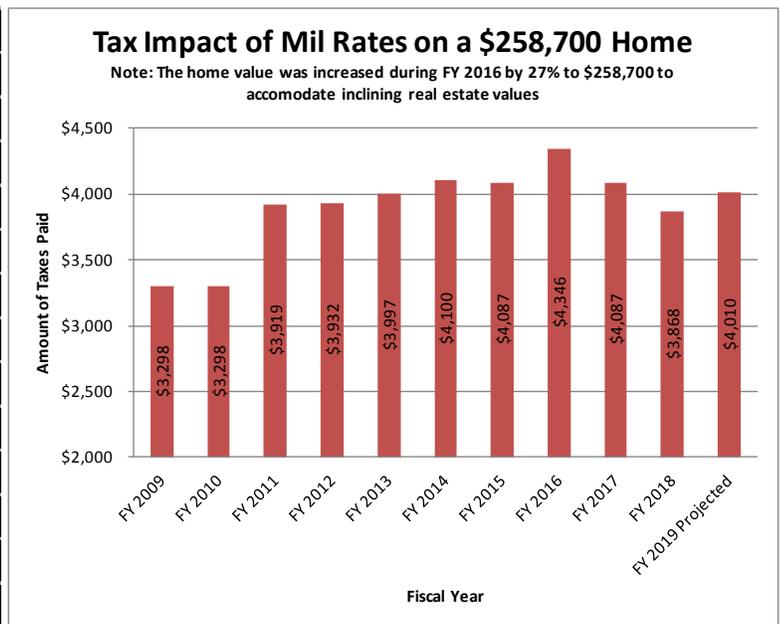
Town of Freeport Proposed Tax Changes FY 2019						
Entity	FY 2018 Tax Amount	FY 2019 Projected Tax Amount	Projected Mil Rate Impact	\$ Levy Increase	% Levy Increase	
Cumberland County	\$ 1,056,633	\$ 1,109,052	\$ 0.0327	\$ 52,419	4.96%	
RSU #5	\$ 17,355,332	\$ 18,133,850	\$ 0.4863	\$ 778,518	4.49%	
Town of Freeport	\$ 5,211,935	\$ 5,244,578	\$ 0.0204	\$ 32,643	0.63%	
Total Tax	\$ 23,623,900	\$ 24,487,480	\$ 0.5394	\$ 863,580	3.66%	
Mil Rate Impact	0.000539064	\$0.54 per \$1,000 of value				

The current millage rate, or property tax rate per \$1,000 of assessed valuation, is \$14.95; the Town is proposing a two cent-per-thousand dollar of valuation increase. The RSU #5 Board of Directors is proposing a forty nine cent-per-thousand dollar of valuation increase, and the Cumberland County tax levy (which has been finalized) increase will include a three cent-per-thousand dollar of valuation increase. While that is a total of fifty-four cents-per-thousand dollars of valuation, the Town’s portion only represents two cents or a point six-three percent tax increase from FY 2018.

It is important to include an historic picture of the Town’s tax rate so the reader can see the historic trends in the rate. Please note that during FY 2011, the Town’s assessor recognized that values had declined due to the

real estate recession, and reduced all values for real property by 15 percent. The Town, RSU, and County all had the same service-level needs, and when the valuations declined, the mil rate increased to compensate for the lower values. This is the reason the mil rate increased from \$12.75 to \$15.15 between FY 2010 and FY 2011. The mil rate decreased from \$16.80 to \$14.95 between FY 2016 and FY 2018 due to increased valuation being recognized and assessed.

Ten-Year Mil Rate History		Impact on	
Fiscal Year	Mil Rate	\$258,700 Home	
FY 2009	\$ 12.75	\$	3,298
FY 2010	\$ 12.75	\$	3,298
FY 2011	\$ 15.15	\$	3,919
FY 2012	\$ 15.20	\$	3,932
FY 2013	\$ 15.45	\$	3,997
FY 2014	\$ 15.85	\$	4,100
FY 2015	\$ 15.80	\$	4,087
FY 2016	\$ 16.80	\$	4,346
FY 2017	\$ 15.80	\$	4,087
FY 2018	\$ 14.95	\$	3,868
FY 2019 Projected	\$ 15.50	\$	4,010



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

Once again, this has been a particularly challenging process, for the general fund in particular; the Council’s budgetary guidelines for 2019 were as follows:

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

While the past few budget years have been difficult, and this year was no exception, the FY 2019 budget does reflect a \$295,393 increase in operating expenses. This is offset; however, by a \$262,750 increase in Non-Property Tax Revenue, leaving the Town with a \$32,643 property tax increase, or point six-three percent.

One large challenge for the Town is the loss of State revenue sharing. Revenue sharing is comprised of sales and income taxes received from all over the State, and at its height in FY 2008, the Town received almost \$700,000 in revenue sharing. The FY 2019 projection is \$360,000.

In an effort to reduce the dependence on the use of fund balance, in FY 2017 the requested transfer in from fund balance was down to \$550,000 from \$675,000 in FY 2016. It was the intent of management to continue to decrease this over the next few years; however, given the current level of Fund Balance, management is recommending using \$600,000 for FY 2019 to help mitigate the tax impact.

The new items and changes in the FY 2019 budget are shown below. Employee wage and step increases total approximately \$160,000. This is due in large part to the volume of long term employee turnover the Town experienced in FY 2017 & FY 2018 as well as employees being budgeted to receive a 2.10 percent increase during FY 2019. This is the average of the surrounding towns' wage increases, and has historically been the method of computing wage increases for Freeport town employees. Management is recommending the continued consolidation of the Fire/Rescue/NET Operations. This comes at a \$110,962 impact to the general fund, but will allow the fire chief to oversee fire/rescue operations versus cover an open shift. Health insurance and other employee benefits have increased \$91,775. Maine Employee Health Trust rates increased only 2.15% from CY 2017 and staff is budgeting for an 8% increase for CY 2019. Maine State Retirement System rates have increased for the employer from 10.1% to 10.5%. These expenditure increases are offset by a \$200,000 increase in Excise Tax and a \$50,000 increase in BETE Reimbursement, along with certain other revenue changes in the general fund for FY 2019. The Town has historically taken a conservative approach to budgeting for State Revenues and that is still the current practice in FY 2019.

The non-emergency transport fund has historically had a declining fund balance, and during FY 2016, Fire and Rescue Department staff saw the loss of a major supplier of runs. This has had a major impact on the NET Fund and its ability to perform in its current capacity. Staff has reviewed the impact and recognizes that the fund's net position will continue in the negative, but is proposing continued changes to service in FY 2019 to help offset and mitigate any future decline in fund balance.

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

The General Fund

While the FY 2019 tax increase is budgeted at \$32,643 or 0.69 percent, the municipal budget has increased by \$295,393 or 2.95% from FY 2018 to FY 2019. Please see the historic Town of Freeport general fund budgets for the past five fiscal years.

Historic Town of Freeport Municipal Budget Comparison			
Town of Freeport	Budget	\$ Increase	% Increase
FY 2012	\$ 8,465,864		
FY 2013	\$ 8,758,553	\$ 292,689	3.34%
FY 2014	\$ 8,978,235	\$ 219,682	2.45%
FY 2015	\$ 8,965,659	\$ (12,576)	-0.14%
FY 2016	\$ 9,352,257	\$ 386,598	4.13%
FY 2017	\$ 9,447,391	\$ 95,134	1.01%
FY 2018	\$ 9,730,935	\$ 283,544	2.91%
FY 2019 Proposed	\$ 10,026,328	\$ 295,393	2.95%
Excluding the County Tax and RSU #5 Tax			

As mentioned above, the FY 2019 general fund budget directive to department heads was to prioritize, evaluate and control expenditures with responsible budgeting to minimize the impact on taxpayers and to strive to maintain a stable tax rate. The impact of the largest budget changes are listed below. Please note that this is not a comprehensive list of all budget changes, but merely a listing of the larger or new items.

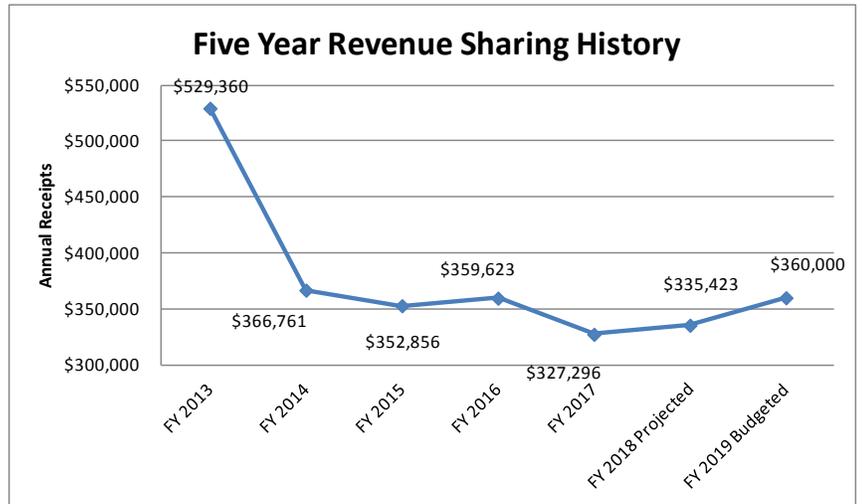
Major Budget Changes-FY 2019 General Fund					
Department	Budget Change	Reason	Budget Impact	Mil Rate	Impact
Revenue	Excise Tax	Increased projection based on historical actuals	\$ (200,000)	\$	(0.124844)
Revenue	BETE Reimbursement	Increased eligible equipment	\$ (50,000)	\$	(0.031211)
Revenue	Homestead Exemption	Reimbursement increase from \$15,000 to \$20,000	\$ (50,000)	\$	(0.031211)
All	Salary & Wage Step Increases	2.1 Percent impact with multiple step increases	\$ 160,000	\$	0.099875
Fire Rescue	Wage Allocation	Expense Re-alignment from NET & current level of service	\$ 111,000	\$	0.069288
Public Works	Wage Allocation	Increase of a shared RSU PT Employee	\$ 40,000	\$	0.024969
Benefits	Retirement	MSRS increase from 10.1% to 10.5%	\$ 16,900	\$	0.010549
Total Major Budget Impacts			\$ 27,900	\$	0.017416

Historically, the Council's annual goals drive the manager's budget message. In the case of the past few years, one of the goals has been to maintain a stable tax rate. Once again, the manager has presented what is largely a maintenance budget for FY 2019.

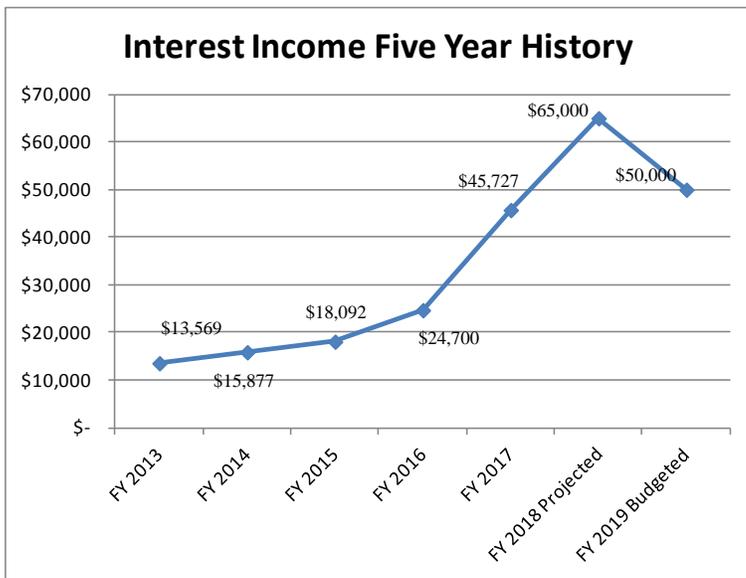
State-Level, Market, and Other Significant Impacts on the FY 2019 Budget

State Revenue Sharing

A large portion of the Town’s general fund budget is revenue from the State of Maine, including State revenue sharing. Maine State Statute dictates that Towns are to receive five percent of the sales and income taxes received each year. These taxes are to be collected by the State and distributed based upon a valuation and population formula. Historically, the Town had received approximately \$650,000 annually, but in the past six years, sales and income taxes have declined due to the economic downturn, and in addition, for FY 2014 the State legislature reduced the revenue sharing distribution; Freeport’s share declined to \$360,000. After a few more years of decline, revenue sharing appears to have bottomed out at \$325,000 and is slowing increasing. In FY 2019 the budget shows a slight increase to \$360,000. It is notable that since FY 2013 the decrease in State revenue sharing had been absorbed by the Town’s annual transfer in from fund balance. A five year history of State Revenue Sharing is included here for comparison purposes.



Market Factors-Interest Income



In addition to the large declines in State revenues the Town had been projecting significant declines in interest income. During FY 2009, the Town received \$393,000 in interest income; the FY 2013 receipt was \$13,500 which appears to have been the low. Since then we have seen a steady increase with the FY 2018 projection topping \$65,000. Management is however, maintaining its conservative approach and leveling the FY 2019 budget at \$50,000. The initial overall decline was due to the economic downturn; interest rates in low-risk investments such as checking, savings, and certificate of deposit accounts have plummeted over the past five years and have begun to turn around within the last year. The Town’s investment policy states that it invests its money (other than reserve and trust funds) in as-

sets that preserve principal, cash-flow, and finally, give return. The Town’s operating funds are invested in certificates of deposits and a nightly “sweep” account; the CDs are FDIC-insured and the “sweep” account is collateralized, and the majority of these investments are returning less than one percent of interest-per-year. A chart of the past five years’ historic interest income receipts is listed here to illustrate the historic decline with gradual increase and the impact on the general fund.

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

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

Town of Freeport Budget Recap FY 2018 vs FY 2019								
Taxing Body	Budget Amount				Tax Amount			
	FY 2018	FY 2019	\$ Increase	% Increase	FY 2018	FY 2019	\$ Increase	% Increase
Cumberland County	\$ 1,056,633	\$ 1,109,052	\$ 52,419	4.73%	\$ 1,056,633	\$ 1,109,052	\$ 52,419	4.96%
Regional School Unit #5	\$ 17,355,332	\$ 18,133,850	\$ 778,518	4.29%	\$ 17,355,332	\$ 18,133,850	\$ 778,518	4.49%
Town of Freeport	\$ 9,730,935	\$ 10,026,328	\$ 295,393	2.95%	\$ 5,211,935	\$ 5,244,578	\$ 32,643	0.63%
	Total Increase \$ 1,126,330			4.00%	Total Increase \$ 863,580			3.66%

THE CAPITAL PROJECTS FUND

In addition to the general fund's operating budget, the Town Council adopted the five-year capital program which is a planning document, and is expected to make the FY 2019 capital appropriations on June 19th at the same time as all other budgets. The FY 2019 capital improvement program is seen in summary here with four years of historic data for comparative purposes. Specific projects and their impact on the operating budget (if applicable) are included in the capital budgeting section of this document.

Capital Improvements Program Five-Year History					
Department	FY 2015	FY2016	FY 2017	FY 2018	Proposed FY 2019
Police	\$ 86,000	\$ 88,000	\$ 155,400	\$ 147,000	\$ 48,000
Fire	\$ 50,000	\$ 750,000	\$ 95,000	\$ -	\$ 67,000
Rescue	\$ 214,000	\$ 196,000	\$ 110,000	\$ -	\$ 20,000
Public Works	\$ 45,000	\$ 295,000	\$ 221,000	\$ 115,000	\$ 240,000
Solid Waste	\$ 12,000	\$ 170,000	\$ -	\$ 50,000	\$ 15,000
Comprehensive Town Improvements	\$ 1,590,000	\$ 681,000	\$ 570,000	\$ 1,064,500	\$ 425,000
Municipal Facilities	\$ 191,500	\$ 165,500	\$ 221,200	\$ 345,500	\$ 330,500
Cable	\$ 32,000	\$ 3,000	\$ 35,000	\$ 132,600	\$ 4,000
Other	\$ 16,000	\$ 35,000	\$ 5,000	\$ -	\$ -
Destination Freeport TIF District	\$ 202,000	\$ 166,000	\$ 181,000	\$ 398,000	\$ 320,000
Total	\$ 2,438,500	\$ 2,549,500	\$ 1,593,600	\$ 2,252,600	\$ 1,469,500

The five-year capital program is a listing of all intended projects and equipment purchases during the next five fiscal years. It is not an appropriation; the Town's Charter requires the capital and operating budgets to be adopted at the same time. Those appropriations will occur on June 19th, 2018.

One notable item is the method of funding capital projects; this can be confusing in light of discussions above about tax rate impacts. The Town has spent the past 25 years building reserve funds so its capital needs are largely satisfied by using reserves. The reserve funds are invested per the Town's investment policy in 25 percent equity funds and 75 percent fixed income instruments. Each year, the Council adopts the capital budget for the upcoming fiscal year, and that appropriation directs staff to transfer funds from the reserves into the capital projects fund for these upcoming projects. The Freeport Town Council has historically directed staff to produce "minimal tax increase" budgets, and this is one method of accomplishing that goal. The Town staff uses the balances as of the prior financial statements in order to "benchmark" whether or not there are sufficient funds to complete the upcoming projects, and informal unaudited fund balances to indicate the balances to the Council for budget deliberations. The December 31st, 2017 unaudited balances are shown to the right.

Town of Freeport Reserve Funds Draft Reserve Balances 12/31/2017 For Funds Used in the Capital Planning Process		
Police	\$	432,922
Fire	\$	622,487
Rescue	\$	771,522
Public Works	\$	929,782
Solid Waste	\$	162,577
Comprehensive Town Imp.	\$	569,503
Municipal Facilities (1)	\$	840,136
Cable	\$	458,599
Other (2)	\$	39,012
<p>Note 1: The Municipal Facilities capital improvement plan is taken from both the general administration and building maintenance reserves; these are summed above.</p> <p>Note 2: The "Other" projects are Board and Committee requests and will be taken from the appropriate reserves based upon the project.</p> <p>Note 3: Please note that the reserve balances do not include operating transfers out to the general fund for the FY 2017 budget or FY 2017 funding to reserves.</p>		

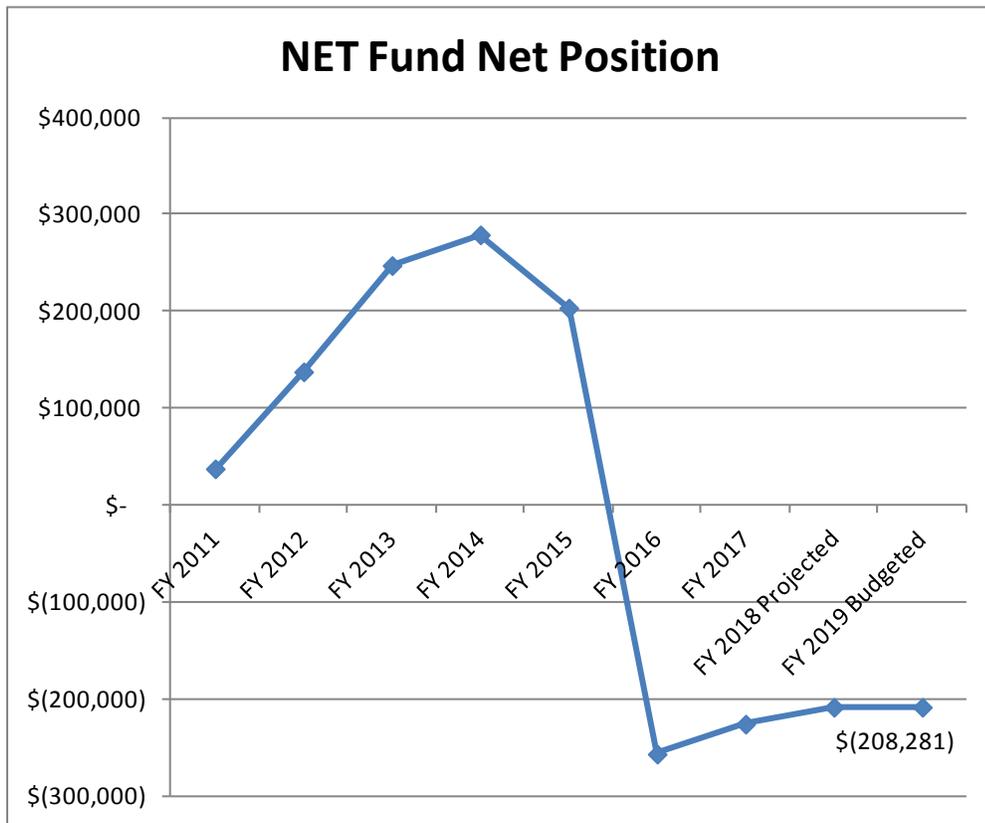
DESTINATION FREEPORT TIF FUND

The Destination Freeport TIF five-year capital program was adopted on April 24th, 2018, and the FY 2019 budget is scheduled to be adopted on June 19th, 2018. Maine State Statutes allow for tax-increment financing districts. Currently, the Town has five active TIF districts, but only one has increment available for infrastructure and economic development expenditures. The Town Council amended the Destination Freeport TIF in 2011 to “capture” more value and generate approximately \$25,000 more increment to support the Nordica Theatre development and support economic development efforts through the Freeport Economic Development Corporation (FEDC). In FY 2012, the Council increased the TIF’s “cap”, or value to which the tax rate is applied to generate an additional \$90,000 in increment to support economic development efforts through the Freeport Economic Development Corporation (FEDC). The FY 2019 budget includes sidewalk improvements and sidewalk ramp detectable panel replacements in the downtown, downtown maintenance, mandatory credit enhancement agreement items, and economic development. These are detailed in the fund’s section of this document.

Destination Freeport Historic Value and Tax Increment			
Fiscal Year	TIF Cap	Mil Rate	TIF Increment
FY 2010	\$ 11,415,100	\$ 12.75	\$ 145,543
FY 2011	\$ 11,415,100	\$ 15.15	\$ 172,939
FY 2012	\$ 17,000,000	\$ 15.20	\$ 258,400
FY 2013	\$ 17,000,000	\$ 15.45	\$ 262,650
FY 2014	\$ 17,000,000	\$ 15.85	\$ 269,450
FY 2015	\$ 17,000,000	\$ 15.80	\$ 268,600
FY 2016	\$ 18,332,146	\$ 16.80	\$ 307,980
FY 2017	\$ 19,460,346	\$ 15.80	\$ 307,473
FY 2018	\$ 20,000,000	\$ 14.95	\$ 299,000
FY 2019 Projected	\$ 20,000,000	\$ 15.49	\$ 310,000

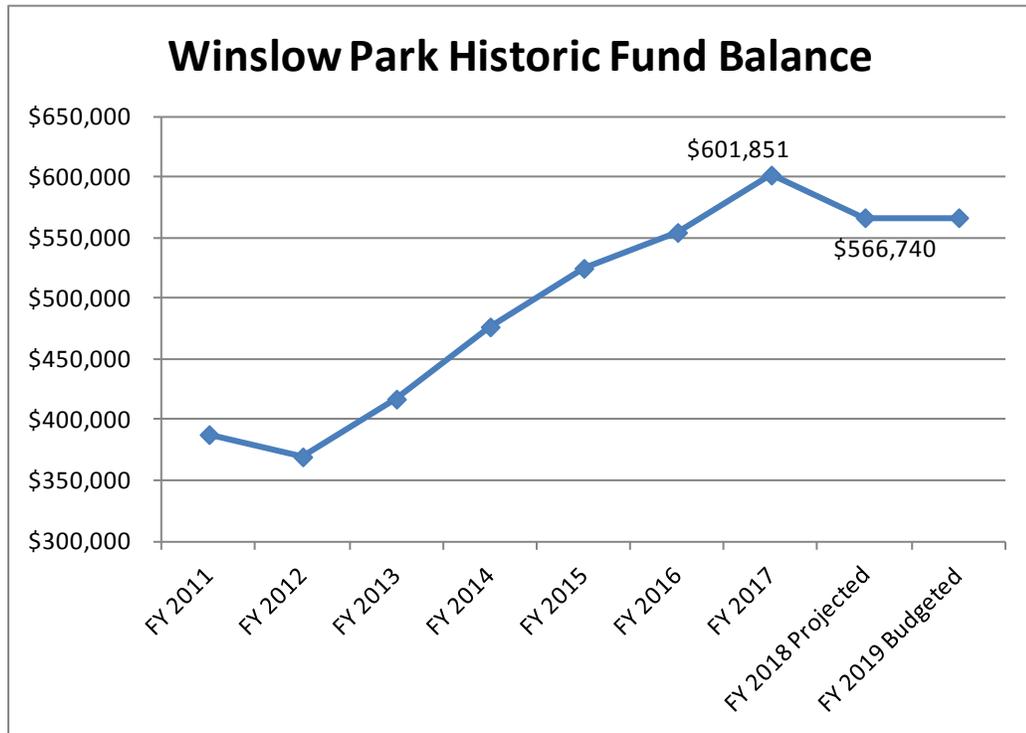
NON-EMERGENCY TRANSPORT FUND

The Non-Emergency Transport fund is the Town's only enterprise fund; the program has been in operation for over ten years. The firefighter/paramedics are scheduled to perform non-emergency ambulance runs to the local hospitals for patients who are unable to transport themselves to appointments and procedures. The fund lost equity; however, during FY 2016. The Town was hit with the unexpected closure of the local hospital where the majority of these runs came from and as staff projected the fund took a major hit. The anticipated June 30th, 2018 fund equity is approximately \$(208,000); however staff has made operating adjustments to help offset this impact and keep it from increasing. Historically, the NET fund has transferred monies to the general fund, in order to offset wages paid from the general fund for employees who conduct emergency and non-emergency transports. Staff has no longer budgeted to make a \$50,000 transfer beginning in FY 2018. The NET fund's historic net position is shown below.



WINSLOW PARK FUND

The Winslow Park was donated by Adelaide Winslow Harb in 1953; one of the stipulations of the donation was that the revenue generated by the park's rental fees stay in a separate fund for accounting purposes. The Winslow Park generates approximately \$280,000 in revenue from park rentals, concessions, and other revenues. The fund maintains a healthy fund balance between \$350,000 and \$600,000 depending upon the required capital projects. The Park is projected to use approximately \$35,000 of its fund balance during FY 2018. The Winslow Park five-year fund balance trend is shown in the adjoining chart. The Park staff's goals and objectives for FY 2019 are included in that fund's section of this document.



SUMMARY OF THE FY 2019 BUDGET

The FY 2019 budget was difficult to prepare, as the State's budget and pass-through revenue are declining each year while costs of doing business increase annually. As the budget stands as proposed, the tax increase is likely to be point six-nine percent on the municipal side, or approximately two cents per \$1,000 of valuation. The total budget as proposed by the County, RSU, and Town combined is 4.00 percent up from last year and the projected tax increase for all three entities is 3.66 percent, or fifty-four cents per \$1,000 of value.

Town of Freeport Budget Recap FY 2018 vs FY 2019								
Taxing Body	Budget Amount				Tax Amount			
	FY 2018	FY 2019	\$ Increase	% Increase	FY 2018	FY 2019	\$ Increase	% Increase
Cumberland County	\$ 1,056,633	\$ 1,109,052	\$ 52,419	4.73%	\$ 1,056,633	\$ 1,109,052	\$ 52,419	4.96%
Regional School Unit #5	\$ 17,355,332	\$ 18,133,850	\$ 778,518	4.29%	\$ 17,355,332	\$ 18,133,850	\$ 778,518	4.49%
Town of Freeport	\$ 9,730,935	\$ 10,026,328	\$ 295,393	2.95%	\$ 5,211,935	\$ 5,244,578	\$ 32,643	0.63%
Total Increase			\$ 1,126,330	4.00%			\$ 863,580	3.66%

While the upcoming year's budget is the subject of discussion, it is important to estimate where each budgeted fund will end up on June 30th, 2018. Certainly, these figures are subject to change based upon the next two and-a-half months, but the funds' projections are below.

The FY 2018 budget includes projections from the fiscal year ending June 30th, 2018. These projections are as follows:

FY 2018 Fund Balance Projections Funds Subject to Appropriation						
	6/30/2017	Projected		6/30/2018	\$ Increase/	% Increase/
	Fund Balance	Revenues	Expenditures	Fund Balance	(Decrease)	(Decrease)
General Fund-Budgetary Basis	6,380,868	11,434,876	11,053,328	6,762,416	\$ 381,548	5.98%
Destination Freeport TIF Fund	499,734	299,000	418,000	380,734	\$ (119,000)	-23.81%
NET Fund	-225,681	258,000	240,600	-208,281	\$ 17,400	-7.71%
Winslow Park Fund	601,851	317,200	352,311	566,740	\$ (35,111)	-5.83%

It is notable that the general fund's fund balance is projected to increase by \$381,548 during FY 2018. This is a preliminary estimate, and staff has taken a very conservative approach to department expenditures along with some unanticipated revenues. If departments under-spend their budgets (which they are directed to each year), the fund will show a surplus. Per Town policy, any fund balance above the one and-one-half minimum plus five percent allowed amount is either transferred to reserves if balances warrant funding, or can be used to offset taxes or conduct other projects as designated by the Town Council. Staff will report to the Town Council each year on the status of the general fund's fund balance after the financial statements are completed. During FY 2017, all excess fund balance was transferred to reserves to stabilize the accounts. The next five years of proposed capital budgets have been reviewed and constructed to minimize substantial impact to the reserves as several of the Town's reserves contain lower balances than the benchmarks of the sum of the five-year plan or twenty percent of the 20-year capital improvement plan. Staff will continue to fund the reserves in order to achieve the proper levels if possible this year and will report back to the Council on this effort after the financial statements are completed.

The Destination Freeport TIF fund will receive approximately \$299,000 in increment during FY 2018, and the proposed budget for the fund is \$418,000. It is expected that the fund balance in the Destination Freeport

TIF will decrease by that difference of approximately \$119,000 during FY 2018, and the capital program includes \$320,000 in capital improvements in the subsequent year.

The Non-emergency transport fund is projected to gain \$17,400 in net assets during FY 2018, and staff is watching the fund closely. Staff will be working with the department, and watching the fund into FY 2020 for any changes that would cause the fund's net assets to deteriorate further and if necessary, report back to the Council on this.

The Winslow Park fund's fund balance is projected to decrease \$35,111 during FY 2018, and while the Park's budget is balanced for FY 2019, it is likely that the operations will realize an increase in fund balance now that many of the Park's capital projects are complete. This fund has historically generated surpluses each year, but during the past couple of years the Winslow Park Commission has conducted large-scale erosion control and other renovation projects in order to keep the Park beautiful to residents and visitors alike.

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

PUBLIC SESSIONS

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

May 23rd from 5:00-6:00 PM: public Q&A with department heads in the Council chambers

May 24th from 7:30-8:30 AM: public Q&A with department heads in the Council chambers



To: Peter Joseph, Town Manager
From: Jessica Maloy, Finance Director
Re: Update on the Town's FY 2019 Budget After Adoption
Date: June 19, 2018

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

List of Changes to the FY 2019 Operating Budget			
Item	Reserve	Net Change	Reason
PW Employee	0400-1001	\$ 38,400	Adj. based on projected EE Salary
PW EE Benefits	0108-xxxx	\$ 38,500	Adj. based on projected EE Benefits
FCS_additional reserve request	0107-6360	\$ 5,000	Additional funds to meet Strategic Plan Design
FCS_recalc of lease to CPI Adj	0107-6360	\$ (3,068)	Adj. based on actual CPI increase - Does not include \$5K request
		\$ 78,832	Net Budget Impact

The approximate tax rate impact of the total budget is approximately an additional \$162 to the owner of the average \$270,200 home in Freeport.

	FY18	Projected FY19	\$ Increase	% Increase
Cumberland County	0.66	0.69	0.03	4.96%
Regional School Unit #5	10.84	11.32	0.49	4.49%
Town of Freeport	3.45	3.52	0.07	2.02%
Total Tax	14.95	15.54	0.59	3.94%

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

Town of Freeport Budget Recap FY 2018 vs FY 2019									
Taxing Body	Budget Amount				Tax Amount				
	FY 2018	FY 2019	\$ Increase	% Increase	FY 2018	FY 2019	\$ Increase	% Increase	
Cumberland County	\$ 1,056,633	\$ 1,109,052	\$ 52,419	4.73%	\$ 1,056,633	\$ 1,109,052	\$ 52,419	4.96%	
Regional School Unit #5	\$ 17,355,332	\$ 18,133,850	\$ 778,518	4.29%	\$ 17,355,332	\$ 18,133,850	\$ 778,518	4.49%	
Town of Freeport	\$ 9,730,935	\$ 10,105,160	\$ 374,225	3.70%	\$ 5,211,935	\$ 5,323,410	\$ 111,475	2.14%	
Total Increase			\$ 1,205,162	4.28%	Total Increase			\$ 942,412	3.99%

Town Council Guidelines and Their Impact on the Budgeting Process

Each December after the November election, the new Town Council sets annual guidelines. The Town Council periodically reviews these guidelines to ensure that they are achieved throughout the year. It is notable that while the guidelines cover a calendar year as that is consistent with the elections of new councilors; the financial items almost always correspond with the upcoming fiscal year. For example, the financial references in the 2018 guidelines below refer to the FY 2019 budget process. The Council's Calendar Year 2018 annual guidelines are listed below:

1. The Council will prioritize, evaluate and control expenditures in operating and capital budgets to mitigate the impact on the tax payers and maintain a stable tax rate, while providing the highest quality services possible within the resources available.
 - Update: The Town Manager has presented to the Town Council what is largely a maintenance budget.
2. The Council will promote transparent intercommunication, information exchange and collaboration on direction and process between Councilors, while conducting town business in a fair and efficient manner. The Council will prioritize: (a) transparency of decision-making and of Town government operations; and (b) attendance at Town Council and assigned Committee meetings.
 - Update: This item does not have a specific budget component, but the Town Council continues to work very hard to conduct a transparent yet efficient budget process. The budget is conducted over a four-month period, and during that period of time, the Council has two public hearings, at least three workshops in addition to their regular meetings, and two informal sessions with staff in order to ensure that the public and Councilors have proper time to ask as many questions as they may have. In addition, the Town Manager announces that department heads are available for Council or public meetings at any time during the budget process.
3. The Council will promote efforts to engage Freeport residents and businesses in the governance, operation and activities of the Town of Freeport.
 - In 2018, the Council will conduct a review of the Town's boards and committees to assess their effectiveness, their tasks, their criteria for membership and the board and committee oversight role of the Council in an effort to streamline the Town's review processes for its residents and businesses.
 - Update: This item does not have a specific budget component, but the Town Council continues to work very hard to disseminate budget information to the residents of Freeport. In addition to the two public hearings, the Town of Freeport offers two Q&A Sessions to the public to ask questions that they may have. All Town Council Meetings are also televised and recorded on Cable Channel 3, for real time viewing for residents unable to attend the meetings as well as future playback for those unable to watch live. The Town Manager also announces that department heads are available for Council or public meetings at any time during the budget process.

4. The Council will be active in maintaining a strong relationship with the RSU5 Board and neighboring municipalities.
 - Update: This item does not have a specific budget component, but the Town Council continues to work very hard to discuss the components of the Town's Mil Rate and the subsequent requests by the Town, School, and County. Council also holds an annual meeting with our neighboring communities that are part of the RSU5 to promote and maintain a strong relationship and allow a time for updates and questions or concerns that each governing body is facing.
5. The Council will explore solutions related to renewable energy and energy efficiency to reduce the energy costs of the Town of Freeport.
 - Update: The Town Council is serious about conserving energy and expanding the use of renewable energy resources. Municipal buildings have been evaluated for simple energy conservation measures such as shutting equipment and appliances off when not in use and reduced nighttime lighting. The Town has replaced old fluorescent lighting with LED alternatives at all municipal buildings and completed the final phase of the remaining landfill closure project. The Town also coordinated Solarize Freeport, a bulk purchase program for homeowners and business owners in Freeport, Pownal, and Durham. The program was designed to reduce the cost of solar installations by streamlining the buying process. Solarize Freeport completed more than 40 home solar installations, roughly 240kW of capacity, 20 additional energy projects, and educated the public on solar options. In FY18 staff is converting street lights to LED fixtures as well as pursuing solar panel installation on the Public Works Garage as well as some other Municipal Facilities. The Town Council has established an Energy Conservation and Renewable Resources Reserve Fund where each year 50% of any rebates received for installing energy savings or renewable resource devices will be directed as well as 50% of saving resulting from energy conservation and the use of renewable resources. These funds will be used for further energy conservation efforts and/or to expand the use of renewable resources.
6. The Council will explore infrastructure opportunities that will promote active lifestyles for Freeport's residents and visitors.
 - Update: This item does not have a specific budget component, but the Town Council continues to work very hard to advance active living opportunities in Freeport. The Town has identified and installed bike racks throughout the downtown; installed pedestrian crosswalk signs, and increased the shoulder width on South Freeport Road to aid in the opportunity for bike traffic. They continue to look at safe routes to the school and are considering pursuing the designation of being a bike/walk friendly community.

Town Financial Policies and How They Impact the Budget Process

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

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

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

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

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

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

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

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

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

Budget Process and Calendar

The Town's fiscal year begins on July 1st of each year, and the budget process begins by the Town Council setting goals during the prior December. The FY 2019 goals as set in January 2018 related to the budget were as follows:

Budget and Taxes

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

This sets the tone for the Town Manager and department heads, and in the case of FY 2019, staff designed budgets based upon a directive of no major discretionary expenditure increases.

It is notable that during the FY 2019 deliberations process, the department heads continued to have goals and objectives, but many had no (or minimal) impact on the general fund or tax rate. For example, the Assessing Department is conducting a revaluation of properties. This is done in-house and paid for from a reserve account that has been accumulated for the revaluation purpose. The Planning Department is continuing to work very hard with a volunteer committee of citizens on rebuilding bog bridges at Florida Lake, a town owned open space, through a Recreational Trails Program Grant process. The General Assistance Director and Planning Director continue to work on energy conservation methods for low-income residents and access to public transportation, both through the Federal Community Development Block Grant process.

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

FY 2019 Budget Schedule

Council Action Required

Tuesday, December 05, 2017	Council Workshop on Goal Setting	None
Tuesday, December 19, 2017	Council Adopts Annual Goals	Order Made by Council
Thursday, February 22, 2018	Manager Transmits 5-Year Capital Program to Council	None
Tuesday, February 27, 2018	Manager and Finance Director Present 5-Year Capital Program During Council Meeting	None
Tuesday, February 27, 2018	Council Sets Public Hearing for April 3	Set Public Hearing and Advertise
Thursday, March 01, 2018	Joint Meeting with RSU 5, Town of Durham, Town of Pownal (Community Center)	None
Tuesday, March 06, 2018	Council Workshop on 5-Year Capital Program	None
Tuesday, April 03, 2018	Public Hearing on Capital Program	None
Thursday, April 26, 2018	Manager Transmits Operating, Capital and TIF Budget to Council	None
Tuesday, April 24, 2018	Adoption of the 5-Year Capital Program	Resolution Made by Council
Tuesday, May 01, 2018	Manager and Finance Director Present Operating, Capital and TIF Budget	None
Tuesday, May 01, 2018	Council Sets Public Hearing for June 5	Set Public Hearing and Advertise
Tuesday, May 15, 2018	Council Workshop on Operating, Capital, and TIF Budgets	None
Wednesday, May 23, 2018	5:00-6:00 PM Department Head Public Informal Q&A Session	None
Thursday, May 24, 2018	7:30-8:30 AM Department Head Public Informal Q&A Session	None
Tuesday, June 05, 2018	Public Hearing on Operating, Capital, and TIF Budgets	None
Tuesday, June 19, 2018	Target Date for Budget Adoption-Capital, TIF, and Operating Budgets/Appropriation Made	Order Made by Council

Supplemental Appropriations

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

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

Staff does not expect the Town Council to make any supplemental appropriations during the FY 2019 budgeting process. However, from time-to-time staff does present supplemental appropriations when these come from reserve or capital projects funds. An example of this is when the Town receives a grant, and must approve a match. Staff does not budget these items as in the case the grant is not approved the match should not be expended.

Description of the Town's Funds and Basis of Budgeting

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Town of Freeport All Funds Subject to Appropriation Projected Fund Balance

	General Fund	Winslow Park	Destination TIF Fund	NET Fund	Capital Projects Fund	Total All Funds Subject to Appropriation
06/30/2018 Unaudited Fund Balance	6,762,416	566,740	380,734	(199,846)	4,251,387	11,761,431
Revenues						
Taxes	26,203,780		302,000			26,505,780
Licenses, Permits, and Fees	309,900					309,900
Intergovernmental	1,304,300					1,304,300
Charges for Service	168,750	321,440		293,850		784,040
Fees and Fines	70,000					70,000
Unclassified	57,500				-	57,500
Investment Earnings	50,000					50,000
Total Revenues	28,164,230	321,440	302,000	293,850	-	29,081,520
Expenditures						
General Government	1,971,958					1,971,958
Public Safety	2,658,257			293,850		2,952,107
Public Works	2,303,771					2,303,771
Community Services	827,964	321,440				1,149,404
Education	18,133,850					18,133,850
Insurance and Fringe Benefits	1,876,000					1,876,000
Unclassified	1,355,602		320,000			1,675,602
Capital Outlay	-				1,469,500	1,469,500
Debt Service	141,828					141,828
Total Expenditures	29,269,230	321,440	320,000	293,850	1,469,500	31,674,020
Other Financing Sources/(Uses)	1,105,000			-	1,469,500	2,574,500
Change in Fund Balance	-	-	(18,000)	-	-	(18,000)
06/30/2019 Projected Ending Fund Balance	6,762,416	566,740	362,734	(199,846)	4,251,387	11,743,431

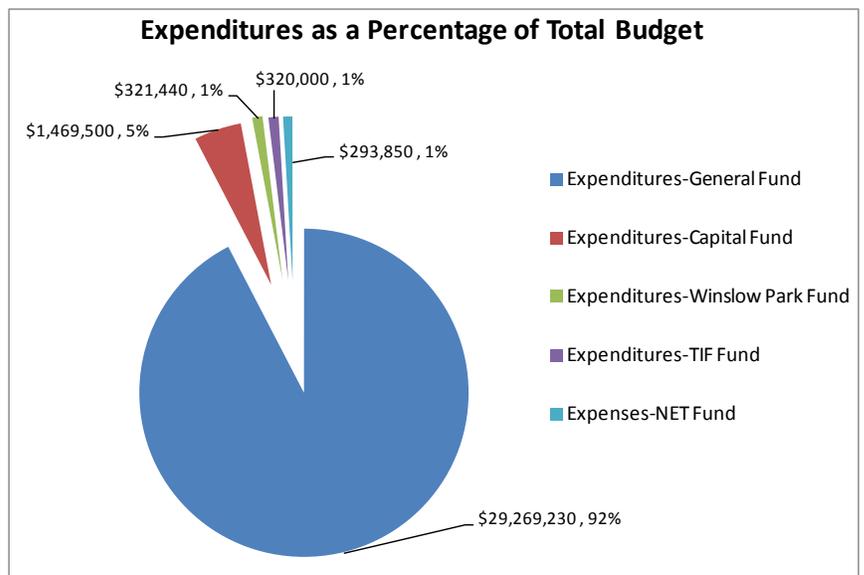
It is notable that the Destination Freeport TIF’s fund balance will likely change by approximately \$18,000 or approximately 5 percent during FY 2019. The Destination Freeport TIF fund is allowed to be used both for economic development and infrastructure in the downtown TIF district. Each year, the capital budget for the TIF fluctuates, and the FY 2019 plan is almost \$78,000 less than the FY 2018 plan. This will still allow the Town to rebuild some sidewalks and roads within the downtown district.

While all funds’ detailed revenue and expenditures and historic and budgeted fund balances are shown in each fund section, the total of all appropriated funds is listed here to show an overview of the size of the Town’s budgets in addition to the changes in fund balance. During certain years 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 2019.

Town of Freeport Summary of Revenues and Expenditures-General Fund										
	Actual FY 2014	Actual FY 2015	Actual FY 2016	Actual FY 2017	Projected FY 2018	Budget FY 2019	Increase (Decrease)	% Change		
Beginning Fund Balance	\$ 5,421,160	\$ 5,298,117	\$ 5,298,779	\$ 6,371,071	\$ 6,380,868	\$ 6,762,416				
Revenues										
Taxes	\$ 21,937,371	\$ 22,708,938	\$ 25,086,213	\$ 25,182,497	\$ 26,078,672	\$ 26,322,851	\$ 244,179	0.94%		
Licenses, Permits, and Fees	\$ 274,869	\$ 288,463	\$ 320,646	\$ 299,608	\$ 351,275	\$ 319,900	\$ (31,375)	-8.93%		
Intergovernmental	\$ 1,150,300	\$ 1,212,588	\$ 1,395,444	\$ 1,473,756	\$ 1,438,874	\$ 1,319,300	\$ (119,574)	-8.31%		
Charges for Service	\$ 232,849	\$ 226,014	\$ 233,993	\$ 238,123	\$ 188,450	\$ 163,750	\$ (24,700)	-13.11%		
Fees and Fines	\$ 112,014	\$ 121,943	\$ 103,457	\$ 71,871	\$ 71,037	\$ 70,000	\$ (1,037)	-1.46%		
Unclassified	\$ 40,357	\$ 201,920	\$ 133,011	\$ 161,407	\$ 116,900	\$ 57,500	\$ (59,400)	-50.81%		
Investment Earnings	\$ 15,877	\$ 18,092	\$ 24,700	\$ 45,727	\$ 70,000	\$ 50,000	\$ (20,000)	-28.57%		
Total Revenues	\$ 23,763,637	\$ 24,777,958	\$ 27,297,464	\$ 27,472,989	\$ 28,315,208	\$ 28,303,301	\$ (11,907)	-0.04%		
Expenditures										
General Government	\$ 1,391,628	\$ 1,425,446	\$ 1,505,434	\$ 1,583,767	\$ 1,826,279	\$ 1,975,888	\$ 149,609	8.19%		
Public Safety	\$ 2,352,331	\$ 2,329,045	\$ 2,368,731	\$ 2,673,076	\$ 2,448,596	\$ 2,611,207	\$ 162,611	6.64%		
Public Works	\$ 2,305,614	\$ 2,208,961	\$ 2,023,399	\$ 2,167,842	\$ 2,184,973	\$ 2,303,771	\$ 118,798	5.44%		
Community Services	\$ 763,365	\$ 760,478	\$ 763,311	\$ 742,466	\$ 768,773	\$ 840,755	\$ 71,982	9.36%		
Education	\$ 14,291,054	\$ 15,076,758	\$ 16,548,807	\$ 16,610,407	\$ 17,355,332	\$ 18,133,850	\$ 778,518	4.49%		
Insurance and Fringe Benefits	\$ 1,323,625	\$ 1,401,289	\$ 1,552,037	\$ 1,615,177	\$ 1,781,725	\$ 1,884,900	\$ 103,175	5.79%		
Unclassified	\$ 1,073,311	\$ 1,100,456	\$ 1,190,366	\$ 1,202,985	\$ 1,896,252	\$ 1,361,102	\$ (535,150)	-28.22%		
Debt Service	\$ 293,220	\$ 184,863	\$ 179,657	\$ 171,443	\$ 146,730	\$ 141,828	\$ (4,902)	-3.34%		
Total Expenditures	\$ 23,794,148	\$ 24,487,296	\$ 26,131,742	\$ 26,767,163	\$ 28,408,660	\$ 29,253,301	\$ 844,641	2.97%		
Other Financing Sources/(Uses)	\$ (92,532)	\$ (290,000)	\$ (93,430)	\$ (696,029)	\$ 475,000	\$ 950,000	\$ 475,000	100.00%		
Change in Fund Balance	\$ (123,043)	\$ 662	\$ 1,072,292	\$ 9,797	\$ 381,548	\$ -	\$ 381,548	100.00%		
Ending Fund Balance	\$ 5,298,117	\$ 5,298,779	\$ 6,371,071	\$ 6,380,868	\$ 6,762,416	\$ 6,762,416	\$ -	0.00%		

It is notable that the expenditures in the general fund include the \$18.1 million payment to RSU #5. These payments are shown in the general fund. It is also notable that the staff and Town Council made a conscious effort to reduce the size of the capital plan in order to allow reserve balances to rebuild after a couple of years of large capital appropriations, and it is likely after the large plan in FY 2015, and large plan in FY 2016, the FY 2019 budget will be reduced, much like the FY 2017 and FY 2018 plans were.

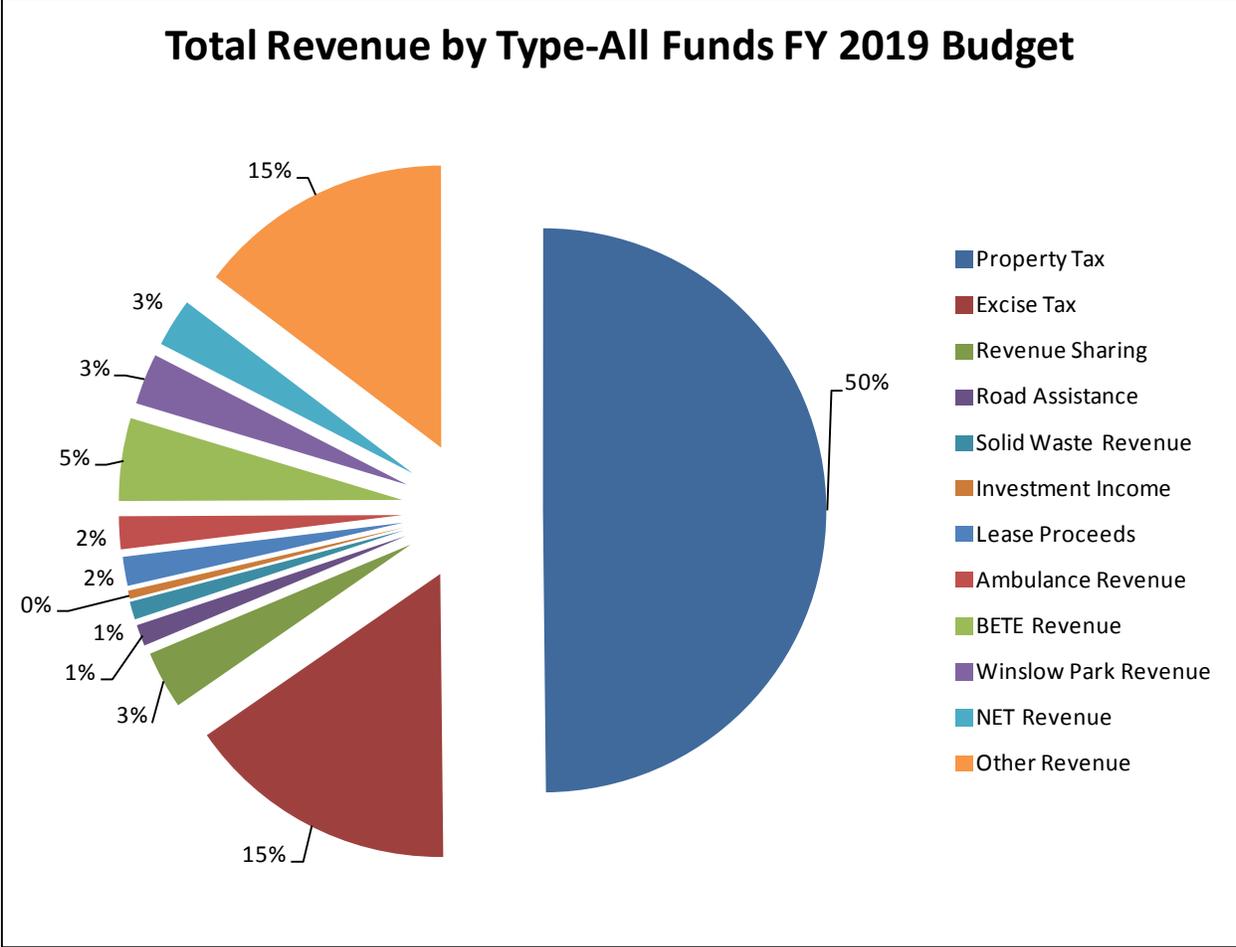


Total All Funds Historic and Budgeted Fund Balances

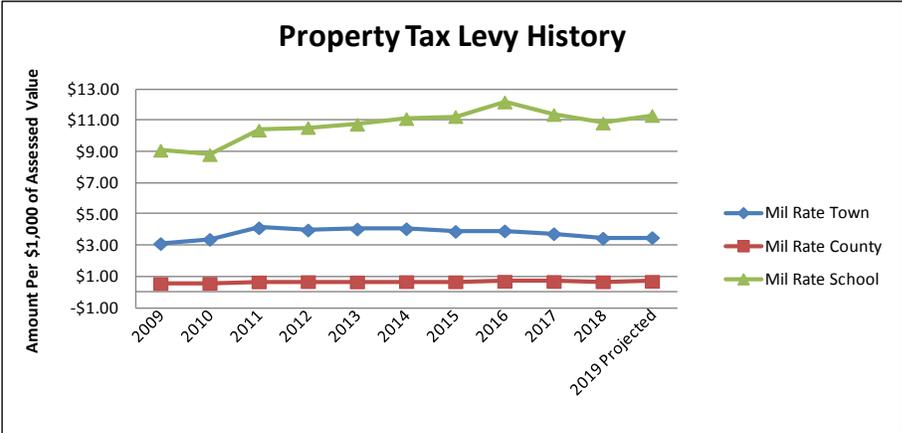
	FY 2012 Audited	FY 2013 Audited	FY 2014 Audited	FY 2015 Audited	FY 2016 Audited	FY 2017 Audited	FY 2018 Projected	FY 2019 Budgeted
Beginning Balance	\$ 9,181,977	\$ 8,376,466	\$ 8,478,113	\$ 9,122,718	\$ 10,139,816	\$ 10,092,111	\$ 11,160,684	\$ 11,413,956
Revenue-General Fund	\$ 22,405,643	\$ 23,543,173	\$ 23,763,637	\$ 24,777,958	\$ 27,297,464	\$ 27,472,989	\$ 28,315,208	\$ 28,164,230
Revenue-Capital Fund	\$ 800,852	\$ 376,722	\$ 114,766	\$ 1,620	\$ 530,292	\$ 59,466	\$ -	\$ -
Revenue-Winslow Park Fund	\$ 278,834	\$ 273,639	\$ 284,006	\$ 279,828	\$ 284,861	\$ 298,386	\$ 317,200	\$ 321,440
Revenue-TIF Fund	\$ 258,400	\$ 262,650	\$ 269,450	\$ 268,600	\$ 307,980	\$ 307,473	\$ 299,000	\$ 302,000
Revenue-NET Fund	\$ 556,022	\$ 631,889	\$ 571,385	\$ 631,822	\$ 256,294	\$ 281,808	\$ 258,000	\$ 293,850
Expenditures-General Fund	\$ 22,268,287	\$ 22,764,402	\$ 23,794,148	\$ 24,487,296	\$ 26,131,742	\$ 26,767,163	\$ 28,408,660	\$ 29,269,230
Expenditures-Capital Fund	\$ 4,151,716	\$ 2,012,099	\$ 976,839	\$ 1,426,917	\$ 2,745,956	\$ 907,179	\$ 2,252,600	\$ 1,469,500
Expenditures-Winslow Park Fund	\$ 297,163	\$ 226,061	\$ 224,526	\$ 231,561	\$ 255,320	\$ 251,102	\$ 352,311	\$ 321,440
Expenditures-TIF Fund	\$ 213,610	\$ 335,737	\$ 323,637	\$ 183,098	\$ 184,117	\$ 133,808	\$ 418,000	\$ 320,000
Expenses-NET Fund	\$ 496,487	\$ 522,216	\$ 558,903	\$ 657,358	\$ 666,633	\$ 250,868	\$ 232,165	\$ 293,850
Other Sources/(Uses)	\$ 2,322,001	\$ 874,089	\$ 1,519,414	\$ 2,043,500	\$ 1,259,172	\$ 958,571	\$ 2,727,600	\$ 2,574,500
Ending Balance	\$ 8,376,466	\$ 8,478,113	\$ 9,122,718	\$ 10,139,816	\$ 10,092,111	\$ 11,160,684	\$ 11,413,956	\$ 11,395,956
Change in Fund Balance	\$ (805,511)	\$ 101,647	\$ 644,605	\$ 1,017,098	\$ (47,705)	\$ 1,068,573	\$ 253,272	\$ (18,000)

Town Revenues-Sources and Historic Data

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

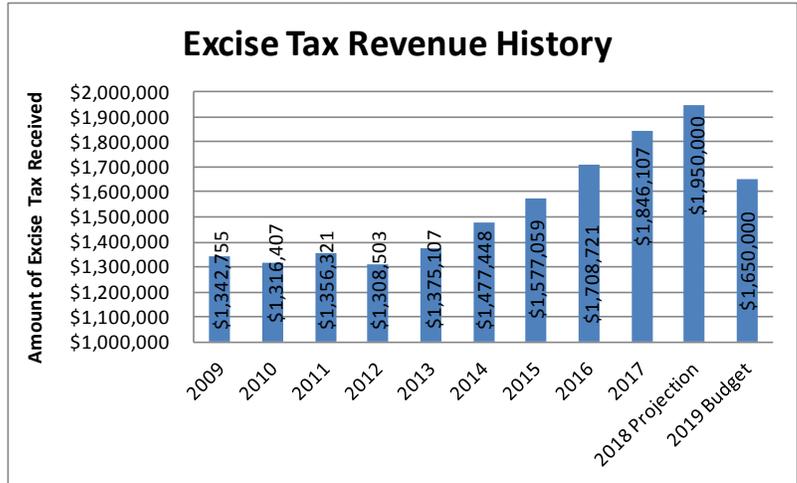


PROPERTY TAXES Maine State Statute Title 36 allows municipalities to levy property taxes on real and personal property each year as it is assessed on April 1st. Historically, approximately 50 percent of the Town’s general fund budget is funded by property taxes. These are taxes levied on businesses and residents of the Town that pay for essential programs and services for the Town, Cumberland County, and Regional School Unit #5. The Town Council has control over the Town’s general fund tax levy, but the County and RSU taxes are sent to the Town tax assessor and he

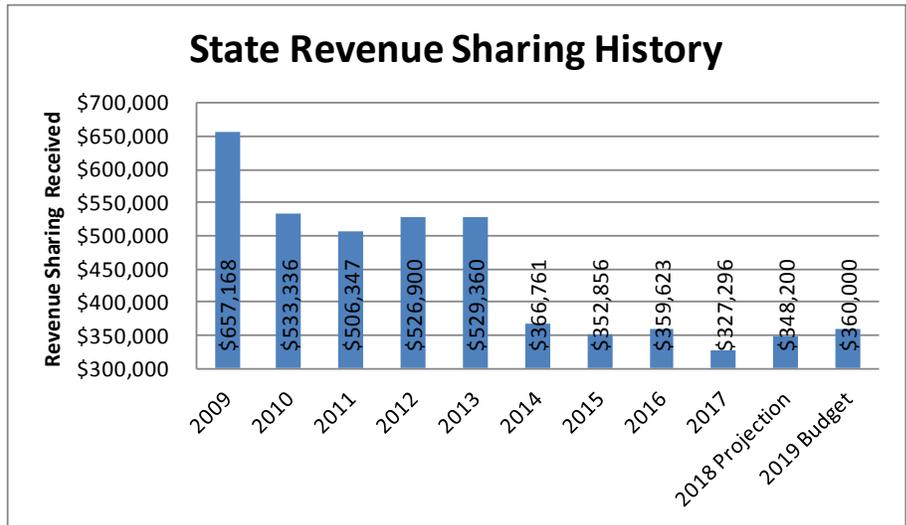


must levy those exact amounts. The Town’s general fund levy is approximately 22 percent of the total tax levy. The Town’s proposed FY 2019 property tax levy is approximately \$3.48 per \$1,000 of assessed value. The last ten years of property tax levies is shown above by Town, School, and County.

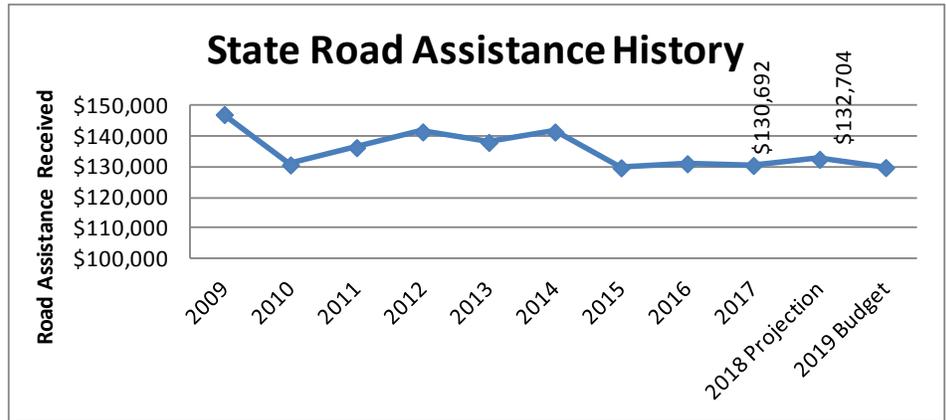
MOTOR VEHICLE EXCISE TAX Maine State Statute Title 36 Chapter 111 allows municipalities to levy and collect motor vehicle excise tax each year from residents of the Town who operate a motor vehicle on a public way. The excise tax is based upon the original manufacturer’s suggested retail price of the vehicle, and depreciates for a six-year period. Excise tax stays with the Town, and is used for road maintenance and paving. The last ten years of vehicle excise tax is shown to the right. The FY 2019 estimate is \$1.65 million, although this is a conservative estimate.



STATE REVENUE SHARING Maine State Statute Title 30-A Chapter 223 defines the State Revenue Sharing. The State collects all sales and income taxes in the State of Maine, and the intent of the revenue sharing was to remit 5% of these funds back to the Towns based upon their population and valuation in order to offset the property tax levy. However, during tough economic times, the Maine State Legislature removes funds from the municipal revenue sharing fund in order to assist with State budget-balancing. In addition, there are two types of revenue sharing; in 2009, the Legislature revised the Statute to more clearly define which revenue sharing was to be remitted to all towns, and which was to be remitted to only those towns with a “disproportionate tax burdens” or higher-than-average mil rates. The goal is to remit 80% of all revenue sharing collected to all municipalities, and 20% remitted to these “disproportionate tax burden” towns, as they are almost always service-center communities. Revenue sharing fluctuates greatly due to this in addition to the natural fluctuation relating to sales and income tax collected. The last ten years of revenue sharing collected from the State of Maine are listed above. The reader can see that there have been many historic legislative reductions in revenue sharing.



STATE ROAD ASSISTANCE Maine State Statute Title 23 Chapter 19 Subchapter 6 defines State road assistance to municipalities, and this is based upon the number of lane miles of State roads maintained by each Town. Local Road Assistance Program (LRAP) funds are distributed quarterly. Funds are distributed based upon the type of road (rural, urban, and major vs minor collectors) in addition to a specified amount for winter and summer maintenance. Each year, the LRAP fund must be nine percent of the total State Highway Fund allocation



to the Department of Transportation. As these funds fluctuate, the State Commissioner of Transportation must adjust the amount of reimbursement to meet the size of the fund. The Town’s annual receipts are approximately \$130,000, and these funds are required to be used to maintain State roads located within the Town.

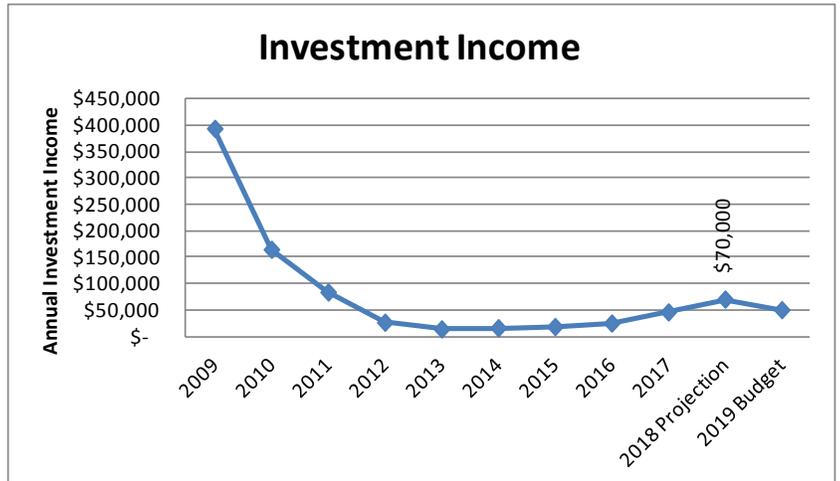
SOLID WASTE RECYCLED MATERIAL The Town operates the Transfer Station where residents can bring their trash and recyclables. To help cover some of the costs of running the facility, residents are charged fees for what they dispose of at the Transfer Station. Recycling is one way residents can reduce costs since recycling costs less than waste disposal. The combination of the revenue from the sale of recyclables and the user fees collected resulted in the annual revenue of approximately \$125,000 for FY 2018.



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. This lease is up for renegotiation in FY 2019 and staff will be making adjustments to these appropriations accordingly.

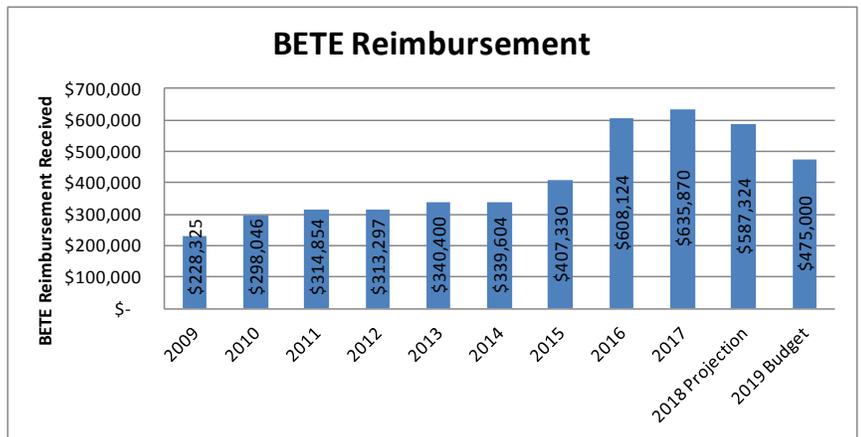
INVESTMENT INCOME The proceeds from the Town’s bank and investment accounts other than reserves and trusts is shown in the general fund. The annual income has varied greatly from almost \$400,000, to less than \$25,000 due to market fluctuations, balances in the accounts, and cash-flow needs over the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



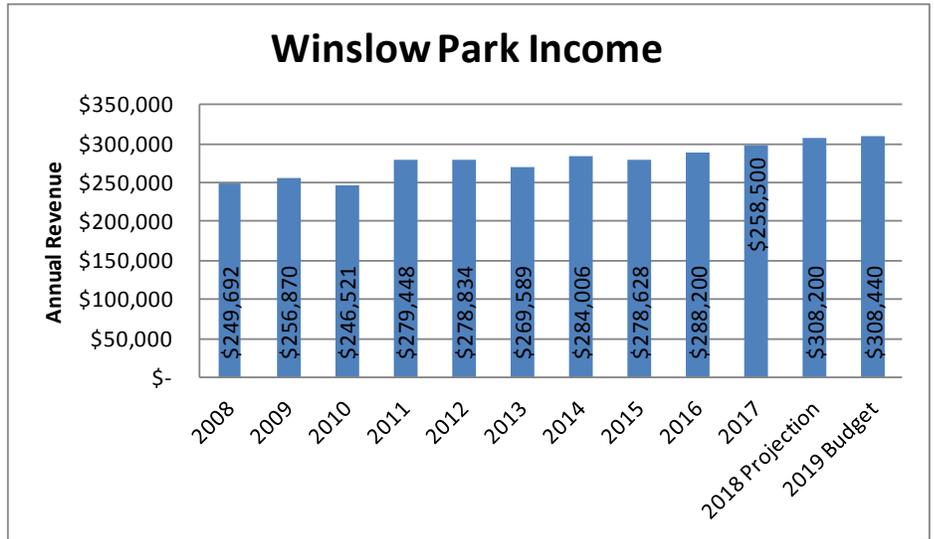
AMBULANCE REVENUE The Town collects approximately \$210,000 in emergency ambulance revenue each year. \$200,000 of this is transferred to the general fund to pay for the salaries of the rescue employees, medical supplies, and other overhead associated with operating an emergency rescue service. The remaining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

BUSINESS EQUIPMENT TAX EXEMPTION REIMBURSEMENT Maine State Statute

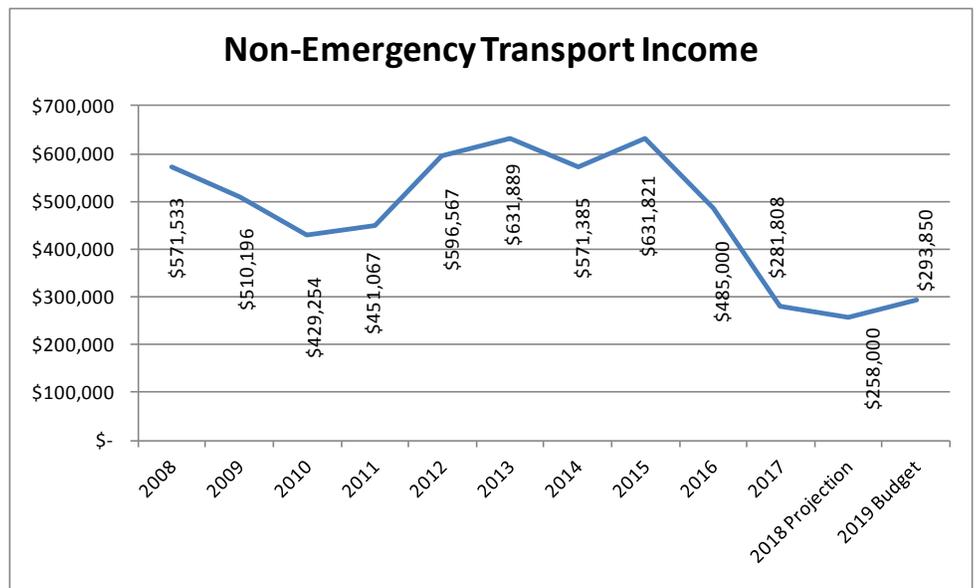
Title 36 Chapter 105 describes the Business Equipment Tax Exemption (BETE) program. This program allows businesses with qualifying equipment to apply for and receive a tax exemption for their equipment. The State recognizes that personal property tax can be significant for municipalities, as it is normally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



WINSLOW PARK REVENUE Each year, approximately 25,000 people visit the Winslow Park beach, playground, and campground, which generates approximately \$280,000 in annual revenue to support operations and capital projects at the Park. This is comprised of gate fees for people visiting the beach and playground, soda and refreshment fees, and camping fees. The ten-year history of the Park's revenue is listed in the chart to the side; the Park's popularity has increased over the past years, as can be seen by the approximate number of daily visitors per year. This figure was 18,150 in calendar year 2010 and has increased to 23,333 during 2017.



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





THE GENERAL FUND

The General Fund-The Town's Operating Fund

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

Town of Freeport Summary of Revenues and Expenditures-General Fund										
	Actual FY 2014	Actual FY 2015	Actual FY 2016	Actual FY 2017	Projected FY 2018	Budget FY 2019	Increase (Decrease)	% Change		
Beginning Fund Balance	\$ 5,421,160	\$ 5,298,117	\$ 5,298,779	\$ 6,371,071	\$ 6,380,868	\$ 6,762,416				
Revenues										
Taxes	\$ 21,937,371	\$ 22,708,938	\$ 25,086,213	\$ 25,182,497	\$ 26,078,672	\$ 26,203,780	\$ 125,108	0.48%		
Licenses, Permits, and Fees	\$ 274,869	\$ 288,463	\$ 320,646	\$ 299,608	\$ 351,275	\$ 309,900	\$ (41,375)	-11.78%		
Intergovernmental	\$ 1,150,300	\$ 1,212,588	\$ 1,395,444	\$ 1,473,756	\$ 1,438,874	\$ 1,304,300	\$ (134,574)	-9.35%		
Charges for Service	\$ 232,849	\$ 226,014	\$ 233,993	\$ 238,123	\$ 188,450	\$ 168,750	\$ (19,700)	-10.45%		
Fees and Fines	\$ 112,014	\$ 121,943	\$ 103,457	\$ 71,871	\$ 71,037	\$ 70,000	\$ (1,037)	-1.46%		
Unclassified	\$ 40,357	\$ 201,920	\$ 133,011	\$ 161,407	\$ 116,900	\$ 57,500	\$ (59,400)	-50.81%		
Investment Earnings	\$ 15,877	\$ 18,092	\$ 24,700	\$ 45,727	\$ 70,000	\$ 50,000	\$ (20,000)	-28.57%		
Total Revenues	\$ 23,763,637	\$ 24,777,958	\$ 27,297,464	\$ 27,472,989	\$ 28,315,208	\$ 28,164,230	\$ (150,978)	-0.53%		
Expenditures										
General Government	\$ 1,391,628	\$ 1,425,446	\$ 1,505,434	\$ 1,583,767	\$ 1,826,279	\$ 1,971,958	\$ 145,679	7.98%		
Public Safety	\$ 2,352,331	\$ 2,329,045	\$ 2,368,731	\$ 2,673,076	\$ 2,448,596	\$ 2,658,257	\$ 209,661	8.56%		
Public Works	\$ 2,305,614	\$ 2,208,961	\$ 2,023,399	\$ 2,167,842	\$ 2,184,973	\$ 2,303,771	\$ 118,798	5.44%		
Community Services	\$ 763,365	\$ 760,478	\$ 763,311	\$ 742,466	\$ 768,773	\$ 827,964	\$ 59,191	7.70%		
Education	\$ 14,291,054	\$ 15,076,758	\$ 16,548,807	\$ 16,610,407	\$ 17,355,332	\$ 18,133,850	\$ 778,518	4.49%		
Insurance and Fringe Benefits	\$ 1,323,625	\$ 1,401,289	\$ 1,552,037	\$ 1,615,177	\$ 1,781,725	\$ 1,876,000	\$ 94,275	5.29%		
Unclassified	\$ 1,073,311	\$ 1,100,456	\$ 1,190,366	\$ 1,202,985	\$ 1,896,252	\$ 1,355,602	\$ (540,650)	-28.51%		
Debt Service	\$ 293,220	\$ 184,863	\$ 179,657	\$ 171,443	\$ 146,730	\$ 141,828	\$ (4,902)	-3.34%		
Total Expenditures	\$ 23,794,148	\$ 24,487,296	\$ 26,131,742	\$ 26,767,163	\$ 28,408,660	\$ 29,269,230	\$ 860,570	3.03%		
Other Financing Sources/(Uses)	\$ (92,532)	\$ (290,000)	\$ (93,430)	\$ (696,029)	\$ 475,000	\$ 1,105,000	\$ 630,000	132.63%		
Change in Fund Balance	\$ (123,043)	\$ 662	\$ 1,072,292	\$ 9,797	\$ 381,548	\$ -	\$ 381,548	100.00%		
Ending Fund Balance	\$ 5,298,117	\$ 5,298,779	\$ 6,371,071	\$ 6,380,868	\$ 6,762,416	\$ 6,762,416	\$ -	0.00%		

General Fund									
	FY 2012 Audited	FY 2013 Restated	FY 2014 Audited	FY 2015 Audited	FY 2016 Audited	FY 2017 Audited	FY 2018 Projected	FY 2019 Budgeted	
Beginning Balance	\$ 5,669,078	\$ 5,000,475	\$ 5,421,160	\$ 5,298,117	\$ 5,298,779	\$ 6,371,071	\$ 6,380,868	\$ 6,762,416	
Revenue	\$ 22,405,643	\$ 23,543,173	\$ 23,763,637	\$ 24,777,958	\$ 27,297,464	\$ 27,472,989	\$ 28,315,208	\$ 28,164,230	
Expenditures	\$ 22,268,287	\$ 22,764,402	\$ 23,794,148	\$ 24,487,296	\$ 26,131,742	\$ 26,767,163	\$ 28,408,660	\$ 29,269,230	
Other Sources/(Uses)	\$ (1,153,434)	\$ (358,086)	\$ (92,532)	\$ (290,000)	\$ (93,430)	\$ (696,029)	\$ 475,000	\$ 1,105,000	
Ending Balance	\$ 4,653,000	\$ 5,421,160	\$ 5,298,117	\$ 5,298,779	\$ 6,371,071	\$ 6,380,868	\$ 6,762,416	\$ 6,762,416	
Change in Fund Balance	\$ (1,016,078)	\$ 420,685	\$ (123,043)	\$ 662	\$ 1,072,292	\$ 9,797	\$ 381,548	\$ -	

General Government

Town Council and Town Manager

Council Overview

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

Town Manager

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

Major Accomplishments for FY 2017 and FY 2018

One of the Town Council's annual goals is to minimize the impact of the budget on the property tax rate. The Council is proud to have once again achieved this goal on the municipal side, as there was a tax decrease of twenty-nine cents on the mil rate; the municipal mil rate decreased from \$3.74 to \$3.45 per \$1,000 of assessed value between FY 2017 and FY 2018.

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



*Town Council recognizes the 2017 Citizen of the Year, George Denney
Photo Courtesy Town Staff*

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

FY 2019 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 2018 (FY 2019) goals are as follows:

- Prioritize, evaluate and control expenditures in operating and capital budgets to mitigate the impact on the tax payers and maintain a stable tax rate, while providing the highest quality of services possible within the resources available.
- Promote transparent intercommunication, information exchange and collaboration on direction and process between Councilors, while conducting Town business in a fair and efficient manner. The Council will prioritize: (a) transparency of decision-making and of Town government operations; and (b) attendance at Town Council and assigned committee meetings.
- Continue to promote efforts to engage Freeport residents and businesses in the governance, operation, and activities of the Town. Including a review of the Town's boards and committees to assess their effectiveness, their tasks, their criteria for membership and the board and committee oversight role of the Council in an effort to streamline the Town's review processes for its residents and businesses.
- Be active in maintaining a strong relationship with the RSU5 Board and neighboring municipalities.
- Explore solutions related to renewable energy and energy efficiency to reduce the energy costs of the Town.
- Explore infrastructure opportunities that will promote active lifestyles for Freeport's residents and visitors.

Performance Measures

Council Goal:		Performance Measure:	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017
Town Council/Town Manager	Prioritize, evaluate and control expenditures in operating and capital budgets to maintain a stable tax rate	Operating Costs for Governance and Management per \$1,000 assessment	\$11.51	\$9.13	\$9.27	\$8.49	\$9.68
		Total costs for Municipal General Operations per Capita	\$1,207.67	\$1,235.78	\$1,226.35	\$1,247.32	\$1,383.70
		Full-Time Employees per Capita Ratio	1:127	1:123	1:119	1:114	1:117
	Prioritize transparency of decision making and of Town government operations	Items of Business Considered	216	181	214	301	174
		Number of Council Meetings Held	25	26	23	23	23
	Promote intercommunication & information exchange between Councilors and Residents	Number of Council Work Sessions Held	11	15	9	8	8

Budget

Town Council	2016 Actual	2017 Actual	FY 2018 Budget	FY 2018 Projected	FY 2019 Budget
Personnel	8,670	8,218	8,900	8,700	9,200
Contracted Services	91,312	119,916	118,500	103,497	128,110
Special Projects					
Supplies	646	495	1,000	1,300	1,000
Total	100,628	128,629	128,400	113,497	138,310

Town Manager	2016 Actual	2017 Actual	FY 2018 Budget	FY 2018 Projected	FY 2019 Budget
Personnel	105,872	106,645	108,800	108,800	111,100
Contracted Services	1,237	4,159	4,500	4,760	4,500
Special Projects					
Supplies	340	272	1,000	300	1,000
Total	107,449	111,076	114,300	113,860	116,600

General Administration	2016 Actual	2017 Actual	FY 2018 Budget	FY 2018 Projected	FY 2019 Budget
Personnel	74,246	73,538	80,400	75,000	82,200
Contracted Services	51,953	45,337	58,540	50,710	59,780
Special Projects					
Supplies	6,235	5,176	8,000	7,771	7,940
Total	132,434	124,051	146,940	133,481	149,920

Finance and Assessing

Department Overview The Finance Department employs five employees. The department is responsible for all property and excise tax collection for approximately 4,500 real property and 500 personal property accounts and approximately 10,000 automobiles annually, weekly payroll for the Town's 75 full-time and 100 part-time employees, payment of all of the Town's bi-weekly invoices and billing for any receivables, creating the annual budget document, preparing the financial statements and working with the Town's audit firm on the annual audit field work, assisting the departments in monitoring their budgets and reconciling all bank accounts and investing the Town's funds in accordance with the State statute and applicable policies.

The purpose of the Assessing Department is to equally distribute the property tax burden to owners according to the approximate market value of their taxable property, net of exemptions. To this end, the office annually inspects hundreds of properties; the Assessor's goal is to inspect approximately the same number of parcels each year. The Assessor's job is not to create value, but to observe and approximate the existing value. To achieve this, the Assessing Department employs a Town's Assessor and an Assistant Assessor. Both are Certified Maine Assessors, and both employees work on valuing real and personal property in Freeport. The Town has approximately 4,500 real and 500 personal property accounts; the Assessing Department ensures that all are valued accurately, including assessing additions, deletions, and changes as of April 1st each year as required by Maine State Statute, then commit a list of tax liabilities to the Tax Collector for collection each year. In addition, it is the Assessor's duty to educate the public about the various State exemption programs whether personal, institutional, or business. These programs give a bit of relief to the different property owners 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.

Major Accomplishments for FY 2017 and FY 2018

The Town of Freeport was pleased to begin issuing plates and processing new vehicle registrations in November of 2015. Allowing Residents to complete all paperwork associated with a new vehicle here at the Town Hall. With only few more minutes here, we have saved our Residents an invaluable amount of time by not having to go to DMV. During FY 2017, the Finance Department continued to streamline their processing from the front counter transactions to the back office reporting. This has been a major undertaking for the department and we've been able to recognize major efficiencies in our operations, as well as establish control procedures to ensure the integrity of the data being processed. For FY 2018, the Finance Department has been working with the State, as well as our software provider, to transition to laser printed motor vehicle registrations. This has been a lengthy process and staff hopes to be fully transitioned by the end of FY 2018.



Photo Courtesy Town Staff

The Assessing Department performs "Market Update" of all property values on an as-needed basis in order to maintain relative equity in valuation and avoid shocking shifts in tax burden. For FY 2018, we updated values of all properties to keep assessments near market value, which has been in ascent for the last few years. The resulting impact was a \$1 mil rate decrease. Also in FY 2018, the Assessing Department employed an intern to help map out docks and wharves as part of the property valuation system. This was of great assistance to the Assessing Department, while creating the opportunity for work experience to a future municipal candidate.

FY 2019 Goals and Objectives

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

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

During FY 2019, the Assessing Department will continue to monitor the Maine's real estate market conditions closely, since the real estate market still seems to be on an upward swing in construction, sales, and other real estate activity. While it is possible that the market may be topping out, supply remains constrained and so it is possible that another update to property values will be performed. The Department also expects to implement a major upgrade to both Real Estate and Personal Property software's, necessitated by the retirement of the underlying database programs. And while the State Legislature continues to tinker with eligibility factors for the Business Equipment Tax Exemption, the Department will closely monitor these changes and adapt the appraisal and notification practices accordingly.

Performance Measures

Council Goal:		Performance Measure:	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017
Finance Department	Prioritize, evaluate and control expenditures in operating and capital budgets to maintain a stable tax rate	Operating Costs for Finance Services per \$1,000 assessment	\$16.37	\$15.66	\$15.98	\$14.45	\$15.07
		Debt per Capita	\$657.77	\$562.99	\$476.05	\$389.11	\$302.77
	Prioritize transparency of decision making and of Town government operations	Accounts Payable Checks Issued	3,483	3,454	3,372	2,862	2,545
		Vehicle Registrations Completed	8,503	8,416	8,509	10,330	11,668
		Tax Bills Issued	4,836	4,911	4,917	4,928	4,941

Council Goal:		Performance Measure:	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017
Assessing Department	Prioritize, evaluate and control expenditures in operating and capital budgets to maintain a stable tax rate	Operating Costs for Assessing Services per \$1,000 assessment	\$6.61	\$6.84	\$6.68	\$6.39	\$6.56
		Parcel Count	4,409	4,428	4,450	4,460	4,459
	Prioritize transparency of decision making and of Town government operations	Abatements	28	32	33	19	17
		Supplemental Bills	3	0	2	7	3

Budget

Finance	2016 Actual	2017 Actual	FY 2018 Budget	FY 2018 Projected	FY 2019 Budget
Personnel	238,872	260,595	280,600	278,000	292,170
Contracted Services	109,813	107,247	124,705	114,870	122,850
Special Projects					
Supplies	5,335	5,190	5,750	5,200	5,550
Total	354,020	373,032	411,055	398,070	420,570

Assessing	2016 Actual	2017 Actual	FY 2018 Budget	FY 2018 Projected	FY 2019 Budget
Personnel	134,776	137,035	141,500	140,800	146,400
Contracted Services	20,022	23,926	30,360	25,610	29,330
Special Projects					
Supplies	1,796	1,448	1,600	1,600	1,600
Total	156,594	162,409	173,460	168,010	177,330

Town Clerk and Elections

Department Overview

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

Major Accomplishments for FY 2017 and FY 2018

The Clerk's Office ran incredibly efficiently in the prior year. As the new Deputy Town Clerk settled in and learned many new things, the Town Clerk continued to review current procedures to make certain they were in line with established ordinances.

The major accomplishment in the Clerk's Office was completing the local redistricting of municipal voting districts that is required by our Charter every 5 years. An incredible amount of time was spent ensuring that all districts had the same number of voters, that the new maps correctly reflected every parcel of land in Freeport and that prior miscalculations had been corrected. Information was then sent to the Secretary of State's Office so that changes could be made to the Central Voter Registration (CVR) software that maintains all our voter information. We then conducted an entire second round of proofing following the changes to the CVR.

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

The transition to the DAVE system for electronic marriage license processing was completed in FY 2018. Trainings were attended and the software has been very successful baring a few anticipated glitches. The Office of Vital Records maintains this software for the entire State and has been quick to address issues that have arisen during marriage licensing issuances.

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

FY 2019 Goals and Objectives

The Clerk's Office will be doing all scheduling of sports on the Hunter Road Fields this year. This will be mostly paper based tracking this first year, but anticipate looking at purchasing software in the future that will assist us in the process and prevent possible scheduling errors.

We will also be involved in conducting Federal and State elections following the newly elected Ranked Choice Voting system. The Primary election in June 2018 will be the first election where the State will elect officials using this system of voting. Voters will make selections on the ballot based on their first, second, third, etc. choice for the office being voted. Election officials will receive training prior to the Primary so they may assist voters in the new process. Our local elections for office will not use the Ranked Choice Voting system.

Performance Measures

Council Goal:		Performance Measure:	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017
Town Clerk	Prioritize, evaluate and control expenditures in operating and capital budgets to maintain a stable tax rate	Operating Costs for Town Clerk Services per \$1,000 assessment	\$4.54	\$4.46	\$4.36	\$4.10	\$4.43
		Victualers Licenses Issued	88	89	85	87	75
	Prioritize transparency of decision making and of Town government operations	Liquor Licenses Issued	24	24	24	20	18
		Dogs Licensed	1,417	1,424	1,475	1,559	1,558
		Shellfish Licenses Issued	148	150	150	152	140

Budget

Town Clerk And Elections	2016 Actual	2017 Actual	FY 2018 Budget	FY 2018 Projected	FY 2019 Budget
Personnel	89,680	98,753	107,100	101,350	115,400
Contracted Services	10,196	10,240	15,545	12,909	16,545
Special Projects					
Supplies	673	685	1,800	900	800
Total	100,549	109,678	124,445	115,159	132,745

Building and Grounds

Department Overview

The Buildings and Grounds Division was established in FY 2016. The department employs one supervisor and one full-time employee who works approximately 40 hours-per-week, and one part-time person that works approximately 30 hours-per-week.



*Buildings and Grounds Capital Purchase FY 2017
Photo Courtesy Town Staff*

Major Accomplishments for FY 2017 and FY 2018

The goal of the Buildings and Grounds Department is to more cost effectively maintain Town properties that had been previously maintained by private contractors. The Department also incorporates the previously existed Building Maintenance Staff and the existing duties of cleaning and maintaining most municipal buildings and grounds. Duties that the Department took on that were previously done by hired contractors include: litter control and removal in the Downtown area; maintenance of the Freeport Train and Information Center and train platform (including snow removal); mowing of municipal properties (including two in-town parks and eight municipally owned cemeteries); maintenance and cleaning of the facilities at the Hunter Road Fields; maintenance of the grounds at Exit 22; and maintenance of the building and grounds at Leon Gorman Park.

FY 2019 Goals and Objectives

The Buildings and Grounds Department mission for FY 2019 is to continue to enhance its service to Freeport staff, residents, and visitors alike, in the most effective and efficient manner possible.

Performance Measures

	Council Goal:	Performance Measure:	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017
Building and Grounds	Prioritize, evaluate and control expenditures in operating and capital budgets to maintain a stable tax rate	Operating Costs for Buildings and Grounds Services per \$1,000 assessment	\$15.11	\$11.53	\$11.88	\$13.64	\$13.39

Budget

Building Maintenance	2016 Actual	2017 Actual	FY 2018 Budget	FY 2018 Projected	FY 2019 Budget
Personnel	114,234	116,124	128,700	122,900	131,700
Contracted Services	161,428	158,256	184,360	170,195	183,735
Special Projects	44,251	44,499	45,600	45,493	46,800
Supplies	14,370	12,451	13,500	13,700	14,000
Total	334,284	331,330	372,160	352,288	376,235

Freeport Transit

Department Overview

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

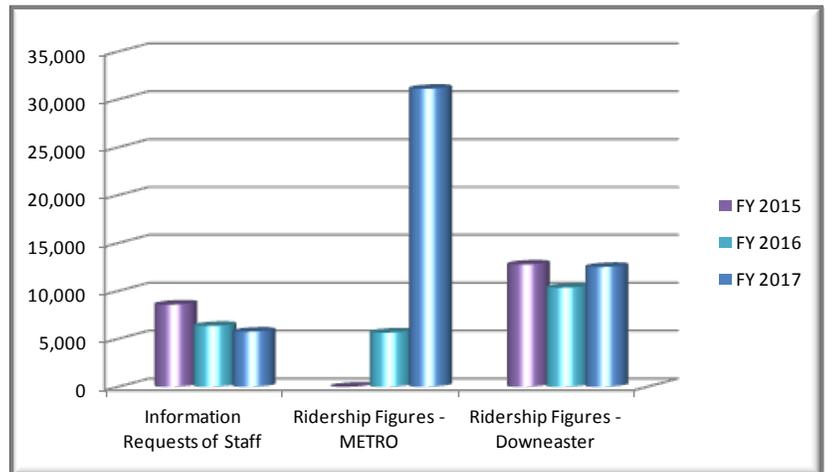


*Train Station Platform
Photo Courtesy Town Staff*

Major Accomplishments for FY 2017 and FY 2018

The Freeport Train Station opened in November of 2012 and through December of 2017 has served over 60,000 passengers and assisted an additional 26,343 Non-train passenger visitors with information on Freeport, area activities and the State of Maine in general. Ridership improved in 2017 over the previous two years as there were fewer construction delays and train cancellations. The Brunswick layover facility is fully operational and all Downeaster trains now originate in Brunswick. At present two daily Downeaster trains only offer service from Portland southbound to Boston. All others serve Freeport and Brunswick. It is anticipated that sometime either in late 2018 or early 2019 all 10 daily Downeaster trains will serve Freeport and Brunswick.

The Center staff strives to enhance the train traveler's experience by welcoming them when they arrive in Freeport and thanking them when they leave. Staff assists arriving passengers with information and assistance. The staff also assists non-train passengers with information on Freeport shopping and area attractions. Staff works with Visit Freeport and the Greater Freeport Chamber of Commerce in publicizing Freeport events.



The METRO Breez Express Bus Service from Portland to Freeport has now been expanded to Brunswick and has increased its number of daily trips. The Breeze provides a convenient, dependable, economical, and energy efficient mode of transportation for residents and visitors to the Freeport area.

FY 2019 Goals and Objectives

The Train Station Department's mission for FY 2019 is to continue to enhance its service to Downeaster passengers and Freeport visitors. The staff is updated frequently on all Amtrak, Downeaster, and Homeland Security regulations and procedures and implements them.

Performance Measures

Council Goal:		Performance Measure:	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017
Train Station and Visitors Center	Prioritize, evaluate and control expenditures in operating and capital budgets to maintain a stable tax rate	Operating Costs for Transit Services per \$1,000 assessment	\$0.02	\$4.76	\$3.73	\$2.69	\$2.71
	Be active in maintaining a strong relationship with neighboring municipalities	Information Requests of Staff	9,047	9,466	8,570	6,344	5,743
		Ridership Figures - METRO	N/A	N/A	N/A	5,649	31,105
		Ridership Figures - Downeaster	16,433	15,820	12,757	10,343	12,503

The METRO Breez Express Bus Service from Freeport to Portland began in FY 2016; the Town is currently presenting the Center's first two years of data.

Budget

Transit	2016 Actual	2017 Actual	FY 2018 Budget	FY 2018 Projected	FY 2019 Budget
Personnel	40,924	40,927	46,850	40,795	53,450
Contracted Services	20,664	19,720	48,131	48,980	42,355
Special Projects					
Supplies	4,356	6,459	7,000	6,500	7,000
Total	65,943	67,106	101,981	96,275	102,805

Codes and Planning

Department Overview

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

Major Accomplishments for FY 2017 and FY 2018

New residential construction in Freeport for FY 17 was similar to last year, this year there was a total of sixty one (61) new residential units permitted; which is above the average of fifty-four (54) units per year. Thirty-eight (38) permits were issued for single family houses; which is down from fifty-one (51) permits the in FY 16.

The number of permits issued for new commercial construction decreased with only two (2) permits being issued. This was another slow year for new commercial growth, which could in part be due to the low vacancy rates in the retail area of Freeport Village. There was a large construction project underway with the RSU No. 5 high school addition which is now up and running.

During fiscal year 2017, the Project Review Board's reviews continued to be projects smaller in nature such as requests for Design Review Certificates, Change of Uses, or Site Plan Amendments. New residential developments continued to be small, or mostly minor lot amendments to previously approved plans. Some of the larger projects approved by the Board, some of which required multiple types of review, are summarized below:

Project Name	Type of Review
353 US Route One – Storage Building	Site Plan Review
Maine Coast Waldorf School – High School	Site Plan Amendment
Maine Beer Company- Addition	Site Plan Amendment
Restaurant at 9 Mechanic Street	Site Plan Review, Design Review
Baird Landing Subdivision (5 lot, residential)	Subdivision
Regional School Unit #5 – Tri Town Track	Site Plan Amendment
Maguire Construction – new 6,300 sf building	Site Plan Review
Freeport Heights Retirement Community	Site Plan / Subdivision Renewal
LL Bean (Desert Road) - new 4,000 sf building	Site Plan Amendment

The Staff Review Board reviews small development proposals, and in FY 17 the Board reviewed a total of two projects; a gravel pit renewal and a change of use.

The Planning Board does the long and short-term planning for the community. In FY 17, the Planning Board's work focused making adjustments so that the ordinances are clearer and the parking requirement for the Village Commercial 1 District.

The Planning Department also helps out the Conservation Commission and the Active Living Committee. The Conservation Commission was awarded a grant to rebuild bog bridges at Florida Lake. The Active Living Committee works on making the town safer for bicyclists and pedestrians, and in FY 17 worked on a “complete streets” plan for Route One South.

FY 2019 Goals and Objectives

The major special project for the Planning Department this year is the installation of LED streetlights. That project will be completed in FY18. Ridership on the Metro Breez continued to grow. Further expansion is expected when the line is extended to Brunswick in September 2017. The Department is always looking for ways to decrease energy consumption and increase the use of renewable energy resources. As always, grants will be prepared as they become available.

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

Performance Measures

Council Goal:		Performance Measure:	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017
Codes Enforcement and Planning Departments	Prioritize, evaluate and control expenditures in operating and capital budgets to maintain a stable tax rate	Operating Costs for Code Enforcement Services per \$1,000 assessment	\$3.64	\$3.61	\$3.48	\$3.21	\$4.19
		Operating Costs for Planning Services per \$1,000 assessment	\$6.05	\$5.87	\$6.05	\$5.75	\$5.65
		Single Family Units	45	44	46	51	38
		Duplex Units	0	2	4	1	6
	Prioritize transparency of decision making and of Town government operations	Multi Family Units	3	0	4	0	0
		Mobile Homes	1	4	7	5	8
		Accessory Apartments	2	1	1	7	9
		New Commercial Construction	4	4	2	5	2
		Total Units	51	51	62	64	61

Budget

Codes Enforcement	2016 Actual	2017 Actual	FY 2018 Budget	FY 2018 Projected	FY 2019 Budget
Personnel	75,419	100,829	73,400	69,600	75,000
Contracted Services	2,883	2,500	3,250	3,980	5,765
Special Projects					
Supplies	344	392	1,700	1,600	700
Total	78,646	103,721	78,350	75,180	81,465

Planning	2016 Actual	2017 Actual	FY 2018 Budget	FY 2018 Projected	FY 2019 Budget
Personnel	130,454	131,727	139,500	133,911	142,600
Contracted Services	9,896	7,648	20,308	7,223	20,333
Special Projects					
Supplies	479	464	700	500	700
Total	140,829	139,839	160,508	141,634	163,633

Health and Welfare

General Assistance and Agency Support

Department Overview

The State of Maine Statute requires all towns to have a General Assistance program which is a last resort for people who are poor or indigent. The program is funded through the Town's general fund, and 70% of the welfare expenditures are reimbursed by the State of Maine. The welfare department is staffed by the General Assistance administrator, and while she administers General Assistance for the Towns of Freeport and neighboring Yarmouth and administers heating assistance and medicine through two trust funds, the General Assistance administrator also does many other duties such as website posting and maintenance and special projects for the Town manger as directed.

Major Accomplishments for FY 2017 and FY 2018

Each year the General Assistance Director joins the Fire/Rescue and Library Departments for the annual appeal to the heating fund; during the FY 2017 appeal, the Town raised approximately \$8,500 for the heating assistance fund and provided heat assistance to 38 Freeport households. In FY2018 over \$11,000 in donations were received.

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

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

The General Assistance Director continues to administer the Arthur L. Gould Medical Trust Fund and the relatively new Emergency Rental Assistance Program. The Arthur L. Gould Fund was established in 1968 through a gift to the Town as bequeathed by Arthur L. Gould, M.D., a former resident and practicing physician of Freeport. The earned income of this fund was designated to be used for the use of indigent, sick residents of Freeport for medical attention and hospitalization. In FY2017 this Fund assisted 51 residents with \$4,600 in medical assistance. The Emergency Rental Assistance Fund is a collaboration between the Freeport Housing Trust (FHT) and the Town of Freeport to help prevent lower income renters from becoming homeless when a documented, non-preventable emergency has caused the applicant's housing situation to be in jeopardy and all other assistance programs have been exhausted. FHT donated \$12,000 to establish this Fund to be administered by the Freeport General Assistance Office and was done

as a trial basis and was reviewed mid-year. Ten households facing evictions have been assisted through this program and the FHT will continue to contribute to this fund.

At the beginning of FY2017, the Metro Breez Express Bus Service from Portland to Freeport began providing a dependable, economical, and energy efficient mode of transportation for residents. CDBG funds were obtained to provide income-eligible residents with free 10 ride passes to assist with providing reliable transportation to jobs and necessary medical appointments. The Bus service has since been expanded to continue north to the Town of Brunswick. Forty-seven individuals have utilized these passes. One individual, who previously had no transportation and therefore an inability to look for work beyond Freeport was able to expand her work search area by using the Breez. Because of the bus passes, she successfully obtained a job in her field of interest in another town. She said this program was “life changing” for her. These passes will continue to be distributed until funds run out.

FY 2019 Goals and Objectives

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

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

The Department will continue to build upon goals achieved in FY 2018 which were designed to assist households in making short and long term changes to reduce energy costs and costs of other essential household needs which can assist them in becoming self-sufficient.

This is an ongoing goal of the department, as the Town’s General Assistance Director sees different and new clients on a daily basis.



*METRO Bus Service
Photo Courtesy Town Staff*

Performance Measures

Council Goal:		Performance Measure:	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017
General Assistance	Prioritize, evaluate and control expenditures in operating and capital budgets to maintain a stable tax rate	Operating Costs for General Assistance and Human Agency Services per \$1,000 assessment	\$5.89	\$5.83	\$5.30	\$4.93	\$5.32
	Be active in maintaining a strong relationship with neighboring municipalities	Number of Heating Assistance Vouchers Issued	124	130	120	134	76
		Number of Clients Seen	72	89	90	89	86
		Number of People Assisted with Gould Trust Fund	35	40	40	38	46

Budget

General Assistance	2016 Actual	2017 Actual	FY 2018 Budget	FY 2018 Projected	FY 2019 Budget
Personnel	71,146	71,665	78,900	76,900	78,900
Contracted Services	173	516	540	370	540
Special Projects	11,241	22,476	25,000	25,000	30,000
Supplies	250	268	300	275	300
Total	82,809	94,925	104,740	102,545	109,740

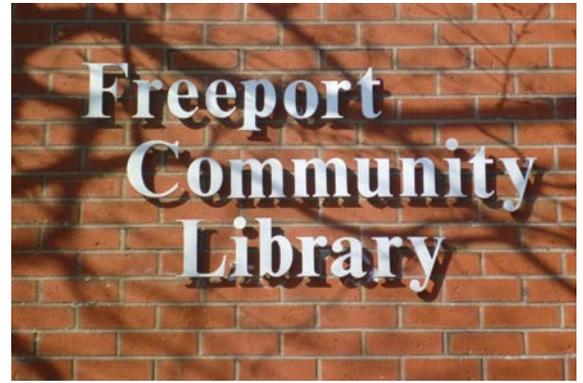
Human Services Agencies	2016 Actual	2017 Actual	FY 2018 Budget	FY 2018 Projected	FY 2019 Budget
Regional Transportation	500	-	-	-	-
Home Health	1,000	500	-	-	-
Agency on Aging	500	500	1,000	1,000	1,000
Oasis Free Clinics	-	-	750	750	750
Freeport Community Services	21,000	21,000	21,000	21,000	21,000
Family Crisis Center	500	-	500	500	500
Freeport Dental Care	1,412	401	1,800	1,800	1,800
Freeport Child Care	-	-	-	-	-
Freeport Edlers Assoc	5,000	6,000	6,500	6,500	6,500
American Red Cross	500	-	-	-	-
Port Teen Center	7,500	8,250	8,250	8,250	8,250
Total	37,912	36,651	39,800	39,800	39,800

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

Freeport Community Library

Department Overview

The Freeport Community Library is a department of the Town, and serves all residents who wish to use its services. The library houses over 55,000 volumes, and throughout the course of the year, lends approximately 110,000 physical books and electronic items. The library is expected to receive close to 70,000 visitors for FY 2018.



Major Accomplishments for FY 2017 and FY 2018

In the three years since joining Minerva our patrons have embraced the new interlibrary loan system with enthusiasm. FCL now receives an equal number of items as it loans out – that's a great measure of success! Our community truly enjoys having access to so many items state-wide. These are the combined totals of outgoing, incoming, and out-of-state-interlibrary loans we have processed:

2013-14 FY = **1,624** 2014-15 FY = **9,818** 2015-16 FY = **20,178** 2016-17 FY = **22,062**

The library hosted many programs and events that continue to bring the community to the library. Our many annual events include our "Chocolate Bash," featuring the wonderful sounds of "Cul de Sax" as well as the star of the show - all the delicious donated chocolates; the "Edible Books Festival" ; our spring Book Sale, which netted the Library and Friends of the Freeport Community Library \$4,736; and "Getting into College."



*Annual Edible Book Fair Entry
Photo Courtesy Town Staff*

Throughout the year we host many author talks. Highlights include local writer Bruce Coffin, who bases his detective stories right here in Portland, Me and Barton Seaver, an up-and-coming cookbook author who just released American Seafood.

Our outdoor family concert this year featured "String Tide" with library favorite Matt Lossigian.

"Cul de Sax" and Tim Burris (playing guitar) held free concerts for our many patrons. This May "High Winds Flute Choir" will be here for a lively musical night which we hope will bring folks outdoors after our long winter!

Every month we host local artists and treat our patrons to free art exhibits. We have many patrons who anticipate the enjoyment of returning artists as well as the opportunity to discover someone new. Highlights are the Art Guild of Freeport, which often displays gorgeous artwork by former director Beth Edmonds, as well as the mixed media show from RSU5 high school students sponsored by the Freeport Woman's Club.

Our Children's and Teen rooms are busy as ever! Staff continues to provide wonderful and innovative programming such as henna tattoos; "Board Game Cafe"; "Lego Club"; monthly "Crafting with Ali"; "Miss Lisa's Songs & Stories"; "Baby and Me"; "Yoga for Children"; and

our very well attended weekly storytimes. Our popular summer reading program sponsored by L.L. Bean is as popular as ever with almost 500 children participating in reading and accompanying events.

FY 2019 Goals and Objectives

The Library will be adopting strategic goals and objectives with community input:

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

Performance Measures

	Council Goal:	Performance Measure:	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017
Freeport Community Library	Prioritize, evaluate and control expenditures in operating and capital budgets to maintain a stable tax rate	Operating Costs for Library Services per \$1,000 assessment	\$16.42	\$17.55	\$18.49	\$17.37	\$16.38
	Maintain stable tax rate, while providing the highest quality of services possible within the resources available	Number of Children's Programs Conducted	209	194	95	95	189
		Number of Children Attending the Childrens' Programs	2,404	2,582	2,027	2,350	2,178
		Children's Summer Reading Program	350	450	400	499	511
		Interlibrary Loans Received from Other Libraries	536	814	3,615	7,225	9,435

Budget

Freeport Community Library	2016 Actual	2017 Actual	FY 2018 Budget	FY 2018 Projected	FY 2019 Budget
Personnel	318,582	310,455	340,800	302,275	362,250
Contracted Services	41,713	39,241	52,470	38,200	51,470
Special Projects					
Supplies	65,359	55,741	61,060	55,200	61,150
Total	425,654	405,437	454,330	395,675	474,870

Unassigned Category of Appropriations

Community Cable Television

Department Overview

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

Major Accomplishments for FY 2017 and FY 2018

During FY 2017 and FY 2018 The Cable Television Department saw the installation and addition of a new camera control switcher, increasing the ability to control all aspects of a production with just two screens. The Department also began the changeover to HD Television, which will provide the viewers with a much improved picture and audio quality.

FY 2019 Goals and Objectives

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

Performance Measures

Council Goal:		Performance Measure:	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017
Community Cable Television	Prioritize, evaluate and control expenditures in operating and capital budgets to maintain a stable tax rate	Operating Costs for Cable Services per \$1,000 assessment	\$3.46	\$3.31	\$3.21	\$2.97	\$2.85
	Promote intercommunication & information exchange between Councilors and Residents;	Number of Meetings Produced	67	61	49	67	51
	Transparency of decision making and of Town government operations	Number of Meetings Posted on Video-on-Demand	59	48	49	62	40

Budget

Cable TV	2016 Actual	2017 Actual	FY 2018 Budget	FY 2018 Projected	FY 2019 Budget
Personnel	65,742	55,157	68,700	53,000	69,750
Contracted Services	5,600	7,955	8,090	3,600	9,690
Special Projects	-	4,176	4,800	4,200	-
Supplies	1,443	3,146	3,000	3,000	3,000
Total	72,784	70,434	84,590	63,800	82,440

Protection and Enforcement

Police Department

Department Overview

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



Photo Courtesy Town Staff

Major Accomplishments for FY 2017 and FY 2018

During the FY 2017 and FY 2018 period, the police department received grant funds from the Bureau of Highway safety to conduct a variety of programs to promote occupant safety and safer highways. The department used these funds to conduct a series of speed enforcement details. The police department received other funds to prevent underage drinking. The department used these funds to conduct compliance checks at retail stores and restaurants to assure they are properly checking ID's and not selling to underage individuals. Other portions of the funds are used for educational purposes. The department has a Crime Reduction Unit (CRU) formed with current patrol officers, that identifies recurring crimes of a specific type or in a specific place, and focuses prevention or enforcement efforts on those crimes.

The Department took part in the State of Maine Police Challenge, which is a team building competition that highlights the officer's physical agility, firearms proficiency, and tactical skills. The police department held community forums to hear and address questions and concerns from Freeport residents, held Career Days at local schools and colleges to promote law enforcement and recruit officers, and gave crime prevention presentations to local financial institutions and businesses.

FY 2019 Goals and Objectives

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

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

The Department will continue to take part in the State of Maine Police Challenge, to reinforce team building within the department and with other law enforcement agencies as well as to encourage all officers to remain physically fit, have strong firearms proficiency, and tactical skills!

Performance Measures

Council Goal:		Performance Measure:	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017
Police Department	Prioritize, evaluate and control expenditures in operating and capital budgets to maintain a stable tax rate	Operating Costs for Police Services per \$1,000 assessment	\$50.15	\$50.96	\$50.22	\$46.35	\$46.76
		Operating Costs for Marine Resource Services per \$1,000 assessment	\$5.26	\$5.91	\$4.28	\$4.71	\$5.30
		Operating Costs for Dispatch/Reception Services per \$1,000 assessment	\$8.06	\$8.07	\$7.91	\$7.45	\$7.54
	Maintain stable tax rate, while providing the highest quality of services possible within the resources available	Average Overtime Dollars Per Officer	\$8,555.08	\$9,360.23	\$9,263.08	\$6,927.60	\$8,897.87
		Calls Answered	10,293	10,951	9,828	9,320	8,411
		Number of Arrests	353	329	347	278	296
		Parking Fines Issued	3,589	3,899	3,273	2,499	1,657
		Parking Fines Paid	2,439	2,665	2,596	2,070	1,409
		Traffic Summonses-Fiscal Year	2,724	1,579	1,790	2,112	1,805

Budget

Police	2016 Actual	2017 Actual	FY 2018 Budget	FY 2018 Projected	FY 2019 Budget
Personnel	994,229	1,035,136	1,015,600	1,035,300	1,070,250
Contracted Services	130,780	111,015	138,920	113,960	155,320
Special Projects	-	-	-	-	-
Supplies	10,922	11,142	11,900	12,100	12,100
Total	1,135,931	1,157,293	1,166,420	1,161,360	1,237,670

Marine Resource/Harbor Patr	2016 Actual	2017 Actual	FY 2018 Budget	FY 2018 Projected	FY 2019 Budget
Personnel	91,965	111,727	103,850	88,300	105,800
Contracted Services	22,211	18,471	28,735	25,410	24,505
Special Projects					
Supplies	1,238	979	1,250	1,010	1,250
Total	115,414	131,177	133,835	114,720	131,555

Public Safety Reception	2016 Actual	2017 Actual	FY 2018 Budget	FY 2018 Projected	FY 2019 Budget
Personnel	24,935	28,636	29,000	27,700	33,900
Contracted Services	22,862	19,818	23,200	20,300	23,200
Special Projects	134,882	138,000	145,000	142,140	146,500
Supplies	-	96	250	250	250
Total	182,679	186,550	197,450	190,390	203,850

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

Fire and Rescue Department

Department Overview

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

Major Accomplishments for FY 2017 and FY 2018

During FY 2017, through the capital plan, the Fire Department was able to replace the 1988 Grumann Fire Engine, referred to as Engine 3. Replacement occurred in the Fall of 2016 with a Pierce Fire Engine, similar to the current Engine 5.

Freeport continues to be designated as a Heart Safe Community by the Maine Cardiovascular Health Council and Maine EMS. One of the leading activities during FY 2017 was the purchase of specially designed mannequins to be utilized in the training of the Department and community members in the effective delivery of high-quality CPR. During FY 2018, utilizing the generous donations from the citizens of Freeport, the Department was able to increase the number of residents certified in CPR.

As a result of the Halloween Storm of 2017, and lacking a current working plan, the Department undertook the updating/rewriting of the Emergency Operations Plan (EOP) for the Town. The Department also made major gains in the inspection and maintenance of the Fire and Rescue apparatus fleet along with continuing efforts to “right-size” the fleet by eliminating a fourth ambulance (Rescue 4) and placing it and its appurtenant equipment on the market.

The Departments prepared to reconstitute the commercial inspections program for FY 2019 by training four personnel to Certified Fire Inspector I.

FY 2019 Goals and Objectives

The Department will continue to actively seek methods to cultivate and retain a call force of residents and seek ways to provide emergency services to the community effectively. Creating a staffing model to provide 24-hour coverage with four personnel, without the Fire Chief covering daily shifts is still a high priority for the Department and will be addressed in the FY 2019 budget.

The Department seeks to reconstitute the commercial inspections program. After certifying four fire inspectors in FY 2018, the Department will look to develop another four inspectors in FY 2019 allowing for the development of and presentation to the Town Council of a multifamily housing inspection program. Should such a program be approved by the Town Council, the Department will begin utilizing this program to gain vital pre-fire intelligence in order to develop effective pre-fire plans for the commercial, industrial and multifamily occupancies.

After bringing maintenance levels for the apparatus up to appropriate levels during FY 2018, the Department is looking to stay abreast of mechanical issues as they arise. Creating a more formal list of daily duties along with institutionalizing the expectations of department employees on a regular, scheduled basis; offering a more aggressive training schedule utilizing both in-house and outside instruction with the majority of the training being of a hand-on nature will be a focus for FY 2019.

Performance Measures

Council Goal:		Performance Measure:	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017
Fire and Rescue Departments	Prioritize, evaluate and control expenditures in operating and capital budgets to maintain a stable tax rate	Operating Costs for Fire Services per \$1,000 assessment	\$22.18	\$22.14	\$19.33	\$18.01	\$27.53
		Operating Costs for Rescue Services per \$1,000 assessment	\$16.07	\$14.66	\$15.91	\$14.45	\$15.17
	Maintain stable tax rate, while providing the highest quality of services possible within the resources available	Structure Fire Responses	27	28	24	21	15
		Patients Transported	767	860	923	770	816
		Emergency Bills Issued	767	860	923	770	750

Budget

Fire	2016 Actual	2017 Actual	FY 2018 Budget	FY 2018 Projected	FY 2019 Budget
Personnel	340,370	605,034	490,850	577,336	567,502
Contracted Services	68,675	50,217	66,900	71,800	72,400
Special Projects					
Supplies	32,126	26,187	24,750	18,280	19,250
Total	441,171	681,438	582,500	667,416	659,152

Rescue	2016 Actual	2017 Actual	FY 2018 Budget	FY 2018 Projected	FY 2019 Budget
Personnel	284,287	298,847	297,050	294,350	331,460
Contracted Services	35,634	38,722	48,770	46,000	50,770
Special Projects					
Supplies	34,270	37,993	43,700	33,770	43,800
Total	354,191	375,562	389,520	374,120	426,030

Public Works/Solid Waste

Public Works Department Department Overview

The Public Works Department is comprised of a superintendant, crew leader, eight equipment operators, one mechanic and an assistant. The Public Works Department takes responsibility for all infrastructure improvements on Town roads (drainage and paving), snow plowing and sand/calcium chloride application, tree maintenance, ditching, and supervising any large-scale



Photo Courtesy Town Staff

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 2017 and FY 2018

The Public Works Department, in preparation for the reconstruction and pavement overlay, checked and replaced all of the drainage systems on South Freeport Road and Curtis Road. Public Works reconstructed Main Street, Middle Street, and Park Street in the South Freeport Village, completing the project in the fall of 2017. The Public Works Department also started the reconstruction phase of both South Freeport Road (from Smelt Brook to Porters Landing Road) and Curtis Road. The reconstruction and base pavement on both of these roads was completed in the fall of 2017, with the final surface being put in place in the spring of 2018. The reconstruction of part of Wolfe's Neck Road from Burnett to the end was also completed in the fall of 2017. The Public Works Department was able to do general maintenance on Baker Road, Pleasant Hill, and Flying Point to include ditching, removal of winter sand build-up, removal of dead trees, and replacement of driveway culverts as needed. An unplanned event, the wind storm on Halloween, resulted in the Public Works Department focusing on the clean-up and opening of roads due to downed trees and power lines. This clean-up lasted for about 3 weeks which lead up to the time we had to then prep our trucks and equipment for winter.

Winter time operations resulted in 33 events this year which brought us 99 inches of snow and required us to do 3 snow removals in the downtown area, bringing our snow dump to full capacity.

FY 2019 Goals and Objectives

The Public Works Department is looking to complete the final surface and readjust driveway aprons on both South Freeport Road and Curtis Road. Public Works also has the following projects planned: the reconstruction and the base pavement for a portion of Baker Road (from Cedar Lane to the end), the construction of a new sidewalk on Snow Road, Elm Street and Justins Way, and the final clean-up from the wind storm of Halloween 2017. Finally, the Public Works Department is planning to do general maintenance on Staples Point Road and Spar Cove Road.

Performance Measures

Council Goal:	Performance Measure:	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017
Prioritize, evaluate and control expenditures in operating and capital budgets to maintain a stable tax rate	Operating Costs for Public Works Services per \$1,000 assessment	\$72.12	\$75.15	\$69.65	\$57.11	\$61.72
	Operating Costs for Town Engineering Services per \$1,000 assessment	\$5.47	\$5.55	\$5.17	\$4.68	\$4.42
	Operating Costs for Hunter Rd Field Services per \$1,000 assessment	\$0.01	\$5.02	\$5.63	\$4.61	\$4.45
Public Works Roads Program	Average Overtime Dollars Per Driver	\$8,352.56	\$7,293.56	\$7,882.78	\$4,580.89	\$6,897.22
Maintain stable tax rate, while providing the highest quality of services possible within the resources available	Inches of Snow Plowed	97	91	117	55	107
	Yards of Road Salt Used	1,702	1,920	1,579	1,420	1,305
	Yards of Sand Used	908	1,573	1,227	768	1,074
	Gallons of Liquid Calcium Chloride Applied	4,150	9,603	11,632	13,586	17,411

Budget

Public Works General	2016 Actual	2017 Actual	FY 2018 Budget	FY 2018 Projected	FY 2019 Budget
Personnel	578,068	596,694	626,680	610,500	679,180
Contracted Services	129,032	151,570	166,950	164,600	166,950
Special Projects					
Supplies	23,714	23,679	26,200	26,000	27,000
Total	730,813	771,943	819,830	801,100	873,130

Public Works Summer Roads	2016 Actual	2017 Actual	FY 2018 Budget	FY 2018 Projected	FY 2019 Budget
Personnel	-	-	-	-	-
Contracted Services	-	-	-	-	-
Special Projects	417,220	467,586	443,100	422,600	443,100
Supplies	121,968	119,607	132,900	132,125	139,400
Total	539,187	587,193	576,000	554,725	582,500

Public Works Winter Roads	2016 Actual	2017 Actual	FY 2018 Budget	FY 2018 Projected	FY 2019 Budget
Personnel	-	-	-	-	-
Contracted Services	-	-	-	-	-
Special Projects	-	-	-	-	-
Supplies	113,556	157,842	169,000	175,600	171,000
Total	113,556	157,842	169,000	175,600	171,000

Public Works Tree & Park	2016 Actual	2017 Actual	FY 2018 Budget	FY 2018 Projected	FY 2019 Budget
Personnel	-	-	-	-	-
Contracted Services	11,920	8,000	8,000	8,800	8,000
Special Projects	-	-	-	-	-
Supplies	4,100	2,639	3,500	3,757	5,000
Total	16,020	10,639	11,500	12,557	13,000

Town Engineer	2016 Actual	2017 Actual	FY 2018 Budget	FY 2018 Projected	FY 2019 Budget
Personnel	98,299	86,527	95,000	94,250	102,800
Contracted Services	1,601	1,989	5,500	4,900	9,500
Special Projects	14,780	20,400	20,400	20,400	24,700
Supplies	45	495	2,800	500	300
Total	114,726	109,411	123,700	120,050	137,300

HRF Fields Maintenance	2016 Actual	2017 Actual	FY 2018 Budget	FY 2018 Projected	FY 2019 Budget
Personnel					
Contracted Services	112,909	110,257	117,991	109,341	116,500
Special Projects					
Supplies					
Total	112,909	110,257	117,991	109,341	116,500

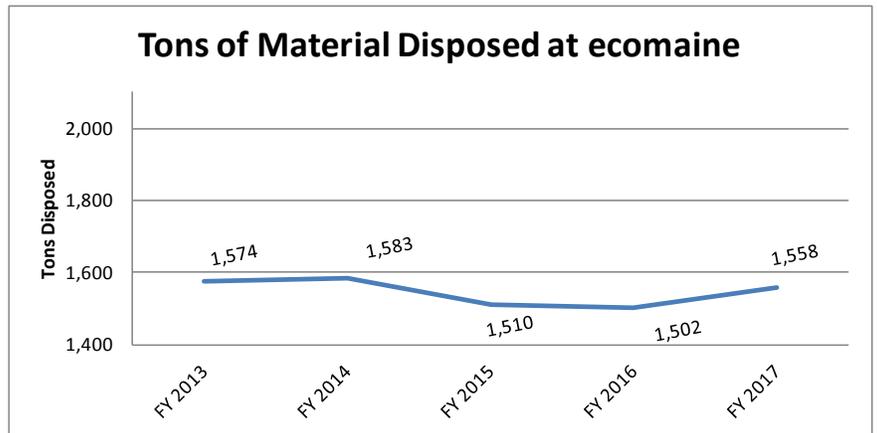
Solid Waste and Recycling Center

Department Overview

The Solid Waste/Recycling Department consists of the facility manger, one 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 four satellite recycling (Silver Bullet) locations. The single-sort recycling materials are delivered to ecomaine recycling center in Portland for no fee (only subject to the market volatility), thereby in most cases reducing the cost of waste disposal Townwide.

Major Accomplishments for FY 2017 and FY 2018

The Recycling Center ceased its baling operations and replaced the recycling container on site with a 40 yard Single Sort Recycling compactor. Residents no longer need to separate their mixed paper, corrugated cardboard or natural HDPE from their other recyclables. Now all recyclables can be comingled in the new single sort compactor which is transported to ecomaine. The new system has significantly reduced operation costs and simplified recycling making it popular with users and staff alike.



FY 2019 Goals and Objectives

The Town is planning to remove the 2,500 gallon leachate tank which collects leachate from the two closed landfills and replace it with a larger one. A larger tank will decrease the number of times the tank must be emptied thus reducing costs.

The vehicle scale maintenance schedule will be adjusted from once every four years to an annual schedule. This adjustment will provide better maintenance of the scale thereby ensuring the integrity and reliability of this essential piece of equipment.

The final stage of the construction / demolition debris landfill closure consists of establishing a vegetative cover. Last year's drought made this task difficult to accomplish in some areas. These areas will be replanted in the spring and new growth will be established in order to comply with the DEP requirements.

Performance Measures

Council Goal:		Performance Measure:	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017
Solid Waste Department	Prioritize, evaluate and control expenditures in operating and capital budgets to maintain a stable tax rate	Operating Costs for Recycling Services per \$1,000 assessment	\$18.36	\$17.77	\$18.23	\$16.17	\$16.99
		Tons of Material Recycled in Silver Bullets	443	496	503	523	502
		Tons of Material Disposed at ecomaine	1,574	1,583	1,510	1,502	1,558
	Maintain stable tax rate, while providing the highest quality of services possible within the resources available	Percent of Waste Recycled	33	33	36	37	37
		Tons Recycled by Pinetree	123	130	164	200	189
		Tons of Recyclables Brought to the Recycling Center	206	184	178	162	183
		Visits to the Recycling Center for Household Clean-Up Week	664	733	711	678	771
		Tons of Electronic/Universal Waste Recycled	22	21	20	23	13

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

Budget

Solid Waste/Recycling	2016 Actual	2017 Actual	FY 2018 Budget	FY 2018 Projected	FY 2019 Budget
Personnel	114,753	118,140	94,300	106,400	96,500
Contracted Services	264,738	289,636	300,200	293,100	304,450
Special Projects					
Supplies	13,580	10,162	11,000	12,100	12,100
Total	393,071	417,938	405,500	411,600	413,050



Photo Courtesy Town Staff

THE WINSLOW PARK FUND



*Photo Courtesy
Town Staff*

The Winslow Park Special Revenue Fund

Department Overview

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

Major Accomplishments for FY 2017 and FY 2018

The 2017-2018 saw a number of upgrades and maintenance projects happening at Winslow Park.

Park staff replaced a total of over fifty old picnic tables, many of which handicapped accessible. Both the Harb cottage and the farmhouse were painted over the summer as well as some window and sill replacements on both buildings. The old cabin off of Pound of Tea Island was totally gutted and the interior redone in white pine. Staff will be finishing up building tables and shelves so that it will be open in May of 2018. The floors of all of the bathroom facilities were stripped and refinished with a more durable epoxy coat.

The park has had two backup generators installed at the shower house and Harb cottage. This will allow for the bathrooms, showers to remain open at all times as well as provide water to campers. It will also act as a convenience to the renters at the cottage and keep the furnace running in the winter in case of an outage.

The old maintenance shop has been torn down and a new one is expected to be completed by July.

A very harsh windstorm came through the park in the fall and took down over fifty large pine trees. Park staff worked late into the season and got the vast majority of the debris removed before snow came.

FY 2019 Goals and Objectives

There are a lot of projects in the works for the 2019 FY at Winslow Park.

The launch ramp dock system, which was damaged in storms this past fall, will either be fully or partially replaced. The park has applied for grants to hopefully cover some of the cost.

Water heaters, which are outdated and beginning to fail are slated for replacement at the shower facilities.

The park staff continues to replace old rotten barricades around the park. This has and will continue to be an ongoing project. Maintenance employees also plan of continuing to replace older picnic tables. The Deck on the old boat house is in rough shape and staff will be getting cost estimates together for repairs. There are also plans for roof repair and painting at the gatehouse.

As noted before, the construction of a new maintenance shop has commenced and will hopefully be completed in July.

Performance Measures

Council Goal:		Performance Measure:	Calendar Year				
Winslow Park	Be active in maintaining a strong relationship with neighboring municipalities		2013	2014	2015	2016	2017
		Family Season Passes	484	484	499	530	500
		Daily Visitors	23,292	24,762	25,316	25,890	23,333

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

Budget

The Park's historic fund balance is shown from FY 2012 through the June 30th, 2019 budget in addition to a more detailed revenue and expenditure report. It is notable that during the FY 2012 fiscal year, the Park underwent a large-scale (approximately \$240,000) erosion control project. This is the reason for the decline in fund balance during that year.

Winslow Park									
	FY 2012 Audited	FY 2013 Audited	FY 2014 Audited	FY 2015 Audited	FY 2016 Audited	FY 2017 Audited	FY 2018 Projected	FY 2019 Budgeted	
Beginning Balance	\$ 388,030	\$ 369,701	\$ 417,279	\$ 476,759	\$ 525,026	\$ 554,567	\$ 601,851	\$ 566,740	
Revenue	\$ 278,834	\$ 273,639	\$ 284,006	\$ 279,828	\$ 284,861	\$ 298,386	\$ 317,200	\$ 321,440	
Expenditures	\$ 297,163	\$ 226,061	\$ 224,526	\$ 231,561	\$ 255,320	\$ 251,102	\$ 352,311	\$ 321,440	
Other Sources/(Uses)									
Ending Balance	\$ 369,701	\$ 417,279	\$ 476,759	\$ 525,026	\$ 554,567	\$ 601,851	\$ 566,740	\$ 566,740	
Change in Fund Balance	\$ (18,329)	\$ 47,578	\$ 59,480	\$ 48,267	\$ 29,541	\$ 47,284	\$ (35,111)	\$ -	

Town of Freeport Summary of Revenues and Expenditures-Winslow Park Fund									
	Actual FY 2014	Actual FY 2015	Actual FY 2016	Actual FY 2017	Projected FY 2018	Budget FY 2019	Increase (Decrease)	% Change	
Beginning Fund Balance	\$ 417,279	\$ 476,759	\$ 525,026	\$ 554,567	\$ 601,851	\$ 566,740	-\$35,111	-5.83%	
Revenues									
Taxes									
Licenses, Permits, and Fees	\$ 284,006	\$ 279,828	\$ 284,861	\$ 298,386	\$ 317,200	\$ 321,440	\$4,240	1.34%	
Intergovernmental									
Charges for Service									
Fees and Fines									
Unclassified									
Investment Earnings									
Total Revenues	\$ 284,006	\$ 279,828	\$ 284,861	\$ 298,386	\$ 317,200	\$ 321,440	\$4,240	1.34%	
Expenditures									
General Government									
Public Safety									
Public Works									
Community Services	\$ 224,526	\$ 231,561	\$ 255,320	\$ 251,102	\$ 352,311	\$ 321,440	-\$30,871	-8.76%	
Education									
Insurance and Fringe Benefits									
Unclassified									
Debt Service									
Total Expenditures	\$ 224,526	\$ 231,561	\$ 255,320	\$ 251,102	\$ 352,311	\$ 321,440	-\$30,871	-8.76%	
Other Financing Sources/(Uses)									
Change in Fund Balance	\$ 59,480	\$ 48,267	\$ 29,541	\$ 47,284	\$ (35,111)	\$ -			
Ending Fund Balance	\$ 476,759	\$ 525,026	\$ 554,567	\$ 601,851	\$ 566,740	\$ 566,740	\$0	0.00%	

As seen in the above table, the Winslow Park fund’s fund balance has historically increased annually, and declines are normally attributable to a large-scale capital project such as the erosion control project or bathroom renovations as in during FY 2012. The projected decline in the FY 2018 fund balance is due to the start of major renovations being undertaken at the Farmhouse and the fencing and barrier replacement throughout the park. The chart below is a graphic representation of the ending fund balances shown above. Below is the FY 2018 budget as passed by the Town council, and above is a basic revenue and expenditure worksheet showing the changes in fund balance from FY 2012-FY 2019 budget.

While the table above shows the FY 2014-FY 2019 actual (or budget) figures and fund balance computations, the table to the right shows the fund balance computations for the Fund since FY 2012. The natural increase in fund balance due to the inherent profitability in the Winslow Park operations is shown. During FY 2012, the Winslow Park commission approved \$40,000 for bathroom and shower renovations and another \$9,000 for farmhouse painting. The FY 2013 – FY 2015 fund balances continued increasing again due to the large erosion control and bathroom renovation projects being complete. It is likely that FY 2018 will show a decrease in fund balance due fencing and barrier replacements, farmhouse renovations, and maintenance shop replacement being undertaken.

Winslow Park	2016 Actual	2017 Actual	2018 Projection	2019 Budget
Personnel	105,606	124,393	130,961	156,040
Contracted Services	61,586	60,528	68,550	84,600
Special Projects	65,131	44,165	127,000	59,000
Supplies	22,998	22,019	25,800	21,800
Total	255,321	251,105	352,311	321,440

**DESTINATION FREEPORT TAX INCREMENT
FINANCING DISTRICT FUND**



Photo Courtesy Town Staff

The Destination Freeport TIF Special Revenue Fund

Fund Overview

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

Major Accomplishments for FY 2017 and FY 2018

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

FY 2019 Goals and Objectives

The TIF fund is not a "department" as there are in other funds, so goals and objectives will be listed as the projects to be completed. The fund will be funding economic development during FY 2019 in addition to sidewalk construction from Main St. Holbrook St as well as to Town Hall Drive. In addition, the Town Engineer plans on replacing eight sidewalk ramp detectable panels in the downtown and replace the sidewalk plow with TIF increment during FY 2019. The Arts and Cultural Alliance of Freeport (ACAF) has also asked for, and received, funding in the amount of \$20,000 for a PT Coordinator position to oversee their cultural plan.

Performance Measures

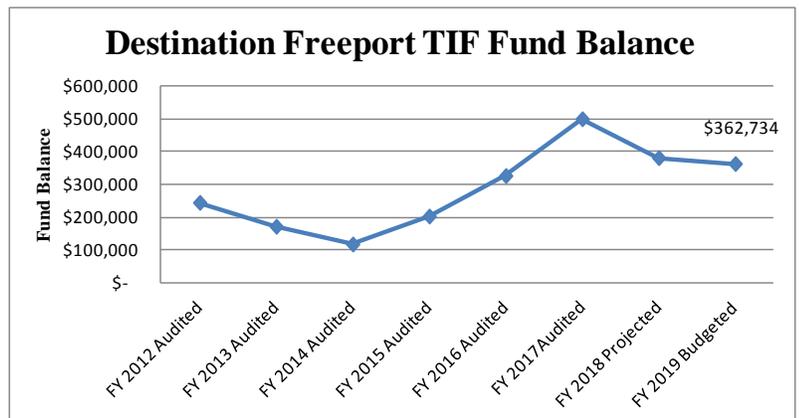
While the Destination Freeport TIF fund increment is used each year to improve the downtown area and promote economic development Town wide, it would not be appropriate to list performance measures for the TIF fund. The fund does not have any dedicated employees, and the economic development agencies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

Budget

The Destination Freeport five year TIF program budget was adopted by the Town Council on April 24th, 2018, and the budget is scheduled to be adopted on June 19th, 2018. The budget includes sidewalk improvements, sidewalk plow replacement, economic development contributions, and a \$20,000 credit enhancement payment to the developer of the Nordica Theatre project. The TIF fund's fund balance would not be benchmarked as other special revenue funds, as it routinely contains capital projects of different sizes. A fund balance comparison from FY 2011-FY 2018 budgeted is included here for reference, but the fluctuation is always due to the size of the capital projects in the fund. It is notable that the FY 2019 budget includes a budgeted decrease in fund balance of \$18,000; this is due in part to the large capital improvements plan in the fund relative to the tax increment for the upcoming year.

Destination Freeport TIF Fund									
	FY 2012 Audited	FY 2013 Audited	FY 2014 Audited	FY 2015 Audited	FY 2016 Audited	FY 2017 Audited	FY 2018 Projected	FY 2019 Budgeted	
Beginning Balance	\$ 199,188	\$ 243,978	\$ 170,891	\$ 116,704	\$ 202,206	\$ 326,069	\$ 499,734	\$ 380,734	
Revenue	\$ 258,400	\$ 262,650	\$ 269,450	\$ 268,600	\$ 307,980	\$ 307,473	\$ 299,000	\$ 302,000	
Expenditures	\$ 213,610	\$ 335,737	\$ 323,637	\$ 183,098	\$ 184,117	\$ 133,808	\$ 418,000	\$ 320,000	
Other Sources/(Uses)									
Ending Balance	\$ 243,978	\$ 170,891	\$ 116,704	\$ 202,206	\$ 326,069	\$ 499,734	\$ 380,734	\$ 362,734	
Change in Fund Balance	\$ 44,790	\$ (73,087)	\$ (54,187)	\$ 85,502	\$ 123,863	\$ 173,665	\$ (119,000)	\$ (18,000)	

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



Town of Freeport									
Summary of Revenues and Expenditures-Destination Freeport TIF Fund									
	Actual FY 2014	Actual FY 2015	Actual FY 2016	Actual FY 2017	Projected FY 2018	Budget FY 2019		Increase (Decrease)	% Change
Beginning Fund Balance	\$ 170,891	\$ 116,704	\$ 202,206	\$ 326,069	\$ 499,734	\$ 380,734		-\$119,000	-23.81%
Revenues									
Taxes	\$ 269,450	\$ 268,600	\$ 307,980	\$ 307,473	\$ 299,000	\$ 302,000		\$3,000	1.00%
Licenses, Permits, and Fees									
Intergovernmental									
Charges for Service									
Fees and Fines									
Unclassified									
Investment Earnings									
Total Revenues	\$ 269,450	\$ 268,600	\$ 307,980	\$ 307,473	\$ 299,000	\$ 302,000		\$3,000	1.00%
Expenditures									
General Government									
Public Safety									
Public Works									
Community Services									
Education									
Insurance and Fringe Benefits									
Unclassified	\$ 323,637	\$ 183,098	\$ 184,117	\$ 133,808	\$ 418,000	\$ 320,000		-\$98,000	-23.44%
Debt Service									
Total Expenditures	\$ 323,637	\$ 183,098	\$ 184,117	\$ 133,808	\$ 418,000	\$ 320,000		-\$98,000	-23.44%
Other Financing Sources/(Uses)									
Change in Fund Balance	\$ (54,187)	\$ 85,502	\$ 123,863	\$ 173,665	\$ (119,000)	\$ (18,000)		\$101,000	
Ending Fund Balance	\$ 116,704	\$ 202,206	\$ 326,069	\$ 499,734	\$ 380,734	\$ 362,734		-\$18,000	-4.73%

The next table below shows the Destination Freeport’s FY 2019 capital budget for a reference point in addition to the FY 2018-FY 2022 adopted five year program (planning document). While the appropriation for the budget has not yet been done, the intention is that the first year of the five-year program document becomes the appropriation and budget for the fiscal year.

	<u>FY18 Projected</u>	<u>Manager Proposed</u>	<u>Council Approved</u>
<u>FY 2019</u>			
1 Sidewalk Improvements - Main St, East side, West St. to Town Hall Dr (3500 sq.ft)	35,000	35,000	35,000
2 Sidewalk-Main St West St to Holbrook St (8400 sq.ft)	84,000	84,000	84,000
3 Sidewalk ramp detectable panel replacement (8)	6,000	6,000	6,000
4 Sidewalk Plow (shared with PWR)	80,000	75,000	75,000
5 ACAF PT Position Fullfillment	-	-	20,000
6 Freeport Economic Development Corporation	95,000	100,000	100,000
Total FY 2019	300,000	300,000	320,000

**DESTINATION TIF VILLAGE IMPROVEMENTS
FY 2019 BUDGET and FIVE-YEAR CAPITAL PROGRAM**

FY 2018 Adopted	<u>Manager</u>	<u>Council</u>	<u>Council</u>	
	<u>Proposed</u>	<u>Approved CIP</u>	<u>Appropriated</u>	
<u>FY 2018</u>				
1 Sidewalk Improvements-Brick Repairs	25,000	25,000	25,000	
2 Sidewalk Improvements - Main Street east, Part of Mill Street to Bow Street	50,000	50,000	50,000	
3 Sidewalk Improvements - Bow Street, from Main Street east for 100'	22,000	22,000	22,000	
4 Sidewalk ramp detectable panel replacement (8)	6,000	6,000	6,000	
5 Sidewalk Improvements - Snow Road to Main St on Elm St	-	200,000	200,000	
6 Freeport Economic Development Corporation	95,000	95,000	95,000	
Total FY 2018	198,000	398,000	398,000	
 FY 2019-2023 Proposed				
	<u>FY18 Projected</u>	<u>Manager Proposed</u>	<u>Council Approved</u>	<u>Council Appropriated</u>
<u>FY 2019</u>				
1 Sidewalk Improvements - Main St, East side, West St. to Town Hall Dr (3500 sq.ft)	35,000	35,000	35,000	
2 Sidewalk-Main St West St to Holbrook St (8400 sq.ft)	84,000	84,000	84,000	
3 Sidewalk ramp detectable panel replacement (8)	6,000	6,000	6,000	
4 Sidewalk Plow (shared with PWR)	80,000	75,000	75,000	
5 ACAF PT Position Fullfillment	-	-	20,000	
6 Freeport Economic Development Corporation	95,000	100,000	100,000	
Total FY 2019	300,000	300,000	320,000	-
 <u>FY 2020</u>				
1 Sidewalk ramp detectable panel replacement (8)		6,000	6,000	
2 Sidewalk-School St-SW Side, Main to Middle St (4500 sq.ft)		45,000	45,000	
3 Freeport Economic Development Corporation		100,000	100,000	
Total FY 2020		151,000	151,000	-
 <u>FY 2021</u>				
1 Sidewalk-Main St. - NW Side, Key Bank to Post Office (4500 sq.ft)		45,000	45,000	
2 Freeport Economic Development Corporation		100,000	100,000	
Total FY 2021		145,000	145,000	-
 <u>FY 2022</u>				
1 Snowblower/Loader (Shared with PWR - 50%)		60,000	60,000	
2 Sidewalk - Park St. from Bow St. to Hilton (4500 sq.ft)		45,000	45,000	
3 Sidewalk - West St.- N. Side, Main St. to Depot St. (4500 sq.ft)		45,000	45,000	
4 Freeport Economic Development Corporation		100,000	100,000	
Total FY 2022		250,000	250,000	-
 <u>FY 2023</u>				
1 Sidewalk Improvement Reserve		100,000	100,000	
2 Sweeper (Shared with PWR - 50%)		110,000	110,000	
3 Freeport Economic Development Corporation		100,000	100,000	
Total FY 2023		310,000	310,000	-
 <u>TIF Funds Available:</u>				
Unobligated Balance 6/30/17	\$	499,734		
Property Taxes Raised FY18	\$	299,000		
FY 2018 Projects	\$	(303,000)		
Economic Development	\$	(95,000)		
Funds Committed for Theater Payment - Contract thru FY22	\$	(20,000)		
Available 07/01/2018	\$	380,734		

NON-EMERGENCY TRANSPORT FUND



Photo Courtesy Town Staff

The Nonemergency Transport Enterprise Fund

Fund Overview

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

Major Accomplishments for FY 2017 and FY 2018

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

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

During FY 2018 the Department maintained the portions of the NET program which provided services to Freeport residents and/or provided financial gain to help offset the impact upon the General Fund.

FY 2019 Goals and Objectives

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

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

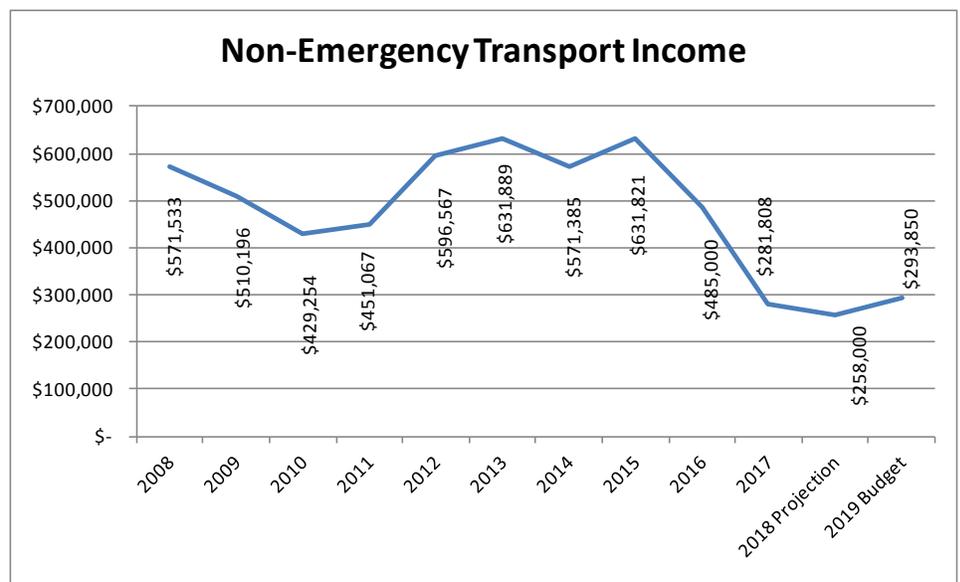
Performance Measures

	Council Goal:	Performance Measure:	2013	2014	2015	2016	2017
Non-Emergency Transport	Be active in maintaining a strong relationship with neighboring municipalities	Non-Emergency Patients Transported	1,151	1,135	753	327	201
		Billing Service Billed Runs	7,656	9,290	6,477	6,357	6,204

Budget

NET Program	2016 Actual	2017 Actual	FY 2018 Projection	FY 2019 Budget
Personnel	605,908	211,479	200,065	266,850
Contracted Services	36,939	27,352	22,600	17,500
Special Projects	14,135	11,039	6,500	6,500
Supplies	7,466	3,183	3,000	3,000
Transfer to General Fund	50,000	-	-	-
Total	714,448	253,053	232,165	293,850

As mentioned above, it is notable that historically, the NET fund has transferred between \$45,000 - \$50,000 to the general fund to offset wages that are paid from the general fund for employees who work both emergency and non-emergency duties. In FY 2016 however, staff stopped the transfers in an attempt to maintain positive net assets in the NET fund.



NET Fund									
	FY 2012 Audited	FY 2013 Audited	FY 2014 Audited	FY 2015 Audited	FY 2016 Audited	FY 2017 Audited	FY 2018 Projected	FY 2019 Budgeted	
Beginning Balance	\$ 37,807	\$ 137,887	\$ 247,560	\$ 279,254	\$ 203,718	\$ (256,621)	\$ (225,681)	\$ (199,846)	
Revenue	\$ 556,022	\$ 631,889	\$ 571,385	\$ 631,822	\$ 256,294	\$ 281,808	\$ 258,000	\$ 293,850	
Expenditures	\$ 496,487	\$ 522,216	\$ 558,903	\$ 657,358	\$ 666,633	\$ 250,868	\$ 232,165	\$ 293,850	
Other Sources/(Uses)	\$ 40,545	\$ -	\$ 19,212	\$ (50,000)	\$ (50,000)	\$ -	\$ -	\$ -	
Ending Balance	\$ 137,887	\$ 247,560	\$ 279,254	\$ 203,718	\$ (256,621)	\$ (225,681)	\$ (199,846)	\$ (199,846)	
Change in Fund Balance	\$ 100,080	\$ 109,673	\$ 31,694	\$ (75,536)	\$ (460,339)	\$ 30,940	\$ 25,835	\$ -	

Town of Freeport
Summary of Revenues and Expenses-Nonemergency Transport Fund

	Actual FY 2014	Actual FY 2015	Actual FY 2016	Actual FY 2017	Projected FY 2018	Budget FY 2019	Increase (Decrease)	% Change
Beginning Net Assets	\$ 247,560	\$ 279,254	\$ 203,718	\$ (256,621)	\$ (225,681)	\$ (199,846)	\$ 25,835	-11.45%
Revenues								
Taxes								
Licenses, Permits, and Fees								
Intergovernmental								
Charges for Service	\$ 571,385	\$ 631,822	\$ 256,294	\$ 281,808	\$ 258,000	\$ 293,850	\$ 35,850	13.90%
Fees and Fines								
Unclassified								
Investment Earnings								
Total Revenues	\$ 571,385	\$ 631,822	\$ 256,294	\$ 281,808	\$ 258,000	\$ 293,850	\$ 35,850	13.90%
Expenditures								
General Government								
Public Safety	\$ 558,903	\$ 657,358	\$ 666,633	\$ 250,868	\$ 232,165	\$ 293,850	\$ 61,685	26.57%
Public Works								
Community Services								
Education								
Insurance and Fringe Benefits								
Unclassified								
Debt Service								
Total Expenditures	\$ 558,903	\$ 657,358	\$ 666,633	\$ 250,868	\$ 232,165	\$ 293,850	\$ 61,685	26.57%
Other Financing Sources/(Uses)	\$ 19,212	\$ (50,000)	\$ (50,000)	\$ -	\$ -	\$ -	\$ -	
Change in Net Assets	\$ 31,694	\$ (75,536)	\$ (460,339)	\$ 30,940	\$ 25,835	\$ -	\$ -	
Ending Net Assets	\$ 279,254	\$ 203,718	\$ (256,621)	\$ (225,681)	\$ (199,846)	\$ (199,846)	\$ -	

THE CAPITAL PROJECTS FUND



This is a photo of the road conditions on US RT 1 South. It is scheduled to be overlaid through the FY 2019 capital plan and appropriation.

Photo Courtesy Town Staff

The Capital Projects Fund

Fund Overview

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

Town of Freeport						
Summary of Revenues and Expenditures-Capital Projects Fund						
	Actual FY 2014	Actual FY 2015	Actual FY 2016	Actual FY 2017	Projected FY 2018	Budget FY 2019
Beginning Fund Balance	\$ 2,568,698	\$ 3,299,359	\$ 4,257,562	\$ 3,444,500	\$ 4,251,387	\$ 4,251,387
Revenues						
Taxes						
Licenses, Permits, and Fees						
Intergovernmental						
Charges for Service						
Fees and Fines						
Unclassified	\$ 114,766	\$ 1,620	\$ 530,292	\$ 59,466	\$ -	\$ -
Investment Earnings						
Total Revenues	\$ 114,766	\$ 1,620	\$ 530,292	\$ 59,466	\$ -	\$ -
Expenditures						
General Government						
Public Safety						
Public Works						
Community Services						
Education						
Insurance and Fringe Benefits						
Unclassified						
Capital Outlay	\$ 976,839	\$ 1,426,917	\$ 2,745,956	\$ 907,179	\$ 2,252,600	\$ 1,469,500
Debt Service						
Total Expenditures	\$ 976,839	\$ 1,426,917	\$ 2,745,956	\$ 907,179	\$ 2,252,600	\$ 1,469,500
Other Financing Sources/(Uses)	\$ 1,592,734	\$ 2,383,500	\$ 1,402,602	\$ 1,654,600	\$ 2,252,600	\$ 1,469,500
Change in Fund Balance	\$ 730,661	\$ 958,203	\$ (813,062)	\$ 806,887	\$ -	\$ -
Ending Fund Balance	\$ 3,299,359	\$ 4,257,562	\$ 3,444,500	\$ 4,251,387	\$ 4,251,387	\$ 4,251,387

Capital Projects Fund									
	FY 2012 Audited	FY 2013 Audited	FY 2014 Audited	FY 2015 Audited	FY 2016 Audited	FY 2017 Audited	FY 2018 Projected	FY 2019 Budgeted	
Beginning Balance	\$ 2,887,874	\$ 2,971,900	\$ 2,568,698	\$ 3,299,359	\$ 4,257,562	\$ 3,444,500	\$ 4,251,387	\$ 4,251,387	
Revenue	\$ 800,852	\$ 376,722	\$ 114,766	\$ 1,620	\$ 530,292	\$ 59,466	\$ -	\$ -	
Expenditures	\$ 4,151,716	\$ 2,012,099	\$ 976,839	\$ 1,426,917	\$ 2,745,956	\$ 907,179	\$ 2,252,600	\$ 1,469,500	
Other Sources/(Uses)	\$ 3,434,890	\$ 1,232,175	\$ 1,592,734	\$ 2,383,500	\$ 1,402,602	\$ 1,654,600	\$ 2,252,600	\$ 1,469,500	
Ending Balance	\$ 2,971,900	\$ 2,568,698	\$ 3,299,359	\$ 4,257,562	\$ 3,444,500	\$ 4,251,387	\$ 4,251,387	\$ 4,251,387	
Change in Fund Balance	\$ 84,026	\$ (403,202)	\$ 730,661	\$ 958,203	\$ (813,062)	\$ 806,887	\$ -	\$ -	

Note that during the FY 2013 budgeting process the Town converted its capital budgeting schedule from a calendar year to a fiscal year basis. All FY 2012 figures are projected instead of budgeted (as in the case of all other funds) because the plan includes a calendar year 2011 budget and a subsequent FY 2013 budget. There is no calendar or fiscal year 2012 capital budget.

The Town has a sophisticated and well-planned set of reserve funds and methods of funding and benchmarking these funds. The reserve funds were established approximately 25 years ago, and are currently funded through transfers from the cellular telephone tower leases throughout Town by \$175,000 annually. The old Town library building which is currently leased to retailer Abercrombie and Fitch also transfers an additional \$175,000 annually. In addition, any amount above the minimum fund balance that exists as of the end of the fiscal year may be transferred to the reserves after the Town Council is notified of the amount and has a chance to discuss all options for the funds. The Town Council established an energy reserve, and each year half of all energy savings are to be transferred to that reserve fund. In addition, the Town's investment

Town of Freeport Reserve Funds Draft Reserve Balances 12/31/2017 For Funds Used in the Capital Planning Process	
Police	432,922
Fire	622,487
Rescue	771,522
Public Works	929,782
Solid Waste	162,577
Comprehensive Town Improvements	569,503
Municipal Facilities	840,136
Cable	458,599
Other	39,012

policy dictates that the reserve funds are to be invested 75 percent in fixed income and 25 percent in equity funds. The income from these funds is directed back to the fund, and allocated based upon the percentages of total of each reserve fund. The reserve funds are benchmarked to ensure that each fund is adequately funded in order to complete improvements and replacements as scheduled; the benchmark guidelines are the sum of the five-year plan or 20 percent of the 20-year replacement schedule. Reserve benchmarks are always trailing by one year, as staff uses the audited reserve balances for benchmarking purposes. For example, the 6/30/2017 reserve balances' benchmarks are the sum of the FY 2019-FY 2023 five-year and FY 2019-FY 2039 replacement schedule. The reason for this is that the financial statements for FY 2017 are released in December (or soon thereafter) of 2017; the FY 2019 capital budgeting season begins in March and April of 2018. In addition, historically, the capital plan had been completed on an annual basis. However, a strict reading of the Town's Charter required this to change to run concurrently with the operating budget. Benchmarks are listed below and compared with the FY 2019 adopted capital budget:

Major Projects from the Last Five Years

The FY 2015 and FY 2016 capital budgets were among the largest in recent years, as the preceding budgets were smaller than normal due to tough economic times. The five-year capital plan history is listed below with some highlighted projects from those years. The FY 2019 program is relatively small in comparison at just over \$1.1 million.

Capital Projects Fund - Historic Budgets for Comparison to FY 2019							
Department	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Police	\$ 50,000	\$ 25,000	\$ 86,000	\$ 88,000	\$ 155,400	\$ 147,000	48,000
Fire	\$ 77,000	\$ 15,000	\$ 50,000	\$ 750,000	\$ 95,000	\$ -	67,000
Rescue	\$ 174,000	\$ 189,000	\$ 214,000	\$ 196,000	\$ 110,000	\$ -	20,000
Public Works	\$ 471,000	\$ 276,500	\$ 45,000	\$ 223,000	\$ 221,000	\$ 115,000	240,000
Solid Waste	\$ 90,000	\$ 30,000	\$ 12,000	\$ 170,000	\$ -	\$ 50,000	15,000
Comprehensive Town Improvements	\$ 614,900	\$ 235,600	\$ 1,590,000	\$ 681,000	\$ 570,000	\$ 1,064,500	425,000
Municipal Facilities	\$ 266,000	\$ 84,000	\$ 191,500	\$ 165,500	\$ 221,200	\$ 345,500	330,500
Cable	\$ 16,750	\$ 19,000	\$ 36,000	\$ 3,000	\$ 35,000	\$ 132,600	4,000
Other	\$ 188,000	\$ 71,000	\$ 16,000	\$ 25,000	\$ 5,000	\$ -	-
Total	\$1,947,650	\$ 945,100	\$2,240,500	\$ 2,301,500	\$ 1,412,600	\$ 1,854,600	\$1,149,500

Among the large projects in recent years include the \$1.3 million reconstruction of the Wardtown Road, or Route 125. The program included 2.49 miles of reconstruction work; the State Department of Transportation partnered with the Town and contributed \$500,000 to the reconstruction effort. The additional \$800,000 came from Town reserves. As part of the new Hunter Road Fields recreation facility, there are required stormwater improvements that were made as part of the Department of Environmental Protection permitting process. The total of this appropriation during FY 2014 was \$59,000, and the total in the FY 2015 budget was \$138,000. These funds were also appropriated from Town reserves. In FY 2016 the Town appropriated \$750,000 for a new fire apparatus, Engine 3 which is a 2015 Pierce Quantum 214, along with \$430,000 for reconstruction work on Litchfield Road. Continuing in FY 2017, the Town appropriated to also reconstruct South Freeport Village Road at \$310,000 along with another PACTS (Portland Area Comprehensive Transportation System) Project to overlay South Freeport Road in the DOT “urban Compact” area from Dunning Boatyard to Smelt Brook Road for \$460,000 with \$200,000 coming from PACTS. FY 2018 also saw large road projects including the reconstruction of Curtis Road for \$500,000 and overlay paving on Lower Main Street for \$200,000.

FY 2019 Goals and Objectives

Each project scheduled for FY 2019 has individual goals and objectives, and these are listed with each item in addition to their impact on the operating budget, if applicable.

Performance Measures

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

Budget

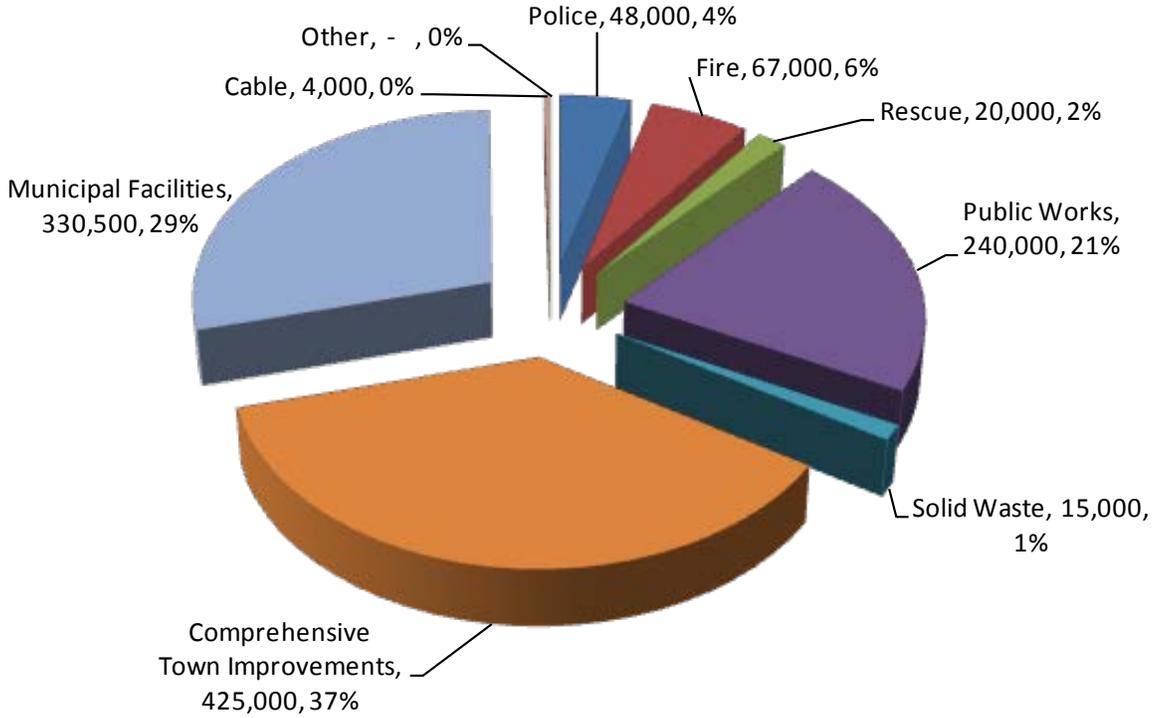
The FY 2019 budget as adopted by the Town Council is listed below in summary, and in detail on the pages that follow.

**Town of Freeport
Summary of Funding Sources
FY 2019 Capital Program**

	FY 2018	FY 2019			Funding Source				
	Council	Manager	Council	Council	Fund				
	<u>Approved</u>	<u>Proposed</u>	<u>Approved</u>	<u>Appropriated</u>	<u>Reserve</u>	<u>Bond</u>	<u>Balance</u>	<u>TIF</u>	<u>Other</u>
Police	147,000	48,000	48,000	-	48,000				
Fire	-	52,000	67,000	-	67,000				
Rescue	-	20,000	20,000	-	20,000				
Public Works	115,000	240,000	240,000	-	240,000				
Solid Waste	50,000	15,000	15,000	-	15,000				
Comprehensive Town Imp.	1,064,500	425,000	425,000	-	425,000				
Municipal Facilities	345,500	313,500	330,500	-	330,500				
Cable	132,600	4,000	4,000	-	4,000				
Other	-	-	-	-	-				
Destination Freeport TIF	398,000	300,000	320,000	-	-			320,000	
Total	2,252,600	1,417,500	1,469,500	-	1,149,500	-	-	320,000	-

The detail of each department’s capital plan is listed below; the article number is used as a reference for the Town Council during the deliberation and adoption process. The capital plan is discussed and finally adopted by article. The pie chart below shows each article and its percentage of the total FY 2019 capital budget. This gives the Town Council and public the ability to put each department’s request into perspective relative to the other FY 2019 improvements and projects. The tables and charts below show each department’s five-year capital plan (FY 2019-FY 2023) plus the amount of each FY 2019 budget in relation to the December 31st, 2017, as used as a “draft” reserve balance from which the funds will be transferred for expenditure.

FY 2019 Capital Improvement Program



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

Article 1-Police Department Capital Improvement Plan and Appropriation

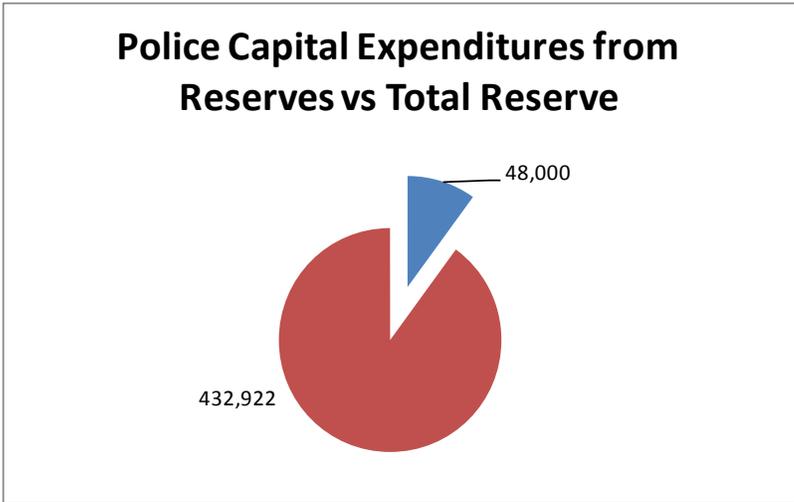
The Police Department’s FY 2018 appropriation is listed below for the Town Council’s point of reference; the FY 2019-FY 2023 capital improvements program was adopted on April 24th; the FY 2019 appropriation will be made on June 19th along with all other capital appropriations and the operating budget.

POLICE DEPARTMENT ARTICLE I

FY 2018 Adopted		Department	Manager	Council
		<u>Proposed</u>	<u>Proposed</u>	<u>Adopted</u>
<u>FY 2018</u>				
1	Update Mobile Data Terminals	27,000	27,000	27,000
2	New Squad Car and Changeover Equipment	35,000	35,000	35,000
3	New Squad Car and Changeover Equipment	35,000	35,000	35,000
4	Speed Trailer	12,000	12,000	12,000
5	Audio-Video Camera in Cars (6 Units)	38,000	38,000	38,000
Total FY 2018		147,000	147,000	147,000
FY 2019-2023 Proposed				
		<u>FY18</u>	<u>Manager</u>	<u>Council</u>
		<u>Projection</u>	<u>Proposed</u>	<u>Council</u>
			<u>Approved</u>	<u>Appropriated</u>
<u>FY 2019</u>				
1	New Shellfish Truck and Equipment	35,000	48,000	48,000
Total FY 2019		35,000	48,000	48,000
<u>FY 2020</u>				
1	New Squad Car and Changeover Equipment		38,000	38,000
2	New Squad Car and Changeover Equipment		38,000	38,000
3	Replace Bullet-Proof Vests		20,000	20,000
Total FY 2020			96,000	96,000
<u>FY 2021</u>				
1	Special Enforcement Boat & Motor		30,000	30,000
2	New Squad Car and Changeover Equipment		38,000	38,000
Total FY 2021			68,000	68,000
<u>FY 2022</u>				
1	Audio Recording Equipment		24,000	24,000
2	New Squad Car and Changeover Equipment		38,000	38,000
3	New Squad Car and Changeover Equipment		38,000	38,000
Total FY 2022			100,000	100,000
<u>FY 2023</u>				
1	New Squad Car and Changeover Equipment		38,000	38,000
Total FY 2023			38,000	38,000
12/31/2017 Reserve Balances		432,922		

The projects authorized and subsequently approved by the Town Council is the purchase of a new Shellfish truck and changeover equipment totaling \$48,000. The truck currently has 92,462 miles and is on the verge of many expensive repairs. Primarily we are dealing with rust issues due to the fact that the vehicle is used in, on, or near the ocean. Staff is looking to replace this vehicle with a four wheel drive capable unit for rural

patrol and trailer use, along with crew cab capacity for equipment and transportation of animals. Staff is also looking to apply an undercoating and bed liner to minimize rusting.



Members of the Freeport PD taking part in the Ice Plunge Challenge!

Photo Courtesy Town Staff

Article 2- Fire Department Capital Improvement Plan and Appropriation

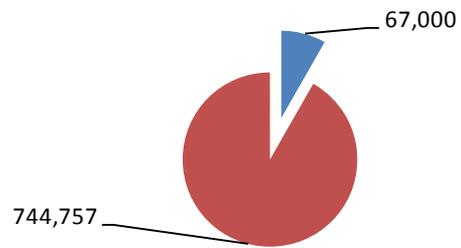
The Fire Department's FY 2018 appropriation is listed below for the Town Council's point of reference; the FY 2019-FY 2023 capital improvements program was adopted on April 24th; the FY 2019 appropriation will be made on June 19th along with all other capital appropriations and the operating budget.

FIRE DEPARTMENT ARTICLE II

FY 2018 Adopted		Department	Manager	Council	
		<u>Proposed</u>	<u>Proposed</u>	<u>Adopted</u>	
<u>FY 2018</u>					
1	Mobile Data Terminals	-	-	-	
Total FY 2018		-	-	-	
 FY 2019-2023 Proposed					
		<u>FY18 Projection</u>	<u>Manager Proposed</u>	<u>Council Approved</u>	<u>Council Appropriated</u>
<u>FY 2019</u>					
1	2000 F350 Service Pickup Replacement	60,000	52,000	52,000	
2	Portable Emergency Management Sign	-	-	15,000	
Total FY 2019		60,000	52,000	67,000	-
 <u>FY 2020</u>					
1	Replace Chief's Vehicle		38,000	38,000	
2	Engine1/Ladder 1 Hybrid Reserve (2024)		250,000	250,000	
3	2000 International 4900-Tank 2 Reserve (2022)		150,000	150,000	
Total FY 2020			438,000	438,000	-
 <u>FY 2021</u>					
1	2000 International 4900-Tank 2 Reserve (2022)		150,000	150,000	
2	Engine1/Ladder 1 Hybrid Reserve (2024)		250,000	250,000	
Total FY 2021			400,000	400,000	-
 <u>FY 2022</u>					
1	SCBA Bottle Replacement		70,000	70,000	
2	Engine1/Ladder 1 Hybrid Reserve (2024)		250,000	250,000	
3	2000 International 4900-Tank 2 Reserve (2022)		150,000	150,000	
Total FY 2022			470,000	470,000	-
 <u>FY 2023</u>					
1	Engine1/Ladder 1 Hybrid Reserve (2024)		250,000	250,000	
Total FY 2023			250,000	250,000	-
12/31/2017 Reserve Balances			744,757		

The Fire Department’s budget included the replacement of the 2000 Ford F350 Service Pickup Truck and related equipment. The truck currently has 34,387 miles. Staff would be looking to obtain a vehicle with the capacity to enter locations where it is difficult/ineffective for a fire engine along with a crew cab option to increase the functionality of the apparatus to accommodate more personnel. The Fire Department is also looking to purchase portable emergency management signs to be used throughout the community. The Department is hoping to capitalize on a grant to allow the purchase of two signs.

Fire Capital Expenditures from Reserves vs Total Reserve



*2000 F350 Service Truck
Scheduled to be replaced in the FY 2019 CIP*

Photo Courtesy Town Staff

Article 3- Rescue Department Capital Improvement Plan and Appropriation

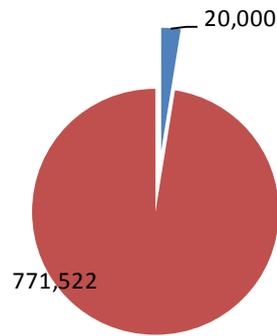
The Rescue Department's FY 2018 appropriation is listed below for the Town Council's point of reference; the FY 2019-FY 2023 capital improvements program was adopted on April 24th; the FY 2019 appropriation will be made on June 19th along with all other capital appropriations and the operating budget.

RESCUE UNIT ARTICLE III

		Department	Manager	Council
FY 2018 Adopted		<u>Proposed</u>	<u>Proposed</u>	<u>Adopted</u>
<u>FY 2018</u>				
1	Electronic Run Reporting Software	-	-	-
FY 2018		-	-	-
FY 2019-2023 Proposed				
		<u>FY18</u>	<u>Manager</u>	<u>Council</u>
		<u>Projection</u>	<u>Proposed</u>	<u>Approved</u>
				<u>Council</u>
				<u>Appropriated</u>
<u>FY 2019</u>				
1	Run Reporting/IT Upgrade	40,000	20,000	20,000
Total FY 2019		40,000	20,000	20,000
				-
<u>FY 2020</u>				
1	Rescue Replacement (2012) - Rescue 5		195,000	195,000
FY 2020			195,000	195,000
				-
<u>FY 2021</u>				
1	No Capital Purchases Requested At This Time		-	-
FY 2021			-	-
				-
<u>FY 2022</u>				
1	No Capital Purchases Requested At This Time		-	-
FY 2022			-	-
				-
<u>FY 2023</u>				
1	Rescue Replacement (2014) - Rescue 3		200,000	200,000
FY 2023			200,000	200,000
				-
12/31/2017 Reserve Balances			771,522	

The Rescue Department's budget included the replacement of their Electronic Run Reporting Software. Staff and Council had determined that it would be best to defer this expenditure from the FY2018 capital plan to better assess the needs of the department and the best investment for the community as well as stay in compliance with the State requirements. Having done that, the Department is now requesting a \$20,000 appropriation for in-vehicle functionality to best leverage the State's internet based reporting platform. This request is for tablet units and correlating software in each apparatus to communicate with the ERR and other Software platforms.

Rescue Capital Expenditures from Reserves vs Total Reserve



Article 4- Public Works Department Capital Improvement Plan and Appropriation

The Public Works Department’s FY 2018 appropriation is listed below for the Town Council’s point of reference; the FY 2019-FY 2023 capital improvements program was adopted on April 24th; the FY 2019 appropriation will be made on June 19th along with all other capital appropriations and the operating budget.

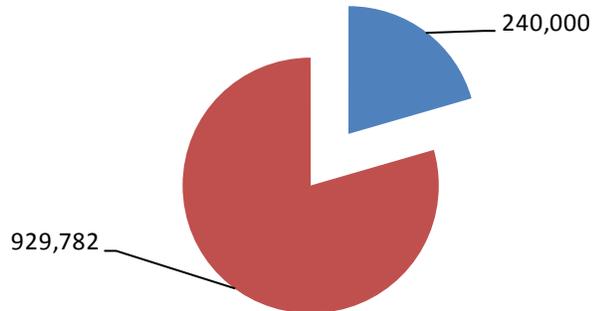
PUBLIC WORKS ARTICLE IV

FY 2018 Adopted		Department <u>Proposed</u>	Manager <u>Proposed</u>	Council <u>Adopted</u>	
<u>FY 2018</u>					
1	Backhoe	115,000	115,000	115,000	
Total FY 2018		115,000	115,000	115,000	
 FY 2019-2023 Proposed					
		<u>FY18 Projection</u>	<u>Manager Proposed</u>	<u>Council Approved</u>	<u>Council Appropriated</u>
<u>FY 2019</u>					
1	Sidewalk Plow #1 - 2007 Trackless (Shared with TIF)	80,000	75,000	75,000	
2	Case Front-End Loader	175,000	165,000	165,000	
Total FY 2019		255,000	240,000	240,000	-
 <u>FY 2020</u>					
1	Wood Chipper		40,000	40,000	
2	Truck Chassis Replacement (Single Axle), Plow & Wing (Truck 9)		155,000	155,000	
Total FY 2020			195,000	195,000	-
 <u>FY 2021</u>					
1	Trench Box		15,000	15,000	
2	Bulldozer		110,000	110,000	
3	Culvert Steamer/Trailer		16,000	16,000	
Total FY 2021			141,000	141,000	-
 <u>FY 2022</u>					
1	Truck Chassis Replacement (Single Axle), Plow & Wing (Truck 6)		160,000	160,000	
2	Snowblower/Loader (Shared with TIF - 50%)		60,000	60,000	
3	Forklift		25,000	25,000	
Total FY 2022			245,000	245,000	-
 <u>FY 2023</u>					
1	Sweeper (Shared with TIF - 50%)		110,000	110,000	
Total FY 2023			110,000	110,000	-
12/31/2017 Reserve Balances			929,782		

The Public Works Department will be replacing a 2004 Case Front End Loader. This machine is used year round and is a vital piece of equipment for Public Works for loading trucks, putting winter sand up, mixing salt with the surface treatment, snow removal, and running our large snow blower attachment. We have done minimum repairs this year in anticipation of being replaced in this budget year. The loader is at the point of needing

major repair work, to the point we probably would not recover the funds spent to perform these repairs. The Department is also recommending replacement of the 2007 Trackless Sidewalk Plow. This is a shared unit with the TIF Budget as the machine is utilized in sweeping the roads of sand, roadside mowing and wintertime plowing the downtown area sidewalks. This unit is eleven years old, is used year round and is showing signs of wear and is experiencing increased maintenance costs. The total request is \$150,000; however, this is split 50/50 with the Destination Freeport TIF.

Public Works Capital Expenditures from Reserves vs Total Reserve



This is a photo of the Public Works 2007 Trackless Sidewalk Plow appropriated to be replaced in the FY 2019 Capital Plan.

Photo Courtesy Town Staff

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

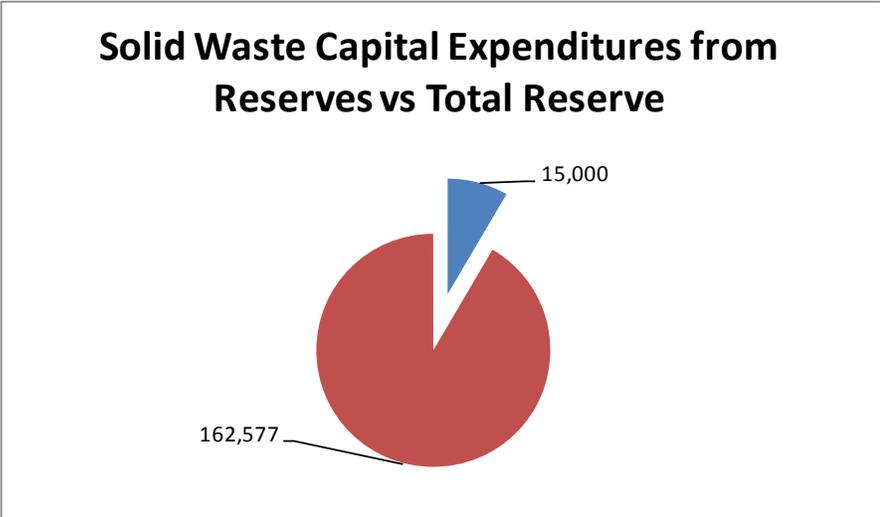
The Solid Waste/Recycling Department's FY 2018 appropriation is listed below for the Town Council's point of reference; the FY 2019-FY 2023 capital improvements program was adopted on April 24th; the FY 2019 appropriation will be made on June 19th along with all other capital appropriations and the operating budget.

SOLID WASTE/RECYCLING ARTICLE V

FY 2018 Adopted		Department <u>Proposed</u>	Manager <u>Proposed</u>	Council <u>Adopted</u>
<u>FY 2018</u>				
1	Single Sort Compactor Project	20,000	20,000	20,000
2	Loader Refurb	30,000	30,000	30,000
Total FY 2018		50,000	50,000	50,000
FY 2019-2023 Proposed				
		<u>FY18 Projection</u>	<u>Manager Proposed</u>	<u>Council Approved</u>
				<u>Council Appropriated</u>
<u>FY 2019</u>				
1	Scales & Computer Upgrades	10,000	-	-
2	Leachate Tank Replacement	15,000	15,000	15,000
Total FY 2019		25,000	15,000	15,000
<u>FY 2020</u>				
1	Bulky Waste Containers		14,000	14,000
Total FY 2020			14,000	14,000
<u>FY 2021</u>				
1	Generator		30,000	30,000
Total FY 2021			30,000	30,000
<u>FY 2022</u>				
1	One-Ton Pickup Truck		40,000	40,000
Total FY 2022			40,000	40,000
<u>FY 2023</u>				
1	Loader		125,000	125,000
Total FY 2023			125,000	125,000
12/31/2017 Reserve Balances			162,577	

The Solid Waste/Recycling Department's capital expenditures include replacement of the 2,500 Leachate Storage Tank at the recycling facility. The existing tank is undersized for the volume of leachate entering the system from underneath the closed landfill. Currently the tank requires emptying twice per week at an average cost of \$600. The majority of this cost (80%) is associated with hauling while the actual treatment is a smaller fraction

(20%). An increase in the tank size would reduce the hauling frequency and save approximately \$240 per week with an estimated payback period of 15 months.



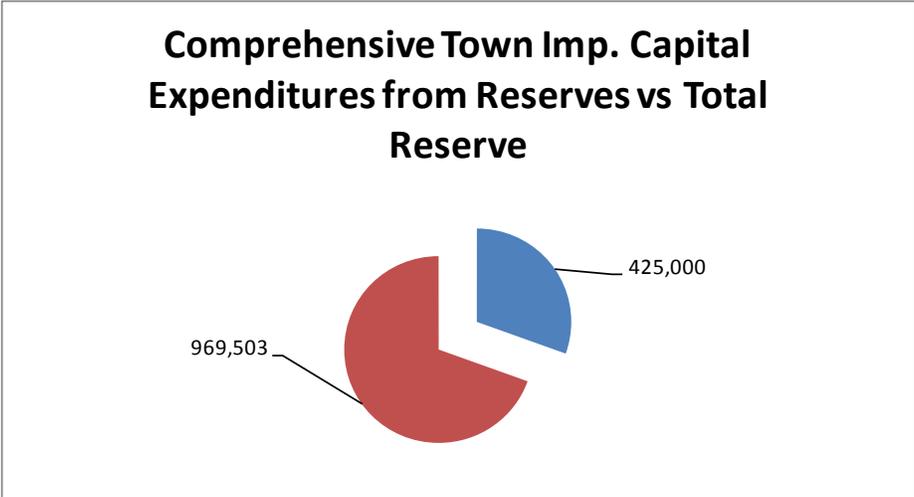
Article 6- Comprehensive Town Capital Improvement Plan and Appropriation

The Town's comprehensive Town capital improvement program for FY 2018 appropriation is listed below for the Town Council's point of reference; the FY 2019-FY 2023 capital improvements program was adopted on April 24th; the FY 2019 appropriation will be made on June 19th along with all other capital appropriations and the operating budget.

COMPREHENSIVE TOWN IMPROVEMENTS ARTICLE VI

	Department	Manager	Council
	<u>Proposed</u>	<u>Proposed</u>	<u>Adopted</u>
FY 2018 Adopted			
<u>FY 2018</u>			
1 US Route 1 South Overlay-Town's Share 25% PACTS Project	339,500	339,500	339,500
2 Curtis Road Reconstruction	500,000	500,000	500,000
3 Concord Gully Brook Watershed Restoration	25,000	25,000	25,000
4 Lower Main Street Paving Overlay			200,000
Total FY 2018	864,500	864,500	1,064,500
FY 2019-2023 Proposed			
	<u>FY18</u>	<u>Manager</u>	<u>Council</u>
	<u>Projection</u>	<u>Proposed</u>	<u>Council</u>
			<u>Appropriated</u>
<u>FY 2019</u>			
1 Lower Main Street Paving Overlay	200,000	-	-
2 Concord Gully Brook Watershed Restoration	25,000	75,000	75,000
3 Baker Road Reconstruction	400,000	350,000	350,000
Total FY 2019	625,000	425,000	425,000
<u>FY 2020</u>			
1 Route 1 South Park-n-Ride Paving	45,000	45,000	
2 Public Works Rear Parking Area Paving	40,000	40,000	
3 Paving - "Back" Work Area - Recycling	30,000	30,000	
4 Concord Gully Brook Watershed Restoration	50,000	50,000	
5 Grant Road	440,000	440,000	
6 Culvert Replacement (2 culverts)	50,000	50,000	
Total FY 2020	655,000	655,000	-
<u>FY 2021</u>			
1 Lambert Road Paving	260,000	260,000	
1 Main Street Drainage & Paving - West St to Mallet Dr - PACTS Project	250,000	250,000	
2 Concord Gully Brook Watershed Restoration	50,000	50,000	
3 Parking Lot Conversion for RVs	10,000	10,000	
4 Library Parking Lot Paving	60,000	60,000	
Total FY 2021	630,000	630,000	-
<u>FY 2022</u>			
1 Main Street Drainage & Paving - West St to Mallet Dr - PACTS Project	250,000	250,000	
2 Concord Gully Brook Watershed Restoration	25,000	25,000	
3 Pine Street - S Freeport Rd end for 4200 Feet	320,000	320,000	
Total FY 2022	595,000	595,000	-
<u>FY 2023</u>			
1 Street & Sidewalk Reserve	250,000	250,000	
2 Concord Gully Brook Watershed Restoration	25,000	25,000	
Total FY 2023	275,000	275,000	-
<u>12/31/2017 Reserve Balances</u>			
	969,503		

The primary project in this category is the Baker Road reconstruction project at an estimated cost of \$350,000. There is also an allocation of \$75,000 towards the Concord Gully Brook Watershed Restoration. Concord Gully Brook is one of two streams in the town designated as urban impaired by the Maine DEP because they do not meet the state's water quality standards. The Town worked with



the Cumberland County Soil and Water Conservation District (CCSWCD) in 2015 to prepare a Watershed Management Plan (WMP) which identifies bacteria, chloride, impervious cover, erosion, and sedimentation as contributing to poor water quality. A number of watershed restoration projects, totaling almost \$2 MM, were identified in the WMP to help improve the water quality and restore the watershed. The Town is currently working with CCSWCD to implement four stream and watershed restoration projects in 2017 which are funded through a Maine DEP Section 319 grant and local match. These four grant projects are small but important



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

*This is a photo of the Concord Gully Brook.
Photo Courtesy Town Staff*

Article 7- Municipal Facilities Capital Improvement Plan and Appropriation

The Town's municipal facilities capital improvement program for FY 2018 appropriation is listed below for the Town Council's point of reference; the FY 2019-FY 2023 capital improvements program was adopted on April 24th; the FY 2019 appropriation will be made on June 19th along with all other capital appropriations and the operating budget.

MUNICIPAL FACILITIES ARTICLE VII

	Department	Manager	Council
	<u>Proposed</u>	<u>Proposed</u>	<u>Adopted</u>
FY 2018 Adopted			
<u>FY 2018</u>			
1 Computer Upgrades -Townwide	22,000	22,000	22,000
2 Flooring at Public Safety	20,000	20,000	6,000
3 Dunning Boat Yard Repairs	5,000	5,000	5,000
4 Copiers	15,000	15,000	15,000
5 Roof-Highway Building	75,000	75,000	75,000
6 LED Streetlight Conversion	130,000	130,000	127,500
7 Public Works Generator	57,500	57,500	50,000
8 Town Hall Heating System	15,000	15,000	15,000
9 Website Redesign	-	-	25,000
10 Revaluation Reserve Fund	5,000	5,000	5,000
Total FY 2018	344,500	344,500	345,500

FY 2019-2023 Proposed

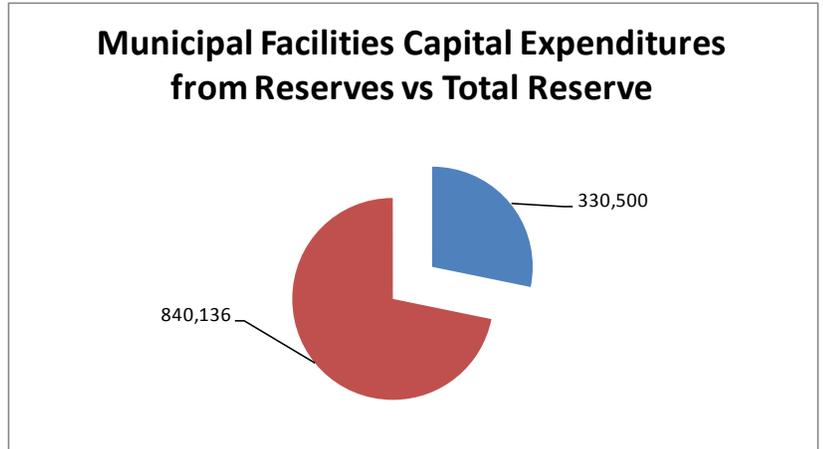
	<u>FY18 Projection</u>	<u>Manager Proposed</u>	<u>Council Approved</u>	<u>Council Appropriated</u>
<u>FY 2019</u>				
1 Computer Upgrades -Townwide	22,000	85,000	85,000	
2 Roof-Town Hall	80,000	40,000	10,000	
3 Paint Siding - Town Hall	20,000	10,000	10,000	
4 Town Hall Heating System	15,000	15,000	15,000	
5 Tire Storage Building Replacement	15,000	-	-	
6 Public Works Sand Shed Roof Replacement	90,000	90,000	90,000	
7 Heating System at the Public Works Building-Renovation	10,000	-	10,000	
8 Boiler Replacement	-	58,000	-	
9 Heating & Cooling Upgrades	-	-	75,000	
10 Orthoimagery Mapping	-	10,500	10,500	
11 Digital Signage	-	-	20,000	
12 Revaluation Reserve Fund	5,000	5,000	5,000	
Total FY 2019	257,000	313,500	330,500	-

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

	<u>FY18</u> <u>Projection</u>	<u>Manager</u> <u>Proposed</u>	<u>Council</u> <u>Approved</u>	<u>Council</u> <u>Appropriated</u>
<u>FY 2020</u>				
1	Computer Upgrades -Townwide	22,000	22,000	
2	Copiers	15,000	15,000	
3	Furniture-Townwide	15,000	15,000	
4	Interior Painting - Townwide	15,000	15,000	
5	Town Hall Heating System	13,000	13,000	
6	Library Expansion-Teen Room	330,000	330,000	
7	Boiler Replacement	60,000	-	
8	Revaluation Reserve Fund	5,000	5,000	
Total FY 2020		475,000	415,000	-
<u>FY 2021</u>				
1	Computer Upgrades -Townwide	22,000	22,000	
2	Windows/Doors - Town Hall	40,000	40,000	
3	Voting Booths	20,000	20,000	
4	Parcel Map/GIS Update - Townwide	60,000	60,000	
5	Library Flooring - Carpet (2 Main Areas)	50,000	50,000	
6	Network Phone System Upgrade - Townwide	30,000	30,000	
7	Revaluation Reserve Fund	5,000	5,000	
Total FY 2021		227,000	227,000	-
<u>FY 2022</u>				
1	Computer Upgrades -Townwide	22,000	22,000	
2	Repoint TH/PS Brick Foundation	10,000	10,000	
3	Maintenance Tractor/Snow Plow/Mower	30,000	30,000	
4	Library Public Computers	8,500	8,500	
5	Exterior - Stail/Paint Library Siding	10,000	10,000	
6	Air Compressor System	30,000	30,000	
7	Town Wharf Study	7,500	7,500	
8	Revaluation Reserve Fund	7,500	7,500	
Total FY 2022		125,500	125,500	-
<u>FY 2023</u>				
1	Computer Upgrades -Townwide	25,000	25,000	
2	Dunning Boat Yard	10,000	10,000	
3	Furniture	15,000	15,000	
4	Heating & Cooling Upgrades to Town Buildings	-	118,000	
5	Town Wharf	100,000	100,000	
6	Revaluation Reserve Fund	7,500	7,500	
Total FY 2023		157,500	275,500	-
12/31/2017 Reserve Balances		840,136		

Computer Upgrades-Town wide: Staff is recommending an upgrade to from Office 2007 to O365. Office 2007 is legacy with limited support by our Software Company or Microsoft. Moving to O365 will allow for greater security in the cloud, more efficient platform, as well as greater searching capability for any FOAA related requests for a cost of \$36,000. This comes at the strong recommendation of our IT Provider as a priority improvement. Staff

is also recommending an upgrade to our domain controller and LAN switching. Our current domain controller is on a 2003 server that reached its end of life in 2015 and is no longer supported by Microsoft. Our current LAN Switching is also running three pieces of end of life network hardware in our environment. The Town's IT Provider recommends upgrading to a Windows Server 2016 and equivalent currently supported LAN Switching for a total cost of \$25,000. The Town also needs to replace approximately 1/4 of all computers on their four-year replacement cycle – (including computer hardware, formatting, and labor for installation) for a cost of \$24,000. The total request is \$85,000.



Roof Replacement/Siding Paint – Town Hall: Staff is recommending the replacement of the flat roof and cleaning of the shingles (\$10,000) and the painting of the siding (\$10,000) at Town Hall. The shingles of the Town Hall building are over 30 years old and have moss/lichen growth with sections of water damage becoming evident on the EPDM portion and the siding is in need of being painted. The total request is \$20,000.

Heating System at the Town Hall: Heat pumps provide both heat and air conditioning in the most efficient way possible. Slowly, the town has been adding heat pumps to supplement the natural gas system and to reduce the need for inefficient window air conditioning units. Heat pumps run on electricity, so if the town installs solar, we'll be able to heat and cool the building with the power of the sun. A three phase approach was proposed beginning in FY18. It's more efficient to install more powerful outside units that can heat and cool 5 offices rather than installing a unit for each office. FY19 is Phase 2 of the three phase project. The total request is \$15,000.

Tire Storage Building Replacement: Staff is recommending moving the replacement of the Tire Storage Building to the FY19 Operating Budget. Staff is looking to replace the current van body with a used shipping container that can be purchased in Portland for approximately \$4,900. Staff feels that this would accommodate all of the Public Works storage needs.

Public Works Sand Shed Roof Replacement: Staff is recommending replacing the roof of the sand shed. During MMA's 2016 annual inspection of the Public Works facility, it was noted that the sand shed roof had some structural repairs needed. There are safety concerns about the

weight of the snow and ice on this roof and the roofs age (24 years). Staff is hoping to combine the replacement of the highway building roof, appropriated in FY18, with the replacement of the sand shed roof in FY19 in order to recognize cost savings with the project consolidation (i.e. Bulk shingle order, etc). The total request is \$90,000.

Heating System at the Public Works Building: Staff is recommending the renovation of the heating system at the Public Works Building. The total request is \$10,000.

Heating and Cooling Upgrades: Staff is recommending replacing the AC Unit at the Library; including the refrigerant and piping. The total request is \$75,000.

Ortho-imagery Mapping: Staff is recommending an appropriation for the Ortho-imagery mapping of the Town of Freeport. The Town's last update occurred in 2012. This is done every five years or so and provides valuable information/updates to residents, developers, consultants, and staff. This project provides an opportunity for the Town to acquire aerial photographs, leveraging resources from state agencies, communities and counties, to provide a statewide ortho-imagery base map. The State provides 2/3rds of the base level acquisition costs; which is at a 12 inch resolution. The Town of Freeport currently provides our users with a 6 inch resolution. The total request is \$10,500.

Revaluation Reserve Fund: Each year, the Town Council places money into a capital reserve for the Assessing Department to conduct revaluations. Instead of conducting a full-scale revaluation once every ten years for approximately \$300,000, the assessor does smaller-scale revaluations each year. This allows values to stay more current and any valuation changes to be more incremental; having less of an impact on the residents. Based on the balance within the revaluation fund the total request for FY19 is \$5,000.



This is a photo of the Sand Shed Roof Replacement Project scheduled to be appropriated in the FY 2019 Capital Plan.

Photo Courtesy Town Staff

Article 8- Community Cable Television Capital Improvement Plan and Appropriation

The Town's Community Cable Television capital improvement program for FY 2018 appropriation is listed below for the Town Council's point of reference; the FY 2019-FY 2023 capital improvements program was adopted on April 24th; the FY 2019 appropriation will be made on June 19th along with all other capital appropriations and the operating budget.

CABLE ARTICLE VIII

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

FY 2019-2023 Proposed

	<u>FY18</u>	<u>Committee</u>	<u>Manager</u>	<u>Council</u>	<u>Council</u>
	<u>Projection</u>	<u>Proposed</u>	<u>Proposed</u>	<u>Approved</u>	<u>Appropriated</u>
<u>FY 2019</u>					
1 HD Equipment Replacement - LED Lighting	52,600	-	-	-	-
2 Equipment and other improvements (Channel 14)	4,000	4,000	4,000	4,000	-
Total FY 2019	56,600	4,000	4,000	4,000	-

<u>FY 2020</u>					
1 HD Equipment Replacement - LED Lighting	52,600	52,600	52,600	52,600	-
2 Equipment and other improvements (Channel 14)	4,000	4,000	4,000	4,000	-
Total FY 2020	56,600	56,600	56,600	56,600	-

<u>FY 2021</u>					
1 HD Equipment Replacement (Channel 3)	30,000	30,000	30,000	30,000	-
2 Equipment and other improvements (Channel 14)	4,000	4,000	4,000	4,000	-
Total FY 2021	34,000	34,000	34,000	34,000	-

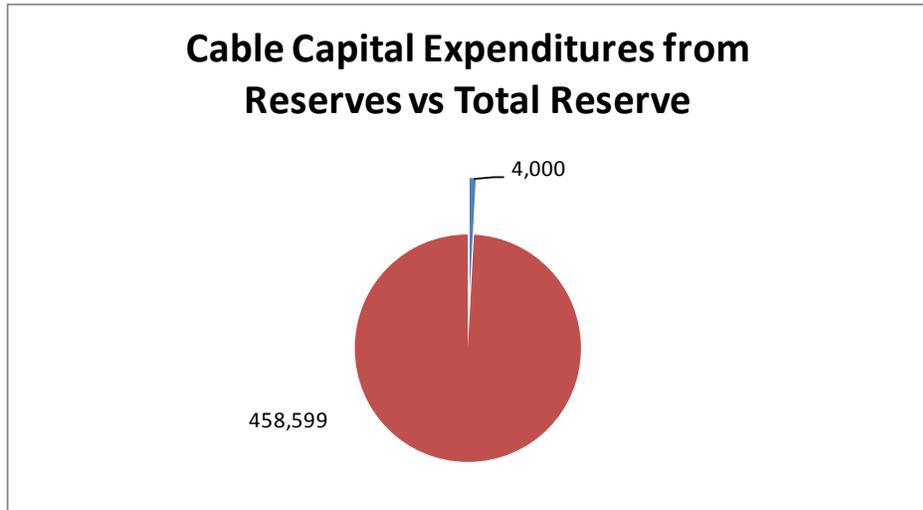
<u>FY 2022</u>					
1 HD Equipment Replacement (Channel 3)	20,000	20,000	20,000	20,000	-
2 Equipment and other improvements (Channel 14)	45,000	45,000	45,000	45,000	-
Total FY 2022	65,000	65,000	65,000	65,000	-

<u>FY 2023</u>					
1 Equipment and other improvements (Channel 14)	40,000	40,000	40,000	40,000	-
Total FY 2023	40,000	40,000	40,000	40,000	-

12/31/2017 Reserve Balances	458,599
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Equipment and Other Improvements (CH 14): Each year, the Town Council places money into a capital reserve for the Cable Department to replace/repair equipment. Based on the balance within the reserve fund the total request for FY19 is \$4,000.

HD Equipment Replacement: Staff is requesting to move the HD Equipment Replacement to FY20 as the Conversion to HD Project is very time consuming and the next phase of equipment replacement will not be ready to commence until FY20, as staff is still working on components funded by the FY18 capital appropriation.



Article 9- Boards and Committees Capital Improvement Plan and Appropriation

The Town's Boards and Committees capital improvement program for FY 2018 appropriation is listed below for the Town Council's point of reference; the FY 2019-FY 2023 capital improvements program was adopted on April 24th; the FY 2019 appropriation will be made on June 19th along with all other capital appropriations and the operating budget.

BOARDS, COMMITTEES, COMMUNITY GROUPS AND OTHER REQUESTS ARTICLE IX

FY 2018 Adopted	<u>Committee</u> <u>Proposed</u>	<u>Manager</u> <u>Proposed</u>	<u>Council</u> <u>Approved CIP</u>	<u>Council</u> <u>Appropriated</u>
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FY2018

1	Comprehensive Plan/Performance Measures Project	-	-	-	-
Total FY 2018		-	-	-	-

FY 2019-2023 Proposed

		<u>FY 18</u> <u>Projected</u>	<u>Committee</u> <u>Proposed</u>	<u>Manager</u> <u>Proposed</u>	<u>Council</u> <u>Approved</u>	<u>Council</u> <u>Appropriated</u>
<u>FY 2019</u>						
1	No Capital Purchases Requested At This Time	-	-	-	-	-
Total FY 2019		-	-	-	-	-

FY 2020

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

FY 2021

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

FY 2022

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

FY 2023

	No Capital Purchases Requested At This Time	-	-	-	-
Total FY 2023		-	-	-	-

12/31/2017 Reserve Balances	39,012
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The Boards, Committees, Community Groups, and Other Requests can vary from year-to-year, and is not as predictable as other capital plans. It is for that reason that staff does not fund or benchmark this reserve as predictably as the others. The FY 2019 capital program includes no capital requests at this time.



Photo Courtesy Town Staff

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

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

The reserves are authorized by the Town Council for a specific type of non-routine project or investment. They are invested under a special section of the Town's investment policy, and 25 percent of the investment is authorized to be invested in equity and fixed income funds as allowed by Maine Statute Title 30-A section 5706. The remaining 75 percent must be invested in investments that are very unlikely to lose principal as long as they are held to duration, such as government or agency bonds, certificates of deposits, or other like investments. While the reserve funds have not been audited as of 06/30/2018, the capital plan is completed based upon the prior year audited balances, and the Town uses the 6/30/2017 balances to ensure that all funds are within the benchmarks and guide the FY 2019 spending plan. The guide to benchmarking the reserve funds is a range of the sum of the five-year capital plan and 20 percent of the 20-year replacement plan. As of December 31st, 2017, the balances and benchmarks were as follows, and this guided the 2019 capital plan.

The balances in the reserve funds as of December 31st, 2017 and the appropriate guideline benchmarks are listed in the table to the right. The Finance Director works with the Town Manager and department heads on the 2019 plan based upon the Town's capital needs and the reserve amounts above. It is

Town of Freeport Summary of Funding Sources FY 2019 Capital Program			
	Unaudited	06/30/2017 Benchmarks	
	12/31/2017 Reserve Balances	Low Benchmark	High Benchmark
Police	432,922	335,600	350,000
Fire	744,757	720,200	1,610,000
Rescue	771,522	415,000	466,200
Public Works	929,782	931,000	987,600
Solid Waste	162,577	110,800	224,000
Comprehensive Town	969,503	1,810,000	2,580,000
Municipal Facilities	840,136	461,000	888,500
Cable	458,599	Not Benchmarked	
Other	39,012	Not Benchmarked	

notable that while the sum of the five-year plan and 20 percent of the 20-year plan are simply guidelines, and from time-to-time, staff analyzes the upcoming department need when there is a particularly costly single item to be replaced, the benchmark provides less guidance as the actual needs of the department or program.

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 2017 State valuation is \$1,462,950,000; as of 06/30/2018 the Town's outstanding debt service was \$1,930,000, or less than one-and-a-half percent of the allowable limit of more than \$219 million. As of June 30th, 2018, the Town's debt-per-capita was approximately \$238 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 2019 is that the debt service shown below is listed in total, but the Town's principal and interest payments only total \$141,827 (principal payments total \$128,068) and the RSU is responsible for the remaining \$444,148 (principal payments total \$376,932). All of the Town's current debt is general obligation, and the Town does not currently have any alternate revenue bonds outstanding.

TOWN OF FREEPORT, MAINE CURRENT DEBT SERVICE OUTSTANDING

<u>Governmental Activities</u>	<u>Date of issue</u>	<u>Original amount issued</u>	<u>Date of maturity</u>	<u>Interest rate</u>	<u>Balance June 30, 2017</u>	<u>Payments FY 2017</u>	<u>Balance June 30, 2018</u>	<u>Payments FY 2018</u>	<u>Balance June 30, 2019</u>
2008 School improvements	2/1/2008	655,000	2008	2.92%	55,000	55,000	-	-	-
2009 MMBB	3/11/2009	300,000	2019	variable	60,000	30,000	30,000	30,000	-
2011 Refunding	4/19/2011	5,635,000	2023	2.94%	2,375,000	475,000	1,900,000	475,000	1,425,000
									-
					<u>2,490,000</u>	<u>560,000</u>	<u>1,930,000</u>	<u>505,000</u>	<u>1,425,000</u>

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, 2019					
	Balance		Current Year Debt Service		
	June 30, 2018		Principal	Interest	Total
<u>General Obligation Bonds</u>					
Town issues:					
2001 CIP	181,705	29.5455%	60,568	7,571	68,139
2001 CIP-Community Center Portion	142,500	75.0000%	37,500	6,188	43,688
2009 SRF Bridge Loan \$300,000	30,000		30,000	-	30,000
Total Town Debt	354,205		128,068	13,759	141,827
School Debt-Town Responsibility					
2001 Middle Sch & CIP	433,295	70.4545%	144,432	18,054	162,486
Total School Debt-Town Respoi	433,295		144,432	18,054	162,486
RSU Debt-RSU Responsibility					
2001 CIP-Admin Building	47,500	25.0000%	12,500	2,063	14,563
2002 High School Auditorium & Science Wing	1,095,000		220,000	47,100	267,100
Total RSU Debt	1,142,500		232,500	49,163	281,663
Total	1,930,000		505,000	80,975	585,975

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

Glossary of Frequently Used Terms

Account	A term used to identify an individual asset, liability, expenditure control, revenue control or fund balance.
Accounting System	The total structure of records and procedures which discover, record, classify, summarize, and report information on the financial position and results of operations of a government or any of its funds, fund types, balanced account groups, or organizational components.
Ad Valorem Tax	Taxes that are based upon the value of an object.
Assets	Property owned by a government which has a monetary value.
Assessed Valuation	A valuation set upon real estate or other property by the Town Assessor as a basis for levying taxes.
Bond	A written promise, generally under seal, to pay a specified sum of money, called the face value, at a fixed time in the future, called the date of maturity, and carrying interest at a fixed rate, usually payable periodically.
Bonded Debt	The portion of indebtedness represented by outstanding bonds.
Balanced Budget	A budget in which estimated revenues are equal to expenditures.
Budget	A one year financial document embodying an estimate of proposed revenue and expenditures for the year. The Town is required by State Statute to approve a budget, and the approved budget sets the legal spending limits of the Town. It is the primary means by which most of the expenditures and service levels of the Town are controlled.
Budget Amendment	The legal procedure utilized by the Town staff and Town Council to revise the budget.
Budget Document	The instrument used by the budget-making authority to present a comprehensive financial plan of operations to the Town Council.
Budget Message	A general discussion of the proposed budget as presented in writing by the budget-making authority to the legislative body.
Budget Resolution	The official enactment, by the Town Council to legally authorize Town staff to obligate and expend resources.
Budgetary Control	The control of management of a government or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenues.
Capital Assets	Assets of significant value, over \$5,000, and having a useful life of several years. Capital assets are also called fixed assets.
Capital Budget	A plan of proposed capital outlays and the means of financing them for the current fiscal period.
Capital Outlays	Expenditures which result in the acquisition of, or addition to, fixed assets.
Capital Projects Fund	A fund created to account for financial resources to be used for the acquisition or the construction of major capital facilities of equipment.
CDBG	Community Development Block Grant

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

Expenditures	If the accounts are kept on the accrual basis, this term designates total charges incurred, whether paid or unpaid, including expenses, provision for retirement of debt not reported as a liability of the fund from which retired, and capital outlays. If they are kept on the cash basis, the term covers only actual disbursement for these purposes.
Expenses	Charges incurred, whether paid or unpaid, for operation, maintenance and interest, and other charges which are presumed to benefit the current fiscal period.
FACA	Freeport Arts and Cultural Alliance.
Fiscal Year	A twelve-month period of time to which the annual budget applies and at the end of which a municipality determines its financial position and results of operations. The Town of Freeport has specified July 1 to June 30 as its fiscal year.
Fixed Assets	Assets of a long-term character in which the intent is to continue to be held or used, such as land, buildings, machinery, furniture, and other equipment.
FEDC	Freeport Economic Development Corporation-A nonprofit corporation that works with the Town of Freeport on economic and business development
Full Faith and Credit	A pledge of the general taxing power of the government to repay debt obligations (typically used in reference to bonds).
Fund	An independent fiscal and accounting entity with a self-balancing set of account recording cash and/or other resources, reserves, and equities which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.
Fund Accounts	All accounts necessary to set forth the financial operations and financial conditions of a fund.
Fund Balance	The excess of a fund's assets over its liabilities and reserves. The fund that is available for any legal authorized purposes and which is therefore used to account for all revenue and all activities except those required to be accounted for in another fund. NOTE: The General Fund is used to finance the ordinary operations of a government unit.
GAAP	Generally Accepted Accounting Principals
GASB	Governmental Accounting Standards Board
General Obligation	Bonds for whose payments the full faith and credit of the issuing body are pledged. More commonly, but not necessarily general obligation bonds are considered to be those from taxes and other general revenues.
GFOA	Government Finance Officers Association
Goal	A statement of broad direction, purpose or intent based on the needs of the community. A goal is general and timeless; that is, it is not concerned with a specific achievement in a given period.
Grant	A contribution by one governmental unit to another. The contribution is usually made to aid in the support of a specified function, but it is sometimes also for general purposes.
Income	This term is used in accounting for governmental enterprises and represents the excess of the revenues earned over the expenses incurred in carrying on particular phases of an enterprise's activities. As indicated elsewhere, the excess of the TOTAL revenues over the TOTAL expenses of the utility for a particular accounting period is called "net income."
Interfund Transfers	Amount transferred from one fund to another fund

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

Appendix A-Financial Policies

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

Town of Freeport

Fund Balance Policy-General Fund

Purpose

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

Definitions

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

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

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

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

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

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

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

Policy

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

Town of Freeport Investment Policy

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

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

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

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

SCOPE

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

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

OBJECTIVES

The Town's principal investment objectives are:

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

PRUDENCE

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

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

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

ETHICS AND CONFLICTS OF INTEREST

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

DELEGATION OF AUTHORITY

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

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

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

INTERNAL CONTROLS

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

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

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

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

1. U.S. Treasury Obligations: Treasury Bills, Treasury Notes and Treasury Bonds with maturities not exceeding three years from date of trade settlement.
2. Federal Instrumentality Securities: Debentures, discount notes and callable securities, with maturities not exceeding three years from the date of trade settlement, issued by the following only: Federal Home Loan Banks (FHLB), Federal National Mortgage Association (FNMA), Federal Farm Credit Banks (FFCB), Federal Home Loan Mortgage Corporation (FHLMC) and Student Loan Marketing Association (SLMA).
3. Repurchase Agreements: With maturities not to exceed one year collateralized by U.S. Treasury Obligations or Federal Instrumentality Securities listed in items 1 and 2 above with the maturity of the collateral not exceeding 10 years. For the purpose of this section, the term collateral shall mean purchased securities under the terms of the Town's approved Master Repurchase Agreement. The purchased securities shall have an original minimum market value including accrued interest of 102 percent of the dollar value of the transaction and the collateral maintenance level shall be 101 percent. Collateral shall be held in the Town's custodian bank as safekeeping agent, and the market value of the collateral securities shall be marked-to-market daily.

Repurchase Agreements shall be entered into only with dealers who have executed a Town approved Master Repurchase Agreement with the Town and who are recognized as Primary Dealers with the Market Reports Division of the Federal Reserve Bank of New York. Primary Dealers approved as Repurchase Agreement counterparties shall have a short-term credit rating of at least A-1 or the equivalent and a long-term credit rating of at least A or the equivalent. The Finance Director shall maintain a copy of the Town's approved Master Repurchase Agreement along with a list of the broker/dealers who have an executed Master Repurchase Agreement with the Town.
4. Commercial Paper: With maturities not exceeding 270 days from the date of purchase which is rated at least A-1 by Standard and Poor's, P-1 by Moody's or F1 by Fitch at the time of purchase by each service which rates the commercial paper. If the commercial paper issuer has senior debt outstanding, the senior debt must be rated by each service that publishes a rating on the issuer of at least A by Standard and Poor's, A2 by Moody's or A by Fitch.
5. Money Market Mutual Funds: registered under the Investment Company Act of 1940 which (1) are "no-load" (meaning no commission or fee shall be charged on purchases or sales of shares); (2) have a constant daily net asset value per share of \$1.00; (3) limit assets of the fund to U.S. Treasury Obligations, Federal Instrumentality or Agency Securities or repurchase agreements collateralized by such securities; (4) have a maximum stated maturity and weighted average maturity in accordance with Federal Securities Regulation 2a-7; and 5) have a rating of AAA by Standard and Poor's, Aaa by Moody's or AAA/V1+ by Fitch.

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

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

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

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

INVESTMENT DIVERSIFICATION AND LIQUIDITY

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

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

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

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

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

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

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

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

Proof of registration to sell securities in the State of Maine

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

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

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

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

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

COMPETITIVE TRANSACTIONS

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

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

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

SELECTION OF BANKS AND SAVINGS AND LOANS

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

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

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

PORTFOLIO PERFORMANCE

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

REPORTING

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

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

POLICY REVISIONS

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

RESERVE FUND AND TRUST FUND INVESTMENTS

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

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

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

Investment Diversification:

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

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

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

Investment Performance:

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

REPORTING

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

BIDDING AND RFP PROCESS

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

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

Annex I

Authorized Personnel

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

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

Town of Freeport
Reserve Policy

1. Purpose

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

2. Reserve Establishment and Retention

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

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

3. Funding

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

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

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

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

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

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

TOWN OF FREEPORT TAX RATE POLICY

Purpose

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

Establishment and Implementation

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

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

Effective date of this policy is July 1, 1998.

Date of adoption – May 5, 1998

Amended – February 3, 2004

Date of adoption – February 3, 2004

Date of Amendment-June 21st, 2011

Date of Adoption-June 21st, 2011

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jmaloy

TOWN OF FREEPORT
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

P 1
bgnyrpts

PROJECTION: 19010 FY 2019 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

General Fund			2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 ACTUAL	2018 PROJECTION	2019 Approved	PCT CHANGE
0100	Town Council								
0100	1001	Prof Salar	5,633.00	5,900.00	5,900.00	5,900.00	5,900.00	5,900.00	.0%
0100	1200	Other Wag	2,585.00	3,000.00	3,000.00	2,695.00	2,800.00	3,300.00	10.0%
0100	2800	Assoc Dues	10,849.00	11,000.00	11,000.00	11,018.00	11,018.00	11,500.00	4.5%
0100	3300	Emp Train	.00	1,000.00	1,000.00	562.50	.00	1,000.00	.0%
0100	3450	Legal Serv	72,091.55	67,000.00	67,000.00	47,996.09	56,000.00	67,000.00	.0%
0100	3460	Audit Fees	22,500.00	25,000.00	25,000.00	20,000.00	23,000.00	25,000.00	.0%
0100	5400	Advertisin	5,635.75	5,000.00	5,000.00	7,067.00	5,600.00	6,000.00	20.0%
0100	6000	Supplies	495.34	1,000.00	1,000.00	1,244.11	1,300.00	1,000.00	.0%
0100	7800	Spec Projs	960.00	.00	.00	.00	.00	5,000.00	.0%
0100	8104	GPCOG	7,879.00	8,000.00	8,000.00	7,879.00	7,879.00	12,610.00	57.6%
0100	8113	PACTS	.00	1,500.00	1,500.00	.00	.00	.00	-100.0%
TOTAL Town Council			128,628.64	128,400.00	128,400.00	104,361.70	113,497.00	138,310.00	7.7%

06/21/2018 08:44
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TOWN OF FREEPORT
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

P 2
bgnyrpts

PROJECTION: 19010 FY 2019 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

General Fund			2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 ACTUAL	2018 PROJECTION	2019 Approved	PCT CHANGE
0101	Town Manager								
0101	1001	Prof Salar	106,644.72	108,800.00	108,800.00	104,594.01	108,800.00	111,100.00	2.1%
0101	2800	Assoc Dues	1,037.20	1,100.00	1,100.00	1,762.23	1,800.00	1,100.00	.0%
0101	3300	Emp Train	1,088.00	1,200.00	1,200.00	1,715.17	1,000.00	1,200.00	.0%
0101	3302	Empl Trav	2,033.50	2,000.00	2,000.00	1,828.72	1,810.00	2,000.00	.0%
0101	5813	Busin Exp	.00	200.00	200.00	150.00	150.00	200.00	.0%
0101	6000	Supplies	272.17	1,000.00	1,000.00	286.00	300.00	1,000.00	.0%
TOTAL Town Manager			111,075.59	114,300.00	114,300.00	110,336.13	113,860.00	116,600.00	2.0%

06/21/2018 08:44
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TOWN OF FREEPORT
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

P 3
bgnyrpts

PROJECTION: 19010 FY 2019 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

General Fund			2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 ACTUAL	2018 PROJECTION	2019 Approved	PCT CHANGE
0102	Finance								
0102	1001	Prof Salar	260,595.14	280,600.00	280,600.00	267,206.61	278,000.00	292,170.00	4.1%
0102	2800	Assoc Dues	255.00	305.00	305.00	235.00	270.00	300.00	-1.6%
0102	3300	Emp Train	1,180.00	2,350.00	2,350.00	1,741.38	1,800.00	2,000.00	-14.9%
0102	3302	Empl Trav	2,221.53	1,700.00	1,700.00	1,734.45	1,700.00	1,700.00	.0%
0102	3400	Con Servic	.00	3,450.00	3,450.00	3,400.00	3,200.00	250.00	-92.8%
0102	3470	Registry	4,993.00	5,500.00	5,500.00	6,081.98	5,900.00	5,500.00	.0%
0102	3480	Comp Maint	29,644.83	35,000.00	35,000.00	32,696.12	32,700.00	37,000.00	5.7%
0102	4320	Tech Repai	951.00	1,400.00	1,400.00	951.00	1,000.00	1,100.00	-21.4%
0102	6000	Supplies	2,253.01	2,500.00	2,500.00	1,068.50	2,200.00	2,300.00	-8.0%
0102	6002	Printing	1,570.81	1,500.00	1,500.00	1,442.13	1,500.00	1,500.00	.0%
0102	6003	Tax Bills	1,365.63	1,750.00	1,750.00	1,164.77	1,500.00	1,750.00	.0%
0102	7800	Winxnet	68,001.04	75,000.00	75,000.00	72,552.06	69,600.00	75,000.00	.0%
TOTAL Finance			373,030.99	411,055.00	411,055.00	390,274.00	399,370.00	420,570.00	2.3%

06/21/2018 08:44
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TOWN OF FREEPORT
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

P 4
bgnyrpts

PROJECTION: 19010 FY 2019 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

General Fund			2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 ACTUAL	2018 PROJECTION	2019 Approved	PCT CHANGE
0103	Assessing								
0103	1001	Prof Salar	137,034.54	141,500.00	141,500.00	135,401.91	140,800.00	146,400.00	3.5%
0103	2800	Assoc Dues	60.00	100.00	100.00	60.00	100.00	100.00	.0%
0103	3300	Emp Train	1,961.49	2,200.00	2,200.00	553.00	1,900.00	2,200.00	.0%
0103	3302	Empl Trav	1,095.50	2,500.00	2,500.00	1,927.52	2,500.00	2,500.00	.0%
0103	3400	Con Servic	6,778.63	8,250.00	8,250.00	.00	4,900.00	8,250.00	.0%
0103	3470	Registry	982.46	1,100.00	1,100.00	951.00	1,000.00	1,100.00	.0%
0103	3480	Comp Maint	9,088.09	11,870.00	11,870.00	11,106.05	10,870.00	10,840.00	-8.7%
0103	4320	Tech Repai	391.52	500.00	500.00	.00	500.00	500.00	.0%
0103	5320	Telephone	240.00	240.00	240.00	220.00	240.00	240.00	.0%
0103	5400	Advertisin	444.42	500.00	500.00	.00	500.00	500.00	.0%
0103	6000	Supplies	1,003.48	1,100.00	1,100.00	908.16	1,100.00	1,100.00	.0%
0103	6002	Printing	128.16	400.00	400.00	341.04	400.00	400.00	.0%
0103	6008	Mapping	3,200.00	3,200.00	3,200.00	.00	3,200.00	3,200.00	.0%
TOTAL Assessing			162,408.29	173,460.00	173,460.00	151,468.68	168,010.00	177,330.00	2.2%

06/21/2018 08:44
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TOWN OF FREEPORT
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

P 5
bgnyrpts

PROJECTION: 19010 FY 2019 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

General Fund			2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 ACTUAL	2018 PROJECTION	2019 Approved	PCT CHANGE
0104	Codes Enforcement								
0104	1001	Prof Salar	100,829.29	73,400.00	73,400.00	67,078.48	69,600.00	75,000.00	2.2%
0104	2605	Clothing	.00	100.00	100.00	.00	.00	100.00	.0%
0104	2800	Assoc Dues	170.00	400.00	400.00	330.00	330.00	465.00	16.3%
0104	3300	Emp Train	.00	850.00	850.00	708.00	750.00	850.00	.0%
0104	3302	Empl Trav	2,329.52	2,000.00	2,000.00	3,102.71	3,100.00	2,000.00	.0%
0104	3480	Comp Maint	.00	5,000.00	5,000.00	4,250.00	4,250.00	2,450.00	-51.0%
0104	6000	Supplies	392.35	1,600.00	1,600.00	1,417.65	1,600.00	600.00	-62.5%
TOTAL Codes Enforcement			103,721.16	83,350.00	83,350.00	76,886.84	79,630.00	81,465.00	-2.3%

06/21/2018 08:44
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TOWN OF FREEPORT
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

P 6
bgnyrpts

PROJECTION: 19010 FY 2019 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

General Fund			2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 ACTUAL	2018 PROJECTION	2019 Approved	PCT CHANGE
0105	Town Clerk And Elections								
0105	1001	Prof Salar	92,799.18	99,600.00	99,600.00	93,641.40	97,950.00	107,400.00	7.8%
0105	1005	Ballot Clk	5,953.98	7,500.00	7,500.00	3,377.50	3,400.00	8,000.00	6.7%
0105	2800	Assoc Dues	280.00	345.00	345.00	295.00	295.00	345.00	.0%
0105	3300	Emp Train	1,133.04	1,500.00	1,500.00	1,131.00	1,100.00	1,500.00	.0%
0105	3302	Empl Trav	593.51	700.00	700.00	160.65	200.00	700.00	.0%
0105	3426	Elect Serv	4,734.38	7,800.00	7,800.00	6,374.76	6,800.00	7,800.00	.0%
0105	4301	Equip Rpr	116.60	500.00	500.00	348.85	.00	500.00	.0%
0105	5400	Advertisin	1,381.55	1,500.00	1,500.00	1,309.86	1,450.00	1,500.00	.0%
0105	6000	Supplies	684.83	1,800.00	1,800.00	1,850.93	900.00	800.00	-55.6%
0105	6095	Doc Preser	2,000.00	3,200.00	3,200.00	3,192.00	3,064.00	4,200.00	31.3%
TOTAL Town Clerk And Electio			109,677.07	124,445.00	124,445.00	111,681.95	115,159.00	132,745.00	6.7%

06/21/2018 08:44
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TOWN OF FREEPORT
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

P 7
bgnyrpts

PROJECTION: 19010 FY 2019 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

General Fund			2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 ACTUAL	2018 PROJECTION	2019 Approved	PCT CHANGE
0106	General Administration								
0106	1001	Prof Salar	73,538.42	80,400.00	80,400.00	69,259.27	75,000.00	82,200.00	2.2%
0106	3302	Empl Trav	226.06	1,000.00	1,000.00	50.16	300.00	1,000.00	.0%
0106	3425	Purch/Bid	.00	500.00	500.00	.00	.00	500.00	.0%
0106	3427	TwN Report	4,925.00	5,000.00	5,000.00	6,770.01	6,770.00	5,000.00	.0%
0106	4301	Equip Rpr	2,557.18	3,000.00	3,000.00	1,124.39	1,500.00	1,980.00	-34.0%
0106	4350	Web Maint	3,614.88	5,000.00	5,000.00	3,499.50	3,600.00	4,000.00	-20.0%
0106	4455	Equip Rntl	360.00	840.00	840.00	360.00	480.00	500.00	-40.5%
0106	5310	Postage	6,937.24	21,000.00	21,000.00	23,701.55	12,000.00	19,000.00	-9.5%
0106	5320	Telephone	13,083.65	11,000.00	11,000.00	14,499.79	11,800.00	11,000.00	.0%
0106	6000	Supplies	2,786.67	5,300.00	5,300.00	3,200.13	4,900.00	5,000.00	-5.7%
0106	6002	Printing	2,389.42	2,700.00	2,700.00	2,812.50	2,871.00	2,940.00	8.9%
0106	7300	WAN	12,678.30	10,200.00	10,200.00	14,732.73	16,800.00	16,800.00	64.7%
0106	8115	MSC Coalit	954.60	1,000.00	1,000.00	.00	955.00	.00	-100.0%
TOTAL General Administration			124,051.42	146,940.00	146,940.00	140,010.03	136,976.00	149,920.00	2.0%

06/21/2018 08:44
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TOWN OF FREEPORT
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

P 8
bgnyrpts

PROJECTION: 19010 FY 2019 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

General Fund			2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 ACTUAL	2018 PROJECTION	2019 Approved	PCT CHANGE
0107	Building & Grounds Maintenance								
0107	1001	Prof Salar	112,009.44	117,700.00	117,700.00	114,204.85	119,300.00	122,700.00	4.2%
0107	1200	Other Wag	.00	.00	.00	.00	.00	.00	.0%
0107	1300	OT Wages	4,114.83	10,000.00	10,000.00	2,989.46	3,500.00	8,000.00	-20.0%
0107	2605	Clothing	1,813.99	2,100.00	2,100.00	428.00	500.00	2,100.00	.0%
0107	3300	Emp Train	.00	1,000.00	1,000.00	.00	100.00	1,000.00	.0%
0107	3485	Cemetery	11,769.38	15,000.00	15,000.00	12,820.00	14,500.00	18,000.00	20.0%
0107	3495	Brush Cntl	6,037.23	6,000.00	6,000.00	5,000.00	5,000.00	.00	-100.0%
0107	4010	Bldg Maite	37,175.97	39,000.00	39,000.00	46,833.45	47,000.00	45,000.00	15.4%
0107	4021	Rubbish	10,378.02	7,500.00	7,500.00	11,298.84	10,800.00	10,000.00	33.3%
0107	4033	Fire Prev	2,476.50	3,000.00	3,000.00	1,297.00	1,500.00	3,000.00	.0%
0107	4038	Veh Maint	3,450.24	6,000.00	6,000.00	2,226.66	2,500.00	5,000.00	-16.7%
0107	4040	Grnds Main	8,262.36	8,300.00	8,300.00	9,515.59	7,500.00	8,300.00	.0%
0107	6005	Clean Supp	9,446.31	9,000.00	9,000.00	11,832.96	10,900.00	9,500.00	5.6%
0107	6202	Elect T	5,408.54	6,000.00	6,000.00	4,598.81	5,000.00	6,000.00	.0%
0107	6203	Elect PW	9,743.19	10,800.00	10,800.00	7,816.11	8,900.00	11,800.00	9.3%
0107	6204	Elect PS	19,833.38	19,200.00	19,200.00	15,990.76	18,300.00	19,200.00	.0%
0107	6212	Water TH	1,412.25	1,800.00	1,800.00	1,480.85	1,700.00	1,950.00	8.3%
0107	6213	Water PW	2,563.22	3,000.00	3,000.00	2,908.19	2,900.00	3,150.00	5.0%
0107	6214	Water-PS	2,625.87	2,500.00	2,500.00	2,230.09	2,150.00	2,500.00	.0%
0107	6222	Sewer TH	1,350.22	1,320.00	1,320.00	767.50	1,285.00	1,320.00	.0%
0107	6223	Sewer PW	2,766.26	3,040.00	3,040.00	1,820.65	2,700.00	3,040.00	.0%

06/21/2018 08:44
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TOWN OF FREEPORT
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

P 9
bgnyrpts

PROJECTION: 19010 FY 2019 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

General Fund			2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 ACTUAL	2018 PROJECTION	2019 Approved	PCT CHANGE
0107	6224	Sewer PS	2,493.49	3,600.00	3,600.00	2,427.66	3,500.00	3,600.00	.0%
0107	6242	Heat TH	2,631.38	4,500.00	4,500.00	2,738.70	2,800.00	4,500.00	.0%
0107	6243	Heat PW	7,941.29	17,500.00	17,500.00	8,942.72	11,000.00	12,000.00	-31.4%
0107	6244	Heat PS	16,225.71	20,500.00	20,500.00	21,269.61	21,000.00	20,500.00	.0%
0107	6245	Heat-PS AX	987.95	3,000.00	3,000.00	343.91	1,460.00	2,000.00	-33.3%
0107	6260	Veh Fuel	3,004.95	4,500.00	4,500.00	3,648.47	4,200.00	4,500.00	.0%
0107	6300	Pub Rest	.00	.00	.00	.00	.00	.00	.0%
0107	6360	Comm Ctr	44,499.00	45,600.00	45,600.00	45,493.28	45,493.28	48,732.00	6.9%
0107	7500	Flags	913.20	700.00	700.00	1,162.40	780.00	775.00	10.7%
TOTAL Building & Grounds Mai			331,334.17	372,160.00	372,160.00	342,086.52	356,268.28	378,167.00	1.6%

06/21/2018 08:44
jmaloy

TOWN OF FREEPORT
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

P 10
bgnyrpts

PROJECTION: 19010 FY 2019 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

General Fund			2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 ACTUAL	2018 PROJECTION	2019 Approved	PCT CHANGE
0108	Employee Benefits								
0108	2303	Ret ICMA	75,041.02	97,000.00	97,000.00	85,025.79	88,600.00	85,500.00	-11.9%
0108	2305	Retir MSRS	244,018.58	302,600.00	302,600.00	295,588.27	303,300.00	327,500.00	8.2%
0108	2407	FICA & Med	324,539.83	339,100.00	339,100.00	343,012.52	332,500.00	356,000.00	5.0%
0108	2409	Healt Ins	682,717.34	803,200.00	803,200.00	730,829.85	782,200.00	775,000.00	-3.5%
0108	2410	Wkrs Comp	117,057.26	169,400.00	169,400.00	146,838.20	146,850.00	184,500.00	8.9%
0108	2411	Unemp Comp	98.56	.00	.00	98.56	.00	.00	.0%
0108	2412	Life Ins	2,470.83	3,000.00	3,000.00	2,473.65	2,800.00	3,000.00	.0%
0108	2413	Med Reim	1,760.76	2,400.00	2,400.00	1,783.08	2,100.00	2,000.00	-16.7%
0108	2415	Wellness	10,960.25	20,000.00	20,000.00	9,379.58	13,000.00	18,000.00	-10.0%
0108	2416	Dental	31,398.24	36,000.00	36,000.00	33,483.73	36,525.00	36,000.00	.0%
0108	2419	Med Exams	1,261.00	1,000.00	1,000.00	535.00	1,000.00	1,000.00	.0%
0108	2420	Drug Test	285.00	1,000.00	1,000.00	420.00	500.00	1,000.00	.0%
0108	2421	Vac Sick P	25,677.91	25,000.00	25,000.00	.00	.00	25,000.00	.0%
TOTAL Employee Benefits			1,517,286.58	1,799,700.00	1,799,700.00	1,649,468.23	1,709,375.00	1,814,500.00	.8%

06/21/2018 08:44
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TOWN OF FREEPORT
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

P 11
bgnyrpts

PROJECTION: 19010 FY 2019 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

General Fund			2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 ACTUAL	2018 PROJECTION	2019 Approved	PCT CHANGE
0109	Transit								
0109	1001	Prof Salar	15,717.24	16,800.00	16,800.00	15,978.20	16,700.00	19,600.00	16.7%
0109	1200	Other Wag	24,943.64	28,900.00	28,900.00	23,124.08	23,575.00	32,700.00	13.1%
0109	3300	Emp Train	168.11	1,000.00	1,000.00	202.45	400.00	1,000.00	.0%
0109	3302	Empl Trav	98.04	150.00	150.00	21.80	120.00	150.00	.0%
0109	3400	Con Servic	2,352.49	8,300.00	8,300.00	11,141.01	11,000.00	5,500.00	-33.7%
0109	3424	METRO	13,379.00	32,561.00	32,561.00	32,561.00	32,561.00	30,345.00	-6.8%
0109	4040	Grnds Main	265.00	500.00	500.00	635.00	700.00	500.00	.0%
0109	4301	Equip Rpr	.00	500.00	500.00	599.00	100.00	500.00	.0%
0109	5320	Telephone	791.10	1,200.00	1,200.00	887.99	1,075.00	1,140.00	-5.0%
0109	6000	Supplies	712.79	1,000.00	1,000.00	855.38	950.00	800.00	-20.0%
0109	6205	Elect-Tr S	6,458.78	7,000.00	7,000.00	6,078.67	6,500.00	7,000.00	.0%
0109	6215	Water-Tr S	364.83	550.00	550.00	284.96	400.00	550.00	.0%
0109	6225	Sewer Tr S	399.26	620.00	620.00	436.17	450.00	620.00	.0%
0109	6241	Heat-Tr S	1,456.49	2,500.00	2,500.00	1,817.16	1,800.00	2,000.00	-20.0%
0109	6713	Sm Equip	.00	400.00	400.00	242.99	244.00	400.00	.0%
TOTAL Transit			67,106.77	101,981.00	101,981.00	94,865.86	96,575.00	102,805.00	.8%

06/21/2018 08:44
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TOWN OF FREEPORT
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

P 12
bgnyrpts

PROJECTION: 19010 FY 2019 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

General Fund			2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 ACTUAL	2018 PROJECTION	2019 Approved	PCT CHANGE
0110	Insurances								
0110	5200	Insurance	97,890.00	102,000.00	102,000.00	97,282.00	97,500.00	100,000.00	-2.0%
TOTAL Insurances			97,890.00	102,000.00	102,000.00	97,282.00	97,500.00	100,000.00	-2.0%

06/21/2018 08:44
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TOWN OF FREEPORT
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

P 13
bgnyrpts

PROJECTION: 19010 FY 2019 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

General Fund			2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 ACTUAL	2018 PROJECTION	2019 Approved	PCT CHANGE
0200	Police								
0200	1001	Prof Salar	870,958.49	864,100.00	864,100.00	875,085.63	898,200.00	917,750.00	6.2%
0200	1200	Other Wag	30,709.74	41,500.00	41,500.00	29,644.80	30,500.00	41,500.00	.0%
0200	1300	OT Wages	133,468.29	110,000.00	110,000.00	105,328.13	106,600.00	111,000.00	.9%
0200	2441	Recruitmt	794.64	1,000.00	1,000.00	201.11	100.00	31,000.00	3000.0%
0200	2605	Clothing	16,206.17	14,000.00	14,000.00	16,150.26	14,000.00	14,000.00	.0%
0200	2638	Unif Clean	9,660.00	10,580.00	10,580.00	9,180.00	10,080.00	10,800.00	2.1%
0200	2800	Assoc Dues	945.00	1,000.00	1,000.00	805.00	900.00	1,000.00	.0%
0200	3300	Emp Train	6,831.95	8,500.00	8,500.00	6,552.48	7,000.00	8,500.00	.0%
0200	3302	Empl Trav	70.30	1,500.00	1,500.00	3,265.16	2,500.00	2,000.00	33.3%
0200	3430	Animal	10,242.70	10,930.00	10,930.00	10,398.20	10,930.00	10,930.00	.0%
0200	4036	Radio Main	1,596.45	1,200.00	1,200.00	644.78	1,000.00	1,500.00	25.0%
0200	4038	Veh Maint	20,985.99	23,000.00	23,000.00	16,962.69	20,000.00	23,000.00	.0%
0200	4048	Radar Main	1,054.11	1,120.00	1,120.00	1,327.54	1,500.00	1,500.00	33.9%
0200	4301	Equip Rpr	3,095.43	4,540.00	4,540.00	1,207.15	3,000.00	4,540.00	.0%
0200	4320	Tech Repai	12,813.64	14,000.00	14,000.00	10,971.25	12,900.00	14,000.00	.0%
0200	6000	Supplies	3,070.71	3,400.00	3,400.00	5,244.15	5,000.00	3,600.00	5.9%
0200	6002	Printing	2,211.99	2,500.00	2,500.00	1,153.34	2,500.00	2,500.00	.0%
0200	6007	Ammunition	5,858.60	6,000.00	6,000.00	6,048.00	6,100.00	6,000.00	.0%
0200	6033	Drug Prog	550.00	550.00	550.00	.00	550.00	550.00	.0%
0200	6260	Veh Fuel	26,168.60	47,000.00	47,000.00	27,284.65	30,000.00	32,000.00	-31.9%
TOTAL Police			1,157,292.80	1,166,420.00	1,166,420.00	1,127,454.32	1,163,360.00	1,237,670.00	6.1%

06/21/2018 08:44
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TOWN OF FREEPORT
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

P 14
bgnyrpts

PROJECTION: 19010 FY 2019 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

General Fund			2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 ACTUAL	2018 PROJECTION	2019 Approved	PCT CHANGE
0201	Marine Resource/Harbor Patrol								
0201	1001	Prof Salar	62,151.65	48,000.00	48,000.00	45,422.74	47,250.00	104,300.00	117.3%
0201	1200	Other Wag	537.50	1,250.00	1,250.00	1,750.00	1,750.00	.00	-100.0%
0201	1300	OT Wages	807.38	1,500.00	1,500.00	124.11	800.00	1,500.00	.0%
0201	2605	Clothing	1,376.51	1,500.00	1,500.00	200.00	1,500.00	2,500.00	66.7%
0201	2638	Unif Clean	540.00	720.00	720.00	660.00	720.00	1,440.00	100.0%
0201	3300	Emp Train	378.50	350.00	350.00	375.00	380.00	1,325.00	278.6%
0201	3302	Empl Trav	.00	100.00	100.00	.00	100.00	500.00	400.0%
0201	4010	Bldg Maint	.00	.00	.00	.00	.00	700.00	.0%
0201	4038	Veh Maint	3,344.60	1,500.00	1,500.00	3,928.25	3,000.00	1,500.00	.0%
0201	4045	Boat Maint	3,125.81	3,000.00	3,000.00	1,574.50	2,500.00	5,500.00	83.3%
0201	4060	Floats	.00	.00	.00	.00	.00	4,000.00	.0%
0201	4065	Channel	.00	.00	.00	.00	.00	650.00	.0%
0201	5320	Telephone	.00	.00	.00	.00	.00	700.00	.0%
0201	6000	Supplies	297.89	300.00	300.00	159.02	150.00	1,250.00	316.7%
0201	6045	Protec Eq	.00	.00	.00	.00	.00	1,000.00	.0%
0201	6200	Elect	.00	.00	.00	.00	.00	750.00	.0%
0201	6210	Water	.00	.00	.00	.00	.00	240.00	.0%
0201	6260	Veh Fuel	.00	.00	.00	.00	.00	2,600.00	.0%
0201	7650	Ramp&Wharf	.00	.00	.00	.00	.00	1,100.00	.0%
TOTAL Marine Resource/Harbor			72,559.84	58,220.00	58,220.00	54,193.62	58,150.00	131,555.00	126.0%

06/21/2018 08:44
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TOWN OF FREEPORT
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

P 15
bgnyrpts

PROJECTION: 19010 FY 2019 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

General Fund			2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 ACTUAL	2018 PROJECTION	2019 Approved	PCT CHANGE
0202	Fire								
0202	1001	Prof Salar	177,951.22	226,700.00	226,700.00	217,391.35	222,187.00	232,852.00	2.7%
0202	1190	Call Pay	420,058.29	256,150.00	256,150.00	387,907.63	395,000.00	326,150.00	27.3%
0202	1300	OT Wages	7,025.39	8,000.00	8,000.00	9,390.43	7,909.00	8,500.00	6.3%
0202	2419	Med Exams	432.00	900.00	900.00	860.00	750.00	900.00	.0%
0202	2485	Vac & Immu	.00	500.00	500.00	.00	.00	500.00	.0%
0202	2605	Clothing	2,134.75	3,000.00	3,000.00	2,276.71	3,000.00	3,000.00	.0%
0202	2800	Assoc Dues	150.00	700.00	700.00	325.00	500.00	700.00	.0%
0202	3300	Emp Train	6,874.82	11,000.00	11,000.00	11,810.85	10,000.00	11,000.00	.0%
0202	4036	Radio Main	2,478.09	5,000.00	5,000.00	1,270.03	2,000.00	2,000.00	-60.0%
0202	4038	Veh Maint	19,526.73	20,000.00	20,000.00	18,139.79	35,000.00	30,000.00	50.0%
0202	4049	Alarm Main	1,607.44	3,000.00	3,000.00	2,758.11	3,000.00	3,000.00	.0%
0202	4301	Equip Rpr	5,445.22	5,000.00	5,000.00	8,536.32	8,800.00	6,500.00	30.0%
0202	4320	Tech Repai	187.50	1,000.00	1,000.00	2,305.55	2,500.00	2,000.00	100.0%
0202	5320	Telephone	3,192.60	3,800.00	3,800.00	3,538.03	3,800.00	3,800.00	.0%
0202	5420	Pub Educ	1,784.36	3,000.00	3,000.00	199.95	1,500.00	1,500.00	-50.0%
0202	6000	Supplies	3,585.33	3,000.00	3,000.00	4,904.73	4,250.00	3,500.00	16.7%
0202	6005	Clean Supp	146.97	500.00	500.00	221.45	250.00	200.00	-60.0%
0202	6010	Fire Supl	220.00	3,750.00	3,750.00	2,710.07	1,200.00	1,500.00	-60.0%
0202	6045	Protec Eq	19,344.99	12,000.00	12,000.00	18,417.82	12,000.00	12,000.00	.0%
0202	6260	Veh Fuel	6,402.70	10,000.00	10,000.00	6,788.02	7,000.00	7,500.00	-25.0%
0202	6712	Tools	607.75	.00	.00	353.45	150.00	50.00	.0%

06/21/2018 08:44
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TOWN OF FREEPORT
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

P 16
bgnyrpts

PROJECTION: 19010 FY 2019 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

General Fund			2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 ACTUAL	2018 PROJECTION	2019 Approved	PCT CHANGE
0202	7300	Equip	2,281.96	5,500.00	5,500.00	2,549.34	2,500.00	2,000.00	-63.6%
TOTAL Fire			681,438.11	582,500.00	582,500.00	702,654.63	723,296.00	659,152.00	13.2%

06/21/2018 08:44
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TOWN OF FREEPORT
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

P 17
bgnyrpts

PROJECTION: 19010 FY 2019 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

General Fund			2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 ACTUAL	2018 PROJECTION	2019 Approved	PCT CHANGE
0203	Rescue								
0203	1001	Prof Salar	163,340.71	156,900.00	156,900.00	157,388.83	156,650.00	161,460.00	2.9%
0203	1190	Call Pay	94,570.20	118,150.00	118,150.00	101,008.39	85,200.00	120,000.00	1.6%
0203	1300	OT Wages	40,936.46	22,000.00	22,000.00	42,477.25	52,500.00	50,000.00	127.3%
0203	2419	Med Exams	394.00	720.00	720.00	54.00	200.00	720.00	.0%
0203	2485	Vac & Immu	.00	450.00	450.00	.00	.00	450.00	.0%
0203	2605	Clothing	501.92	3,000.00	3,000.00	481.04	750.00	3,000.00	.0%
0203	2800	Assoc Dues	3,559.00	3,600.00	3,600.00	2,889.00	3,500.00	3,600.00	.0%
0203	3300	Emp Train	4,702.12	7,500.00	7,500.00	7,609.55	5,000.00	7,500.00	.0%
0203	4036	Radio Main	699.83	1,000.00	1,000.00	768.53	800.00	1,000.00	.0%
0203	4038	Veh Maint	8,124.22	6,000.00	6,000.00	7,903.15	7,250.00	7,500.00	25.0%
0203	4301	Equip Rpr	6,207.04	4,500.00	4,500.00	10,200.69	10,000.00	7,000.00	55.6%
0203	4320	Tech Repai	4,531.50	6,500.00	6,500.00	9,306.30	9,500.00	8,500.00	30.8%
0203	5320	Telephone	6,006.25	5,500.00	5,500.00	5,950.76	5,500.00	5,500.00	.0%
0203	6000	Supplies	2,651.11	2,000.00	2,000.00	4,110.46	3,750.00	2,000.00	.0%
0203	6005	Clean Supp	146.94	300.00	300.00	122.51	120.00	300.00	.0%
0203	6009	Med Suppl	26,169.80	25,900.00	25,900.00	23,845.77	25,900.00	30,000.00	15.8%
0203	6045	Protec Eq	8,004.42	8,000.00	8,000.00	3,525.76	4,000.00	8,000.00	.0%
0203	6260	Veh Fuel	3,996.45	10,000.00	10,000.00	5,799.60	6,000.00	6,000.00	-40.0%
0203	6712	Tools	1,021.03	7,500.00	7,500.00	313.99	1,250.00	3,500.00	-53.3%
TOTAL Rescue			375,563.00	389,520.00	389,520.00	383,755.58	377,870.00	426,030.00	9.4%

06/21/2018 08:44
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TOWN OF FREEPORT
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

P 18
bgnyrpts

PROJECTION: 19010 FY 2019 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

General Fund			2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 ACTUAL	2018 PROJECTION	2019 Approved	PCT CHANGE
0204	Public Safety Reception								
0204	1001	Prof Salar	17,757.48	18,200.00	18,200.00	5,606.00	18,200.00	23,100.00	26.9%
0204	1200	Other Wag	10,878.88	10,300.00	10,300.00	6,334.64	9,000.00	10,300.00	.0%
0204	1300	OT Wages	.00	500.00	500.00	.00	500.00	500.00	.0%
0204	4301	Equip Rpr	3,328.79	7,000.00	7,000.00	2,222.05	4,000.00	7,000.00	.0%
0204	5320	Telephone	16,489.11	16,200.00	16,200.00	16,492.87	16,300.00	16,200.00	.0%
0204	6000	Supplies	95.65	250.00	250.00	.00	250.00	250.00	.0%
0204	7800	Dispatch	138,000.00	145,000.00	145,000.00	142,140.00	142,140.00	146,500.00	1.0%
TOTAL Public Safety Receptio			186,549.91	197,450.00	197,450.00	172,795.56	190,390.00	203,850.00	3.2%

06/21/2018 08:44
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TOWN OF FREEPORT
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

P 19
bgnyrpts

PROJECTION: 19010 FY 2019 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

General Fund			2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 ACTUAL	2018 PROJECTION	2019 Approved	PCT CHANGE
0206	Public Utilities								
0206	6208	Elect-St L	46,306.51	58,000.00	58,000.00	40,946.88	47,000.00	30,000.00	-48.3%
0206	6218	Hydrants	153,364.98	160,000.00	160,000.00	153,319.02	163,100.00	165,000.00	3.1%
0206	6785	Light Mnt	.00	.00	.00	.00	.00	3,000.00	.0%
TOTAL Public Utilities			199,671.49	218,000.00	218,000.00	194,265.90	210,100.00	198,000.00	-9.2%

06/21/2018 08:44
jmaloy

TOWN OF FREEPORT
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

P 20
bgnyrpts

PROJECTION: 19010 FY 2019 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

General Fund		2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 ACTUAL	2018 PROJECTION	2019 Approved	PCT CHANGE
0300	Human Services Agencies							
0300	8602 Aging	500.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	.0%
0300	8604 Oasis Free	.00	750.00	750.00	750.00	750.00	750.00	.0%
0300	8606 FCS	21,000.00	21,000.00	21,000.00	21,000.00	21,000.00	21,000.00	.0%
0300	8607 Family Cri	.00	500.00	500.00	500.00	500.00	500.00	.0%
0300	8608 F Dental	401.00	1,800.00	1,800.00	1,800.00	1,800.00	1,800.00	.0%
0300	8613 Elders	6,000.00	6,500.00	6,500.00	6,500.00	6,500.00	6,500.00	.0%
0300	8616 Port Teen	8,250.00	8,250.00	8,250.00	8,250.00	8,250.00	8,250.00	.0%
	TOTAL Human Services Agencie	36,151.00	39,800.00	39,800.00	39,800.00	39,800.00	39,800.00	.0%

06/21/2018 08:44
jmaloy

TOWN OF FREEPORT
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

P 21
bgnyrpts

PROJECTION: 19010 FY 2019 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

General Fund			2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 ACTUAL	2018 PROJECTION	2019 Approved	PCT CHANGE
0301	General Assistance								
0301	1001	Prof Salar	71,665.32	78,900.00	78,900.00	73,932.00	76,900.00	78,900.00	.0%
0301	2800	Assoc Dues	30.00	40.00	40.00	30.00	30.00	40.00	.0%
0301	3300	Emp Train	275.00	200.00	200.00	75.00	125.00	200.00	.0%
0301	3302	Empl Trav	211.00	300.00	300.00	159.29	215.00	300.00	.0%
0301	6000	Supplies	268.28	300.00	300.00	281.25	275.00	300.00	.0%
0301	6350	Assis-Free	20,567.74	25,000.00	25,000.00	26,816.85	25,000.00	30,000.00	20.0%
0301	6351	Assist Ya	1,908.44	.00	.00	-2,773.43	.00	.00	.0%
TOTAL General Assistance			94,925.78	104,740.00	104,740.00	98,520.96	102,545.00	109,740.00	4.8%

06/21/2018 08:44
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TOWN OF FREEPORT
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

P 22
bgnyrpts

PROJECTION: 19010 FY 2019 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

General Fund			2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 ACTUAL	2018 PROJECTION	2019 Approved	PCT CHANGE
0400	Public Works	General							
0400	1001	Prof Salar	534,619.05	556,680.00	556,680.00	509,877.71	537,000.00	642,780.00	15.5%
0400	1300	OT Wages	62,074.83	70,000.00	70,000.00	71,286.61	73,500.00	74,800.00	6.9%
0400	2605	Clothing	8,046.10	9,250.00	9,250.00	6,312.07	8,800.00	9,250.00	.0%
0400	3300	Emp Train	2,642.06	3,700.00	3,700.00	3,861.89	3,900.00	3,700.00	.0%
0400	3435	Enginering	4,341.44	5,700.00	5,700.00	5,244.13	5,200.00	5,700.00	.0%
0400	4036	Radio Main	1,063.21	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	.0%
0400	4038	Veh Maint	56,638.24	55,000.00	55,000.00	85,087.67	75,000.00	55,000.00	.0%
0400	4455	Equip Rntl	3,656.59	5,000.00	5,000.00	4,999.40	5,000.00	5,000.00	.0%
0400	5320	Telephone	2,502.50	2,500.00	2,500.00	2,576.36	2,500.00	2,500.00	.0%
0400	6000	Supplies	1,990.23	2,000.00	2,000.00	1,970.63	2,000.00	2,000.00	.0%
0400	6260	Veh Fuel	66,692.60	75,000.00	75,000.00	58,840.80	71,000.00	75,000.00	.0%
0400	6708	Tires	8,810.27	11,000.00	11,000.00	10,947.20	10,500.00	11,000.00	.0%
0400	6712	Tools	995.52	1,000.00	1,000.00	474.97	1,000.00	1,000.00	.0%
0400	6713	Sm Equip	5,319.99	5,000.00	5,000.00	4,999.26	5,000.00	5,000.00	.0%
0400	6714	Signs	6,563.13	7,200.00	7,200.00	7,649.87	7,600.00	8,000.00	11.1%
0400	6717	Str Mark	5,986.60	9,600.00	9,600.00	4,656.25	9,600.00	9,600.00	.0%
TOTAL Public Works General			771,942.36	819,830.00	819,830.00	779,984.82	818,800.00	911,530.00	11.2%

06/21/2018 08:44
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TOWN OF FREEPORT
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

P 23
bgnyrpts

PROJECTION: 19010 FY 2019 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

General Fund			2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 ACTUAL	2018 PROJECTION	2019 Approved	PCT CHANGE
0401	Public Works	Summer Roads							
0401	6713	Sm Equip	2,500.00	2,500.00	2,500.00	2,499.79	2,500.00	2,500.00	.0%
0401	6740	Rd Stripng	17,243.11	31,000.00	31,000.00	15,685.52	31,000.00	37,500.00	21.0%
0401	6750	Pav Matrls	34,856.55	34,900.00	34,900.00	34,514.20	34,900.00	34,900.00	.0%
0401	6755	Culverts	5,000.00	5,000.00	5,000.00	3,809.69	5,250.00	5,000.00	.0%
0401	6760	Gravel	30,922.92	30,000.00	30,000.00	26,944.46	30,000.00	30,000.00	.0%
0401	6780	Guard Rail	5,000.00	5,000.00	5,000.00	1,756.00	5,000.00	5,000.00	.0%
0401	6785	Traf light	6,500.00	6,500.00	6,500.00	5,179.50	6,175.00	6,500.00	.0%
0401	7200	Hot Top Rd	425,850.50	400,000.00	400,000.00	229,166.67	380,000.00	400,000.00	.0%
0401	7210	Drainage P	10,000.00	10,000.00	10,000.00	1,676.92	9,500.00	10,000.00	.0%
0401	7220	Ledge	1,500.00	3,000.00	3,000.00	985.00	3,000.00	3,000.00	.0%
0401	7230	Catch Basi	13,583.85	14,000.00	14,000.00	6,285.55	13,300.00	14,000.00	.0%
0401	7240	Sidewalks	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	.0%
0401	7250	Hot Top St	30,235.48	30,100.00	30,100.00	29,224.00	30,100.00	30,100.00	.0%
TOTAL Public Works Summer Ro			587,192.41	576,000.00	576,000.00	361,727.30	554,725.00	582,500.00	1.1%

06/21/2018 08:44
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TOWN OF FREEPORT
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

P 24
bgnyrpts

PROJECTION: 19010 FY 2019 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

General Fund			2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 ACTUAL	2018 PROJECTION	2019 Approved	PCT CHANGE
0402	Public Works	Winter Roads							
0402	6760	Gravel	7,456.25	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00	.0%
0402	6765	Salt	120,430.46	132,000.00	132,000.00	131,346.54	138,600.00	134,000.00	1.5%
0402	6770	Surface Tr	17,949.76	18,000.00	18,000.00	17,999.39	18,000.00	18,000.00	.0%
0402	6775	Chains Bla	12,006.45	12,000.00	12,000.00	12,277.96	12,300.00	12,000.00	.0%
TOTAL Public Works Winter Ro			157,842.92	169,000.00	169,000.00	168,623.89	175,900.00	171,000.00	1.2%

06/21/2018 08:44
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TOWN OF FREEPORT
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

P 25
bgnyrpts

PROJECTION: 19010 FY 2019 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

General Fund			2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 ACTUAL	2018 PROJECTION	2019 Approved	PCT CHANGE
0403	Public Works Tree & Park								
0403	4070	Tree Prun	8,000.00	8,000.00	8,000.00	14,158.98	12,800.00	8,000.00	.0%
0403	6370	Bow St Pk	639.27	1,500.00	1,500.00	1,500.00	1,500.00	2,000.00	33.3%
0403	6910	Trees	2,000.00	2,000.00	2,000.00	2,257.00	2,257.00	3,000.00	50.0%
TOTAL Public Works Tree & Pa			10,639.27	11,500.00	11,500.00	17,915.98	16,557.00	13,000.00	13.0%

06/21/2018 08:44
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TOWN OF FREEPORT
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

P 26
bgnyrpts

PROJECTION: 19010 FY 2019 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

General Fund			2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 ACTUAL	2018 PROJECTION	2019 Approved	PCT CHANGE
0404	Solid Waste/Recycling								
0404	1001	Prof Salar	112,579.32	85,300.00	85,300.00	96,255.55	98,700.00	87,500.00	2.6%
0404	1200	Other Wag	3,732.03	6,000.00	6,000.00	6,132.24	4,500.00	6,000.00	.0%
0404	1300	OT Wages	1,829.22	3,000.00	3,000.00	3,623.40	3,250.00	3,000.00	.0%
0404	2605	Clothing	311.21	800.00	800.00	803.92	700.00	800.00	.0%
0404	3300	Emp Train	765.40	900.00	900.00	770.90	800.00	900.00	.0%
0404	3302	Empl Trav	407.06	1,000.00	1,000.00	332.34	400.00	750.00	-25.0%
0404	3465	Water Test	3,555.00	6,000.00	6,000.00	5,005.00	4,800.00	6,000.00	.0%
0404	3475	Leachate	31,595.50	20,000.00	20,000.00	40,218.00	35,000.00	22,000.00	10.0%
0404	3480	Comp Maint	1,349.95	1,500.00	1,500.00	2,500.00	2,500.00	4,000.00	166.7%
0404	3500	Tipping Fe	99,358.89	106,000.00	106,000.00	98,086.68	103,000.00	106,000.00	.0%
0404	3505	Hauling	74,704.51	71,000.00	71,000.00	80,918.52	75,000.00	71,000.00	.0%
0404	3530	Demo Tip	45,499.93	60,000.00	60,000.00	34,794.80	45,000.00	60,000.00	.0%
0404	3535	Clean Week	14,032.44	10,000.00	10,000.00	8,065.40	9,000.00	10,000.00	.0%
0404	4038	Veh Maint	4,719.67	7,000.00	7,000.00	1,923.63	3,500.00	7,000.00	.0%
0404	4050	Litter Con	4,320.33	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	.0%
0404	5320	Telephone	722.40	1,200.00	1,200.00	702.40	800.00	1,200.00	.0%
0404	6000	Supplies	9,062.43	10,000.00	10,000.00	12,793.74	13,000.00	11,000.00	10.0%
0404	6200	Elect	4,920.82	4,800.00	4,800.00	4,083.91	4,000.00	4,800.00	.0%
0404	6240	Heat Fuel	2,319.99	3,000.00	3,000.00	2,452.17	2,500.00	3,000.00	.0%
0404	6260	Veh Fuel	1,054.11	2,000.00	2,000.00	1,295.29	1,106.00	2,000.00	.0%
0404	6900	Other Supp	1,100.00	1,000.00	1,000.00	1,100.00	1,100.00	1,100.00	10.0%

06/21/2018 08:44
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TOWN OF FREEPORT
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

P 27
bgnyrpts

PROJECTION: 19010 FY 2019 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

General Fund	2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 ACTUAL	2018 PROJECTION	2019 Approved	PCT CHANGE
TOTAL Solid Waste/Recycling	417,940.21	405,500.00	405,500.00	406,857.89	413,656.00	413,050.00	1.9%

06/21/2018 08:44
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TOWN OF FREEPORT
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

P 28
bgnyrpts

PROJECTION: 19010 FY 2019 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

General Fund			2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 ACTUAL	2018 PROJECTION	2019 Approved	PCT CHANGE
0405	Town Engineer								
0405	1001	Prof Salar	86,527.10	95,000.00	95,000.00	90,545.85	94,250.00	102,800.00	8.2%
0405	3300	Emp Train	1,137.00	4,500.00	4,500.00	4,252.05	4,500.00	4,500.00	.0%
0405	3302	Empl Trav	852.22	1,000.00	1,000.00	475.72	500.00	1,000.00	.0%
0405	3480	Comp Maint	.00	.00	.00	.00	.00	4,000.00	.0%
	4	Licenses							
0405	6000	Supplies	495.39	2,800.00	2,800.00	971.96	500.00	300.00	-89.3%
0405	6720	Stormwater	20,399.77	20,400.00	20,400.00	13,410.00	20,400.00	24,700.00	21.1%
TOTAL Town Engineer			109,411.48	123,700.00	123,700.00	109,655.58	120,150.00	137,300.00	11.0%

06/21/2018 08:44
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TOWN OF FREEPORT
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

P 29
bgnyrpts

PROJECTION: 19010 FY 2019 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

General Fund			2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 ACTUAL	2018 PROJECTION	2019 Approved	PCT CHANGE
0406	HRF Fields Maintenance								
0406	3490	Grounds	87,291.00	87,291.00	87,291.00	87,291.00	87,291.00	88,800.00	1.7%
0406	6200	Elect	1,648.81	1,700.00	1,700.00	1,340.01	1,650.00	1,700.00	.0%
0406	6210	Water	16,709.29	14,000.00	14,000.00	14,896.71	15,000.00	14,000.00	.0%
0406	6240	Heat Fuel	128.29	500.00	500.00	440.31	200.00	500.00	.0%
0406	6741	Striping	4,170.00	4,500.00	4,500.00	4,200.00	4,200.00	4,500.00	.0%
0406	7680	Pest Contl	.00	5,000.00	5,000.00	.00	.00	2,000.00	-60.0%
0406	9200	Contingncy	310.00	5,000.00	5,000.00	4,625.54	1,000.00	5,000.00	.0%
TOTAL HRF Fields Maintenance			110,257.39	117,991.00	117,991.00	112,793.57	109,341.00	116,500.00	-1.3%

06/21/2018 08:44
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TOWN OF FREEPORT
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

P 30
bgnyrpts

PROJECTION: 19010 FY 2019 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

General Fund		2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 ACTUAL	2018 PROJECTION	2019 Approved	PCT CHANGE
0500	Freeport Community Library							
0500	1001 Prof Salar	310,454.54	340,800.00	340,800.00	295,074.24	302,275.00	362,250.00	6.3%
0500	2800 Assoc Dues	441.00	620.00	620.00	.00	100.00	620.00	.0%
0500	3300 Emp Train	210.51	2,000.00	2,000.00	302.00	500.00	1,500.00	-25.0%
0500	3302 Empl Trav	731.94	1,500.00	1,500.00	371.96	800.00	1,000.00	-33.3%
0500	3480 Comp Maint	7,153.65	6,600.00	6,600.00	6,098.65	6,200.00	6,600.00	.0%
0500	4301 Equip Rpr	1,694.85	2,000.00	2,000.00	1,605.84	1,700.00	2,000.00	.0%
0500	4320 Tech Repai	1,426.20	3,000.00	3,000.00	201.75	1,800.00	3,000.00	.0%
0500	5320 Telephone	3,155.86	3,800.00	3,800.00	3,228.28	3,300.00	3,800.00	.0%
0500	6000 Supplies	7,197.75	5,750.00	5,750.00	5,240.65	5,200.00	5,750.00	.0%
0500	6200 Elect	12,891.98	15,000.00	15,000.00	10,586.16	12,500.00	15,000.00	.0%
0500	6210 Water	2,042.86	2,200.00	2,200.00	2,357.36	2,100.00	2,200.00	.0%
0500	6220 Sewer	615.14	750.00	750.00	657.14	700.00	750.00	.0%
0500	6240 Heat Fuel	8,877.40	15,000.00	15,000.00	10,690.24	11,900.00	15,000.00	.0%
0500	6400 Books	37,902.40	39,810.00	39,810.00	41,203.18	38,000.00	39,900.00	.2%
0500	6450 Nonprint	10,640.98	15,500.00	15,500.00	14,449.12	12,000.00	15,500.00	.0%
	TOTAL Freeport Community Lib	405,437.06	454,330.00	454,330.00	392,066.57	399,075.00	474,870.00	4.5%

06/21/2018 08:44
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TOWN OF FREEPORT
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

P 31
bgnyrpts

PROJECTION: 19010 FY 2019 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

General Fund		2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 ACTUAL	2018 PROJECTION	2019 Approved	PCT CHANGE
0600	Bustins Island							
0600	8250 Bustins Is	188,068.65	195,900.00	195,900.00	192,582.39	195,100.00	203,500.00	3.9%
TOTAL Bustins Island		188,068.65	195,900.00	195,900.00	192,582.39	195,100.00	203,500.00	3.9%

06/21/2018 08:44
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TOWN OF FREEPORT
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

P 32
bgnyrpts

PROJECTION: 19010 FY 2019 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

General Fund			2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 ACTUAL	2018 PROJECTION	2019 Approved	PCT CHANGE
0601	Promotions								
0601	8200	Memorial	295.00	500.00	500.00	.00	300.00	500.00	.0%
0601	8204	July 4th	1,600.00	2,000.00	2,000.00	400.00	1,600.00	2,000.00	.0%
0601	8206	Recognitio	2,207.37	1,500.00	1,500.00	2,145.23	2,100.00	2,000.00	33.3%
0601	8210	Mis/Oth	2,061.81	2,000.00	2,000.00	1,483.58	1,500.00	2,000.00	.0%
0601	8215	Chamber	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	.0%
0601	8225	H Decor	180.00	200.00	200.00	177.16	178.00	200.00	.0%
TOTAL Promotions			7,344.18	7,200.00	7,200.00	5,205.97	6,678.00	7,700.00	6.9%

06/21/2018 08:44
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TOWN OF FREEPORT
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

P 33
bgnyrpts

PROJECTION: 19010 FY 2019 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

General Fund			2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 ACTUAL	2018 PROJECTION	2019 Approved	PCT CHANGE
0602	Planning								
0602	1001	Prof Salar	129,016.98	137,300.00	137,300.00	126,228.10	131,511.00	140,400.00	2.3%
0602	1200	Other Wag	2,710.00	2,200.00	2,200.00	2,245.00	2,400.00	2,200.00	.0%
0602	2800	Assoc Dues	495.00	500.00	500.00	514.00	515.00	525.00	5.0%
0602	3000	Prof Servi	.00	4,000.00	4,000.00	1,391.00	1,200.00	12,000.00	200.0%
0602	3300	Emp Train	566.00	1,800.00	1,800.00	538.37	800.00	1,800.00	.0%
0602	3302	Empl Trav	816.95	1,300.00	1,300.00	877.48	1,000.00	1,300.00	.0%
0602	4301	Equip Rpr	590.00	4,708.00	4,708.00	390.79	708.00	4,708.00	.0%
0602	4360	Bd Studies	5,180.25	8,000.00	8,000.00	4,000.00	3,000.00	.00	-100.0%
0602	6000	Supplies	464.43	700.00	700.00	714.01	600.00	700.00	.0%
TOTAL Planning			139,839.61	160,508.00	160,508.00	136,898.75	141,734.00	163,633.00	1.9%

06/21/2018 08:44
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TOWN OF FREEPORT
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

P 34
bgnyrpts

PROJECTION: 19010 FY 2019 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

General Fund		2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 ACTUAL	2018 PROJECTION	2019 Approved	PCT CHANGE
0604	Board Of Appeals							
0604	1200 Other Wag	750.00	850.00	850.00	450.00	750.00	850.00	.0%
0604	6000 Supplies	.00	.00	.00	.00	.00	.00	.0%
TOTAL Board Of Appeals		750.00	850.00	850.00	450.00	750.00	850.00	.0%

06/21/2018 08:44
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TOWN OF FREEPORT
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

P 35
bgnyrpts

PROJECTION: 19010 FY 2019 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

General Fund			2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 ACTUAL	2018 PROJECTION	2019 Approved	PCT CHANGE
0605	Coastal Waters Commision								
0605	1001	Prof Salar	44,290.28	47,100.00	47,100.00	33,868.96	34,000.00	.00	-100.0%
0605	1200	Other Wag	3,940.45	6,000.00	6,000.00	4,406.24	4,500.00	.00	-100.0%
0605	2605	Clothing	.00	500.00	500.00	98.24	100.00	.00	-100.0%
0605	3300	Emp Train	750.00	925.00	925.00	475.00	475.00	.00	-100.0%
0605	3302	Empl Trav	.00	400.00	400.00	.00	.00	.00	-100.0%
0605	4010	Bldg Maint	.00	700.00	700.00	45.73	250.00	.00	-100.0%
0605	4021	Rubbish	.00	.00	.00	.00	.00	.00	.0%
0605	4045	Boat Maint	1,880.16	2,500.00	2,500.00	4,254.59	1,800.00	.00	-100.0%
0605	4060	Floats	1,500.00	6,500.00	6,500.00	6,175.00	5,250.00	.00	-100.0%
0605	4065	Channel	175.00	650.00	650.00	.00	400.00	.00	-100.0%
0605	5320	Telephone	625.66	700.00	700.00	523.27	600.00	.00	-100.0%
0605	6000	Supplies	680.80	950.00	950.00	957.28	960.00	.00	-100.0%
0605	6045	Protec Eq	1,134.79	1,000.00	1,000.00	.00	.00	.00	-100.0%
0605	6200	Elect	387.27	750.00	750.00	534.89	500.00	.00	-100.0%
0605	6210	Water	214.46	240.00	240.00	175.47	225.00	.00	-100.0%
0605	6260	Veh Fuel	1,335.69	2,600.00	2,600.00	1,056.53	1,500.00	.00	-100.0%
0605	7650	Wharf	1,701.16	4,100.00	4,100.00	8,941.56	8,950.00	.00	-100.0%
	TOTAL Coastal Waters Commisi		58,615.72	75,615.00	75,615.00	61,512.76	59,510.00	.00	-100.0%

06/21/2018 08:44
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TOWN OF FREEPORT
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

P 36
bgnyrpts

PROJECTION: 19010 FY 2019 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

General Fund			2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 ACTUAL	2018 PROJECTION	2019 Approved	PCT CHANGE
0606	Conservation Commission								
0606	2800	Assoc Dues	35.00	.00	.00	.00	.00	.00	.0%
0606	3400	Con Servic	.00	3,100.00	3,100.00	2,344.74	1,800.00	2,500.00	-19.4%
0606	5420	Pub Educ	.00	600.00	600.00	600.00	400.00	1,200.00	100.0%
0606	6000	Supplies	453.28	300.00	300.00	300.00	150.00	300.00	.0%
TOTAL Conservation Commissio			488.28	4,000.00	4,000.00	3,244.74	2,350.00	4,000.00	.0%

06/21/2018 08:44
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TOWN OF FREEPORT
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

P 37
bgnyrpts

PROJECTION: 19010 FY 2019 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

General Fund		2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 ACTUAL	2018 PROJECTION	2019 Approved	PCT CHANGE
0607	Shellfish Commission							
0607	1200 Other Wag	.00	.00	.00	.00	.00	.00	.0%
0607	2800 Assoc Dues	.00	.00	.00	.00	.00	.00	.0%
0607	4301 Equip Rpr	.00	.00	.00	.00	.00	.00	.0%
0607	5400 Advertisin	.00	.00	.00	.00	.00	.00	.0%
0607	6000 Supplies	694.00	3,500.00	3,500.00	439.75	1,000.00	3,500.00	.0%
0607	7670 Survy Flat	.00	2,500.00	2,500.00	570.00	1,000.00	2,500.00	.0%
	TOTAL Shellfish Commission	694.00	6,000.00	6,000.00	1,009.75	2,000.00	6,000.00	.0%

06/21/2018 08:44
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TOWN OF FREEPORT
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

P 38
bgnyrpts

PROJECTION: 19010 FY 2019 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

General Fund		2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 ACTUAL	2018 PROJECTION	2019 Approved	PCT CHANGE
0608	Misc. & Contingency							
0608	5710 GrantMatch	.00	.00	.00	.00	.00	.00	.0%
0608	7680 Pest Contl	.00	2,500.00	2,500.00	.00	.00	2,500.00	.0%
0608	7700 Energy Res	.00	.00	.00	.00	.00	.00	.0%
0608	8260 Snowmob Cl	1,050.00	1,050.00	1,050.00	1,050.00	1,050.00	1,050.00	.0%
0608	9100 Transfer	1,222,084.00	.00	.00	522,270.00	600,000.00	.00	.0%
0608	9200 Contingncy	10,390.60	20,000.00	20,000.00	9,923.22	8,500.00	20,000.00	.0%
TOTAL Misc. & Contingency		1,233,524.60	23,550.00	23,550.00	533,243.22	609,550.00	23,550.00	.0%

06/21/2018 08:44
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TOWN OF FREEPORT
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

P 39
bgnyrpts

PROJECTION: 19010 FY 2019 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

General Fund			2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 ACTUAL	2018 PROJECTION	2019 Approved	PCT CHANGE
0609	Cable TV								
0609	1001	Prof Salar	35,340.65	51,900.00	51,900.00	33,275.76	35,900.00	52,950.00	2.0%
0609	1200	Other Wag	19,816.44	16,800.00	16,800.00	13,769.19	17,100.00	16,800.00	.0%
0609	3300	Emp Train	284.00	700.00	700.00	1,187.63	759.00	1,400.00	100.0%
0609	3302	Empl Trav	680.40	750.00	750.00	261.97	.00	1,650.00	120.0%
0609	4038	Veh Maint	424.99	300.00	300.00	30.94	100.00	300.00	.0%
0609	4301	Equip Rpr	1,723.94	1,000.00	1,000.00	457.04	750.00	1,000.00	.0%
0609	5320	Telephone	240.00	240.00	240.00	240.00	240.00	240.00	.0%
0609	6000	Supplies	3,145.58	3,000.00	3,000.00	2,756.89	3,000.00	3,000.00	.0%
0609	6260	Veh Fuel	199.70	600.00	600.00	192.68	250.00	600.00	.0%
0609	7300	Equip	4,402.17	4,500.00	4,500.00	7,082.11	2,500.00	4,500.00	.0%
0609	7800	Stream	4,176.00	4,800.00	4,800.00	4,800.00	4,200.00	.00	-100.0%
TOTAL Cable TV			70,433.87	84,590.00	84,590.00	64,054.21	64,799.00	82,440.00	-2.5%

06/21/2018 08:44
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TOWN OF FREEPORT
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

P 40
bgnyrpts

PROJECTION: 19010 FY 2019 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

General Fund			2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 ACTUAL	2018 PROJECTION	2019 Approved	PCT CHANGE
0612	Traffic And Parking								
0612	1001	Prof Salar	19.23	.00	.00	.00	.00	.00	.0%
0612	3400	Con Servic	.00	1,200.00	1,200.00	1,000.00	1,000.00	1,200.00	.0%
0612	6000	Supplies	.00	.00	.00	.00	.00	.00	.0%
0612	6714	Signs	.00	.00	.00	.00	.00	.00	.0%
TOTAL Traffic And Parking			19.23	1,200.00	1,200.00	1,000.00	1,000.00	1,200.00	.0%

06/21/2018 08:44
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TOWN OF FREEPORT
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

P 41
bgnyrpts

PROJECTION: 19010 FY 2019 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

General Fund		2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 ACTUAL	2018 PROJECTION	2019 Approved	PCT CHANGE
0615	Sustainability Committee							
0615	3400 Con Servic	.00	4,500.00	4,500.00	785.28	.00	4,500.00	.0%
0615	5420 Pub Educ	.00	3,000.00	3,000.00	329.00	.00	3,000.00	.0%
TOTAL Sustainability Committ		.00	7,500.00	7,500.00	1,114.28	.00	7,500.00	.0%

06/21/2018 08:44
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TOWN OF FREEPORT
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

P 42
bgnyrpts

PROJECTION: 19010 FY 2019 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

General Fund			2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 ACTUAL	2018 PROJECTION	2019 Approved	PCT CHANGE
0800	Debt Service								
0800	8310	Principal	148,068.28	128,068.00	128,068.00	128,068.28	128,068.00	128,069.00	.0%
0800	8320	Interest	23,375.01	18,662.00	18,662.00	18,661.94	18,662.00	13,759.00	-26.3%
TOTAL Debt Service			171,443.29	146,730.00	146,730.00	146,730.22	146,730.00	141,828.00	-3.3%

06/21/2018 08:44
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TOWN OF FREEPORT
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

P 43
bgnyrpts

PROJECTION: 19010 FY 2019 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

General Fund			2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 ACTUAL	2018 PROJECTION	2019 Approved	PCT CHANGE
0900	County Tax								
0900	8300	County Tax	991,074.00	1,056,633.00	1,056,633.00	1,056,633.00	1,056,633.00	1,109,052.00	5.0%
TOTAL County Tax			991,074.00	1,056,633.00	1,056,633.00	1,056,633.00	1,056,633.00	1,109,052.00	5.0%

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TOWN OF FREEPORT
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

P 44
bgnyrpts

PROJECTION: 19010 FY 2019 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

General Fund			2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 ACTUAL	2018 PROJECTION	2019 Approved	PCT CHANGE
0950	Abatements								
0950	9050	Abatements	12,400.91	25,000.00	25,000.00	.00	42,000.00	25,000.00	.0%
TOTAL Abatements			12,400.91	25,000.00	25,000.00	.00	42,000.00	25,000.00	.0%

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TOWN OF FREEPORT
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

P 45
bgnyrpts

PROJECTION: 19010 FY 2019 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

General Fund		2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 ACTUAL	2018 PROJECTION	2019 Approved	PCT CHANGE
REV	Revenues Town General Fund							
REV	1200 Prop Tax	-6,605,945.48	-6,268,568.00	-6,268,568.00	-6,690,794.55	-6,690,700.00	-6,432,462.00	2.6%
REV	2502 Excise Tax	-1,846,107.23	-1,450,000.00	-1,450,000.00	-1,809,219.53	-1,950,000.00	-1,650,000.00	13.8%
REV	2503 MV Agent	-26,922.00	-20,000.00	-20,000.00	-25,710.00	-25,000.00	-20,000.00	.0%
REV	2504 Boat Excis	-22,709.91	-20,000.00	-20,000.00	-20,696.00	-22,000.00	-20,000.00	.0%
REV	2505 Boat Reg T	-1,357.00	-1,300.00	-1,300.00	-1,244.00	-1,340.00	-1,300.00	.0%
REV	2506 Lieu Taxes	.00	.00	.00	.00	.00	.00	.0%
REV	2507 Penl & Int	-69,047.77	-50,000.00	-50,000.00	-21,827.30	-25,000.00	-25,000.00	-50.0%
REV	3005 State Gran	.00	.00	.00	.00	.00	.00	.0%
REV	3110 State Rev	-327,296.20	-340,000.00	-340,000.00	-281,162.47	-348,200.00	-360,000.00	5.9%
REV	3111 Homestead	-210,316.00	-140,000.00	-140,000.00	-211,800.00	-211,800.00	-190,000.00	35.7%
REV	3112 BETE	-635,870.00	-425,000.00	-425,000.00	-587,324.00	-587,324.00	-475,000.00	11.8%
REV	3115 Veterans	-4,499.00	-4,500.00	-4,500.00	.00	-4,300.00	-4,300.00	-4.4%
REV	3116 Tree Growt	-71,105.89	-65,000.00	-65,000.00	-71,233.85	-71,250.00	-65,000.00	.0%
REV	3117 GA Freept	-12,980.80	-5,000.00	-5,000.00	-16,897.31	-14,500.00	-10,000.00	100.0%
REV	3118 GA Yarm	-11,046.00	-10,000.00	-10,000.00	-12,000.00	-9,000.00	-10,000.00	.0%
REV	3120 State Park	-5,913.26	-3,000.00	-3,000.00	.00	-4,000.00	-3,000.00	.0%
REV	3150 St Snowmob	-1,092.30	-1,000.00	-1,000.00	-1,400.96	-1,400.00	-1,000.00	.0%
REV	3160 Road Assis	-130,692.00	-129,000.00	-129,000.00	-132,704.00	-132,704.00	-130,000.00	.8%
REV	3163 Rescue P&D	-14,478.00	-14,000.00	-14,000.00	-17,018.00	-17,018.00	-14,000.00	.0%
REV	3164 SR Officer	-29,788.98	-29,500.00	-29,500.00	-29,396.00	-29,396.00	-29,500.00	.0%
REV	3165 Sch Lease	-12,500.00	-12,500.00	-12,500.00	-12,500.00	-12,500.00	-12,500.00	.0%

06/21/2018 08:44
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TOWN OF FREEPORT
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

P 46
bgnyrpts

PROJECTION: 19010 FY 2019 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

General Fund		2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 ACTUAL	2018 PROJECTION	2019 Approved	PCT CHANGE
REV	3170	FEMA/MEMA	-6,177.15	.00	.00	.00	.00	.0%
REV	3210	Copies PD	-2,336.00	-1,200.00	-1,200.00	-2,210.00	-2,030.00	-1,200.00 .0%
REV	3211	Copies Twn	-400.50	-500.00	-500.00	-259.50	-350.00	-350.00 -30.0%
REV	3212	Veh Maint	-2,556.00	-2,000.00	-2,000.00	-2,820.00	-2,040.00	-1,500.00 -25.0%
REV	3213	Engineerin	-9,000.00	-4,000.00	-4,000.00	-12,915.00	-12,925.00	-4,000.00 .0%
REV	3215	Cert Copy	-5,523.85	-4,000.00	-4,000.00	-6,800.96	-6,200.00	-4,000.00 .0%
REV	3218	Notary Fee	-1,460.75	-1,200.00	-1,200.00	-1,316.00	-1,300.00	-1,200.00 .0%
REV	3242	Ordinance	-14.00	.00	.00	.00	.00	.00 .0%
REV	3244	PB Adm Fee	-13,598.50	-6,000.00	-6,000.00	-15,888.50	-15,000.00	-8,000.00 33.3%
REV	3245	PB General	-6,130.00	-5,000.00	-5,000.00	-8,947.70	-9,000.00	-6,000.00 20.0%
REV	3246	PB Other	-55.00	.00	.00	.00	.00	.00 .0%
REV	3250	Appeals Bd	-730.00	-500.00	-500.00	-660.00	-500.00	-500.00 .0%
REV	3251	Des Rev	.00	.00	.00	.00	.00	.00 .0%
REV	3255	CATV Fees	-85,000.00	-100,000.00	-100,000.00	.00	-100,000.00	-100,000.00 .0%
REV	3256	TIF_ADMIN	.00	.00	.00	.00	.00	-5,000.00 .0%
REV	3260	Rescue Chg	-104,983.50	-200,000.00	-200,000.00	-278.15	-200,000.00	-200,000.00 .0%
REV	3261	HRF Fees	-5,000.00	-3,500.00	-3,500.00	-4,700.00	-4,700.00	-3,500.00 .0%
REV	3262	Lease Rev	-25,000.00	-25,000.00	-25,000.00	4,103.27	-25,000.00	-25,000.00 .0%
REV	3265	MuPkg Lot	-37,500.00	-37,500.00	-37,500.00	.00	-37,500.00	-37,500.00 .0%
REV	3266	Rent-TS	-2,393.70	-2,000.00	-2,000.00	-2,405.45	-2,405.00	-2,000.00 .0%
REV	3267	FD Ins Fee	-55.00	-1,000.00	-1,000.00	-825.00	-1,000.00	-1,000.00 .0%
REV	3268	Police Evt	.00	.00	.00	.00	.00	.00 .0%

06/21/2018 08:44
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TOWN OF FREEPORT
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

P 47
bgnyrpts

PROJECTION: 19010 FY 2019 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

General Fund		2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 ACTUAL	2018 PROJECTION	2019 Approved	PCT CHANGE	
REV	3269	Bartol Lse	-175,000.00	-175,000.00	-175,000.00	.00	-175,000.00	-150,000.00	-14.3%
REV	3301	Moorings	-79,468.42	-70,000.00	-70,000.00	-81,710.22	-78,429.00	-75,000.00	7.1%
REV	3303	Wharf Fees	-100.00	.00	.00	-300.00	-300.00	.00	.0%
REV	3304	Victualers	-12,110.00	-10,000.00	-10,000.00	-11,385.00	-9,500.00	-10,000.00	.0%
REV	3305	St Opening	-9,560.00	-5,000.00	-5,000.00	-8,710.00	-7,340.00	-5,000.00	.0%
REV	3306	Agent Fee	-486.25	-500.00	-500.00	-487.50	-450.00	-500.00	.0%
REV	3307	Dog Lic	-7,155.00	-7,000.00	-7,000.00	-8,639.00	-8,461.00	-7,000.00	.0%
REV	3308	Marriage L	-2,280.00	-1,600.00	-1,600.00	-2,440.00	-2,040.00	-1,600.00	.0%
REV	3309	Peddlr Lic	-1,220.00	-1,000.00	-1,000.00	-1,440.00	-830.00	-1,000.00	.0%
REV	3310	Food Truck	-500.00	.00	.00	-1,200.00	-900.00	.00	.0%
REV	3311	Burial	-1,860.00	.00	.00	-1,120.00	-1,020.00	.00	.0%
REV	3312	Clerk Oth	-6,471.00	-2,500.00	-2,500.00	-4,130.00	-3,500.00	-2,500.00	.0%
REV	3313	Vault Perm	.00	.00	.00	.00	.00	.00	.0%
REV	3314	Comm Boats	.00	.00	.00	.00	.00	.00	.0%
REV	3316	Alarm Perm	-32,950.00	-35,000.00	-35,000.00	-35,540.00	-35,310.00	-32,000.00	-8.6%
REV	3320	Bldg Fees	-83,118.60	-65,000.00	-65,000.00	-111,116.30	-100,395.00	-80,000.00	23.1%
REV	3321	Plumb Fees	-26,358.45	-20,000.00	-20,000.00	-33,417.50	-30,767.00	-25,000.00	25.0%
REV	3322	Sign Perm	-5,218.00	-5,000.00	-5,000.00	-4,154.00	-4,500.00	-5,000.00	.0%
REV	3323	Elect Perm	-17,000.65	-10,000.00	-10,000.00	.00	-15,000.00	-12,000.00	20.0%
REV	3324	Contct Lic	-4,210.00	-1,000.00	-1,000.00	-3,260.00	-3,080.00	-1,500.00	50.0%
REV	3325	Temp Activ	-1,235.00	.00	.00	-455.00	-430.00	.00	.0%
REV	3330	Sfish Lic	-11,911.00	-12,500.00	-12,500.00	-10,350.00	-11,900.00	-12,000.00	-4.0%

06/21/2018 08:44
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TOWN OF FREEPORT
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

P 48
bgnyrpts

PROJECTION: 19010 FY 2019 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

General Fund			2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 ACTUAL	2018 PROJECTION	2019 Approved	PCT CHANGE
REV	3335	Shellf Fee	-700.00	.00	.00	.00	.00	.00	.0%
REV	3340	Gun Perm	-319.00	-200.00	-200.00	-216.00	-200.00	-200.00	.0%
REV	3342	Brush	.00	.00	.00	.00	.00	.00	.0%
REV	3345	SWResident	-142,680.10	-110,000.00	-110,000.00	-161,971.05	-142,763.00	-110,000.00	.0%
REV	3346	Hauler Per	-1,650.00	-1,600.00	-1,600.00	-825.00	-1,650.00	-1,600.00	.0%
REV	3347	SW Recy Co	-20,872.90	-25,000.00	-25,000.00	-23,219.60	-23,000.00	-25,000.00	.0%
REV	3350	Towing Lic	.00	.00	.00	.00	.00	.00	.0%
REV	3354	Garb Cards	-2,052.00	-1,000.00	-1,000.00	-1,766.00	-1,200.00	-1,000.00	.0%
REV	3355	LF Compost	.00	.00	.00	.00	.00	.00	.0%
REV	3405	Pkg Fines	-54,623.65	-85,000.00	-85,000.00	-34,544.29	-32,000.00	-50,000.00	-41.2%
REV	3411	CO Fines	.00	.00	.00	-100.00	-100.00	.00	.0%
REV	3420	Lib Fines	-11,906.41	-11,000.00	-11,000.00	-12,846.92	-11,694.00	-11,000.00	.0%
REV	3434	Animal Fee	-1,331.00	-500.00	-500.00	-340.00	-500.00	-500.00	.0%
REV	3445	Fls Alarm	-4,010.00	-3,500.00	-3,500.00	-4,725.00	-4,280.00	-3,500.00	.0%
REV	3506	TS Utility	-4,173.44	-3,000.00	-3,000.00	-3,037.78	-3,037.00	-3,000.00	.0%
REV	3507	TS Advert	-2,400.00	-2,000.00	-2,000.00	-2,400.00	-2,400.00	-2,000.00	.0%
REV	3508	Equip Sale	.00	.00	.00	.00	.00	.00	.0%
REV	3510	Unant Misc	-121,890.53	-10,000.00	-10,000.00	-21,595.67	-6,500.00	-7,500.00	-25.0%
REV	3515	Hbr Other	-33.00	.00	.00	-2.00	.00	.00	.0%
REV	3520	Asses Misc	.00	.00	.00	.00	.00	.00	.0%
REV	3550	Int Invest	-45,727.01	-21,000.00	-21,000.00	-103,286.62	-89,222.00	-50,000.00	138.1%
REV	9900	Use FB	.00	-600,000.00	-600,000.00	.00	.00	-600,000.00	.0%

06/21/2018 08:44
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TOWN OF FREEPORT
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

P 49
bgnyrpts

PROJECTION: 19010 FY 2019 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

General Fund		2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 ACTUAL	2018 PROJECTION	2019 Approved	PCT CHANGE	
REV	9995	Tranf Oth	-149,750.00	-110,900.00	-110,900.00	.00	-110,900.00	-75,000.00	-32.4%
TOTAL Revenues Town General			-11,389,913.18	-10,787,568.00	-10,787,568.00	-10,689,581.41	-11,495,980.00	-11,214,212.00	4.0%
TOTAL General Fund			-14,191.13	.00	.00	-94,114.01	-307,210.72	.00	.0%
TOTAL REVENUE			-11,389,913.18	-10,787,568.00	-10,787,568.00	-10,689,581.41	-11,495,980.00	-11,214,212.00	.0%
TOTAL EXPENSE			11,375,722.05	10,787,568.00	10,787,568.00	10,595,467.40	11,188,769.28	11,214,212.00	.0%
GRAND TOTAL			-14,191.13	.00	.00	-94,114.01	-307,210.72	.00	.0%

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

Adoption 4/24/2018
Public Hearing 4/3/2018
Workshop 3/6/2018
Proposed 2/27/18

APPROVED
CAPITAL IMPROVEMENTS
PROGRAM
FY 2019-FY 2023
FREEPORT, MAINE

**Town of Freeport
Summary of Funding Sources
FY 2019 Capital Program**

	FY 2018	FY 2019			Funding Source					Unaudited	06/30/2017 Benchmarks	
	<u>Council Approved</u>	<u>Manager Proposed</u>	<u>Council Approved</u>	<u>Council Appropriated</u>	<u>Reserve</u>	<u>Bond</u>	<u>Fund Balance</u>	<u>TIF</u>	<u>Other</u>	12/31/2017 Reserve Balances	Low Benchmark	High Benchmark
Police	147,000	48,000	48,000	-	48,000					432,922	335,600	350,000
Fire	-	52,000	67,000	-	67,000					744,757	720,200	1,610,000
Rescue	-	20,000	20,000	-	20,000					771,522	415,000	466,200
Public Works	115,000	240,000	240,000	-	240,000					929,782	931,000	987,600
Solid Waste	50,000	15,000	15,000	-	15,000					162,577	110,800	224,000
Comprehensive Town Imp.	1,064,500	425,000	425,000	-	425,000					969,503	1,810,000	2,580,000
Municipal Facilities (1)	345,500	313,500	330,500	-	330,500					840,136	461,000	888,500
Cable	132,600	4,000	4,000	-	4,000					458,599		Not Benchmarked
Other (2)	-	-	-	-	-					39,012		Not Benchmarked
Destination Freeport TIF	398,000	300,000	320,000	-	-			320,000		n/a		Not Benchmarked
Total	2,252,600	1,417,500	1,469,500	-	1,149,500	-	-	320,000	-			

Town Legal Debt Limit

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

Limitation % 15%

Debt Limit 219,442,500

Town Debt Outstanding

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

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

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

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

**POLICE DEPARTMENT
ARTICLE I**

FY 2018 Adopted

Department Manager Council
Proposed Proposed Adopted

FY 2018

1	Update Mobile Data Terminals	27,000	27,000	27,000
2	New Squad Car and Changeover Equipment	35,000	35,000	35,000
3	New Squad Car and Changeover Equipment	35,000	35,000	35,000
4	Speed Trailer	12,000	12,000	12,000
5	Audio-Video Camera in Cars (6 Units)	38,000	38,000	38,000
Total FY 2018		147,000	147,000	147,000

FY 2019-2023 Proposed

FY18 Manager Council Council
Projection Proposed Approved Appropriated

FY 2019

1	New Shellfish Truck and Equipment	35,000	48,000	48,000	
Total FY 2019		35,000	48,000	48,000	-

FY 2020

1	New Squad Car and Changeover Equipment	38,000	38,000		
2	New Squad Car and Changeover Equipment	38,000	38,000		
3	Replace Bullet-Proof Vests	20,000	20,000		
Total FY 2020		96,000	96,000		-

FY 2021

1	Special Enforcement Boat & Motor	30,000	30,000		
2	New Squad Car and Changeover Equipment	38,000	38,000		
Total FY 2021		68,000	68,000		-

FY 2022

1	Audio Recording Equipment	24,000	24,000		
2	New Squad Car and Changeover Equipment	38,000	38,000		
3	New Squad Car and Changeover Equipment	38,000	38,000		
Total FY 2022		100,000	100,000		-

FY 2023

1	New Squad Car and Changeover Equipment	38,000	38,000		
Total FY 2023		38,000	38,000		-

12/31/2017 Reserve Balances

432,922

**FIRE DEPARTMENT
ARTICLE II**

FY 2018 Adopted

Department Manager Council
Proposed Proposed Adopted

FY 2018

1 Mobile Data Terminals	-	-	-
Total FY 2018	-	-	-

FY 2019-2023 Proposed

FY18 Manager Council Council
Projection Proposed Approved Appropriated

<u>FY 2019</u>				
1 2000 F350 Service Pickup Replacement	60,000	52,000	52,000	
2 Portable Emergency Management Sign	-	-	15,000	
Total FY 2019	60,000	52,000	67,000	-

FY 2020

1 Replace Chief's Vehicle	38,000	38,000		
2 Engine1/Ladder 1 Hybrid Reserve (2024)	250,000	250,000		
3 2000 International 4900-Tank 2 Reserve (2022)	150,000	150,000		
Total FY 2020	438,000	438,000		-

FY 2021

1 2000 International 4900-Tank 2 Reserve (2022)	150,000	150,000		
2 Engine1/Ladder 1 Hybrid Reserve (2024)	250,000	250,000		
Total FY 2021	400,000	400,000		-

FY 2022

1 SCBA Bottle Replacement	70,000	70,000		
2 Engine1/Ladder 1 Hybrid Reserve (2024)	250,000	250,000		
3 2000 International 4900-Tank 2 Reserve (2022)	150,000	150,000		
Total FY 2022	470,000	470,000		-

FY 2023

1 Engine1/Ladder 1 Hybrid Reserve (2024)	250,000	250,000		
Total FY 2023	250,000	250,000		-

12/31/2017 Reserve Balances		744,757		
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**RESCUE UNIT
ARTICLE III**

FY 2018 Adopted

	<u>Department</u> <u>Proposed</u>	<u>Manager</u> <u>Proposed</u>	<u>Council</u> <u>Adopted</u>
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<u>FY 2018</u>			
1 Electronic Run Reporting Software	-	-	-
FY 2018	-	-	-

FY 2019-2023 Proposed

	<u>FY18</u> <u>Projection</u>	<u>Manager</u> <u>Proposed</u>	<u>Council</u> <u>Approved</u>	<u>Council</u> <u>Appropriated</u>
<u>FY 2019</u>				
1 Run Reporting/IT Upgrade	40,000	20,000	20,000	
Total FY 2019	40,000	20,000	20,000	-
<u>FY 2020</u>				
1 Rescue Replacement (2012) - Rescue 5		195,000	195,000	
FY 2020		195,000	195,000	-
<u>FY 2021</u>				
1 No Capital Purchases Requested At This Time		-	-	
FY 2021		-	-	-
<u>FY 2022</u>				
1 No Capital Purchases Requested At This Time		-	-	
FY 2022		-	-	-
<u>FY 2023</u>				
1 Rescue Replacement (2014) - Rescue 3		200,000	200,000	
FY 2023		200,000	200,000	-
12/31/2017 Reserve Balances		771,522		

**PUBLIC WORKS
ARTICLE IV**

FY 2018 Adopted

	Department <u>Proposed</u>	Manager <u>Proposed</u>	Council <u>Adopted</u>
<u>FY 2018</u>			
1 Backhoe	115,000	115,000	115,000
Total FY 2018	115,000	115,000	115,000

FY 2019-2023 Proposed

	<u>FY18 Projection</u>	<u>Manager Proposed</u>	<u>Council Approved</u>	<u>Council Appropriated</u>
<u>FY 2019</u>				
1 Sidewalk Plow #1 - 2007 Trackless (Shared with TIF)	80,000	75,000	75,000	
2 Case Front-End Loader	175,000	165,000	165,000	
Total FY 2019	255,000	240,000	240,000	-
<u>FY 2020</u>				
1 Wood Chipper		40,000	40,000	
2 Truck Chassis Replacement (Single Axle), Plow & Wing (Truck 9)		155,000	155,000	
Total FY 2020		195,000	195,000	-
<u>FY 2021</u>				
1 Trench Box		15,000	15,000	
2 Bulldozer		110,000	110,000	
3 Culvert Steamer/Trailer		16,000	16,000	
Total FY 2021		141,000	141,000	-
<u>FY 2022</u>				
1 Truck Chassis Replacement (Single Axle), Plow & Wing (Truck 6)		160,000	160,000	
2 Snowblower/Loader (Shared with TIF - 50%)		60,000	60,000	
3 Forklift		25,000	25,000	
Total FY 2022		245,000	245,000	-
<u>FY 2023</u>				
1 Sweeper (Shared with TIF - 50%)		110,000	110,000	
Total FY 2023		110,000	110,000	-
12/31/2017 Reserve Balances		929,782		

**SOLID WASTE/RECYCLING
ARTICLE V**

FY 2018 Adopted	Department <u>Proposed</u>	Manager <u>Proposed</u>	Council <u>Adopted</u>
<u>FY 2018</u>			
1 Single Sort Compactor Project	20,000	20,000	20,000
2 Loader Refurb	30,000	30,000	30,000
Total FY 2018	50,000	50,000	50,000

FY 2019-2023 Proposed

	<u>FY18 Projection</u>	<u>Manager Proposed</u>	<u>Council Approved</u>	<u>Council Appropriated</u>
<u>FY 2019</u>				
1 Scales & Computer Upgrades	10,000	-	-	
2 Leachate Tank Replacement	15,000	15,000	15,000	
Total FY 2019	25,000	15,000	15,000	-

<u>FY 2020</u>				
1 Bulky Waste Containers		14,000	14,000	
Total FY 2020		14,000	14,000	

<u>FY 2021</u>				
1 Generator		30,000	30,000	
Total FY 2021		30,000	30,000	

<u>FY 2022</u>				
1 One-Ton Pickup Truck		40,000	40,000	
Total FY 2022		40,000	40,000	-

<u>FY 2023</u>				
1 Loader		125,000	125,000	
Total FY 2023		125,000	125,000	-

12/31/2017 Reserve Balances	162,577
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**COMPREHENSIVE TOWN IMPROVEMENTS
ARTICLE VI**

	Department	Manager	Council
	<u>Proposed</u>	<u>Proposed</u>	<u>Adopted</u>
FY 2018 Adopted			
<u>FY 2018</u>			
1 US Route 1 South Overlay-Town's Share 25% PACTS Project	339,500	339,500	339,500
2 Curtis Road Reconstruction	500,000	500,000	500,000
3 Concord Gully Brook Watershed Restoration	25,000	25,000	25,000
4 Lower Main Street Paving Overlay			200,000
Total FY 2018	864,500	864,500	1,064,500

	<u>FY18</u>	<u>Manager</u>	<u>Council</u>	<u>Council</u>
	<u>Projection</u>	<u>Proposed</u>	<u>Approved</u>	<u>Appropriated</u>
FY 2019-2023 Proposed				
<u>FY 2019</u>				
1 Lower Main Street Paving Overlay	200,000	-	-	
2 Concord Gully Brook Watershed Restoration	25,000	75,000	75,000	
3 Baker Road Reconstruction	400,000	350,000	350,000	
Total FY 2019	625,000	425,000	425,000	-

<u>FY 2020</u>				
1 Route 1 South Park-n-Ride Paving		45,000	45,000	
2 Public Works Rear Parking Area Paving		40,000	40,000	
3 Paving - "Back" Work Area - Recycling		30,000	30,000	
4 Concord Gully Brook Watershed Restoration		50,000	50,000	
5 Grant Road		440,000	440,000	
6 Culvert Replacement (2 culverts)		50,000	50,000	
Total FY 2020		655,000	655,000	-

<u>FY 2021</u>				
1 Lambert Road Paving		260,000	260,000	
1 Main Street Drainage & Paving - West St to Mallet Dr - PACTS Project		250,000	250,000	
2 Concord Gully Brook Watershed Restoration		50,000	50,000	
3 Parking Lot Conversion for RV's		10,000	10,000	
4 Library Parking Lot Paving		60,000	60,000	
Total FY 2021		630,000	630,000	-

<u>FY 2022</u>				
1 Main Street Drainage & Paving - West St to Mallet Dr - PACTS Project		250,000	250,000	
2 Concord Gully Brook Watershed Restoration		25,000	25,000	
3 Pine Street - S Freeport Rd end for 4200 Feet		320,000	320,000	
Total FY 2022		595,000	595,000	-

<u>FY 2023</u>				
1 Street & Sidewalk Reserve		250,000	250,000	
2 Concord Gully Brook Watershed Restoration		25,000	25,000	
Total FY 2023		275,000	275,000	-

12/31/2017 Reserve Balances	969,503
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**MUNICIPAL FACILITIES
ARTICLE VII**

FY 2018 Adopted	Department	Manager	Council
	<u>Proposed</u>	<u>Proposed</u>	<u>Adopted</u>
<u>FY 2018</u>			
1 Computer Upgrades -Townwide	22,000	22,000	22,000
2 Flooring at Public Safety	20,000	20,000	6,000
3 Dunning Boat Yard Repairs	5,000	5,000	5,000
4 Copiers	15,000	15,000	15,000
5 Roof-Highway Building	75,000	75,000	75,000
6 LED Streetlight Conversion	130,000	130,000	127,500
7 Public Works Generator	57,500	57,500	50,000
8 Town Hall Heating System	15,000	15,000	15,000
9 Website Redesign	-	-	25,000
10 Revaluation Reserve Fund	5,000	5,000	5,000
Total FY 2018	344,500	344,500	345,500

FY 2019-2023 Proposed

	<u>FY18 Projection</u>	<u>Manager Proposed</u>	<u>Council Approved</u>	<u>Council Appropriated</u>
<u>FY 2019</u>				
1 Computer Upgrades -Townwide	22,000	85,000	85,000	
2 Roof-Town Hall	80,000	40,000	10,000	
3 Paint Siding - Town Hall	20,000	10,000	10,000	
4 Town Hall Heating System	15,000	15,000	15,000	
5 Tire Storage Building Replacement	15,000	-	-	
6 Public Works Sand Shed Roof Replacement	90,000	90,000	90,000	
7 Heating System at the Public Works Building-Renovation	10,000	-	10,000	
8 Boiler Replacement	-	58,000	-	
9 Heating & Cooling Upgrades	-	-	75,000	
10 Orthoimagery Mapping	-	10,500	10,500	
11 Digital Signage	-	-	20,000	
12 Revaluation Reserve Fund	5,000	5,000	5,000	
Total FY 2019	257,000	313,500	330,500	-

<u>FY 2020</u>				
1 Computer Upgrades -Townwide		22,000	22,000	
2 Copiers		15,000	15,000	
3 Furniture-Townwide		15,000	15,000	
4 Interior Painting - Townwide		15,000	15,000	
5 Town Hall Heating System		13,000	13,000	
6 Library Expansion-Teen Room		330,000	330,000	
7 Boiler Replacement		60,000	-	
8 Revaluation Reserve Fund		5,000	5,000	
Total FY 2020		475,000	415,000	-

<u>FY 2021</u>				
1 Computer Upgrades -Townwide		22,000	22,000	
2 Windows/Doors - Town Hall		40,000	40,000	
3 Voting Booths		20,000	20,000	
4 Parcel Map/GIS Update - Townwide		60,000	60,000	
5 Library Flooring - Carpet (2 Main Areas)		50,000	50,000	
6 Network Phone System Upgrade - Townwide		30,000	30,000	
7 Revaluation Reserve Fund		5,000	5,000	
Total FY 2021		227,000	227,000	-

<u>FY 2022</u>				
1 Computer Upgrades -Townwide		22,000	22,000	
2 Repoint TH/PS Brick Foundation		10,000	10,000	
3 Maintenance Tractor/Snow Plow/Mower		30,000	30,000	
4 Library Public Computers		8,500	8,500	
5 Exterior - Stail/Paint Library Siding		10,000	10,000	
6 Air Compressor System		30,000	30,000	
7 Town Wharf Study		7,500	7,500	
8 Revaluation Reserve Fund		7,500	7,500	
Total FY 2022		125,500	125,500	-

<u>FY 2023</u>				
1 Computer Upgrades -Townwide		25,000	25,000	
2 Dunning Boat Yard		10,000	10,000	
3 Furniture		15,000	15,000	
4 Heating & Cooling Upgrades to Town Buildings		-	118,000	
5 Town Wharf		100,000	100,000	
6 Revaluation Reserve Fund		7,500	7,500	
Total FY 2023		157,500	275,500	-

12/31/2017 Reserve Balances	840,136
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**CABLE
ARTICLE VIII**

FY 2018 Adopted

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

FY 2019-2023 Proposed

	<u>FY18 Projection</u>	<u>Committee Proposed</u>	<u>Manager Proposed</u>	<u>Council Approved</u>	<u>Council Appropriated</u>
<u>FY 2019</u>					
1 HD Equipment Replacement - LED Lighting	52,600	-	-	-	
2 Equipment and other improvements (Channel 14)	4,000	4,000	4,000	4,000	
Total FY 2019	56,600	4,000	4,000	4,000	-
<u>FY 2020</u>					
1 HD Equipment Replacement - LED Lighting		52,600	52,600	52,600	
2 Equipment and other improvements (Channel 14)		4,000	4,000	4,000	
Total FY 2020		56,600	56,600	56,600	-
<u>FY 2021</u>					
1 HD Equipment Replacement (Channel 3)		30,000	30,000	30,000	
2 Equipment and other improvements (Channel 14)		4,000	4,000	4,000	
Total FY 2021		34,000	34,000	34,000	-
<u>FY 2022</u>					
1 HD Equipment Replacement (Channel 3)		20,000	20,000	20,000	
2 Equipment and other improvements (Channel 14)		45,000	45,000	45,000	
Total FY 2022		65,000	65,000	65,000	-
<u>FY 2023</u>					
1 Equipment and other improvements (Channel 14)		40,000	40,000	40,000	
Total FY 2023		40,000	40,000	40,000	-
12/31/2017 Reserve Balances		458,599			

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

	<u>Committee</u>	<u>Manager</u>	<u>Council</u>	<u>Council</u>
FY 2018 Adopted	<u>Proposed</u>	<u>Proposed</u>	<u>Approved CIP</u>	<u>Appropriated</u>

FY 2018

1 Comprehensive Plan/Performance Measures Project	-	-	-	-
Total FY 2018	-	-	-	-

FY 2019-2023 Proposed

	<u>FY 18 Projected</u>	<u>Committee Proposed</u>	<u>Manager Proposed</u>	<u>Council Approved</u>	<u>Council Appropriated</u>
<u>FY 2019</u>					
1 No Capital Purchases Requested At This Time	-	-	-	-	-
Total FY 2019	-	-	-	-	-

FY 2020

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

FY 2021

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

FY 2022

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

FY 2023

No Capital Purchases Requested At This Time	-	-	-	-
Total FY 2023	-	-	-	-

12/31/2017 Reserve Balances	39,012
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**DESTINATION TIF VILLAGE IMPROVEMENTS
FY 2019 BUDGET and FIVE-YEAR CAPITAL PROGRAM**

FY 2018 Adopted	<u>Manager</u>	<u>Council</u>	<u>Council</u>
	<u>Proposed</u>	<u>Approved CIP</u>	<u>Appropriated</u>
<u>FY 2018</u>			
1 Sidewalk Improvements-Brick Repairs	25,000	25,000	25,000
2 Sidewalk Improvements - Main Street east, Part of Mill Street to Bow Street	50,000	50,000	50,000
3 Sidewalk Improvements - Bow Street, from Main Street east for 100'	22,000	22,000	22,000
4 Sidewalk ramp detectable panel replacement (8)	6,000	6,000	6,000
5 Sidewalk Improvements - Snow Road to Main St on Elm St	-	200,000	200,000
6 Freeport Economic Development Corporation	95,000	95,000	95,000
Total FY 2018	198,000	398,000	398,000
 FY 2019-2023 Proposed			
	<u>FY18</u>	<u>Manager</u>	<u>Council</u>
	<u>Projected</u>	<u>Proposed</u>	<u>Approved</u>
		<u>Council</u>	<u>Appropriated</u>
<u>FY 2019</u>			
1 Sidewalk Improvements - Main St, East side, West St. to Town Hall Dr (3500 sq.ft)	35,000	35,000	35,000
2 Sidewalk-Main St West St to Holbrook St (8400 sq.ft)	84,000	84,000	84,000
3 Sidewalk ramp detectable panel replacement (8)	6,000	6,000	6,000
4 Sidewalk Plow (shared with PWR)	80,000	75,000	75,000
5 ACAF PT Coordinator Position Fullfillment	-	-	20,000
6 Freeport Economic Development Corporation	95,000	100,000	100,000
Total FY 2019	300,000	300,000	320,000
			-
<u>FY 2020</u>			
1 Sidewalk ramp detectable panel replacement (8)		6,000	6,000
2 Sidewalk-School St-SW Side, Main to Middle St (4500 sq.ft)		45,000	45,000
3 Freeport Economic Development Corporation		100,000	100,000
Total FY 2020		151,000	151,000
			-
<u>FY 2021</u>			
1 Sidewalk-Main St. - NW Side, Key Bank to Post Office (4500 sq.ft)		45,000	45,000
2 Freeport Economic Development Corporation		100,000	100,000
Total FY 2021		145,000	145,000
			-
<u>FY 2022</u>			
1 Snowblower/Loader (Shared with PWR - 50%)		60,000	60,000
2 Sidewalk - Park St. from Bow St. to Hilton (4500 sq.ft)		45,000	45,000
3 Sidewalk - West St.- N. Side, Main St. to Depot St. (4500 sq.ft)		45,000	45,000
4 Freeport Economic Development Corporation		100,000	100,000
Total FY 2022		250,000	250,000
			-
<u>FY 2023</u>			
1 Sidewalk Improvement Reserve		100,000	100,000
2 Sweeper (Shared with PWR - 50%)		110,000	110,000
3 Freeport Economic Development Corporation		100,000	100,000
Total FY 2023		310,000	310,000
			-
<u>TIF Funds Available:</u>			
Unobligated Balance 6/30/17	\$	499,734	
Property Taxes Raised FY18	\$	299,000	
FY 2018 Projects	\$	(303,000)	
Economic Development	\$	(95,000)	
Funds Committed for Theater Payment - Contract thru FY22	\$	(20,000)	
Available 07/01/2017	\$	380,734	

FY 2019-2023 Capital Improvement Plan - Anticipated Operational Impact

Project	Impact	2019	2020	2021	2022	2023	5 Year Total
ARTICLE I POLICE DEPARTMENT							
1 New Shellfish Truck and Equipment	Maintenance Savings	2,500.00	3,300.00	3,800.00	4,000.00	-	13,600.00
ARTICLE II FIRE DEPARTMENT							
1 2000 F350 Service Pickup Replacement	Maintenance Savings	1,200.00	1,800.00	2,100.00	3,400.00	-	8,500.00
2 Portable Emergency Management Sign	No impact to operating budget	-	-	-	-	-	-
ARTICLE III RESCUE DEPARTMENT							
1 Run Reporting/IT Upgrade	No impact to operating budget	-	-	-	-	-	-
ARTICLE IV PUBLIC WORKS DEPARTMENT							
1 Sidewalk Plow #1 - 2007 Trackless (Shared with TIF)	Maintenance Savings	3,500.00	3,500.00	3,300.00	3,200.00	4,000.00	17,500.00
2 Case Front-End Loader	Maintenance Savings	15,800.00	9,000.00	7,500.00	5,000.00	4,500.00	41,800.00
ARTICLE V SOLID WASTE DEPARTMENT							
1 Leachate Tank Replacement	Hauling Savings	12,480.00	12,480.00	12,480.00	12,480.00	12,480.00	62,400.00
ARTICLE VI COMPREHENSIVE TOWN IMPROVEMENTS							
1 Baker Road Reconstruction	No impact to operating budget	-	-	-	-	-	-
2 Concord Gully Brook Watershed Restoration	No impact to operating budget	-	-	-	-	-	-
ARTICLE VII MUNICIPAL FACILITIES - ADMINISTRATIVE							
1 Computer Upgrades -Townwide	Minor Computer Replacement Savings	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	7,500.00
2 Ortho-Imagery Mapping	No impact to operating budget	100.00	100.00	100.00	100.00	100.00	500.00
3 Revaluation Reserve Fund	4 Year cycle budget increase	50,000.00	-	-	-	-	50,000.00
ARTICLE VII MUNICIPAL FACILITIES - BUILDING							
1 Town Hall Roof	Minor Maintenance Savings	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	5,000.00
2 Town Hall Siding	Minor Maintenance Savings	500.00	500.00	500.00	500.00	500.00	2,500.00
3 Roof-Sand Shed Building	No impact to operating budget	-	-	-	-	-	-
4 PW Heating System	Energy Savings	800.00	800.00	800.00	800.00	800.00	4,000.00
5 Heating and Cooling Upgrades	Energy Savings	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	6,000.00
6 Town Hall Heating System	Energy Savings	800.00	800.00	800.00	800.00	800.00	4,000.00
7 Digital Signage	No impact to operating budget	-	-	-	-	-	-
ARTICLE VIII CABLE DEPARTMENT							
1 Equipment and other improvements (channel 14)	No impact to operating budget	-	-	-	-	-	-
ARTICLE IX BOARDS, COMMITTEES, COMMUNITY GROUPS AND OTHER REQUESTS							
1 No Capital Requests at this time		-	-	-	-	-	-

06/21/2018 15:08
jmaloy

TOWN OF FREEPORT
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

P 1
bgnyrpts

PROJECTION: 19029 FY 2019 NET FUND Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

NET Program	2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 ACTUAL	2018 PROJECTION	2019 Approved	PCT CHANGE
0990 NET							
0990 1001 Prof Salar	87,026.57	83,400.00	83,400.00	100,965.76	87,600.00	84,500.00	1.3%
0990 1200 Other Wag	42,978.67	125,000.00	125,000.00	9,038.96	12,600.00	110,000.00	-12.0%
0990 1300 OT Wages	21,717.93	.00	.00	31,414.09	32,000.00	.00	.0%
0990 2303 Ret ICMA	2,815.44	2,700.00	2,700.00	.00	2,885.00	2,900.00	7.4%
0990 2305 Retir MSRS	5,335.95	5,800.00	5,800.00	.00	4,600.00	5,800.00	.0%
0990 2407 FICA & Med	11,572.55	16,100.00	16,100.00	.00	17,100.00	15,500.00	-3.7%
0990 2409 Healt Ins	34,187.16	35,850.00	35,850.00	.00	31,265.00	37,850.00	5.6%
0990 2410 Wkrs Comp	4,581.54	8,600.00	8,600.00	.00	10,915.00	8,600.00	.0%
0990 2411 Unemp Comp	.00	.00	.00	.00	.00	.00	.0%
0990 2416 Dental	1,262.70	1,100.00	1,100.00	.00	1,100.00	1,700.00	54.5%
0990 2419 Med Exams	.00	.00	.00	.00	.00	.00	.0%
0990 2421 Emp Sick P	1,466.88	.00	.00	.00	.00	.00	.0%
0990 2605 Clothing	.00	.00	.00	.00	.00	.00	.0%
0990 3300 Emp Train	460.00	500.00	500.00	.00	.00	.00	-100.0%
0990 4036 Radio Main	.00	.00	.00	.00	.00	.00	.0%
0990 4038 Veh Maint	.00	.00	.00	.00	.00	.00	.0%
0990 4320 Tech Repai	7,686.26	5,500.00	5,500.00	6,655.76	6,800.00	6,000.00	9.1%
0990 5310 Postage	13,480.66	8,000.00	8,000.00	.00	12,000.00	8,000.00	.0%
0990 5320 Telephone	341.67	3,500.00	3,500.00	67.91	300.00	500.00	-85.7%
0990 6000 Supplies	3,183.19	4,000.00	4,000.00	2,721.77	3,000.00	3,000.00	-25.0%
0990 6009 Med Suppl	.00	.00	.00	.00	.00	.00	.0%

06/21/2018 15:08
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TOWN OF FREEPORT
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

P 2
bgnyrpts

PROJECTION: 19029 FY 2019 NET FUND Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

NET Program			2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 ACTUAL	2018 PROJECTION	2019 Approved	PCT CHANGE
0990	6260	Veh Fuel	3,916.98	3,000.00	3,000.00	2,509.91	3,500.00	3,000.00	.0%
0990	7900	Cap Outlay	11,038.90	6,500.00	6,500.00	6,420.90	6,500.00	6,500.00	.0%
0990	9991	Tranf GF	.00	.00	.00	.00	.00	.00	.0%
0990	9996	Transfer	.00	.00	.00	.00	.00	.00	.0%
TOTAL NET			253,053.05	309,550.00	309,550.00	159,795.06	232,165.00	293,850.00	-5.1%

06/21/2018 15:08
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TOWN OF FREEPORT
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

P 3
bgnyrpts

PROJECTION: 19029 FY 2019 NET FUND Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

NET Program		2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 ACTUAL	2018 PROJECTION	2019 Approved	PCT CHANGE
REV29	NET Program Revenues							
REV29	3275 NET Charge	-191,386.09	-229,550.00	-229,550.00	-151,882.48	-178,000.00	-213,850.00	-6.8%
REV29	3280 Parkview	.00	.00	.00	.00	.00	.00	.0%
REV29	3285 Billing Sv	-90,422.07	-80,000.00	-80,000.00	-64,263.65	-80,000.00	-80,000.00	.0%
REV29	9991 Tranf GF	.00	.00	.00	.00	.00	.00	.0%
	TOTAL NET Program Revenues	-281,808.16	-309,550.00	-309,550.00	-216,146.13	-258,000.00	-293,850.00	-5.1%
	TOTAL NET Program	-28,755.11	.00	.00	-56,351.07	-25,835.00	.00	.0%
	TOTAL REVENUE	-281,808.16	-309,550.00	-309,550.00	-216,146.13	-258,000.00	-293,850.00	.0%
	TOTAL EXPENSE	253,053.05	309,550.00	309,550.00	159,795.06	232,165.00	293,850.00	.0%
	GRAND TOTAL	-28,755.11	.00	.00	-56,351.07	-25,835.00	.00	.0%

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06/21/2018 08:47
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TOWN OF FREEPORT
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

P 1
bgnyrpts

PROJECTION: 19025 FY 2019 Winslow Park Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

Winslow Park			2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 ACTUAL	2018 PROJECTION	2019 Approved	PCT CHANGE
0550	Winslow Park								
0550	1001	Prof Salar	47,531.51	45,200.00	45,200.00	52,027.89	50,750.00	50,700.00	12.2%
0550	1200	Other Wag	52,254.21	75,000.00	75,000.00	44,482.98	53,000.00	75,000.00	.0%
0550	2303	Ret ICMA	4,671.81	4,600.00	4,600.00	.00	4,800.00	5,100.00	10.9%
0550	2407	FICA & Med	7,364.71	9,300.00	9,300.00	.00	9,000.00	10,000.00	7.5%
0550	2409	Healt Ins	8,950.56	9,400.00	9,400.00	.00	9,400.00	9,800.00	4.3%
0550	2410	Wkrs Comp	3,128.80	4,000.00	4,000.00	.00	3,500.00	4,900.00	22.5%
0550	2411	Unemp Comp	.00	.00	.00	.00	.00	.00	.0%
0550	2416	Dental	490.44	525.00	525.00	.00	511.00	540.00	2.9%
0550	2910	Admin fees	1,551.41	2,000.00	2,000.00	1,465.84	2,000.00	2,000.00	.0%
0550	3302	Empl Trav	.00	100.00	100.00	.00	100.00	100.00	.0%
0550	4010	Bldg Maite	5,977.46	6,500.00	6,500.00	6,690.78	5,500.00	6,500.00	.0%
0550	4021	Rubbish	3,819.65	4,000.00	4,000.00	3,543.66	4,000.00	4,000.00	.0%
0550	4038	Veh Maint	2,398.03	3,000.00	3,000.00	1,170.65	1,800.00	3,000.00	.0%
0550	5200	Insurance	.00	2,500.00	2,500.00	.00	2,500.00	2,500.00	.0%
0550	5310	Postage	533.12	500.00	500.00	.00	500.00	500.00	.0%
0550	5320	Telephone	2,689.02	3,000.00	3,000.00	2,742.20	3,000.00	3,000.00	.0%
0550	5400	Advertisin	737.25	2,000.00	2,000.00	1,098.69	800.00	2,000.00	.0%
0550	6000	Supplies	1,282.89	1,000.00	1,000.00	1,528.53	1,000.00	1,000.00	.0%
0550	6005	Clean Supp	8,445.65	7,800.00	7,800.00	7,697.02	7,800.00	7,800.00	.0%
0550	6200	Elect	5,130.93	6,000.00	6,000.00	4,514.25	5,300.00	6,000.00	.0%
0550	6220	Sewer	4,332.12	4,500.00	4,500.00	2,040.00	4,500.00	4,500.00	.0%

06/21/2018 08:47
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TOWN OF FREEPORT
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

P 2
bgnyrpts

PROJECTION: 19025 FY 2019 Winslow Park Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

Winslow Park			2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 ACTUAL	2018 PROJECTION	2019 Approved	PCT CHANGE
0550	6250	Propane	2,950.09	2,800.00	2,800.00	3,131.92	2,800.00	2,800.00	.0%
0550	6260	Veh Fuel	2,690.09	6,000.00	6,000.00	4,320.31	4,200.00	6,000.00	.0%
0550	6712	Tools	801.27	1,000.00	1,000.00	535.55	800.00	1,000.00	.0%
0550	6760	Gravel	1,358.50	2,000.00	2,000.00	1,270.50	2,000.00	2,000.00	.0%
0550	6900	Other Supp	10,129.92	9,000.00	9,000.00	10,193.69	10,200.00	9,000.00	.0%
0550	7600	Farm House	3,514.70	1,500.00	1,500.00	1,901.40	2,500.00	4,000.00	166.7%
0550	7610	Plyg Trail	1,228.76	3,000.00	3,000.00	2,696.80	1,800.00	3,000.00	.0%
0550	7620	Lawn Mower	4,608.01	5,000.00	5,000.00	518.09	5,000.00	5,000.00	.0%
0550	7630	Table Can	559.56	3,000.00	3,000.00	2,612.96	3,000.00	3,000.00	.0%
0550	7640	Gate House	945.51	1,500.00	1,500.00	1,465.62	1,500.00	1,500.00	.0%
0550	7650	Ramp&Wharf	1,796.55	2,000.00	2,000.00	1,810.00	2,000.00	2,000.00	.0%
0550	7800	Spec Projs	6,322.29	7,000.00	7,000.00	6,169.47	7,000.00	7,000.00	.0%
0550	7900	Cap Projs	37,843.09	175,000.00	175,000.00	92,817.86	120,000.00	52,000.00	-70.3%
0550	9000	Misc	1,455.91	1,000.00	1,000.00	1,049.58	1,400.00	1,000.00	.0%
0550	9200	Contingncy	1,090.00	1,000.00	1,000.00	.00	1,000.00	1,000.00	.0%
TOTAL Winslow Park			238,583.82	411,725.00	411,725.00	259,496.24	334,961.00	299,240.00	-27.3%

06/21/2018 08:47
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TOWN OF FREEPORT
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

P 3
bgnyrpts

PROJECTION: 19025 FY 2019 Winslow Park Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

Winslow Park			2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 ACTUAL	2018 PROJECTION	2019 Approved	PCT CHANGE
0551	Harb Cottage								
0551	4010	Bldg Maite	3,124.87	3,000.00	3,000.00	9,726.44	3,000.00	3,000.00	.0%
0551	4040	Grnds Main	1,244.00	1,000.00	1,000.00	352.23	1,400.00	1,000.00	.0%
0551	5200	Insurance	.00	500.00	500.00	.00	500.00	500.00	.0%
0551	5320	Telephone	861.20	1,000.00	1,000.00	890.62	750.00	1,000.00	.0%
0551	5400	Advertisin	.00	200.00	200.00	.00	200.00	200.00	.0%
0551	6050	Equip	.00	8,000.00	8,000.00	1,457.97	4,000.00	1,000.00	-87.5%
0551	6200	Elect	747.76	1,000.00	1,000.00	945.67	1,000.00	1,000.00	.0%
0551	6260	Veh Fuel	1,188.89	1,500.00	1,500.00	2,262.69	1,500.00	1,500.00	.0%
0551	6910	Trees	451.86	500.00	500.00	.00	500.00	500.00	.0%
0551	7650	Ramp&Wharf	700.00	1,500.00	1,500.00	400.00	1,500.00	1,500.00	.0%
0551	7660	Cottage	4,200.00	2,000.00	2,000.00	2,234.29	2,000.00	10,000.00	400.0%
0551	9000	Misc	.00	1,000.00	1,000.00	375.14	1,000.00	1,000.00	.0%
0551	9200	Contingncy	.00	.00	.00	.00	.00	.00	.0%
TOTAL Harb Cottage			12,518.58	21,200.00	21,200.00	18,645.05	17,350.00	22,200.00	4.7%

06/21/2018 08:47
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TOWN OF FREEPORT
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

P 4
bgnyrpts

PROJECTION: 19025 FY 2019 Winslow Park Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

Winslow Park			2017 ACTUAL	2018 ORIG BUD	2018 REVISED BUD	2018 ACTUAL	2018 PROJECTION	2019 Approved	PCT CHANGE
REV25	Winslow Park								
REV25	1920	Donations	.00	.00	.00	.00	.00	.00	.0%
REV25	3262	Winslow Pk	-295,337.14	-427,925.00	-427,925.00	8,618.01	-308,200.00	-315,440.00	-26.3%
REV25	3510	Unant Misc	.00	-3,000.00	-3,000.00	-1,773.93	-2,000.00	-1,000.00	-66.7%
REV25	3550	Int Invest	-3,049.02	-2,000.00	-2,000.00	.00	-7,000.00	-5,000.00	150.0%
TOTAL Winslow Park			-298,386.16	-432,925.00	-432,925.00	6,844.08	-317,200.00	-321,440.00	-25.8%
TOTAL Winslow Park			-47,283.76	.00	.00	284,985.37	35,111.00	.00	.0%
TOTAL REVENUE			-298,386.16	-432,925.00	-432,925.00	6,844.08	-317,200.00	-321,440.00	.0%
TOTAL EXPENSE			251,102.40	432,925.00	432,925.00	278,141.29	352,311.00	321,440.00	.0%
GRAND TOTAL			-47,283.76	.00	.00	284,985.37	35,111.00	.00	.0%

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

**Town of Freeport,
Maine 30 Main Street
Freeport, Maine 04032
(207) 865-4743**

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