Town of Freeport, Maine

Fiscal Year 2016 Municipal Budget

Cover Photo Courtesy John Bald

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TOWN OF FREEPORT, MAINE
FISCAL YEAR 2016
MUNICIPAL BUDGET

TOWN COUNCILORS

Council Chair	Melanie Sachs, Elected At-Large
Council Vice-Chair	Scott Gleeson, District 1
Councilor	William Rixon, Elected At-Large
Councilor	James Hendricks, Elected At-Large
Councilor	Kristina Egan, District 3
Councilor	Andy Wellen, District 4
Councilor	Sarah Tracy, District 2
Council Secretary	Sharon Coffin

TOWN OFFICIALS

Town Manager	Peter Joseph
Cable Television Director	Rick Simard
Codes Enforcement Officer	Fred Reeder
Finance Director	Jessica Maloy
Fire and Rescue Chief	Darrel Fournier
General Assistance Director	Johanna Hanselman
Harbormaster	Jay Pinkham
Human Resources Director	Judy Hawley
Library Director	Beth Edmonds
Planning Director	Donna Larson
Police Chief	Jerry Schofield
Town Engineer, Public Works, and Solid Waste Director	Al Presgraves
Town Assessor	Robert Konczal
Town Clerk and Registrar of Voters	Tracey Stevens
Winslow Park Manager	Neil Lyman

www.freeportmaine.com

Photo Courtesy: Jennifer Featherstone (imgoingcoastal.tumblr.com)

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

Town of Freeport

Maine

For the Fiscal Year Beginning

July 1, 2014

Executive Director

Budget-in-Brief-Town of Freeport
July 1, 2015-June 30, 2016

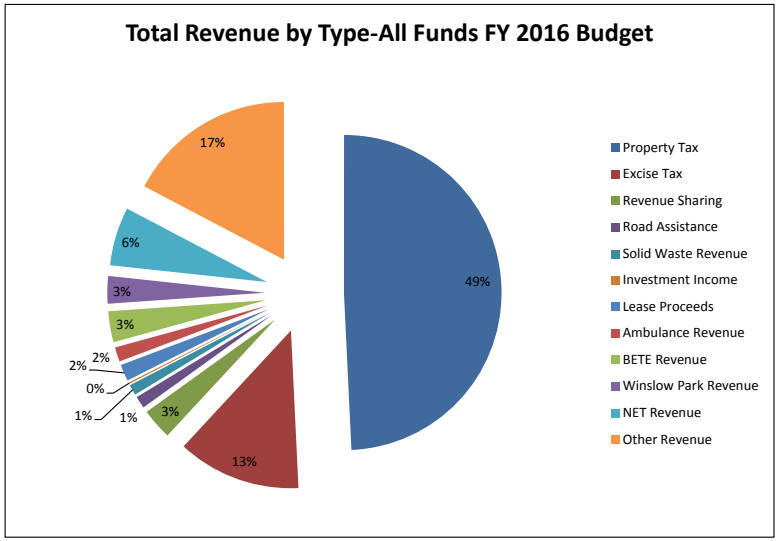
Town of Freeport All Funds Subject to Appropriation Projected Fund Balance

	General Fund	Winslow Park	Destination TIF Fund	NET Fund	Capital Projects Fund	Total All Funds Subject to Appropriation
06/30/2015 Unaudited Fund Balance	5,231,425	490,428	97,304	197,857	3,299,359	9,316,373
Revenues						
Taxes	24,197,187		281,350			24,478,537
Licenses, Permits, and Fees	240,550					240,550
Intergovernmental	1,067,500					1,067,500
Charges for Service	200,900	288,200		615,050		1,104,150
Fees and Fines	100,400					100,400
Unclassified	43,500				10,000	53,500
Investment Earnings	15,000					15,000
Total Revenues	25,865,037	288,200	281,350	615,050	10,000	27,059,637
Expenditures						
General Government	1,662,641					1,662,641
Public Safety	2,455,433			565,050		3,020,483
Public Works	2,237,430					2,237,430
Community Services	868,995	288,200				1,157,195
Education	16,799,319					16,799,319
Insurance and Fringe Benefits	1,691,200					1,691,200
Unclassified	1,200,361		227,000			1,427,361
Capital Outlay	-				2,311,500	2,311,500
Debt Service	179,658					179,658
Total Expenditures	27,095,037	288,200	227,000	565,050	2,311,500	30,486,787
Other Financing Sources/(Uses)	1,230,000			(50,000)	2,301,500	3,481,500
Change in Fund Balance	-	-	54,350	-	-	54,350
06/30/2016 Projected Ending Fund Balance	5,231,425	490,428	151,654	197,857	3,299,359	9,370,723

The Destination Freeport Tax-Increment Financing District includes the downtown Village area, and generates $280,000 in annual tax revenue to support economic development and downtown infrastructure projects. During FY 2016, the fund will support economic development via the Freeport Economic Development Corporation in the amount of $95,000, improve one sidewalk in the downtown, 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 $256,000 in annual park entrance and camping fees. The Park has just completed a large-scale erosion control and sebsequent staircase reconstruction project in order that the Park will be as beautiful as it is today for decades to come. The FY 2016 budget is a maintenance budget. The Park's website and campground reservations can be found at www.freeportmaine.com under the Winslow Park link.

The Non-Emergency Transport Fund allos residents who do not have an emergency but need transporation to a doctor's appointment or medical procedure to be transported via Freeport ambulance. The fund generates approximately $570,000 in income annually. The fund is supported by insurance company payments for the service and revenue generated by emergency billing services for other towns.



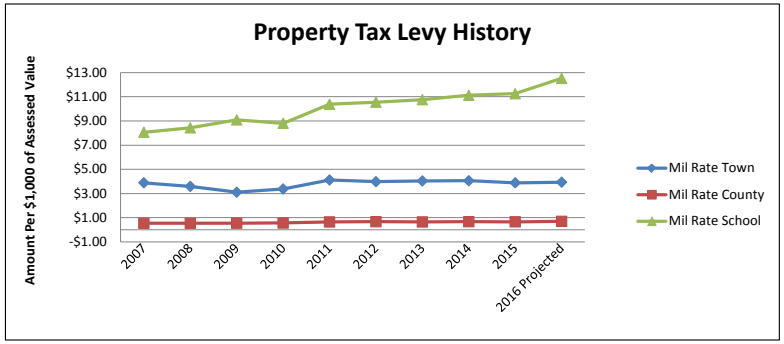
The General Fund - Total Budget $ 9,353,907

Highlights: four-cent tax increase

On the Town's median value $221,500 home, this increase will be approximately $9.69 per year in cost for municipal services. Municipal services are projected to cost the average taxpayer $872.71 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 servies provided by the Town.

The Capital Projects Fund includes almost $2.5 million in non-routine purchases or infastructure improvements costing more than $5,000. The plan is funded by the Town's reserve funds and includes such items as reconstruction of Litchfield Road, five culvert replacements projects, South Freeport Village drainage project, a new rescue unit, a new fire engine, computer upgrades, among many other items. The five-year capital program was adopted on April14th, 2015, and the first-year appropriation will be made on June 16th, 2015. This full budget can be viewed online at www.freeportmaine.com under the finance department budget section.



To: Honorable Town Councilors
From Peter Joseph, Town Manager
Jessica Maloy, Finance Director
Re: FY 2016 Operating Budgets Transmittal Letter
Date: April 30, 2015

We are pleased to present the FY 2015-2016 budgets for the Town of Freeport's general operating fund, Winslow Park fund, non-emergency transport fund, and the capital and Destination Freeport tax increment financing funds. FY 2016 continues to bring several challenges including lost revenue from the State of Maine and low interest earnings. For FY16, there are no major staff proposals that have a large impact to the 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:

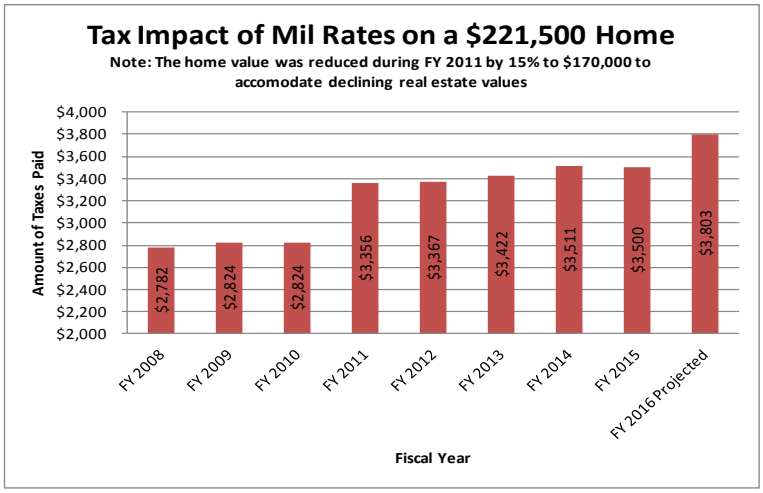
Town of Freeport Proposed Tax Changes FY 2016

Entity	FY 2015 Tax Amount	FY 2016 Projected Tax Amount	Projected Mil Rate Impact	$ Increase	% Increase
Cumberland County	$ 879,073	$ 941,811	$ 0.0465	$ 62,738	7.14%
RSU #5	$ 15,076,758	$ 16,799,319	$ 1.2760	$ 1,722,561	11.43%
Town of Freeport	$ 4,990,694	$ 5,049,757	$ 0.0438	$ 59,063	1.18%
Total Tax	$ 20,946,525	$ 22,790,887	$ 1.3662	$ 1,844,362	8.81%
Mil Rate Impact	**0.001366194**	**$1.37 per $1,000 of value**			

The current millage rate, or property tax rate per $1,000 of assessed valuation, is $15.80; the Town is proposing a four and-a-quarter cent-per-thousand dollars of valuation increase. The RSU #5 Board of Directors is proposing a one dollar and twenty-eight cent-per-thousand dollars of valuation increase, and the Cumberland County tax levy (which has been finalized) increase will include a four and-three-quarter cent increase. While that is a total of one dollar and thirty seven cents-per-thousand dollars of valuation, the Town's portion only represents four and-a-quarter cents, or less than a one-and-a-quarter percent tax increase from FY 2015.

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

Ten-Year Mil Rate History		Impact on
Fiscal Year	**Mil Rate**	$221,500 Home
FY 2006	$ 17.90	$ 3,965
FY 2007	$ 12.50	$ 2,769
FY 2008	$ 12.56	$ 2,782
FY 2009	$ 12.75	$ 2,824
FY 2010	$ 12.75	$ 2,824
FY 2011	$ 15.15	$ 3,356
FY 2012	$ 15.20	$ 3,367
FY 2013	$ 15.45	$ 3,422
FY 2014	$ 15.85	$ 3,511
FY 2015	$ 15.80	$ 3,500
FY 2016 Projected	$ 17.17	$ 3,803



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

Once again, this has been a particularly challenging process, for the general fund in particular; the Council's budgetary goal for 2015 was as follows:

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

While the past few budget years have been difficult, and this year was no exception, the FY 2016 budget does reflect a $388,000 increase in operating expenses. This is offset; however, by a $329,000 increase in Non-Property Tax Revenue, leaving the Town with a $59,000 property tax increase, or one and-a-quarter 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 2016 projection is $325,000.

The Town has historically budgeted a $500,000 transfer in from fund balance to offset the tax rate, and in FY 2014 and FY2015 this was increased to $640,000 and $675,000; respectively. FY2016 is also requesting a $675,000 transfer in from fund balance.

The new items and changes in the FY 2016 budget are shown below, but it is notable that the heating costs of the Town are expected to increase by $35,500 based on current usage and projected rate increased proposed by Maine Natural Gas. Employee wage and step increases total approximately $64,000; employees are proposed to receive 1.69 percent increases during FY 2016. This is the average of the surrounding towns' wage increases, and has historically been the method of computing wage increases for Freeport town employees. Health insurance and other employee benefits have increased over $165,000. Maine Employee Health Trust rates increased 10% from CY 2014 and staff is budgeting for another 5% increase for CY 2016. Maine State Retirement System rates have increased for the employer from 8.3% to 8.9% and for the employee by .50%. These expenditure increases are offset by a $100,000 increase in transfers in from impact fees for paving along with certain other revenue changes in the general fund for FY 2016. For example, the cable television franchise fees are subsidizing the Cable Television Department by $75,000 during FY 2016; the FY 2015 was only funded at $55,000 and the FY 2014 included a $65,000 transfer. In FY 2015 the cable capital program was $32,000 which was almost double the size of the average cable television capital program. At the time, staff believed it prudent to decrease the general fund subsidy in order to allow for that large capital program, as the total cable franchise fees received are approximately $85,000 annually. For FY 2016 this conservation is no longer necessary. The general fund will also see a transfer in from TIF & Gorman Park Funds of $41,000 & $9,000; respectively to cover the Buildings and Grounds Maintenance proposed staffing. In FY 2016 the Town is looking to add two FTE's in the Grounds Maintenance Budget to coordinate with existing employees and cover the maintenance needs of the Village and Hunter Road Fields as well as the Train Station that are currently being covered under a maintenance contract. The net operating impact of this addition would be a net savings of approximately $15,000. This is discussed further in the attached memorandum from the Town Engineer. FY 2016 also budgets for an additional cell tower lease agreement, for a proposed tax savings of $25,000 as well as an increase in excise tax revenue of $100,000 to align with historic actual receipts.

The non-emergency transport fund has historically had a declining fund balance, and during the FY 2013 budget discussions, Fire and Rescue Department staff had the creative idea of generating additional revenue to support the program by successfully bidding on other Towns' emergency rescue billing contracts. This was expected to generate $45,000 in fees, but has been generating more than $80,000 in fees due to successful bidding on new billing contracts. This is a positive for the non-emergency transport fund, and while it is offset by the salaries and benefits of the clerks in the department who perform the billing, the fund's net position is not expected to decline during FY 2015 nor FY 2016.

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

The General Fund

While the FY 2016 tax increase is budgeted at $59,000 or 1.18 percent, the municipal budget has increased by $388,000 or 4.33% from FY 2015 to FY 2016. 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 2010	$8,507,923		
FY 2011	$8,439,961	$ (67,962)	-0.80%
FY 2012	$8,465,864	$ 25,903	0.31%
FY 2013	$8,758,553	$ 292,689	3.46%
FY 2014	$8,978,235	$ 219,682	2.51%
FY 2015	$8,965,659	$ (12,576)	-0.14%
FY 2016 Proposed	$9,353,907	$ 388,248	4.33%

Excluding the County Tax and RSU #5 Tax

As mentioned above, the FY 2016 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 2016 General Fund

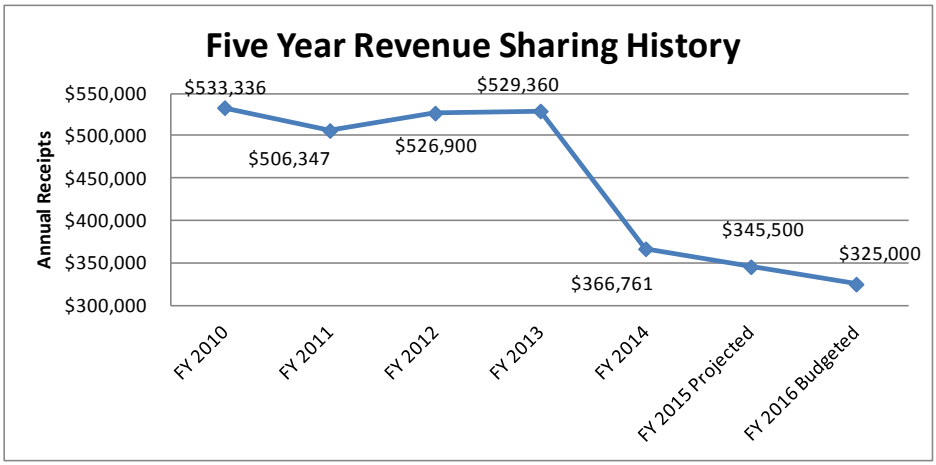
Department	Budget Change	Reason	Budget Impact	Mil Rate Impact
Revenue	Excise Tax increase from FY15	Increasing Actuals	$ (100,000)	$ (0.074074)
Revenue	Impact Fee Transfer	Use of Impact Fee Revenue for Paving	$ (100,000)	$ (0.074074)
Revenue	Grounds Maint. Transfer	Transfer from Gorman Park & TIF	$ (50,000)	$ (0.037037)
All	Salary Increases at 1.69 Percent	Annual Increases	$ 64,000	$ 0.047407
Various	Addition of Grounds Maintenance Staff & Benefits		$ 35,600	$ 0.026370
Various	Heating Increase	Rate changes	$ 35,500	$ 0.026296
Employee Benefits	Retirement Increases	Rate Change from 8.3% to 8.9% & Wage Changes	$ 31,800	$ 0.023556
Employee Benefits	Health Insurance	Rate Increase - up 10% from PY with a projected 5% in 01/16	$ 57,650	$ 0.042704
Employee Benefits	Retirement Payouts	Anticipated FY16 Retirement Payouts	$ 51,500	$ 0.038148
Transit	METRO Bus Increase	Offer Bus Service to Residents	$ 20,000	$ 0.014815
		Total Major Budget Impacts	**$ 46,050**	**$ 0.034111**

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. The manager has presented what is largely a maintenance budget, which does not include a proposal to introduce new staffing intended to be addressed separately by the Council. This specific proposal is as follows:

1. The Fire and Rescue Department is proposing the addition of approximately $80,000 in wages and benefits to increase staffing by two full-time equivalent employees. These employees would ensure that there are four first-responders in the building at all times in order to respond to fire and rescue emergencies. This proposal has been extensively reviewed by the Municipal Facilities Committee and it is expected that this proposal will be discussed in depth during the budget work session on May 19th, 2015. **This proposal (should the Council approve) would add approximately 4 cents to the tax rate.**

State-Level, Market, and Other Significant Impacts on the FY 2016 Budget

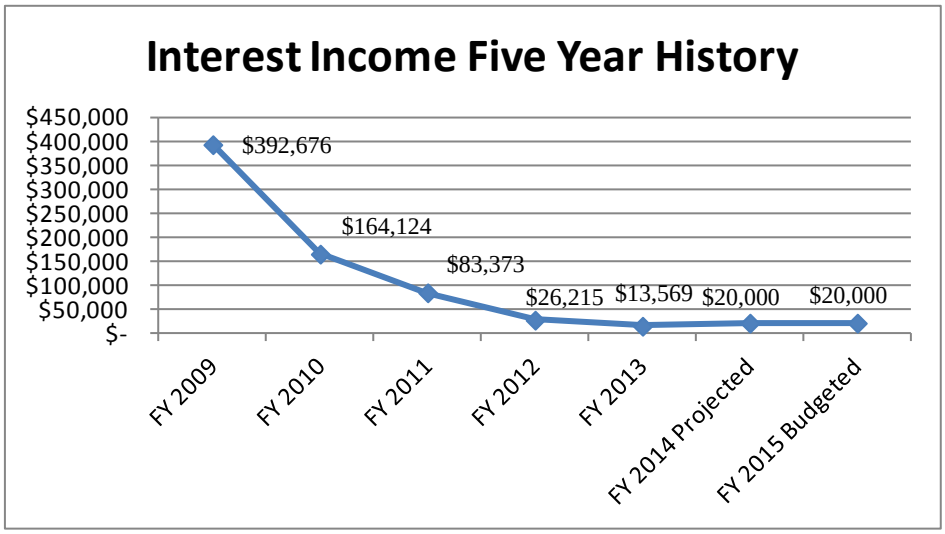
State Revenue Sharing



A large portion of the Town's general fund budget is revenue from the State of Maine, including State revenue sharing. Maine State Statute dictates that Towns are to receive five percent of the sales and income taxes received each year. These taxes are to be collected by the State and distributed based upon a valuation and population formula. Historically, the Town has received approximately $650,000 annually, but in the past four years, sales and income taxes have declined due to the economic downturn, and in addition, for FY 2014 the State legislature reduced the revenue sharing distribution; Freeport's share declined to $360,000 and in FY 2016 the budget shows a further reduction to $325,000. It is notable that the decrease in State revenue sharing since FY 2013 has been absorbed by the Town's annual transfer in from fund balance. During the FY 2017 budget process, staff will begin reducing that transfer in so as not to begin to rely too much on fund balance. A five year history of State Revenue Sharing is included here for comparison purposes.

Market Factors-Interest Income

In addition to the large declines in State revenues and cuts in welfare, the Town has been projecting significant declines in interest income. During FY 2009, the Town received $393,000 in interest income; the FY 2012 projection is $50,000, the FY 2015 budget is $20,000 with a projection of $16,500, and the FY 2016 budget is $15,000. This decline is due to the economic downturn; interest rates in low-risk investments such as checking, savings, and certificate of deposit accounts have plummeted over the past four years. The Town's investment policy states that it invests its money (other than reserve and trust funds) in assets that preserve principal, cash-flow, and finally, give return. The Town's operating funds are invested in certificates of deposits and a nightly "sweep" account; the CDs are FDIC-insured and the "sweep" account is collateralized, and the majority of these investments are returning less than one percent of interest-per-year. A chart of the past five years' historic interest income receipts is listed here to illustrate the decline and impact on the general fund.



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 2015 vs FY 2016

	Budget Amount				Tax Amount			
Taxing Body	FY 2015	FY 2016	$ Increase	% Increase	FY 2015	FY 2016	$ Increase	% Increase
Cumberland County	$ 879,073	$ 941,811	$ 62,738	7.14%	$ 879,073	$ 941,811	$ 62,738	7.14%
Regional School Unit #5	$ 15,076,758	$ 16,799,319	$ 1,722,561	11.43%	$ 15,076,758	$ 16,799,319	$ 1,722,561	11.43%
Town of Freeport	$ 8,965,659	$ 9,353,907	$ 388,248	4.33%	$ 4,990,694	$ 5,049,757	$ 59,063	1.18%
		Total Increase	**$ 2,173,547**	**8.72%**		**Total Increase**	**$ 1,844,362**	**8.81%**

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 2016 capital appropriations on June 16th at the same time as all other budgets. The FY 2016 capital improvement program is seen in summary here with four years of historic data for comparative purposes. ((It is notable that between calendar year 2011 and fiscal year 2013 (which began on July 1, 2012), the council changed the capital program and budget cycle to match the operating budgets and placed them on a fiscal year. There was no fiscal or calendar year 2012 capital program or appropriation.)) 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	CY 2011	FY 2013	FY 2014	FY 2015	FY 2016
Police	$ 85,000	$ 50,000	$ 25,000	$ 86,000	$ 88,000
Fire	$ 14,000	$ 77,000	$ 15,000	$ 50,000	$ 750,000
Rescue	$ 205,000	$ 174,000	$ 189,000	$ 214,000	$ 196,000
Public Works	$ 170,000	$ 471,000	$ 289,000	$ 45,000	$ 223,000
Solid Waste	$ 95,000	$ 90,000	$ 30,000	$ 12,000	$ 170,000
Comprehensive Town Improvements	$ 1,308,565	$ 614,900	$ 245,600	$ 1,590,000	$ 681,000
Municipal Facilities	$ 385,000	$ 266,000	$ 143,000	$ 191,500	$ 165,500
Cable	$ 84,000	$ 16,750	$ 19,000	$ 32,000	$ 3,000
Other	$ 29,000	$ 188,000	$ 101,000	$ 16,000	$ 25,000
Destination Freeport TIF District	$ 240,200	$ 315,000	$ 219,500	$ 202,000	$ 166,000
Total	**$ 2,615,765**	**$ 2,262,650**	**$ 1,276,100**	**$ 2,438,500**	**$ 2,467,500**

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 16th, 2015.

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, 2014 unaudited balances are shown to the right.

Town of Freeport Reserve Funds
Draft Reserve Balances 12/31/2014
For Funds Used in the Capital Planning Process

Police	$ 328,246
Fire	$ 1,076,633
Rescue	$ 565,587
Public Works	$ 774,626
Solid Waste	$ 245,534
Comprehensive Town Imp.	$ 1,164,707
Municipal Facilities (1)	$ 993,108
Cable	$ 459,261
Other (2)	$ 65,943

Note 1: The Municipal Facilities capital improvement plan 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 2014 budget or FY 2014 funding to reserves.

DESTINATION FREEPORT TIF FUND

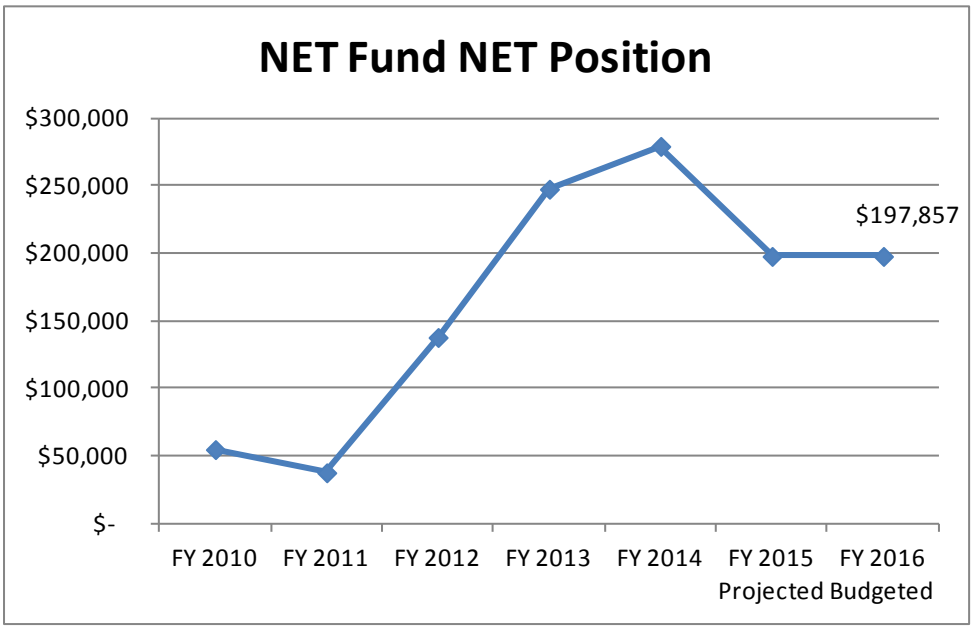
The Destination Freeport TIF five-year capital program was adopted on Aptil 14th, 2015, and the FY 2016 budget is scheduled to be adopted on June 16th, 2015. Maine State Statutes allow for tax-increment financing districts. Currently, the Town has five active TIF districts, but only one has increment 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 2016 budget includes sidewalk improvements and sidewalk ramp detectable panel replacements in the downtown, downtown maintenance, mandatory credit enhancement agreement items, and economic development. These are detailed in the fund's section of this document.

Destination Freeport Historic Value and Tax Increment

Fiscal Year	TIF Cap	Mil Rate	TIF Increment
FY 2009	$ 11,415,100	$ 12.75	$ 145,543
FY 2010	$ 11,415,100	$ 12.75	$ 145,543
FY 2011	$ 11,415,100	$ 15.15	$ 172,939
FY 2012	$ 17,000,000	$ 15.20	$ 258,400
FY 2013	$ 17,000,000	$ 15.45	$ 262,650
FY 2014	$ 17,000,000	$ 15.85	$ 269,450
FY 2015	$ 17,000,000	$ 15.80	$ 268,600
FY 2016 Projected	$ 17,000,000	$ 17.17	$ 291,890

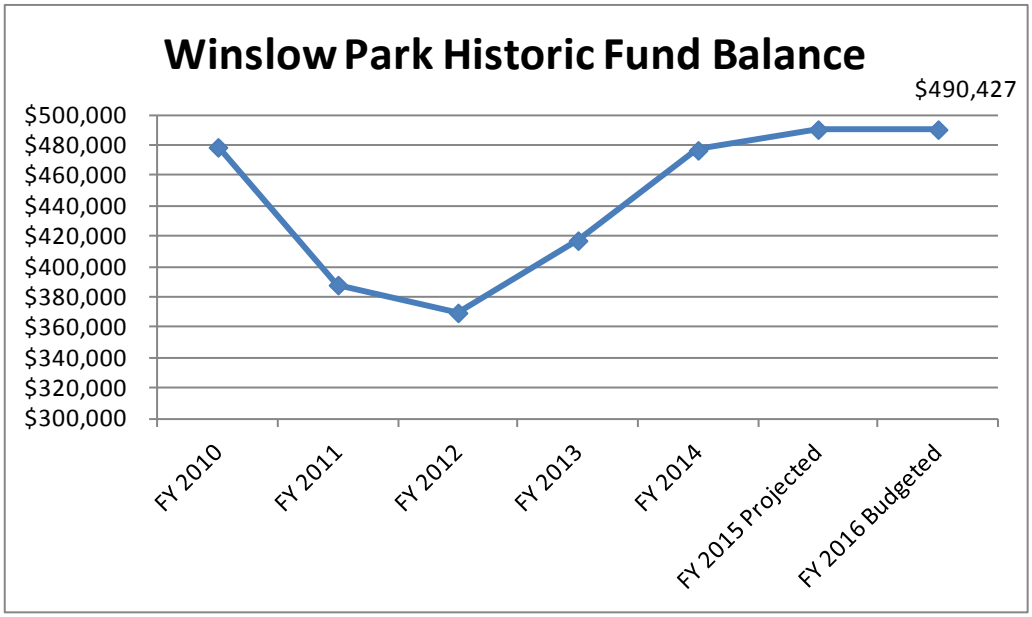
NON-EMERGENCY TRANSPORT FUND

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 gained equity over the past fiscal year, and staff expects FY 2015 to be a stable year, when the fund neither loses nor gains. The current projection is for a $2,000 gain, but this may change as June 30th, 2015 approaches. The anticipated June 30th, 2015 fund equity is approximately $280,000. Historically, the NET fund transferred $45,000 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 budgeted to make a $50,000 transfer in FY 2016 due to the increase in fund balance and due to normal increases in the cost of doing business. 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 $285,000 in revenue from park rentals, concessions, and other revenues. The fund maintains a healthy fund balance between $300,000 and $500,000 depending upon the required capital projects. During FY 2011 and FY 2012, the Winslow Park Commission spent approximately $185,000 and undertook a large erosion control project to ensure the long-term health and sustenance of the public beach. The Park is projected to gain approximately $14,000 in fund balance during FY 2015. The Winslow Park five-year fund balance trend is shown in the adjoining chart. The Park staff's goals and objectives for FY 2016 are included in that fund's section of this document.



SUMMARY OF THE FY 2016 BUDGET

The FY 2016 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. However, these factors were mitigated by the addition of non-property tax revenue. As the budget stands as proposed, the tax increase is likely to be one and-a-quarter percent on the municipal side, or approximately four and-a-half cents per $1,000 of valuation. The total budget as proposed by the County, RSU, and Town combined is 8.72 percent up from last year and the projected tax increase for all three entities is 8.81 percent, or one dollar and thirty-seven cents per $1,000 of value.

Town of Freeport Budget Recap FY 2015 vs FY 2016

	Budget Amount				Tax Amount			
Taxing Body	FY 2015	FY 2016	$ Increase	% Increase	FY 2015	FY 2016	$ Increase	% Increase
Cumberland County	$ 879,073	$ 941,811	$ 62,738	7.14%	$ 879,073	$ 941,811	$ 62,738	7.14%
Regional School Unit #5	$ 15,076,758	$ 16,799,319	$ 1,722,561	11.43%	$ 15,076,758	$ 16,799,319	$ 1,722,561	11.43%
Town of Freeport	$ 8,965,659	$ 9,353,907	$ 388,248	4.33%	$ 4,990,694	$ 5,049,757	$ 59,063	1.18%
		Total Increase	**$ 2,173,547**	**8.72%**		**Total Increase**	**$ 1,844,362**	**8.81%**

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, 2015. Certainly, these figures are subject to change based upon the next two and-a-half months, but the funds' projections are below.

The FY 2016 budget includes projections from the fiscal year ending June 30th, 2015. These projections are as follows:

FY 2015 Fund Balance Projections
Funds Subject to Appropriation

	6/30/2014	Projected		6/30/2015	$ Increase/	% Increase/
	Fund Balance	Revenues	Expenditures	Fund Balance	(Decrease)	(Decrease)
General Fund-Budgetary Basis	5,298,117	9,839,795	9,906,487	5,231,425	$ (66,692)	-1.26%
Destination Freeport TIF Fund	116,704	268,600	288,000	97,304	$ (19,400)	-16.62%
NET Fund	279,254	586,430	667,827	197,857	$ (81,397)	-29.15%
Winslow Park Fund	476,759	274,998	261,330	490,427	$ 13,668	2.87%

It is notable that the general fund's fund balance is projected to decrease by $66,700 during FY 2015. This is a preliminary estimate, and staff has taken a very conservative approach to department expenditures. If departments underspend 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 2013 and FY 2014, all excess fund balance remained in the fund to offset State revenue sharing reductions. As of June 30th, 2013, the Town had exceeded its policy by approximately $200,000. In addition, the next five years of proposed capital budgets include very costly items (fire truck and several road reconstructions) and 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 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 $270,000 in increment during FY 2015, and the proposed budget for the fund is $288,000. It is expected that the fund balance in the Destination Freeport TIF will decrease by that difference of approximately $19,400 during FY 2015, and the capital program includes $166,000 in capital improvements in the subsequent year.

The Non-emergency transport fund is projected to lose $81,000 in net assets during FY 2015, and staff is watching the fund closely. Staff will be working with the department, and watching the fund into FY 2017 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 increase $14,000 during FY 2015, and while the Park's budget is balanced for FY 2016, 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 13th from 5:00-6:00 PM: public Q&A with department heads in the Council chambers
May 14th from 7:30-8:30 AM: public Q&A with department heads in the Council chambers

PROJECTION: 16010 FY 2016 GENERAL FUND ORIGINAL BUDGET FOR PERIOD 99

ACCOUNTS FOR:

General Fund			2014 ACTUAL	2015 ORIG BUD	2015 REVISED BUD	2015 ACTUAL	2015 PROJECTION	2016 Manager	PCT CHANGE
0100	Town Council								
0100	1001	Prof Salar	6,700.00	5,900.00	5,900.00	5,100.00	5,100.00	5,900.00	.0%
0100	1200	Other Wag	2,715.00	3,000.00	3,000.00	2,290.00	3,000.00	3,000.00	.0%
0100	2800	Assoc Dues	10,269.00	10,269.00	10,269.00	10,469.00	10,469.00	10,700.00	4.2%
0100	3300	Emp Train	.00	1,000.00	1,000.00	.00	1,000.00	1,000.00	.0%
0100	3450	Legal Serv	39,354.52	60,000.00	60,000.00	35,062.24	50,000.00	60,000.00	.0%
0100	3460	Audit Fees	24,500.00	24,000.00	24,000.00	21,000.00	24,000.00	25,000.00	4.2%
0100	5400	Advertisin	3,978.26	5,000.00	5,000.00	3,084.33	4,000.00	5,000.00	.0%
0100	6000	Supplies	1,024.99	1,500.00	1,500.00	1,458.37	1,500.00	1,500.00	.0%
0100	8104	GPCOG	7,879.00	8,500.00	8,500.00	7,879.00	7,900.00	7,900.00	-7.1%
0100	8113	PACTS	.00	1,500.00	1,500.00	.00	500.00	1,500.00	.0%
TOTAL Town Council			96,420.77	120,669.00	120,669.00	86,342.94	107,469.00	121,500.00	.7%

PROJECTION: 16010 FY 2016 GENERAL FUND ORIGINAL BUDGET FOR PERIOD 99

ACCOUNTS FOR:

General Fund			2014 ACTUAL	2015 ORIG BUD	2015 REVISED BUD	2015 ACTUAL	2015 PROJECTION	2016 Manager	PCT CHANGE
0101	Town Manager								
0101	1001	Prof Salar	100,232.27	105,000.00	105,000.00	84,743.64	102,890.00	105,000.00	.0%
0101	2800	Assoc Dues	897.60	1,000.00	1,000.00	158.75	1,000.00	1,000.00	.0%
0101	3300	Emp Train	1,006.69	2,000.00	2,000.00	238.85	2,000.00	2,000.00	.0%
0101	3302	Empl Trav	1,522.40	2,000.00	2,000.00	228.06	2,000.00	2,000.00	.0%
0101	5813	Busin Exp	.00	500.00	500.00	43.63	500.00	500.00	.0%
0101	6000	Supplies	.00	1,000.00	1,000.00	133.70	1,000.00	1,000.00	.0%
TOTAL Town Manager			103,658.96	111,500.00	111,500.00	85,546.63	109,390.00	111,500.00	.0%

PROJECTION: 16010 FY 2016 GENERAL FUND ORIGINAL BUDGET FOR PERIOD 99

ACCOUNTS FOR:

General Fund			2014 ACTUAL	2015 ORIG BUD	2015 REVISED BUD	2015 ACTUAL	2015 PROJECTION	2016 Manager	PCT CHANGE
0102	Finance								
0102	1001	Prof Salar	234,034.84	245,502.00	245,502.00	213,486.56	228,000.00	256,000.00	4.3%
0102	1201	Other Wag	68,831.72	.00	.00	.00	.00	.00	.0%
0102	2800	Assoc Dues	85.00	400.00	400.00	255.00	400.00	400.00	.0%
0102	3300	Emp Train	1,843.71	2,750.00	2,750.00	1,416.98	1,500.00	2,750.00	.0%
0102	3302	Empl Trav	67.78	2,500.00	2,500.00	56.71	200.00	2,500.00	.0%
0102	3400	Con Servic	.00	250.00	250.00	.00	250.00	250.00	.0%
0102	3470	Registry	5,291.00	5,500.00	5,500.00	5,089.00	5,500.00	5,500.00	.0%
0102	3480	Comp Maint	25,464.40	26,750.00	26,750.00	26,105.62	26,750.00	26,750.00	.0%
0102	4301	Equip Rpr	820.00	.00	.00	.00	.00	.00	.0%
0102	4320	Tech Repai	155.00	1,000.00	1,000.00	861.00	1,000.00	1,000.00	.0%
0102	6000	Supplies	4,208.51	3,000.00	3,000.00	2,739.93	3,000.00	3,000.00	.0%
0102	6002	Printing	746.86	3,000.00	3,000.00	1,992.68	3,000.00	3,000.00	.0%
0102	6003	Tax Bills	1,434.65	1,500.00	1,500.00	1,724.56	1,725.00	1,750.00	16.7%
0102	7800	Winxnet	.00	70,000.00	70,000.00	60,105.24	70,000.00	70,000.00	.0%
TOTAL Finance			342,983.47	362,152.00	362,152.00	313,833.28	341,325.00	372,900.00	3.0%

PROJECTION: 16010 FY 2016 GENERAL FUND ORIGINAL BUDGET FOR PERIOD 99

ACCOUNTS FOR:

General Fund			2014 ACTUAL	2015 ORIG BUD	2015 REVISED BUD	2015 ACTUAL	2015 PROJECTION	2016 Manager	PCT CHANGE
0103	Assessing								
0103	1001	Prof Salar	125,009.89	131,999.00	131,999.00	106,176.54	131,999.00	134,300.00	1.7%
0103	2800	Assoc Dues	341.00	360.00	360.00	60.00	360.00	360.00	.0%
0103	3300	Emp Train	2,049.42	2,200.00	2,200.00	881.52	2,200.00	2,200.00	.0%
0103	3302	Empl Trav	2,500.00	2,500.00	2,500.00	23.17	2,500.00	2,500.00	.0%
0103	3400	Con Servic	4,389.54	10,750.00	10,750.00	3,176.78	5,000.00	10,800.00	.5%
0103	3470	Registry	756.00	1,100.00	1,100.00	687.00	1,100.00	1,000.00	-9.1%
0103	3480	Comp Maint	9,928.54	8,650.00	8,650.00	3,279.96	8,650.00	8,800.00	1.7%
0103	4320	Tech Repai	.00	500.00	500.00	.00	500.00	500.00	.0%
0103	5320	Telephone	240.00	240.00	240.00	200.00	240.00	240.00	.0%
0103	5400	Advertisin	.00	500.00	500.00	.00	500.00	500.00	.0%
0103	6000	Supplies	1,284.45	1,200.00	1,200.00	455.28	1,200.00	1,200.00	.0%
0103	6002	Printing	377.60	400.00	400.00	399.60	400.00	400.00	.0%
0103	6008	Mapping	2,950.00	3,200.00	3,200.00	.00	3,200.00	3,200.00	.0%
TOTAL Assessing			149,826.44	163,599.00	163,599.00	115,339.85	157,849.00	166,000.00	1.5%

PROJECTION: 16010 FY 2016 GENERAL FUND ORIGINAL BUDGET FOR PERIOD 99

ACCOUNTS FOR:

General Fund			2014 ACTUAL	2015 ORIG BUD	2015 REVISED BUD	2015 ACTUAL	2015 PROJECTION	2016 Manager	PCT CHANGE
0104	Codes Enforcement								
0104	1001	Prof Salar	74,896.87	74,725.00	74,725.00	61,504.67	74,725.00	76,000.00	1.7%
0104	2605	Clothing	100.00	100.00	100.00	.00	.00	100.00	.0%
0104	2800	Assoc Dues	160.00	180.00	180.00	160.00	180.00	180.00	.0%
0104	3300	Emp Train	39.92	150.00	150.00	143.87	150.00	150.00	.0%
0104	3302	Empl Trav	3,001.23	3,500.00	3,500.00	1,467.15	3,500.00	3,500.00	.0%
0104	6000	Supplies	879.14	600.00	600.00	396.62	600.00	600.00	.0%
TOTAL Codes Enforcement			79,077.16	79,255.00	79,255.00	63,672.31	79,155.00	80,530.00	1.6%

PROJECTION: 16010 FY 2016 GENERAL FUND ORIGINAL BUDGET FOR PERIOD 99

ACCOUNTS FOR:

General Fund			2014 ACTUAL	2015 ORIG BUD	2015 REVISED BUD	2015 ACTUAL	2015 PROJECTION	2016 Manager	PCT CHANGE
0105	Town Clerk And Elections								
0105	1001	Prof Salar	82,882.99	86,936.00	86,936.00	68,429.79	86,936.00	94,000.00	8.1%
0105	1005	Ballot Clk	4,238.58	5,000.00	5,000.00	2,820.65	5,000.00	5,000.00	.0%
0105	2800	Assoc Dues	230.00	300.00	300.00	240.00	300.00	300.00	.0%
0105	3300	Emp Train	1,109.91	1,500.00	1,500.00	977.74	1,500.00	1,500.00	.0%
0105	3302	Empl Trav	338.33	350.00	350.00	192.01	350.00	350.00	.0%
0105	3426	Elect Serv	4,717.15	5,700.00	5,700.00	4,490.24	5,700.00	5,700.00	.0%
0105	4301	Equip Rpr	.00	800.00	800.00	.00	800.00	800.00	.0%
0105	5400	Advertisin	929.07	1,200.00	1,200.00	569.34	1,200.00	1,000.00	-16.7%
0105	6000	Supplies	2,503.62	600.00	600.00	368.61	600.00	600.00	.0%
0105	6095	Doc Preser	655.36	800.00	800.00	760.73	800.00	1,300.00	62.5%
TOTAL Town Clerk And Electio			97,605.01	103,186.00	103,186.00	78,849.11	103,186.00	110,550.00	7.1%

PROJECTION: 16010 FY 2016 GENERAL FUND ORIGINAL BUDGET FOR PERIOD 99

ACCOUNTS FOR:

General Fund			2014 ACTUAL	2015 ORIG BUD	2015 REVISED BUD	2015 ACTUAL	2015 PROJECTION	2016 Manager	PCT CHANGE
0106	General Administration								
0106	1001	Prof Salar	69,943.35	79,687.00	79,687.00	51,655.95	79,687.00	81,000.00	1.6%
0106	3302	Empl Trav	13.56	1,000.00	1,000.00	387.81	1,000.00	1,000.00	.0%
0106	3425	Purch/Bid	.00	500.00	500.00	.00	500.00	500.00	.0%
0106	3427	Twn Report	3,711.00	5,500.00	5,500.00	.00	5,500.00	5,500.00	.0%
0106	4301	Equip Rpr	1,642.74	3,000.00	3,000.00	2,205.08	3,000.00	3,000.00	.0%
0106	4350	Web Maint	6,272.57	5,000.00	5,000.00	5,200.67	5,500.00	5,000.00	.0%
0106	4455	Equip Rntl	360.00	1,200.00	1,200.00	360.00	1,200.00	1,200.00	.0%
0106	5310	Postage	25,942.36	21,000.00	21,000.00	19,085.10	21,000.00	21,000.00	.0%
0106	5320	Telephone	11,292.67	10,000.00	10,000.00	8,161.20	10,000.00	11,000.00	10.0%
0106	6000	Supplies	3,334.50	5,300.00	5,300.00	3,273.51	5,300.00	5,300.00	.0%
0106	6002	Printing	349.80	2,500.00	2,500.00	830.91	2,500.00	2,500.00	.0%
0106	7300	WAN	16,998.00	26,400.00	26,400.00	14,165.00	26,400.00	24,000.00	-9.1%
0106	8115	MSC Coalit	945.48	1,000.00	1,000.00	945.48	946.00	1,000.00	.0%
TOTAL General Administration			140,806.03	162,087.00	162,087.00	106,270.71	162,533.00	162,000.00	-.1%

PROJECTION: 16010 FY 2016 GENERAL FUND ORIGINAL BUDGET FOR PERIOD 99

ACCOUNTS FOR:

General Fund			2014 ACTUAL	2015 ORIG BUD	2015 REVISED BUD	2015 ACTUAL	2015 PROJECTION	2016 Manager	PCT CHANGE
0107	Building & Grounds Maintenance								
0107	1001	Prof Salar	55,827.75	60,776.00	60,776.00	47,461.66	60,776.00	119,800.00	97.1%
0107	1300	OT Wages	6,323.07	8,000.00	8,000.00	4,767.99	8,000.00	14,000.00	75.0%
0107	2605	Clothing	606.00	600.00	600.00	.00	600.00	2,100.00	250.0%
0107	3300	Emp Train	.00	.00	.00	.00	.00	1,200.00	.0%
0107	4010	Bldg Maite	42,556.41	40,000.00	40,000.00	35,376.74	40,000.00	45,000.00	12.5%
0107	4021	Rubbish	7,032.36	7,500.00	7,500.00	4,902.75	7,500.00	7,500.00	.0%
0107	4033	Fire Prev	1,029.94	1,200.00	1,200.00	674.58	1,200.00	1,200.00	.0%
0107	4038	Veh Maint	3,363.16	2,000.00	2,000.00	867.41	2,000.00	6,000.00	200.0%
0107	4040	Grnds Main	4,785.06	3,000.00	3,000.00	2,917.09	3,000.00	14,300.00	376.7%
0107	6005	Clean Supp	8,741.63	9,000.00	9,000.00	6,689.87	9,000.00	9,000.00	.0%
0107	6202	Elect T	9,313.62	8,000.00	8,000.00	5,219.20	8,000.00	8,000.00	.0%
0107	6203	Elect PW	5,954.04	9,000.00	9,000.00	7,145.04	9,000.00	9,000.00	.0%
0107	6204	Elect PS	19,825.65	21,000.00	21,000.00	15,166.22	21,000.00	21,000.00	.0%
0107	6212	Water TH	1,364.74	2,500.00	2,500.00	1,435.16	2,500.00	2,500.00	.0%
0107	6213	Water PW	2,979.75	4,600.00	4,600.00	2,498.50	4,600.00	4,000.00	-13.0%
0107	6214	Water-PS	2,261.57	2,800.00	2,800.00	1,686.29	2,800.00	2,500.00	-10.7%
0107	6222	Sewer TH	931.92	1,285.00	1,285.00	783.36	1,285.00	1,285.00	.0%
0107	6223	Sewer PW	1,977.65	1,663.00	1,663.00	1,737.63	1,663.00	1,800.00	8.2%
0107	6224	Sewer PS	2,410.09	2,142.00	2,142.00	1,935.63	2,142.00	2,300.00	7.4%
0107	6242	Heat TH	3,360.70	3,500.00	3,500.00	3,436.28	4,500.00	5,500.00	57.1%
0107	6243	Heat PW	11,202.12	11,000.00	11,000.00	15,015.67	18,000.00	21,500.00	95.5%
0107	6244	Heat PS	18,030.41	16,500.00	16,500.00	21,803.38	24,500.00	30,500.00	84.8%
0107	6245	Heat-PS AX	1,933.54	3,850.00	3,850.00	2,861.72	3,850.00	3,850.00	.0%
0107	6260	Veh Fuel	193.86	1,500.00	1,500.00	1,155.45	1,500.00	4,500.00	200.0%
0107	6360	Comm Ctr	40,000.00	40,000.00	40,000.00	44,251.00	44,251.00	44,251.00	10.6%
0107	7500	Flags	599.40	700.00	700.00	.00	700.00	700.00	.0%
TOTAL Building & Grounds Mai			252,604.44	262,116.00	262,116.00	229,788.62	282,367.00	383,286.00	46.2%

PROJECTION: 16010 FY 2016 GENERAL FUND ORIGINAL BUDGET FOR PERIOD 99

ACCOUNTS FOR:

General Fund			2014 ACTUAL	2015 ORIG BUD	2015 REVISED BUD	2015 ACTUAL	2015 PROJECTION	2016 Manager	PCT CHANGE
0108	Employee Benefits								
0108	2303	Ret ICMA	86,859.42	106,000.00	106,000.00	78,509.44	106,000.00	105,500.00	-.5%
0108	2305	Retir MSRS	168,862.85	195,300.00	195,300.00	162,129.75	195,300.00	227,600.00	16.5%
0108	2407	FICA & Med	284,731.48	308,787.00	308,787.00	283,125.98	308,787.00	323,700.00	4.8%
0108	2409	Healt Ins	528,566.46	607,750.00	607,750.00	519,584.86	607,750.00	665,400.00	9.5%
0108	2410	Wkrs Comp	119,917.69	126,471.00	126,471.00	117,644.90	126,471.00	135,800.00	7.4%
0108	2411	Unemp Comp	.00	.00	.00	956.77	.00	.00	.0%
0108	2412	Life Ins	1,800.75	3,000.00	3,000.00	1,487.44	3,000.00	3,000.00	.0%
0108	2413	Med Reim	2,204.50	2,400.00	2,400.00	429.00	2,400.00	2,400.00	.0%
0108	2415	Wellness	12,324.81	20,000.00	20,000.00	5,270.36	20,000.00	20,000.00	.0%
0108	2416	Dental	27,843.97	31,472.00	31,472.00	25,979.51	31,472.00	32,300.00	2.6%
0108	2419	Med Exams	565.00	1,000.00	1,000.00	56.00	1,000.00	1,000.00	.0%
0108	2420	Drug Test	382.00	1,000.00	1,000.00	354.00	1,000.00	1,000.00	.0%
0108	2421	Vac Sick P	7,910.46	20,000.00	20,000.00	.00	20,000.00	71,500.00	257.5%
TOTAL Employee Benefits			1,241,969.39	1,423,180.00	1,423,180.00	1,195,528.01	1,423,180.00	1,589,200.00	11.7%

PROJECTION: 16010 FY 2016 GENERAL FUND ORIGINAL BUDGET FOR PERIOD 99

ACCOUNTS FOR:

General Fund			2014 ACTUAL	2015 ORIG BUD	2015 REVISED BUD	2015 ACTUAL	2015 PROJECTION	2016 Manager	PCT CHANGE
0109	Transit								
0109	1001	Prof Salar	17,192.36	15,766.00	15,766.00	12,335.11	15,766.00	16,200.00	2.8%
0109	1200	Other Wag	18,452.82	30,000.00	30,000.00	19,085.46	30,000.00	30,000.00	.0%
0109	3300	Emp Train	609.74	600.00	600.00	915.08	900.00	1,000.00	66.7%
0109	3302	Empl Trav	55.48	1,200.00	1,200.00	42.76	300.00	300.00	-75.0%
0109	3400	Con Servic	1,694.89	1,500.00	1,500.00	816.79	1,500.00	8,500.00	466.7%
0109	3424	METRO	.00	.00	.00	.00	.00	20,000.00	.0%
0109	4040	Grnds Main	48,427.74	33,000.00	33,000.00	23,020.00	33,000.00	2,500.00	-92.4%
0109	4301	Equip Rpr	2,622.68	2,000.00	2,000.00	.00	2,000.00	2,000.00	.0%
0109	5320	Telephone	476.61	500.00	500.00	1,232.16	1,500.00	1,000.00	100.0%
0109	6000	Supplies	5,284.46	3,500.00	3,500.00	804.48	3,500.00	3,500.00	.0%
0109	6205	Elect-Tr S	6,561.58	7,000.00	7,000.00	7,290.64	7,800.00	7,000.00	.0%
0109	6215	Water-Tr S	399.30	550.00	550.00	374.73	550.00	550.00	.0%
0109	6225	Sewer Tr S	447.51	600.00	600.00	332.22	600.00	600.00	.0%
0109	6241	Heat-Tr S	1,968.57	3,500.00	3,500.00	2,587.73	3,500.00	3,500.00	.0%
0109	6713	Sm Equip	129.60	2,000.00	2,000.00	1,695.00	2,000.00	400.00	-80.0%
TOTAL Transit			104,323.34	101,716.00	101,716.00	70,532.16	102,916.00	97,050.00	-4.6%

PROJECTION: 16010 FY 2016 GENERAL FUND ORIGINAL BUDGET FOR PERIOD 99

ACCOUNTS FOR:

General Fund			2014 ACTUAL	2015 ORIG BUD	2015 REVISED BUD	2015 ACTUAL	2015 PROJECTION	2016 Manager	PCT CHANGE
0110	Insurances								
0110	5200	Insurance	93,433.50	100,000.00	100,000.00	96,722.00	96,800.00	102,000.00	2.0%
TOTAL Insurances			93,433.50	100,000.00	100,000.00	96,722.00	96,800.00	102,000.00	2.0%

PROJECTION: 16010 FY 2016 GENERAL FUND ORIGINAL BUDGET FOR PERIOD 99

ACCOUNTS FOR:

General Fund			2014 ACTUAL	2015 ORIG BUD	2015 REVISED BUD	2015 ACTUAL	2015 PROJECTION	2016 Manager	PCT CHANGE
0200	Police								
0200	1001	Prof Salar	786,481.50	831,405.00	831,405.00	669,399.21	831,405.00	855,200.00	2.9%
0200	1200	Other Wag	38,536.87	40,305.00	40,305.00	36,209.77	40,305.00	40,500.00	.5%
0200	1202	DET-REIMB	-4,236.70	.00	.00	.00	.00	.00	.0%
0200	1300	OT Wages	121,682.63	106,000.00	106,000.00	90,337.59	106,000.00	110,000.00	3.8%
0200	2441	Recruitmt	.00	300.00	300.00	654.08	700.00	500.00	66.7%
0200	2605	Clothing	6,672.70	9,500.00	9,500.00	10,788.94	11,500.00	13,300.00	40.0%
0200	2638	Unif Clean	9,012.00	10,350.00	10,350.00	7,868.00	10,350.00	10,580.00	2.2%
0200	2800	Assoc Dues	465.00	610.00	610.00	495.00	610.00	660.00	8.2%
0200	3300	Emp Train	5,202.43	8,500.00	8,500.00	7,264.34	8,500.00	8,500.00	.0%
0200	3302	Empl Trav	1,333.67	1,000.00	1,000.00	994.17	1,000.00	1,500.00	50.0%
0200	3430	Animal	10,163.91	10,570.00	10,570.00	10,756.30	10,900.00	10,930.00	3.4%
0200	4036	Radio Main	1,184.62	1,200.00	1,200.00	1,612.64	1,800.00	1,200.00	.0%
0200	4038	Veh Maint	25,981.47	18,000.00	18,000.00	21,322.61	23,000.00	23,000.00	27.8%
0200	4048	Radar Main	829.00	880.00	880.00	850.00	880.00	880.00	.0%
0200	4301	Equip Rpr	2,068.75	4,540.00	4,540.00	2,720.09	4,540.00	4,540.00	.0%
0200	4320	Tech Repai	11,460.00	13,600.00	13,600.00	11,889.00	13,600.00	13,600.00	.0%
0200	6000	Supplies	4,352.43	3,400.00	3,400.00	2,497.92	3,400.00	3,400.00	.0%
0200	6002	Printing	2,136.95	2,500.00	2,500.00	1,626.82	2,500.00	2,500.00	.0%
0200	6007	Ammunition	5,511.70	5,500.00	5,500.00	4,507.00	5,500.00	5,500.00	.0%
0200	6033	Drug Prog	474.75	550.00	550.00	.00	550.00	550.00	.0%
0200	6260	Veh Fuel	55,125.61	55,000.00	55,000.00	35,799.26	55,000.00	45,000.00	-18.2%
0200	7302	PD Cruiser	23,868.00	.00	.00	.00	.00	.00	.0%
0200	7332	Cruis Chan	8,000.46	.00	.00	.00	.00	.00	.0%
TOTAL Police			1,116,307.75	1,123,710.00	1,123,710.00	917,592.74	1,132,040.00	1,151,840.00	2.5%

PROJECTION: 16010 FY 2016 GENERAL FUND ORIGINAL BUDGET FOR PERIOD 99

ACCOUNTS FOR:

General Fund			2014 ACTUAL	2015 ORIG BUD	2015 REVISED BUD	2015 ACTUAL	2015 PROJECTION	2016 Manager	PCT CHANGE
0201	Special Enforcement								
0201	1001	Prof Salar	45,270.65	45,002.00	45,002.00	30,743.37	45,002.00	43,300.00	-3.8%
0201	1200	Other Wag	1,250.00	1,250.00	1,250.00	1,028.62	1,250.00	1,250.00	.0%
0201	1300	OT Wages	1,572.74	1,500.00	1,500.00	259.63	1,500.00	2,000.00	33.3%
0201	2605	Clothing	-139.85	1,000.00	1,000.00	.00	1,000.00	1,500.00	50.0%
0201	2638	Unif Clean	720.00	720.00	720.00	480.00	720.00	720.00	.0%
0201	3300	Emp Train	50.00	350.00	350.00	131.22	350.00	350.00	.0%
0201	3302	Empl Trav	.00	50.00	50.00	11.25	50.00	50.00	.0%
0201	4038	Veh Maint	1,473.00	1,700.00	1,700.00	242.25	1,700.00	1,700.00	.0%
0201	4045	Boat Maint	2,847.36	3,000.00	3,000.00	1,655.00	3,000.00	3,000.00	.0%
0201	6000	Supplies	216.55	300.00	300.00	232.66	300.00	300.00	.0%
TOTAL Special Enforcement			53,260.45	54,872.00	54,872.00	34,784.00	54,872.00	54,170.00	-1.3%

PROJECTION: 16010 FY 2016 GENERAL FUND ORIGINAL BUDGET FOR PERIOD 99

ACCOUNTS FOR:

General Fund			2014 ACTUAL	2015 ORIG BUD	2015 REVISED BUD	2015 ACTUAL	2015 PROJECTION	2016 Manager	PCT CHANGE
0202	Fire								
0202	1001	Prof Salar	181,280.59	175,160.00	175,160.00	133,757.65	175,160.00	181,900.00	3.8%
0202	1190	Call Pay	212,651.68	225,000.00	225,000.00	77,817.07	225,000.00	225,000.00	.0%
0202	1300	OT Wages	4,314.52	8,000.00	8,000.00	7,946.08	8,000.00	8,000.00	.0%
0202	2419	Med Exams	155.50	1,000.00	1,000.00	.00	1,000.00	1,000.00	.0%
0202	2485	Vac & Immu	.00	1,000.00	1,000.00	98.95	1,000.00	1,000.00	.0%
0202	2605	Clothing	3,290.34	3,500.00	3,500.00	2,725.01	3,500.00	3,500.00	.0%
0202	2800	Assoc Dues	710.00	1,500.00	1,500.00	890.95	1,500.00	1,500.00	.0%
0202	3300	Emp Train	8,050.52	11,000.00	11,000.00	5,713.04	11,000.00	11,000.00	.0%
0202	4036	Radio Main	3,463.21	4,000.00	4,000.00	5,258.09	5,500.00	5,000.00	25.0%
0202	4038	Veh Maint	31,473.92	20,000.00	20,000.00	16,636.44	20,000.00	20,000.00	.0%
0202	4049	Alarm Main	1,443.45	2,500.00	2,500.00	1,651.12	2,500.00	2,500.00	.0%
0202	4301	Equip Rpr	7,997.13	4,555.00	4,555.00	5,306.79	5,300.00	4,555.00	.0%
0202	4320	Tech Repai	589.99	1,500.00	1,500.00	95.23	1,500.00	1,500.00	.0%
0202	5320	Telephone	2,681.78	3,800.00	3,800.00	3,212.13	3,800.00	3,800.00	.0%
0202	5420	Pub Educ	2,293.90	3,200.00	3,200.00	2,797.05	3,200.00	3,200.00	.0%
0202	6000	Supplies	5,032.71	3,600.00	3,600.00	2,659.06	3,600.00	3,600.00	.0%
0202	6005	Clean Supp	439.94	800.00	800.00	337.40	800.00	800.00	.0%
0202	6010	Fire Supl	7,575.98	3,500.00	3,500.00	3,769.88	3,900.00	3,750.00	7.1%
0202	6045	Protec Eq	2,830.24	18,500.00	18,500.00	8,011.62	18,500.00	18,500.00	.0%
0202	6260	Veh Fuel	2,338.86	12,000.00	12,000.00	7,182.29	12,000.00	10,000.00	-16.7%
0202	6712	Tools	142.20	500.00	500.00	222.29	500.00	500.00	.0%
0202	7300	Equip	6,263.88	5,500.00	5,500.00	-600.00	5,500.00	5,500.00	.0%
TOTAL Fire			485,020.34	510,115.00	510,115.00	285,488.14	512,760.00	516,105.00	1.2%

PROJECTION: 16010 FY 2016 GENERAL FUND ORIGINAL BUDGET FOR PERIOD 99

ACCOUNTS FOR:

General Fund			2014 ACTUAL	2015 ORIG BUD	2015 REVISED BUD	2015 ACTUAL	2015 PROJECTION	2016 Manager	PCT CHANGE
0203	Rescue								
0203	1001	Prof Salar	155,143.96	168,430.00	168,430.00	132,217.03	168,430.00	160,000.00	-5.0%
0203	1190	Call Pay	68,556.34	72,000.00	72,000.00	49,534.75	72,000.00	72,000.00	.0%
0203	1300	OT Wages	22,555.16	20,000.00	20,000.00	25,169.42	30,000.00	20,000.00	.0%
0203	2419	Med Exams	722.50	800.00	800.00	.00	800.00	800.00	.0%
0203	2485	Vac & Immu	.00	450.00	450.00	140.80	450.00	450.00	.0%
0203	2605	Clothing	441.45	.00	.00	.00	.00	.00	.0%
0203	2800	Assoc Dues	3,760.00	3,300.00	3,300.00	3,813.00	3,900.00	4,000.00	21.2%
0203	3300	Emp Train	8,099.53	11,500.00	11,500.00	7,248.10	11,500.00	11,500.00	.0%
0203	3401	Intcpt Ser	.00	1,500.00	1,500.00	.00	1,500.00	.00	-100.0%
0203	4036	Radio Main	234.90	2,325.00	2,325.00	280.77	2,325.00	2,450.00	5.4%
0203	4038	Veh Maint	14,454.14	5,000.00	5,000.00	19,598.98	24,000.00	7,500.00	50.0%
0203	4301	Equip Rpr	475.70	4,855.00	4,855.00	3,215.04	4,855.00	4,855.00	.0%
0203	4320	Tech Repai	1,526.18	4,950.00	4,950.00	2,927.45	4,950.00	4,950.00	.0%
0203	5320	Telephone	3,805.87	3,000.00	3,000.00	4,893.84	5,200.00	3,000.00	.0%
0203	6000	Supplies	4,593.53	1,450.00	1,450.00	3,133.08	3,250.00	2,500.00	72.4%
0203	6002	Printing	591.93	500.00	500.00	.00	500.00	500.00	.0%
0203	6005	Clean Supp	223.40	300.00	300.00	85.29	300.00	300.00	.0%
0203	6009	Med Suppl	23,596.76	23,000.00	23,000.00	25,372.81	25,500.00	25,900.00	12.6%
0203	6045	Protec Eq	.00	8,000.00	8,000.00	5,324.87	8,000.00	8,000.00	.0%
0203	6260	Veh Fuel	12,378.83	12,950.00	12,950.00	6,452.79	12,950.00	10,000.00	-22.8%
0203	6712	Tools	.00	250.00	250.00	66.02	250.00	250.00	.0%
TOTAL Rescue			321,160.18	344,560.00	344,560.00	289,474.04	380,660.00	338,955.00	-1.6%

PROJECTION: 16010 FY 2016 GENERAL FUND ORIGINAL BUDGET FOR PERIOD 99

ACCOUNTS FOR:

General Fund			2014 ACTUAL	2015 ORIG BUD	2015 REVISED BUD	2015 ACTUAL	2015 PROJECTION	2016 Manager	PCT CHANGE
0204	Public Safety Reception								
0204	1001	Prof Salar	23,528.63	17,132.00	17,132.00	5,046.07	17,132.00	17,500.00	2.1%
0204	1200	Other Wag	6,250.06	10,000.00	10,000.00	4,289.58	10,000.00	10,000.00	.0%
0204	1300	OT Wages	.00	500.00	500.00	180.42	500.00	500.00	.0%
0204	4301	Equip Rpr	5,081.79	7,000.00	7,000.00	5,525.37	7,000.00	7,000.00	.0%
0204	5320	Telephone	11,430.99	12,000.00	12,000.00	8,078.93	12,000.00	15,000.00	25.0%
0204	6000	Supplies	589.87	250.00	250.00	15.33	250.00	250.00	.0%
0204	7800	Dispatch	129,981.48	135,061.00	135,061.00	109,942.70	135,061.00	139,113.00	3.0%
TOTAL Public Safety Receptio			176,862.82	181,943.00	181,943.00	133,078.40	181,943.00	189,363.00	4.1%

PROJECTION: 16010 FY 2016 GENERAL FUND ORIGINAL BUDGET FOR PERIOD 99

ACCOUNTS FOR:

General Fund			2014 ACTUAL	2015 ORIG BUD	2015 REVISED BUD	2015 ACTUAL	2015 PROJECTION	2016 Manager	PCT CHANGE
0206	Public Utilities								
0206	6208	Elect-St L	46,294.94	45,000.00	45,000.00	34,826.62	45,000.00	45,000.00	.0%
0206	6218	Hydrants	153,425.20	166,000.00	166,000.00	125,095.54	166,000.00	160,000.00	-3.6%
TOTAL Public Utilities			199,720.14	211,000.00	211,000.00	159,922.16	211,000.00	205,000.00	-2.8%

PROJECTION: 16010 FY 2016 GENERAL FUND ORIGINAL BUDGET FOR PERIOD 99

ACCOUNTS FOR:

General Fund			2014 ACTUAL	2015 ORIG BUD	2015 REVISED BUD	2015 ACTUAL	2015 PROJECTION	2016 Manager	PCT CHANGE
0300	Human Services Agencies								
0300	8600	Regional T	500.00	500.00	500.00	500.00	500.00	500.00	.0%
0300	8601	Home H	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	.0%
0300	8602	Aging	500.00	500.00	500.00	500.00	500.00	500.00	.0%
0300	8606	FCS	21,000.00	21,000.00	21,000.00	21,000.00	21,000.00	21,000.00	.0%
0300	8607	Family Cri	500.00	500.00	500.00	500.00	500.00	500.00	.0%
0300	8608	F Dental	1,800.00	1,800.00	1,800.00	.00	1,800.00	1,800.00	.0%
0300	8611	F Child C	4,000.00	.00	.00	.00	.00	.00	.0%
0300	8612	S A Respon	.00	500.00	500.00	.00	500.00	.00	-100.0%
0300	8613	Elders	5,000.00	5,000.00	5,000.00	.00	5,000.00	5,000.00	.0%
0300	8614	Red Cross	500.00	500.00	500.00	500.00	500.00	500.00	.0%
0300	8616	Port Teen	7,500.00	7,500.00	7,500.00	7,500.00	7,500.00	7,500.00	.0%
TOTAL Human Services Agencie			42,300.00	38,800.00	38,800.00	31,500.00	38,800.00	38,300.00	-1.3%

PROJECTION: 16010 FY 2016 GENERAL FUND ORIGINAL BUDGET FOR PERIOD 99

ACCOUNTS FOR:

General Fund			2014 ACTUAL	2015 ORIG BUD	2015 REVISED BUD	2015 ACTUAL	2015 PROJECTION	2016 Manager	PCT CHANGE
0301	General Assistance								
0301	1001	Prof Salar	68,437.74	71,140.00	71,140.00	57,109.19	71,140.00	72,400.00	1.8%
0301	2800	Assoc Dues	30.00	40.00	40.00	.00	40.00	40.00	.0%
0301	3300	Emp Train	58.98	200.00	200.00	100.00	200.00	200.00	.0%
0301	3302	Empl Trav	137.30	400.00	400.00	43.65	400.00	400.00	.0%
0301	6000	Supplies	103.81	200.00	200.00	146.21	200.00	200.00	.0%
0301	6350	Assis-Free	16,889.60	30,000.00	30,000.00	12,160.76	30,000.00	30,000.00	.0%
0301	6351	Assist Ya	-340.16	.00	.00	841.57	.00	.00	.0%
TOTAL General Assistance			85,317.27	101,980.00	101,980.00	70,401.38	101,980.00	103,240.00	1.2%

PROJECTION: 16010 FY 2016 GENERAL FUND ORIGINAL BUDGET FOR PERIOD 99

ACCOUNTS FOR:

General Fund			2014 ACTUAL	2015 ORIG BUD	2015 REVISED BUD	2015 ACTUAL	2015 PROJECTION	2016 Manager	PCT CHANGE
0400	Public Works General								
0400	1001	Prof Salar	498,812.89	521,494.00	521,494.00	418,830.17	521,494.00	534,000.00	2.4%
0400	1300	OT Wages	65,641.59	70,000.00	70,000.00	71,157.94	75,000.00	70,000.00	.0%
0400	2605	Clothing	8,387.89	9,250.00	9,250.00	6,458.05	9,250.00	9,250.00	.0%
0400	3300	Emp Train	2,957.70	3,700.00	3,700.00	3,336.88	3,700.00	3,700.00	.0%
0400	3435	Enginering	3,430.26	5,700.00	5,700.00	361.96	5,700.00	5,700.00	.0%
0400	4036	Radio Main	967.72	1,000.00	1,000.00	1,112.23	1,200.00	1,100.00	10.0%
0400	4038	Veh Maint	55,946.68	49,140.00	49,140.00	57,300.75	60,000.00	53,000.00	7.9%
0400	4455	Equip Rntl	4,035.79	4,000.00	4,000.00	6,247.00	6,500.00	4,000.00	.0%
0400	5320	Telephone	2,062.13	1,860.00	1,860.00	1,759.68	1,860.00	2,000.00	7.5%
0400	6000	Supplies	1,157.52	1,500.00	1,500.00	1,900.22	2,000.00	2,000.00	33.3%
0400	6260	Veh Fuel	84,635.92	85,000.00	85,000.00	89,326.04	90,500.00	75,000.00	-11.8%
0400	6708	Tires	10,132.75	10,000.00	10,000.00	10,563.67	11,000.00	11,000.00	10.0%
0400	6712	Tools	247.41	1,000.00	1,000.00	974.01	1,000.00	1,000.00	.0%
0400	6713	Sm Equip	4,920.50	5,000.00	5,000.00	3,365.39	5,000.00	5,000.00	.0%
0400	6714	Signs	6,749.27	6,500.00	6,500.00	2,840.56	6,500.00	6,500.00	.0%
0400	6717	Str Mark	8,261.80	8,200.00	8,200.00	29.27	8,200.00	8,200.00	.0%
TOTAL Public Works General			758,347.82	783,344.00	783,344.00	675,563.82	808,904.00	791,450.00	1.0%

PROJECTION: 16010 FY 2016 GENERAL FUND ORIGINAL BUDGET FOR PERIOD 99

ACCOUNTS FOR:

General Fund			2014 ACTUAL	2015 ORIG BUD	2015 REVISED BUD	2015 ACTUAL	2015 PROJECTION	2016 Manager	PCT CHANGE
0401	Public Works Summer Roads								
0401	3485	Cemetery	7,724.81	16,000.00	16,000.00	2,533.65	16,000.00	.00	-100.0%
0401	3495	Brush Cntl	4,850.00	6,000.00	6,000.00	5,305.95	6,000.00	.00	-100.0%
0401	6713	Sm Equip	2,390.16	2,500.00	2,500.00	2,468.81	2,500.00	2,500.00	.0%
0401	6740	Rd Stripng	28,269.20	28,000.00	28,000.00	5,286.68	28,000.00	28,000.00	.0%
0401	6750	Pav Matrls	35,026.04	34,900.00	34,900.00	2,637.70	34,900.00	34,900.00	.0%
0401	6755	Culverts	5,000.00	5,000.00	5,000.00	2,894.00	5,000.00	5,000.00	.0%
0401	6760	Gravel	19,170.61	30,000.00	30,000.00	17,090.84	30,000.00	30,000.00	.0%
0401	6780	Guard Rail	1,007.00	5,000.00	5,000.00	-995.00	5,000.00	5,000.00	.0%
0401	6785	Traf light	7,028.08	6,500.00	6,500.00	4,966.12	6,500.00	6,500.00	.0%
0401	7200	Hot Top Rd	592,453.18	425,000.00	425,000.00	336,740.00	425,000.00	425,000.00	.0%
0401	7210	Drainage P	9,665.88	10,000.00	10,000.00	7,068.75	10,000.00	10,000.00	.0%
0401	7220	Ledge	.00	1,500.00	1,500.00	.00	1,500.00	1,500.00	.0%
0401	7230	Catch Basi	13,725.53	14,000.00	14,000.00	.00	14,000.00	14,000.00	.0%
0401	7240	Sidewalks	5,520.00	4,000.00	4,000.00	.00	4,000.00	4,000.00	.0%
0401	7250	Hot Top St	30,100.00	30,100.00	30,100.00	3,705.20	30,100.00	30,100.00	.0%
TOTAL Public Works Summer Ro			761,930.49	618,500.00	618,500.00	389,702.70	618,500.00	596,500.00	-3.6%

PROJECTION: 16010 FY 2016 GENERAL FUND ORIGINAL BUDGET FOR PERIOD 99

ACCOUNTS FOR:

General Fund			2014 ACTUAL	2015 ORIG BUD	2015 REVISED BUD	2015 ACTUAL	2015 PROJECTION	2016 Manager	PCT CHANGE
0402	Public Works Winter Roads								
0402	6760	Gravel	5,000.00	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00	.0%
0402	6765	Salt	120,876.30	120,000.00	120,000.00	130,564.80	131,000.00	132,000.00	10.0%
0402	6770	Surface Tr	18,814.76	18,000.00	18,000.00	18,000.00	18,000.00	18,000.00	.0%
0402	6775	Chains Bla	10,189.24	10,000.00	10,000.00	13,642.81	13,700.00	12,000.00	20.0%
TOTAL Public Works Winter Ro			154,880.30	155,000.00	155,000.00	169,207.61	169,700.00	169,000.00	9.0%

PROJECTION: 16010 FY 2016 GENERAL FUND ORIGINAL BUDGET FOR PERIOD 99

ACCOUNTS FOR:

General Fund			2014 ACTUAL	2015 ORIG BUD	2015 REVISED BUD	2015 ACTUAL	2015 PROJECTION	2016 Manager	PCT CHANGE
0403	Public Works Tree & Park								
0403	4070	Tree Prun	7,926.06	12,000.00	12,000.00	1,586.00	12,000.00	12,000.00	.0%
0403	6370	Bow St Pk	480.90	1,500.00	1,500.00	1,708.00	2,000.00	1,500.00	.0%
0403	6910	Trees	1,125.00	2,000.00	2,000.00	500.00	2,000.00	2,000.00	.0%
TOTAL Public Works Tree & Pa			9,531.96	15,500.00	15,500.00	3,794.00	16,000.00	15,500.00	.0%

PROJECTION: 16010 FY 2016 GENERAL FUND ORIGINAL BUDGET FOR PERIOD 99

ACCOUNTS FOR:

General Fund			2014 ACTUAL	2015 ORIG BUD	2015 REVISED BUD	2015 ACTUAL	2015 PROJECTION	2016 Manager	PCT CHANGE
0404	Solid Waste/Recycling								
0404	1001	Prof Salar	100,943.50	99,116.00	99,116.00	86,818.03	99,116.00	108,600.00	9.6%
0404	1200	Other Wag	322.74	6,000.00	6,000.00	3,079.72	6,000.00	6,000.00	.0%
0404	1300	OT Wages	2,723.92	3,000.00	3,000.00	2,172.86	3,000.00	3,000.00	.0%
0404	3300	Emp Train	582.70	1,500.00	1,500.00	138.71	1,500.00	1,500.00	.0%
0404	3302	Empl Trav	355.05	1,500.00	1,500.00	648.73	1,500.00	1,500.00	.0%
0404	3465	Water Test	5,387.00	11,000.00	11,000.00	481.00	11,000.00	6,000.00	-45.5%
0404	3475	Leachate	14,436.00	9,000.00	9,000.00	10,807.00	12,000.00	13,000.00	44.4%
0404	3480	Comp Maint	1,393.00	1,500.00	1,500.00	1,395.67	1,500.00	1,500.00	.0%
0404	3500	Tipping Fe	111,601.70	120,000.00	120,000.00	79,883.38	120,000.00	100,000.00	-16.7%
0404	3505	Hauling	70,184.92	65,000.00	65,000.00	44,897.65	65,000.00	69,500.00	6.9%
0404	3530	Demo Tip	38,374.58	40,000.00	40,000.00	32,238.43	40,000.00	68,000.00	70.0%
0404	3535	Clean Week	11,413.00	10,000.00	10,000.00	2,575.99	10,000.00	10,000.00	.0%
0404	4038	Veh Maint	2,112.74	7,000.00	7,000.00	13,807.40	14,000.00	7,000.00	.0%
0404	4040	Grnds Main	1,600.00	2,000.00	2,000.00	800.00	2,000.00	.00	-100.0%
0404	4050	Litter Con	4,899.95	5,000.00	5,000.00	4,676.78	5,000.00	5,000.00	.0%
0404	5320	Telephone	607.83	2,600.00	2,600.00	650.14	2,600.00	2,600.00	.0%
0404	5420	Pub Educ	1,313.89	3,000.00	3,000.00	2,031.57	3,000.00	3,000.00	.0%
0404	6000	Supplies	10,043.94	9,000.00	9,000.00	8,177.48	9,000.00	9,000.00	.0%
0404	6200	Elect	3,768.13	4,300.00	4,300.00	2,709.66	4,300.00	4,300.00	.0%
0404	6240	Heat Fuel	3,338.23	3,000.00	3,000.00	2,834.87	3,000.00	3,000.00	.0%
0404	6260	Veh Fuel	2,219.19	3,000.00	3,000.00	1,916.11	3,000.00	2,000.00	-33.3%
0404	6625	Security	633.00	900.00	900.00	.00	900.00	.00	-100.0%
0404	6900	Other Supp	960.00	1,000.00	1,000.00	1,010.00	1,100.00	1,000.00	.0%
TOTAL Solid Waste/Recycling			389,215.01	408,416.00	408,416.00	303,751.18	418,516.00	425,500.00	4.2%

PROJECTION: 16010 FY 2016 GENERAL FUND ORIGINAL BUDGET FOR PERIOD 99

ACCOUNTS FOR:

General Fund			2014 ACTUAL	2015 ORIG BUD	2015 REVISED BUD	2015 ACTUAL	2015 PROJECTION	2016 Manager	PCT CHANGE
0405	Town Engineer								
0405	1001	Prof Salar	94,206.14	95,528.00	95,528.00	78,646.21	95,528.00	97,500.00	2.1%
0405	3300	Emp Train	1,648.33	2,400.00	2,400.00	788.00	2,400.00	2,400.00	.0%
0405	3302	Empl Trav	324.27	1,000.00	1,000.00	299.61	1,000.00	1,000.00	.0%
0405	6000	Supplies	225.44	300.00	300.00	13.50	300.00	300.00	.0%
0405	6720	Stormwater	25,257.03	20,400.00	20,400.00	176.05	20,400.00	20,400.00	.0%
TOTAL Town Engineer			121,661.21	119,628.00	119,628.00	79,923.37	119,628.00	121,600.00	1.6%

PROJECTION: 16010 FY 2016 GENERAL FUND ORIGINAL BUDGET FOR PERIOD 99

ACCOUNTS FOR:

General Fund			2014 ACTUAL	2015 ORIG BUD	2015 REVISED BUD	2015 ACTUAL	2015 PROJECTION	2016 Manager	PCT CHANGE
0406	HRF Fields Maintenance								
0406	3490	Grounds	82,617.00	83,902.00	83,902.00	83,902.00	83,902.00	85,580.00	2.0%
0406	4010	Bldg Maite	11,491.43	12,000.00	12,000.00	6,503.60	12,000.00	.00	-100.0%
0406	6200	Elect	1,178.76	1,200.00	1,200.00	1,130.21	1,200.00	1,300.00	8.3%
0406	6210	Water	5,219.90	8,000.00	8,000.00	12,421.76	12,500.00	12,000.00	50.0%
0406	6240	Heat Fuel	600.85	1,200.00	1,200.00	.00	1,200.00	1,000.00	-16.7%
0406	6741	Striping	900.00	3,000.00	3,000.00	.00	3,000.00	3,000.00	.0%
0406	7680	Pest Contl	5,000.00	15,000.00	15,000.00	5,000.00	15,000.00	10,000.00	-33.3%
0406	9200	Contingncy	3,040.00	5,000.00	5,000.00	3,490.00	5,000.00	5,000.00	.0%
TOTAL HRF Fields Maintenance			110,047.94	129,302.00	129,302.00	112,447.57	133,802.00	117,880.00	-8.8%

PROJECTION: 16010 FY 2016 GENERAL FUND ORIGINAL BUDGET FOR PERIOD 99

ACCOUNTS FOR:

General Fund			2014 ACTUAL	2015 ORIG BUD	2015 REVISED BUD	2015 ACTUAL	2015 PROJECTION	2016 Manager	PCT CHANGE
0500	Freeport Community Library								
0500	1001	Prof Salar	293,012.08	336,340.00	336,340.00	260,803.04	336,340.00	339,500.00	.9%
0500	2800	Assoc Dues	310.00	620.00	620.00	205.00	620.00	620.00	.0%
0500	3300	Emp Train	1,809.60	2,000.00	2,000.00	39.15	2,000.00	2,000.00	.0%
0500	3302	Empl Trav	417.53	1,500.00	1,500.00	510.97	1,500.00	1,500.00	.0%
0500	3480	Comp Maint	424.80	4,000.00	4,000.00	2,877.62	4,000.00	4,000.00	.0%
0500	4301	Equip Rpr	1,186.10	.00	.00	1,333.09	1,800.00	2,000.00	.0%
0500	4320	Tech Repai	1,001.48	8,500.00	8,500.00	1,816.38	8,500.00	3,000.00	-64.7%
0500	5320	Telephone	4,145.99	2,300.00	2,300.00	2,537.29	3,300.00	3,800.00	65.2%
0500	6000	Supplies	9,257.27	4,500.00	4,500.00	4,344.29	4,500.00	5,750.00	27.8%
0500	6005	Clean Supp	.00	1,250.00	1,250.00	.00	1,250.00	.00	-100.0%
0500	6200	Elect	10,670.50	15,000.00	15,000.00	9,192.81	15,000.00	15,000.00	.0%
0500	6210	Water	2,100.59	2,200.00	2,200.00	2,013.50	2,200.00	2,200.00	.0%
0500	6220	Sewer	427.13	520.00	520.00	479.90	520.00	520.00	.0%
0500	6240	Heat Fuel	10,619.70	11,000.00	11,000.00	13,032.41	18,000.00	20,000.00	81.8%
0500	6400	Books	35,499.56	37,750.00	37,750.00	31,594.28	37,750.00	39,310.00	4.1%
0500	6450	Nonprint	13,545.65	15,500.00	15,500.00	9,912.06	15,500.00	15,500.00	.0%
TOTAL Freeport Community Lib			384,427.98	442,980.00	442,980.00	340,691.79	452,780.00	454,700.00	2.6%

PROJECTION: 16010 FY 2016 GENERAL FUND ORIGINAL BUDGET FOR PERIOD 99

ACCOUNTS FOR:

General Fund			2014 ACTUAL	2015 ORIG BUD	2015 REVISED BUD	2015 ACTUAL	2015 PROJECTION	2016 Manager	PCT CHANGE
0600	Bustins Island								
0600	8250	Bustins Is	170,665.09	172,000.00	172,000.00	178,705.69	178,700.00	180,000.00	4.7%
TOTAL Bustins Island			170,665.09	172,000.00	172,000.00	178,705.69	178,700.00	180,000.00	4.7%

PROJECTION: 16010 FY 2016 GENERAL FUND ORIGINAL BUDGET FOR PERIOD 99

ACCOUNTS FOR:

General Fund			2014 ACTUAL	2015 ORIG BUD	2015 REVISED BUD	2015 ACTUAL	2015 PROJECTION	2016 Manager	PCT CHANGE
0601	Promotions								
0601	8200	Memorial	260.00	500.00	500.00	.00	500.00	500.00	.0%
0601	8204	July 4th	2,400.00	1,000.00	1,000.00	-350.00	1,000.00	2,000.00	100.0%
0601	8206	Recognitio	1,434.11	1,500.00	1,500.00	1,371.01	1,500.00	1,500.00	.0%
0601	8210	Mis/Oth	243.19	2,000.00	2,000.00	1,837.31	2,000.00	2,000.00	.0%
0601	8215	Chamber	.00	1,000.00	1,000.00	675.00	1,000.00	1,000.00	.0%
0601	8225	H Decor	.00	200.00	200.00	257.52	250.00	200.00	.0%
TOTAL Promotions			4,337.30	6,200.00	6,200.00	3,790.84	6,250.00	7,200.00	16.1%

PROJECTION: 16010 FY 2016 GENERAL FUND ORIGINAL BUDGET FOR PERIOD 99

ACCOUNTS FOR:

General Fund			2014 ACTUAL	2015 ORIG BUD	2015 REVISED BUD	2015 ACTUAL	2015 PROJECTION	2016 Manager	PCT CHANGE
0602	Planning								
0602	1001	Prof Salar	123,195.62	130,331.00	130,331.00	102,225.23	130,331.00	132,600.00	1.7%
0602	1200	Other Wag	2,075.00	2,200.00	2,200.00	2,075.00	2,200.00	2,200.00	.0%
0602	2800	Assoc Dues	470.00	500.00	500.00	483.00	500.00	500.00	.0%
0602	3000	Purc Prof	449.76	4,000.00	4,000.00	.00	4,000.00	7,500.00	87.5%
0602	3300	Emp Train	60.00	1,800.00	1,800.00	52.18	1,800.00	1,800.00	.0%
0602	3302	Empl Trav	1,044.40	1,300.00	1,300.00	.00	1,300.00	1,300.00	.0%
0602	4301	Equip Rpr	649.00	75.00	75.00	649.00	600.00	75.00	.0%
0602	4360	Bd Studies	410.00	1,200.00	1,200.00	.00	1,200.00	7,700.00	541.7%
0602	6000	Supplies	293.42	700.00	700.00	689.19	700.00	700.00	.0%
TOTAL Planning			128,647.20	142,106.00	142,106.00	106,173.60	142,631.00	154,375.00	8.6%

PROJECTION: 16010 FY 2016 GENERAL FUND ORIGINAL BUDGET FOR PERIOD 99

ACCOUNTS FOR:

General Fund			2014 ACTUAL	2015 ORIG BUD	2015 REVISED BUD	2015 ACTUAL	2015 PROJECTION	2016 Manager	PCT CHANGE
0604	Board Of Appeals								
0604	1200	Other Wag	815.00	850.00	850.00	450.00	525.00	850.00	.0%
TOTAL Board Of Appeals			815.00	850.00	850.00	450.00	525.00	850.00	.0%

PROJECTION: 16010 FY 2016 GENERAL FUND ORIGINAL BUDGET FOR PERIOD 99

ACCOUNTS FOR:

General Fund			2014 ACTUAL	2015 ORIG BUD	2015 REVISED BUD	2015 ACTUAL	2015 PROJECTION	2016 Manager	PCT CHANGE
0605	Coastal Waters Commision								
0605	1001	Prof Salar	42,091.48	42,586.00	42,586.00	33,797.93	42,586.00	43,700.00	2.6%
0605	1200	Other Wag	5,143.74	7,000.00	7,000.00	1,691.28	7,000.00	7,000.00	.0%
0605	2605	Clothing	63.09	500.00	500.00	.00	500.00	500.00	.0%
0605	3300	Emp Train	650.00	650.00	650.00	650.00	650.00	650.00	.0%
0605	3302	Empl Trav	.00	600.00	600.00	.00	600.00	600.00	.0%
0605	4010	Bldg Maint	1,029.16	700.00	700.00	42.39	700.00	700.00	.0%
0605	4045	Boat Maint	3,806.04	2,000.00	2,000.00	1,990.89	2,000.00	2,500.00	25.0%
0605	4060	Floats	4,684.50	4,500.00	4,500.00	3,514.00	4,500.00	4,500.00	.0%
0605	4065	Channel	.00	650.00	650.00	239.21	650.00	650.00	.0%
0605	5320	Telephone	689.89	1,400.00	1,400.00	470.16	1,400.00	1,400.00	.0%
0605	6000	Supplies	734.49	500.00	500.00	1,614.82	1,700.00	750.00	50.0%
0605	6045	Protec Eq	262.31	2,000.00	2,000.00	70.57	300.00	2,000.00	.0%
0605	6200	Elect	525.28	750.00	750.00	389.58	750.00	750.00	.0%
0605	6210	Water	610.37	240.00	240.00	97.48	240.00	240.00	.0%
0605	6260	Veh Fuel	2,659.76	2,600.00	2,600.00	1,815.35	2,600.00	.00	-100.0%
0605	7650	Wharf	13,157.48	1,100.00	1,100.00	.00	1,100.00	1,100.00	.0%
TOTAL Coastal Waters Commisi			76,107.59	67,776.00	67,776.00	46,383.66	67,276.00	67,040.00	-1.1%

PROJECTION: 16010 FY 2016 GENERAL FUND ORIGINAL BUDGET FOR PERIOD 99

ACCOUNTS FOR:

General Fund			2014 ACTUAL	2015 ORIG BUD	2015 REVISED BUD	2015 ACTUAL	2015 PROJECTION	2016 Manager	PCT CHANGE
0606	Conservation Commission								
0606	2800	Assoc Dues	.00	175.00	175.00	.00	175.00	175.00	.0%
0606	3400	Con Servic	.00	1,500.00	1,500.00	.00	1,500.00	1,500.00	.0%
0606	6000	Supplies	1,058.08	.00	.00	117.88	.00	300.00	.0%
TOTAL Conservation Commissio			1,058.08	1,675.00	1,675.00	117.88	1,675.00	1,975.00	17.9%

PROJECTION: 16010 FY 2016 GENERAL FUND ORIGINAL BUDGET FOR PERIOD 99

ACCOUNTS FOR:

General Fund			2014 ACTUAL	2015 ORIG BUD	2015 REVISED BUD	2015 ACTUAL	2015 PROJECTION	2016 Manager	PCT CHANGE
0607	Shellfish Commission								
0607	1200	Other Wag	.00	13,500.00	13,500.00	4,800.00	13,500.00	13,500.00	.0%
0607	5400	Advertisin	.00	.00	.00	51.00	.00	.00	.0%
0607	6000	Supplies	1,092.19	2,100.00	2,100.00	2,440.23	2,500.00	2,100.00	.0%
0607	7670	Survy Flat	.00	2,000.00	2,000.00	.00	2,000.00	2,000.00	.0%
TOTAL Shellfish Commission			1,092.19	17,600.00	17,600.00	7,291.23	18,000.00	17,600.00	.0%

PROJECTION: 16010 FY 2016 GENERAL FUND ORIGINAL BUDGET FOR PERIOD 99

ACCOUNTS FOR:

General Fund			2014 ACTUAL	2015 ORIG BUD	2015 REVISED BUD	2015 ACTUAL	2015 PROJECTION	2016 Manager	PCT CHANGE
0608	Misc. & Contingency								
0608	5710	GrantMatch	.00	.00	.00	.00	.00	20,000.00	.0%
0608	7680	Pest Contl	.00	2,500.00	2,500.00	.00	2,500.00	2,500.00	.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	650,000.00	.00	.00	.00	.00	.00	.0%
0608	9200	Contingncy	20,250.27	30,000.00	30,000.00	5,457.10	8,000.00	30,000.00	.0%
TOTAL Misc. & Contingency			671,300.27	33,550.00	33,550.00	6,507.10	11,550.00	53,550.00	59.6%

PROJECTION: 16010 FY 2016 GENERAL FUND ORIGINAL BUDGET FOR PERIOD 99

ACCOUNTS FOR:

General Fund			2014 ACTUAL	2015 ORIG BUD	2015 REVISED BUD	2015 ACTUAL	2015 PROJECTION	2016 Manager	PCT CHANGE
0609	Cable TV								
0609	1001	Prof Salar	48,060.58	49,040.00	49,040.00	25,652.03	41,000.00	50,000.00	2.0%
0609	1200	Other Wag	11,725.50	12,000.00	12,000.00	15,059.41	18,000.00	12,000.00	.0%
0609	3300	Emp Train	392.00	650.00	650.00	88.08	650.00	650.00	.0%
0609	3302	Empl Trav	470.40	750.00	750.00	114.76	750.00	750.00	.0%
0609	4038	Veh Maint	1,212.80	1,000.00	1,000.00	639.09	1,000.00	1,000.00	.0%
0609	4301	Equip Rpr	517.20	1,500.00	1,500.00	794.59	1,500.00	1,500.00	.0%
0609	5320	Telephone	102.85	240.00	240.00	.00	240.00	240.00	.0%
0609	6000	Supplies	2,933.65	3,000.00	3,000.00	2,682.33	3,000.00	3,000.00	.0%
0609	6260	Veh Fuel	173.09	250.00	250.00	242.47	250.00	200.00	-20.0%
0609	7300	Equip	2,177.54	4,500.00	4,500.00	2,513.40	4,500.00	4,500.00	.0%
0609	7800	Stream	4,788.00	4,800.00	4,800.00	4,788.00	4,800.00	4,800.00	.0%
TOTAL Cable TV			72,553.61	77,730.00	77,730.00	52,574.16	75,690.00	78,640.00	1.2%

PROJECTION: 16010 FY 2016 GENERAL FUND ORIGINAL BUDGET FOR PERIOD 99

ACCOUNTS FOR:

General Fund			2014 ACTUAL	2015 ORIG BUD	2015 REVISED BUD	2015 ACTUAL	2015 PROJECTION	2016 Manager	PCT CHANGE
0612	Traffic And Parking								
0612	1001	Prof Salar	1,023.04	1,000.00	1,000.00	823.04	1,000.00	1,200.00	20.0%
0612	3400	Con Servic	.00	1,200.00	1,200.00	419.92	1,200.00	1,200.00	.0%
0612	6714	Signs	.00	5,000.00	5,000.00	.00	5,000.00	.00	-100.0%
TOTAL Traffic And Parking			1,023.04	7,200.00	7,200.00	1,242.96	7,200.00	2,400.00	-66.7%

PROJECTION: 16010 FY 2016 GENERAL FUND ORIGINAL BUDGET FOR PERIOD 99

ACCOUNTS FOR:

General Fund			2014 ACTUAL	2015 ORIG BUD	2015 REVISED BUD	2015 ACTUAL	2015 PROJECTION	2016 Manager	PCT CHANGE
0800	Debt Service								
0800	8310	Principal	149,545.55	149,545.00	149,545.00	149,545.55	149,545.00	149,546.00	.0%
0800	8320	Interest	40,882.63	35,317.00	35,317.00	34,069.10	35,317.00	30,112.00	-14.7%
0800	8350	Reg Waste	102,792.00	.00	.00	.00	.00	.00	.0%
TOTAL Debt Service			293,220.18	184,862.00	184,862.00	183,614.65	184,862.00	179,658.00	-2.8%

PROJECTION: 16010 FY 2016 GENERAL FUND ORIGINAL BUDGET FOR PERIOD 99

ACCOUNTS FOR:

General Fund			2014 ACTUAL	2015 ORIG BUD	2015 REVISED BUD	2015 ACTUAL	2015 PROJECTION	2016 Manager	PCT CHANGE
0900	County Tax								
0900	8300	County Tax	858,284.00	879,073.00	879,073.00	879,073.00	879,073.00	941,811.00	7.1%
TOTAL County Tax			858,284.00	879,073.00	879,073.00	879,073.00	879,073.00	941,811.00	7.1%

PROJECTION: 16010 FY 2016 GENERAL FUND ORIGINAL BUDGET FOR PERIOD 99

ACCOUNTS FOR:

General Fund			2014 ACTUAL	2015 ORIG BUD	2015 REVISED BUD	2015 ACTUAL	2015 PROJECTION	2016 Manager	PCT CHANGE
0950	Abatements								
0950	9050	Abatements	11,283.99	25,000.00	25,000.00	.00	10,000.00	25,000.00	.0%
TOTAL Abatements			11,283.99	25,000.00	25,000.00	.00	10,000.00	25,000.00	.0%

PROJECTION: 16010 FY 2016 GENERAL FUND ORIGINAL BUDGET FOR PERIOD 99

ACCOUNTS FOR:

General Fund			2014 ACTUAL	2015 ORIG BUD	2015 REVISED BUD	2015 ACTUAL	2015 PROJECTION	2016 Manager	PCT CHANGE
REV	Revenues Town General Fund								
REV	1200	Prop Tax	-6,068,051.73	-5,869,767.00	-5,869,767.00	-6,090,871.74	-6,090,872.00	-5,991,568.00	2.1%
REV	2502	Excise Tax	-1,477,448.37	-1,200,000.00	-1,200,000.00	-1,234,085.67	-1,400,000.00	-1,300,000.00	8.3%
REV	2503	Vehc Regis	-21,834.00	-20,000.00	-20,000.00	-19,404.00	-20,000.00	-20,000.00	.0%
REV	2504	Boat Excis	-22,577.41	-20,000.00	-20,000.00	-8,008.00	-20,000.00	-20,000.00	.0%
REV	2505	Boat Reg T	-1,304.00	-1,300.00	-1,300.00	-672.00	-1,300.00	-1,300.00	.0%
REV	2507	Penl & Int	-55,101.32	-65,000.00	-65,000.00	-45,017.35	-65,000.00	-65,000.00	.0%
REV	3005	State Gran	-8,866.33	.00	.00	.00	.00	.00	.0%
REV	3110	State Rev	-366,760.76	-325,000.00	-325,000.00	-229,234.78	-325,000.00	-325,000.00	.0%
REV	3111	Homestead	-143,580.00	-142,000.00	-142,000.00	-105,323.00	-142,000.00	-142,000.00	.0%
REV	3112	BETE	-339,604.00	-290,000.00	-290,000.00	-407,254.00	-407,300.00	-325,000.00	12.1%
REV	3115	Veterans	-4,956.00	-8,000.00	-8,000.00	.00	-8,000.00	-5,000.00	-37.5%
REV	3116	Tree Growt	-67,006.77	-70,000.00	-70,000.00	-66,348.69	-66,350.00	-65,000.00	-7.1%
REV	3117	GA Freept	-4,202.44	-15,000.00	-15,000.00	-4,433.37	-6,000.00	-5,000.00	-66.7%
REV	3118	GA Yarm	-11,000.00	-10,000.00	-10,000.00	-9,000.00	-10,000.00	-10,000.00	.0%
REV	3120	State Park	-4,069.41	-2,500.00	-2,500.00	.00	-2,500.00	-2,500.00	.0%
REV	3150	St Snowmob	-1,390.20	-1,200.00	-1,200.00	-1,509.36	-1,509.00	-1,200.00	.0%
REV	3160	Road Assis	-141,628.00	-129,000.00	-129,000.00	-129,912.00	-129,912.00	-129,000.00	.0%
REV	3163	Rescue P&D	-16,650.00	-16,500.00	-16,500.00	-16,256.00	-16,500.00	-16,500.00	.0%
REV	3164	SR Officer	-28,085.52	-28,675.00	-28,675.00	.00	-28,675.00	-28,800.00	.4%
REV	3165	Sch Lease	-12,500.00	-12,500.00	-12,500.00	.00	-12,500.00	-12,500.00	.0%
REV	3210	Copies PD	-2,400.05	-1,000.00	-1,000.00	-1,798.50	-2,000.00	-1,000.00	.0%
REV	3211	Copies Twn	-768.00	-750.00	-750.00	-395.00	-500.00	-750.00	.0%
REV	3212	Veh Maint	-5,431.20	-5,000.00	-5,000.00	-3,408.00	-5,000.00	-5,000.00	.0%
REV	3213	Engineerin	-6,460.00	-4,000.00	-4,000.00	-1,130.00	-4,000.00	-4,000.00	.0%
REV	3215	Cert Copy	-6,292.10	-6,000.00	-6,000.00	-4,550.80	-6,000.00	-6,000.00	.0%
REV	3218	Notary Fee	-1,512.00	-1,200.00	-1,200.00	-1,254.50	-1,500.00	-1,200.00	.0%
REV	3242	Ordinance	-44.00	.00	.00	.00	.00	.00	.0%
REV	3244	PB Adm Fee	-4,262.28	-4,000.00	-4,000.00	-6,025.05	-6,100.00	-4,000.00	.0%
REV	3245	PB General	-9,028.00	-4,000.00	-4,000.00	-6,091.57	-7,000.00	-4,000.00	.0%
REV	3250	Appeals Bd	-830.00	-500.00	-500.00	-675.00	-800.00	-500.00	.0%
REV	3255	CATV Fees	-65,000.00	-55,000.00	-55,000.00	.00	-55,000.00	-75,000.00	36.4%
REV	3260	Rescue Chg	-150,000.00	-155,000.00	-155,000.00	.00	-155,000.00	-155,000.00	.0%
REV	3261	HRF Fees	-8,450.00	-3,500.00	-3,500.00	-2,500.00	-3,500.00	-3,500.00	.0%
REV	3262	Lease Rev	.00	.00	.00	.00	.00	-25,000.00	.0%
REV	3265	MuPkg Lot	-37,501.00	-37,500.00	-37,500.00	.00	-37,500.00	-37,500.00	.0%
REV	3266	Rent-TS	-1,819.58	-1,900.00	-1,900.00	-2,273.62	-2,200.00	-1,900.00	.0%
REV	3267	FD Ins Fee	-7,150.00	-5,000.00	-5,000.00	-1,705.00	-5,000.00	-5,000.00	.0%
REV	3268	Police Evt	.00	-1,000.00	-1,000.00	.00	-1,000.00	-1,000.00	.0%
REV	3269	Bartol Lse	-175,000.00	-175,000.00	-175,000.00	.00	-175,000.00	-175,000.00	.0%
REV	3301	Moorings	-77,920.18	-70,000.00	-70,000.00	-66,549.07	-70,000.00	-70,000.00	.0%
REV	3303	Wharf Fees	-4.00	.00	.00	-12.00	-12.00	.00	.0%

PROJECTION: 16010 FY 2016 GENERAL FUND ORIGINAL BUDGET FOR PERIOD 99

ACCOUNTS FOR:

General Fund			2014 ACTUAL	2015 ORIG BUD	2015 REVISED BUD	2015 ACTUAL	2015 PROJECTION	2016 Manager	PCT CHANGE
REV	3304	Victualers	-12,555.00	-10,000.00	-10,000.00	-8,430.00	-10,000.00	-10,000.00	.0%
REV	3305	St Opening	-9,285.00	-3,000.00	-3,000.00	-7,301.30	-8,000.00	-5,000.00	66.7%
REV	3306	Agent Fee	-641.75	-700.00	-700.00	-412.75	-700.00	-700.00	.0%
REV	3307	Dog Lic	-7,430.00	-5,000.00	-5,000.00	-10,695.00	-11,000.00	-5,000.00	.0%
REV	3308	Marriage L	-2,704.00	-1,600.00	-1,600.00	-2,161.00	-2,200.00	-1,600.00	.0%
REV	3309	Peddlr Lic	-2,080.00	-1,000.00	-1,000.00	-1,525.00	-1,600.00	-1,000.00	.0%
REV	3311	Burial	-1,038.00	.00	.00	-780.00	-800.00	.00	.0%
REV	3312	Clerk Oth	-5,106.44	-2,500.00	-2,500.00	-2,261.50	-2,500.00	-2,500.00	.0%
REV	3315	Passports	-6,725.00	.00	.00	-200.00	-200.00	.00	.0%
REV	3316	Alarm Perm	-33,480.00	-29,000.00	-29,000.00	-32,770.00	-35,000.00	-30,000.00	3.4%
REV	3320	Bldg Fees	-69,298.50	-60,000.00	-60,000.00	-53,079.10	-60,000.00	-60,000.00	.0%
REV	3321	Plumb Fees	-22,549.47	-15,000.00	-15,000.00	-20,181.20	-20,200.00	-15,000.00	.0%
REV	3322	Sign Perm	-7,141.00	-7,000.00	-7,000.00	-4,391.00	-7,000.00	-7,000.00	.0%
REV	3323	Elect Perm	-9,075.74	-10,000.00	-10,000.00	192.00	-10,000.00	-10,000.00	.0%
REV	3324	Contct Lic	-1,440.00	-750.00	-750.00	-1,260.00	-1,300.00	-750.00	.0%
REV	3325	Temp Activ	.00	.00	.00	-25.00	-25.00	.00	.0%
REV	3330	Sfish Lic	-12,591.00	-12,500.00	-12,500.00	-8,325.00	-12,500.00	-12,500.00	.0%
REV	3340	Gun Perm	-697.00	-350.00	-350.00	-369.00	-400.00	-350.00	.0%
REV	3345	SWResident	-127,016.83	-95,000.00	-95,000.00	-107,979.60	-110,000.00	-110,000.00	15.8%
REV	3346	Hauler Per	-2,475.00	-2,640.00	-2,640.00	.00	-2,640.00	-2,200.00	-16.7%
REV	3347	SW Recy Co	-33,870.30	-30,000.00	-30,000.00	-16,932.80	-30,000.00	-30,000.00	.0%
REV	3354	Garb Cards	-931.00	-200.00	-200.00	-1,143.00	-1,200.00	-500.00	150.0%
REV	3405	Pkg Fines	-90,233.97	-79,000.00	-79,000.00	-90,193.07	-90,200.00	-85,000.00	7.6%
REV	3411	CO Fines	-170.00	-1,000.00	-1,000.00	.00	-1,000.00	-1,000.00	.0%
REV	3420	Lib Fines	-14,900.28	-11,000.00	-11,000.00	-10,863.94	-11,000.00	-11,000.00	.0%
REV	3434	Animal Fee	-470.00	-400.00	-400.00	-475.00	-500.00	-400.00	.0%
REV	3445	Fls Alarm	-6,240.00	-3,000.00	-3,000.00	-2,865.00	-3,000.00	-3,000.00	.0%
REV	3506	TS Utility	-1,437.13	-2,500.00	-2,500.00	-364.60	-2,500.00	-2,500.00	.0%
REV	3507	TS Advert	-2,900.00	-4,800.00	-4,800.00	-3,300.00	-4,800.00	-3,000.00	-37.5%
REV	3508	Equip Sale	-1,188.88	.00	.00	.00	.00	.00	.0%
REV	3510	Unant Misc	-4,546.64	-5,000.00	-5,000.00	-88,761.30	-89,000.00	-5,000.00	.0%
REV	3550	Int Invest	-15,876.68	-20,000.00	-20,000.00	-11,811.82	-15,000.00	-15,000.00	-25.0%
REV	9900	Use FB	.00	-675,000.00	-675,000.00	.00	.00	-675,000.00	.0%
REV	9995	Tranf Oth	-177,467.90	.00	.00	.00	.00	-150,000.00	.0%
TOTAL Revenues Town General			-10,040,051.16	-9,844,732.00	-9,844,732.00	-8,954,363.05	-9,834,795.00	-10,295,718.00	4.6%
TOTAL General Fund			123,036.55	.00	.00	-1,048,689.76	66,692.00	.00	.0%
		TOTAL REVENUE	-10,040,051.16	-9,844,732.00	-9,844,732.00	-8,954,363.05	-9,834,795.00	-10,295,718.00	.0%
		TOTAL EXPENSE	10,163,087.71	9,844,732.00	9,844,732.00	7,905,673.29	9,901,487.00	10,295,718.00	.0%
		GRAND TOTAL	123,036.55	.00	.00	-1,048,689.76	66,692.00	.00	.0%

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

PROJECTION: 16025 FY 2016 WINSLOW PARK ORIGINAL BUDGET FOR PERIOD 99

ACCOUNTS FOR:

Winslow Park			2014 ACTUAL	2015 ORIG BUD	2015 REVISED BUD	2015 ACTUAL	2015 PROJECTION	2016 Manager	PCT CHANGE
0550	Winslow Park								
0550	1001	Prof Salar	54,560.89	35,630.00	35,630.00	47,146.43	35,630.00	36,500.00	2.4%
0550	1200	Other Wag	54,929.84	75,000.00	75,000.00	23,733.43	75,000.00	75,000.00	.0%
0550	2303	Ret ICMA	3,495.96	4,000.00	4,000.00	.00	4,000.00	4,000.00	.0%
0550	2407	FICA & Med	8,376.04	8,400.00	8,400.00	.00	8,400.00	8,600.00	2.4%
0550	2409	Healt Ins	6,722.88	7,000.00	7,000.00	.00	7,000.00	7,900.00	12.9%
0550	2410	Wkrs Comp	2,792.01	2,700.00	2,700.00	.00	2,700.00	3,000.00	11.1%
0550	2416	Dental	471.84	500.00	500.00	.00	500.00	500.00	.0%
0550	2910	Admin fees	835.06	2,000.00	2,000.00	100.00	500.00	2,000.00	.0%
0550	3302	Empl Trav	.00	100.00	100.00	.00	100.00	100.00	.0%
0550	4010	Bldg Maite	5,572.46	5,500.00	5,500.00	3,902.38	5,500.00	5,500.00	.0%
0550	4021	Rubbish	3,186.91	3,500.00	3,500.00	2,757.78	3,500.00	3,500.00	.0%
0550	4038	Veh Maint	1,784.34	1,800.00	1,800.00	1,140.63	1,800.00	1,800.00	.0%
0550	5200	Insurance	.00	2,500.00	2,500.00	.00	2,500.00	2,500.00	.0%
0550	5310	Postage	261.36	.00	.00	.00	.00	500.00	.0%
0550	5320	Telephone	3,210.00	2,700.00	2,700.00	1,884.19	2,700.00	3,000.00	11.1%
0550	5400	Advertisin	390.00	2,000.00	2,000.00	1,247.54	2,000.00	2,000.00	.0%
0550	6000	Supplies	987.59	1,000.00	1,000.00	469.13	1,000.00	1,000.00	.0%
0550	6005	Clean Supp	7,481.12	7,800.00	7,800.00	5,485.97	7,800.00	7,800.00	.0%
0550	6200	Elect	5,878.86	6,000.00	6,000.00	4,457.90	6,000.00	6,000.00	.0%
0550	6220	Sewer	3,957.19	3,000.00	3,000.00	4,432.50	4,600.00	4,500.00	50.0%
0550	6250	Propane	2,481.78	2,800.00	2,800.00	1,760.13	2,800.00	2,800.00	.0%
0550	6260	Veh Fuel	5,552.74	6,000.00	6,000.00	3,683.60	6,000.00	6,000.00	.0%
0550	6712	Tools	805.22	1,000.00	1,000.00	359.76	1,000.00	1,000.00	.0%
0550	6760	Gravel	766.00	2,000.00	2,000.00	723.00	2,000.00	2,000.00	.0%
0550	6900	Other Supp	5,919.39	5,600.00	5,600.00	4,917.00	5,600.00	6,000.00	7.1%
0550	7600	Farm House	1,380.45	1,500.00	1,500.00	1,391.04	1,500.00	1,500.00	.0%
0550	7610	Plyg Trail	1,258.37	1,500.00	1,500.00	2,494.92	2,500.00	1,500.00	.0%
0550	7620	Lawn Mower	11,030.24	11,500.00	11,500.00	2,530.05	11,500.00	11,500.00	.0%
0550	7630	Table Can	922.70	1,000.00	1,000.00	.00	1,000.00	1,000.00	.0%
0550	7640	Gate House	2,097.05	1,500.00	1,500.00	581.78	1,500.00	1,500.00	.0%
0550	7650	Ramp&Wharf	1,680.00	2,000.00	2,000.00	840.00	2,000.00	2,000.00	.0%
0550	7800	Spec Projs	6,096.59	7,000.00	7,000.00	3,373.26	7,000.00	7,000.00	.0%
0550	7900	Cap Projs	8,895.79	30,000.00	30,000.00	26,753.04	30,000.00	50,000.00	66.7%
0550	9000	Misc	980.55	1,000.00	1,000.00	888.60	1,000.00	1,000.00	.0%
0550	9200	Contingncy	343.40	1,000.00	1,000.00	808.89	1,000.00	1,000.00	.0%
TOTAL Winslow Park			215,104.62	246,530.00	246,530.00	147,862.95	247,630.00	271,500.00	10.1%

PROJECTION: 16025 FY 2016 WINSLOW PARK ORIGINAL BUDGET FOR PERIOD 99

ACCOUNTS FOR:

Winslow Park			2014 ACTUAL	2015 ORIG BUD	2015 REVISED BUD	2015 ACTUAL	2015 PROJECTION	2016 Manager	PCT CHANGE
0551	Harb Cottage								
0551	4010	Bldg Maite	3,097.40	3,000.00	3,000.00	2,549.33	3,000.00	3,000.00	.0%
0551	4040	Grnds Main	113.92	1,000.00	1,000.00	370.41	1,000.00	1,000.00	.0%
0551	5200	Insurance	.00	500.00	500.00	.00	500.00	500.00	.0%
0551	5320	Telephone	451.68	500.00	500.00	423.47	500.00	500.00	.0%
0551	5400	Advertisin	.00	200.00	200.00	.00	200.00	200.00	.0%
0551	6050	Equip	431.68	1,000.00	1,000.00	604.03	1,000.00	4,000.00	300.0%
0551	6200	Elect	979.34	1,000.00	1,000.00	822.37	1,000.00	1,000.00	.0%
0551	6260	Veh Fuel	770.24	1,500.00	1,500.00	1,075.38	1,500.00	1,500.00	.0%
0551	6910	Trees	.00	500.00	500.00	.00	500.00	500.00	.0%
0551	7650	Ramp&Wharf	1,175.00	1,500.00	1,500.00	933.00	1,500.00	1,500.00	.0%
0551	7660	Cottage	1,770.70	2,000.00	2,000.00	1,536.74	2,000.00	2,000.00	.0%
0551	9000	Misc	628.82	1,000.00	1,000.00	213.11	1,000.00	1,000.00	.0%
TOTAL Harb Cottage			9,418.78	13,700.00	13,700.00	8,527.84	13,700.00	16,700.00	21.9%

PROJECTION: 16025 FY 2016 WINSLOW PARK ORIGINAL BUDGET FOR PERIOD 99

ACCOUNTS FOR:

Winslow Park			2014 ACTUAL	2015 ORIG BUD	2015 REVISED BUD	2015 ACTUAL	2015 PROJECTION	2016 Manager	PCT CHANGE
REV25	Winslow Park								
REV25	1920	Donations	1,762.93	.00	.00	.00	.00	.00	.0%
REV25	3262	Winslow Pk	-279,745.94	-256,730.00	-256,730.00	6,102.55	-264,098.00	-284,700.00	10.9%
REV25	3510	Unant Misc	-2,385.00	-3,000.00	-3,000.00	-6,377.00	-6,500.00	-3,000.00	.0%
REV25	3550	Int Invest	-3,637.67	-500.00	-500.00	-3,464.74	-4,400.00	-500.00	.0%
TOTAL Winslow Park			-284,005.68	-260,230.00	-260,230.00	-3,739.19	-274,998.00	-288,200.00	10.7%
TOTAL Winslow Park			-59,482.28	.00	.00	152,651.60	-13,668.00	.00	.0%
		TOTAL REVENUE	-284,005.68	-260,230.00	-260,230.00	-3,739.19	-274,998.00	-288,200.00	.0%
		TOTAL EXPENSE	224,523.40	260,230.00	260,230.00	156,390.79	261,330.00	288,200.00	.0%
		GRAND TOTAL	-59,482.28	.00	.00	152,651.60	-13,668.00	.00	.0%

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

PROJECTION: 16029 FY2016 NET FUND ORIGINAL BUDGET FOR PERIOD 99

ACCOUNTS FOR:

NET Program			2014 ACTUAL	2015 ORIG BUD	2015 REVISED BUD	2015 ACTUAL	2015 PROJECTION	2016 Manager	PCT CHANGE
0990	NET								
0990	1001	Prof Salar	55,735.43	79,719.00	79,719.00	68,738.39	59,719.00	80,600.00	1.1%
0990	1200	Other Wag	352,901.45	285,000.00	285,000.00	379,097.68	385,000.00	300,000.00	5.3%
0990	1300	OT Wages	19,781.71	25,000.00	25,000.00	26,634.76	30,000.00	25,000.00	.0%
0990	2305	Retir MSRS	4,046.78	8,000.00	8,000.00	.00	8,000.00	8,000.00	.0%
0990	2407	FICA & Med	32,538.14	31,000.00	31,000.00	.00	31,000.00	30,000.00	-3.2%
0990	2409	Healt Ins	13,111.68	26,000.00	26,000.00	.00	26,000.00	34,000.00	30.8%
0990	2410	Wkrs Comp	21,473.75	.00	.00	.00	.00	20,000.00	.0%
0990	2416	Dental	707.76	750.00	750.00	.00	750.00	900.00	20.0%
0990	2419	Med Exams	.00	250.00	250.00	.00	250.00	250.00	.0%
0990	2421	Emp Sick P	1,791.94	.00	.00	-1,791.94	-1,791.94	.00	.0%
0990	2605	Clothing	2,538.02	3,400.00	3,400.00	930.55	3,400.00	3,400.00	.0%
0990	3300	Emp Train	564.66	1,500.00	1,500.00	835.50	1,500.00	1,500.00	.0%
0990	4038	Veh Maint	7,897.16	9,000.00	9,000.00	9,920.30	10,000.00	9,000.00	.0%
0990	4320	Tech Repai	410.65	1,500.00	1,500.00	740.00	1,500.00	1,500.00	.0%
0990	5310	Postage	7,737.97	1,200.00	1,200.00	.00	300.00	1,200.00	.0%
0990	5320	Telephone	5,201.13	7,200.00	7,200.00	6,580.60	7,200.00	7,200.00	.0%
0990	6000	Supplies	3,935.26	2,500.00	2,500.00	11,428.99	12,000.00	2,500.00	.0%
0990	6009	Med Suppl	9,337.79	10,000.00	10,000.00	12,938.65	13,000.00	10,000.00	.0%
0990	6260	Veh Fuel	10,008.96	15,000.00	15,000.00	12,129.01	15,000.00	15,000.00	.0%
0990	7900	Cap Outlay	9,179.00	15,000.00	15,000.00	.00	15,000.00	15,000.00	.0%
0990	9996	Transfer	45,000.00	50,000.00	50,000.00	.00	50,000.00	50,000.00	.0%
TOTAL NET			603,899.24	572,019.00	572,019.00	528,182.49	667,827.06	615,050.00	7.5%

PROJECTION: 16029 FY2016 NET FUND ORIGINAL BUDGET FOR PERIOD 99

ACCOUNTS FOR:

NET Program			2014 ACTUAL	2015 ORIG BUD	2015 REVISED BUD	2015 ACTUAL	2015 PROJECTION	2016 Manager	PCT CHANGE
REV29	NET Program Revenues								
REV29	3275	NET Charge	-482,639.05	-492,019.00	-492,019.00	-424,429.84	-504,430.00	-530,050.00	7.7%
REV29	3280	Parkview	.00	.00	.00	-1,867.43	-2,000.00	.00	.0%
REV29	3285	Billing Sv	-88,744.65	-80,000.00	-80,000.00	-69,054.51	-80,000.00	-85,000.00	6.3%
REV29	9991	Tranf GF	-64,209.00	.00	.00	.00	.00	.00	.0%
TOTAL NET Program Revenues			-635,592.70	-572,019.00	-572,019.00	-495,351.78	-586,430.00	-615,050.00	7.5%
TOTAL NET Program			-31,693.46	.00	.00	32,830.71	81,397.06	.00	.0%
		TOTAL REVENUE	-635,592.70	-572,019.00	-572,019.00	-495,351.78	-586,430.00	-615,050.00	.0%
		TOTAL EXPENSE	603,899.24	572,019.00	572,019.00	528,182.49	667,827.06	615,050.00	.0%
		GRAND TOTAL	-31,693.46	.00	.00	32,830.71	81,397.06	.00	.0%

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Adoption 4/14/2015
Public Hearing 4/7/2015
Workshop 3/17/2015
Proposed 3/3/2015

ADOPTED CAPITAL IMPROVEMENTS PROGRAM

FY 2016-FY 2020

FREEPORT, MAINE

Town of Freeport
Summary of Funding Sources
FY 2016 Capital Program

	FY 2015	FY 2016			Funding Source					Unaudited	06/30/2014 Benchmarks	
	Council Approved	Manager Proposed	Council Approved	Council Appropriated	Reserve	Bond	Fund Balance	TIF	Other	12/31/2014 Reserve Balances	Low Benchmark	High Benchmark
Police	86,000	88,000	88,000	-	88,000					328,246	386,880	529,400
Fire	50,000	750,000	750,000	-	750,000					1,076,633	967,800	1,143,000
Rescue	214,000	196,000	196,000	-	196,000					565,587	421,800	679,000
Public Works	45,000	223,000	223,000	-	223,000					774,626	820,800	1,136,000
Solid Waste	12,000	170,000	170,000	-	170,000					245,534	173,000	355,000
Comprehensive Town Imp.	1,590,000	685,000	681,000	-	681,000					1,164,707	1,516,200	3,590,000
Municipal Facilities (1)	191,500	170,500	165,500	-	165,500					993,108	417,300	1,581,500
Cable	36,000	3,000	3,000	-	3,000					459,261	Not Benchmarked	
Other (2)	16,000	35,000	35,000	-	25,000				10,000	65,943	Not Benchmarked	
Destination Freeport TIF	247,000	166,000	166,000	-	-			166,000				
Total	**2,487,500**	**2,486,500**	**2,477,500**	**-**	**2,301,500**	**-**	**-**	**166,000**	**10,000**			

Town Legal Debt Limit

2014 State Valuation	$ 1,335,900,000
Limitation %	15%
Debt Limit	200,385,000

Town Debt Outstanding

	6/30/2015	6/30/2014	6/30/2013	6/30/2012
Town and School	3,915,000	4,630,000	5,345,000	6,309,656

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 2015 budget or FY 2015 funding to reserves.

POLICE DEPARTMENT
ARTICLE I

FY 2015 Adopted

		Department Proposed	Manager Proposed	Council Adopted
	FY 2015			
1	Replace Bullet-Proof Vests	16,000	16,000	16,000
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
	Total FY 2015	86,000	86,000	86,000

FY 2016-2020 Proposed

		Manager Proposed	Council Approved	Council Appropriated
	FY 2016			
1	New Squad Car and Changeover Equipment	34,000	34,000	
2	New Squad Car and Changeover Equipment	34,000	34,000	
3	PD Redesign	20,000	20,000	
	Total FY 2016	88,000	88,000	-

FY 2016 Capital Appropriation Impact on Operating Budget

There will be no material impact on the operating budget.

	FY 2017			
1	Communications Upgrade-Radios	47,000	47,000	
2	Firearm Replacement	39,400	39,400	
3	New Squad Car and Changeover Equipment	34,000	34,000	
4	New Squad Car and Changeover Equipment	34,000	34,000	
	Total FY 2017	154,400	154,400	-
	FY 2018			
1	Update Mobile Data Terminals	37,000	37,000	
2	Replace Chief's Vehicle	22,000	22,000	
4	New Squad Car and Changeover Equipment	35,000	35,000	
5	Audio-Video Camera in Cars	43,000	43,000	
	Total FY 2018	137,000	137,000	-
	FY 2019			
1	New Squad Car and Changeover Equipment	35,000	35,000	
	Total FY 2019	35,000	35,000	-
	FY 2020			
1	New Shellfish Truck and Equipment	35,000	35,000	
2	New Squad Car and Changeover Equipment	35,000	35,000	
3	Replace Radar Units	25,000	25,000	
4	Replace Bullet-Proof Vests	20,000	20,000	
	Total FY 2020	115,000	115,000	-

12/31/2014 Reserve Balances	328,246

FIRE DEPARTMENT
ARTICLE II

FY 2015 Adopted

		Department Proposed	Manager Proposed	Council Adopted
	FY 2015			
1	Communication Upgrade - Voter System Upgrade	50,000	50,000	50,000
	Total FY 2015	50,000	50,000	50,000

FY 2016-2020 Proposed

		Manager Proposed	Council Approved	Council Appropriated
	FY 2016			
1	Engine 3 & Equipment Replacement	750,000	750,000	
	Total FY 2016	750,000	750,000	-

FY 2016 Capital Appropriation Impact on Operating Budget

If the Town replaces Engine 3 and its equipment, the operating budget will recognize minimal savings in vehicle maintenance as the new engine will be under warranty.

	FY 2017			
1	SCBA Bottle Replacement	75,000	75,000	
2	Communications Upgrade-Radios	55,000	55,000	
	Total FY 2017	130,000	130,000	-
	FY 2018			
1	Thermal Imaging Cameras (3)	60,000	60,000	
	Total FY 2018	60,000	60,000	-
	FY 2019			
1	Mobile Data Terminals	33,000	33,000	
2	Air Compressor/ Air Pac Harness & Frame	50,000	50,000	
	Total FY 2019	83,000	83,000	-
	FY 2020			
1	Service Pickup Replacement	50,000	50,000	
2	Replace Chief's Vehicle	45,000	45,000	
3	Traffic Light Preemption System	25,000	25,000	
	Total FY 2020	120,000	120,000	-

12/31/2014 Reserve Balances	1,076,633

RESCUE UNIT
ARTICLE III

FY 2015 Adopted

		Department Proposed	Manager Proposed	Council Adopted
	FY 2015			
1	Rescue Replacement (2001) - Rescue 3	186,000	186,000	186,000
2	Rescue Replacement (2005) - Resuce 1	186,000		
3	4 Self-Contained Breathing Apparatus	28,000	28,000	28,000
	FY 2015	400,000	214,000	214,000

FY 2016-2020 Proposed

		Manager Proposed	Council Approved	Council Appropriated
	FY 2016			
1	Rescue Replacement (2005) - Rescue 1	196,000	196,000	
	Total FY 2016	196,000	196,000	-

FY 2016 Capital Appropriation Impact on Operating Budget

If the Town replaces the 2005 ambulance, the operating budget will recognize minimal savings in vehicle maintenance as the new vehicle will be under warranty; however, due to timing of the replacement FY16 will still incur potential maintenance expenses related to the 2005 unit.

	FY 2017			
1	Communications Upgrade-Radios	25,000	25,000	
	FY 2017	25,000	25,000	-
	FY 2018			
1	Rescue Equipment - Stretchers (2)	36,000	36,000	
	Total FY 2018	36,000	36,000	-
	FY 2019			
1	Electronic Run Reporting Software	30,000	30,000	
	FY 2019	30,000	30,000	-
	FY 2020			
1	Rescue Replacement (2012) - Rescue 4	196,000	196,000	
1	Rescue Replacement (2012) - Rescue 5	196,000	196,000	
	FY 2020	392,000	196,000	-

12/31/2014 Reserve Balances	565,587

PUBLIC WORKS
ARTICLE IV

FY 2015 Adopted

		Department Proposed	Manager Proposed	Council Adopted
	FY 2015			
1	One-Ton Plow (Truck 12)	45,000	45,000	45,000
	Total FY 2015	45,000	45,000	45,000

FY 2016-2020 Proposed

		Manager Proposed	Council Approved	Council Appropriated
	FY 2016			
1	Truck Chassis (Tandem Axle), Plow and Wing (Truck 3)	213,000	213,000	
2	Wood Chipper Refurbish	10,000	10,000	
	Total FY 2016	223,000	223,000	-

FY 2016 Capital Appropriation Impact on Operating Budget

There will be no material impact on the operating budget.

	FY 2017			
1	Truck Chassis Replacement (Single Axle), Plow & Wing (Truck 2)	172,000	172,000	
2	Air Compressor System	30,000	30,000	
3	3/4 Ton Pick-Up with Plow (Truck 15)	40,000	40,000	
	Total FY 2017	242,000	242,000	-
	FY 2018			
1	Bulldozer	100,000	100,000	
2	Backhoe	100,000	100,000	
	Total FY 2018	200,000	200,000	-
	FY 2019			
1	Sidewalk Plow (Shared with TIF)	90,000	90,000	
2	Case Front-End Loader	140,000	140,000	
3	Forklift	25,000	25,000	
	Total FY 2019	255,000	255,000	-
	FY 2020			
1	Wood Chipper	40,000	40,000	
2	Truck Chassis Replacement (Single Axle), Plow & Wing (Truck 9)	176,000	176,000	
	Total FY 2020	216,000	216,000	-

12/31/2014 Reserve Balances	774,626

SOLID WASTE/RECYCLING
ARTICLE V

FY 2015 Adopted

		Department Proposed	Manager Proposed	Council Adopted
	FY 2015			
1	Swap-Shop Roof Replacement and Improvements	12,000	12,000	12,000
2	Closure of Remaining Landfill	150,000	150,000	
	Total FY 2015	162,000	162,000	12,000

FY 2016-2020 Proposed

		Manager Proposed	Council Approved	Council Appropriated
	FY 2016			
1	Baler #1 Replacement	20,000	20,000	
2	Closure of Remaining Landfill	150,000	150,000	
	Total FY 2016	170,000	170,000	-

FY 2016 Capital Appropriation Impact on Operating Budget

If the Town opts to close the landfill, the operating budget will recognize approximately $17,500 in additional operating expense for the waste that will need to be transported and disposed off-site.

	FY 2017			
1	Containers	20,000	20,000	
	Total FY 2017	20,000	20,000	
	FY 2018			
1	Loader	95,000	95,000	
	Total FY 2018	95,000	95,000	
	FY 2019			
1	Scales & Computer Upgrades	10,000	10,000	
2	Baler #2 Replacement	20,000	20,000	
	Total FY 2019	30,000	30,000	
	FY 2020			
1	Single Sort Compactor Project	40,000	40,000	
	Total FY 2020	40,000	40,000	

12/31/2014 Reserve Balances	245,534

COMPREHENSIVE TOWN IMPROVEMENTS
ARTICLE VI

FY 2015 Adopted

		Department Proposed	Manager Proposed	Council Adopted
	FY 2015			
1	Wardtown Road/Route 125 (50% DOT Funding Under the MPI Program)	1,000,000	1,000,000	1,000,000
2	Wardtown Road/Route 125 Paved Shoulders (three feet)	300,000	300,000	300,000
3	Pownal Road Fields Stormwater and Parking Lot Improvements	138,000	138,000	138,000
4	Dennison Avenue Drainage Replacement	50,000	50,000	50,000
5	Railroad Platform Parking Lot Paving-Moved to Destination Freeport TIF	45,000	45,000	
6	Railroad Safety Fence at Memorial Park	11,000	11,000	7,000
7	Public Safety Apron Paving	95,000	95,000	95,000
	Total FY 2015	1,639,000	1,639,000	1,590,000

FY 2016-2020 Proposed

		Manager Proposed	Council Approved	Council Appropriated
	FY 2016			
1	Culvert replacement projects (5)	85,000	85,000	
2	School Street Leon Gorman Park Parking Lot	25,000	-	
3	Parking Lot Conversion for RV's	10,000	-	
4	Litchfield Road Reconstruction	430,000	430,000	
5	South Freeport Village Drainage and Park St Project	135,000	166,000	
	Total FY 2016	685,000	681,000	-

FY 2016 Capital Appropriation Impact on Operating Budget

There will be no impact on the operating budget.

	FY 2017			
1	Paving - "Back" Work Area - Recycling	30,000	30,000	
4	Curtis Road Reconstruction	600,000	600,000	
5	South Freeport Village Road Reconstruction	340,000	310,000	
	Total FY 2017	970,000	940,000	-
	FY 2018			
1	US Route 1 South Overlay-Town's Share 25% PACTS Project	380,000	380,000	
2	South Freeport Road Overlay-Town's Share 25% PACTS Project	250,000	250,000	
3	Parking Lot Conversion for RV's	-	10,000	
4	Library Parking Lot Paving	60,000	60,000	
	Total FY 2018	690,000	700,000	-
	FY 2019			
1	Route 1 South Park-n-Ride Paving	45,000	45,000	
2	Public Works Rear Parking Area Paving	40,000	40,000	
3	Baker Road Reconstruction	400,000	400,000	
	Total FY 2019	485,000	485,000	-
	FY 2020			
1	Pine Street - S Freeport Rd end for 4200 Feet	320,000	320,000	
2	Grant Road	440,000	440,000	
	Total FY 2020	760,000	760,000	-

12/31/2014 Reserve Balances	1,164,707

MUNICIPAL FACILITIES
ARTICLE VII

FY 2015 Adopted

		Department Proposed	Manager Proposed	Council Adopted
	FY 2015			
1	Computer Upgrades -Townwide	53,000	53,000	53,000
2	Public Works Garage Overhead Door Renovation	15,000	15,000	15,000
3	Brickwork at Public Safety	25,000	25,000	25,000
4	Brickwork at the Library	10,000	10,000	10,000
5	Fuel Pump Computer and Software Upgrade	11,000	11,000	11,000
6	Back-Up Generator at Public Works	7,500	7,500	7,500
7	LED Lighting Outside at Library/Public Works/Town Hall	50,000	50,000	###### ####
8	Public Safety Camera System	50,000	50,000	###### ####
9	Revaluation Reserve Fund	10,000	10,000	###### ####
	Total FY 2015	231,500	231,500	191,500

FY 2016-2020 Proposed

		Manager Proposed	Council Approved	Council Appropriated
	FY 2016			
1	Computer Upgrades -Townwide	21,000	21,000	
2	Flooring-Carpet-Town Hall	25,000	25,000	
3	Library Flooring	25,000	25,000	
4	PW Radio Repeater	25,000	25,000	
5	Recondition Floor Drains in Public Works Garage	30,000	30,000	
6	Vehicle Lift Machine Renovation	7,500	7,500	
7	Maintenance Mowing Tractor	9,000	9,000	
8	LED Lighting Outside at Library/Public Works/Town Hall	6,000	6,000	
9	Town Office Improvements - Windows & Heat Pump	12,000	12,000	
10	Revaluation Reserve Fund	10,000	5,000	
	Total FY 2016	170,500	165,500	-

FY 2016 Capital Appropriation Impact on Operating Budget

Staff believes that the LED lighting at the various buildings will save energy costs, but these could be negligible due to the method of installing them as the old lights and ballasts burn out. In addition, the outside lighting is the only that will be converted. It is unlikely to result in significant savings in the operating budget.

	FY 2017			
1	Computer Upgrades -Townwide	21,000	21,000	
2	Roof-Public Safety	80,000	80,000	
3	Replacement of Building Maintenance Truck	30,000	30,000	
4	Soule School Maintenance	20,000	20,000	
5	Roof-Highway Building	65,000	65,000	
6	Furniture-Townwide	15,000	15,000	
7	Public Works Sand Shed Roof Replacement	65,000	65,000	
8	Public Computers - Library	25,000	25,000	
9	LED Lighting Outside at Library/Public Works/Town Hall	6,000	6,000	
10	Revaluation Reserve Fund	10,000	5,000	
	Total FY 2017	337,000	332,000	
	FY 2018			
1	Computer Upgrades -Townwide	22,000	22,000	
2	Flooring at Public Safety	20,000	20,000	
3	Dunning Boat Yard Repairs	15,000	15,000	
4	Heating System at the Public Works Building-Renovation	10,000	10,000	
5	Heating System at the Library-Renovation	15,000	15,000	
6	Copiers	25,000	25,000	
7	Tire Storage Building Replacement	15,000	15,000	
8	Insulating in Attic of Public Safety Building	100,000	100,000	
9	PW Roof - Solar Panels	50,000	50,000	
10	Revaluation Reserve Fund	10,000	5,000	
	Total FY 2018	282,000	277,000	
	FY 2019			
1	Computer Upgrades -Townwide	22,000	22,000	
2	Roof-Town Hall	80,000	80,000	
3	Plow and Sweeper Storage Building	30,000	30,000	
4	Windows at Public Safety Building	150,000	30,000	
5	Revaluation Reserve Fund	10,000	5,000	
	Total FY 2019	292,000	167,000	
	FY 2020			
1	Computer Upgrades -Townwide	22,000	22,000	
2	Paint Siding - Town Hall	20,000	20,000	
3	Copiers	13,000	13,000	
4	Furniture-Townwide	15,000	15,000	
5	Mechanical - Heating System - Town Hall	15,000	15,000	
6	Interior Painting - Townwide	15,000	15,000	
7	Network Phone System Upgrade - Townwide	30,000	30,000	
8	Library Expansion-Children's Room	300,000	300,000	
9	Parcel Map/GIS Update - Townwide	60,000	60,000	
10	Revaluation Reserve Fund	10,000	5,000	
	Total FY 2020	500,000	495,000	

12/31/2014 Reserve Balances	993,108

CABLE
ARTICLE VIII

FY 2015 Adopted

		Committee Proposed	Manager Proposed	Council Approved CIP	Council Appropriated
	FY 2015				
1	Equipment replacement		30,000	30,000	34,000
2	Equipment and other improvements (channel 14)		2,000	2,000	2,000
	Total FY 2015	-	32,000	32,000	36,000

FY 2016-2020 Proposed

		Committee Proposed	Manager Proposed	Council Approved	Council Appropriated
	FY 2016				
1	Equipment and other improvements (channel 14)		3,000	3,000	
	Total FY 2016	-	3,000	3,000	-

FY 2016 Capital Appropriation Impact on Operating Budget

There will be no impact on the operating budget.

	FY 2017				
1	Equipment replacement		10,000	10,000	
2	Equipment and other improvements (channel 14)		4,000	4,000	
	Total FY 2017	-	14,000	14,000	
	FY 2018				
1	Equipment replacement		10,000	10,000	
2	Equipment and other improvements (channel 14)		4,000	4,000	
	Total FY 2018	-	14,000	14,000	
	FY 2019				
1	Equipment replacement		10,000	10,000	
2	Equipment and other improvements (channel 14)		4,000	4,000	
	Total FY 2019	-	14,000	14,000	
	FY 2020				
1	Equipment replacement		10,000	10,000	
2	Equipment and other improvements (channel 14)		4,000	4,000	
	Total FY 2020	-	14,000	14,000	

12/31/2014 Reserve Balances	459,261

BOARDS, COMMITTEES, COMMUNITY GROUPS AND OTHER REQUESTS ARTICLE IX

FY 2015 Adopted

	Committee Proposed	Manager Proposed	Council Approved CIP	Council Appropriated
FY 2015				
Shellfish Commission Habitat Improvement				
Historic Society Archiving Project		16,000	16,000	16,000
Total FY 2015	-	16,000	16,000	16,000

FY 2016-2020 Proposed

	Committee Proposed	Manager Proposed	Council Approved	Council Appropriated
FY 2016				
Davis Mausoleum Repairs		10,000	10,000	
Replace Harbormaster Outboard Motor		25,000	25,000	
Total FY 2016	-	35,000	35,000	-

FY 2016 Capital Appropriation Impact on Operating Budget

There will be no impact on the operating budget.

FY 2017				
No Capital Purchases Requested At This Time				
Total FY 2017	-	-	-	-
FY 2018				
Comprehensive Plan/Performance Measures Project	30,000	30,000	30,000	
Total FY 2018	30,000	30,000	30,000	-
FY 2019				
No Capital Purchases Requested At This Time				
Total FY 2019	-	-	-	-
FY 2020				
No Capital Purchases Requested At This Time				
Total FY 2020	-	-	-	-

12/31/2014 Reserve Balances	65,943

DESTINATION TIF VILLAGE IMPROVEMENTS
FY 2016 BUDGET and FIVE-YEAR CAPITAL PROGRAM

FY 2015 Adopted

		Manager Proposed	Council Approved CIP	Council Appropriated
	FY 2015			
1	Sidewalk Improvements-Main St. East, North of Village Station	20,000	20,000	20,000
2	Sidewalk Improvements - School Street, Main Street to First Driveway	22,000	22,000	22,000
3	Theater Payment	20,000	20,000	20,000
4	Parking Management Plan	25,000	-	-
5	Railroad Platform Parking Lot Paving-Moved to Destination Freeport TIF	-	45,000	45,000
6	Freeport Economic Development Corporation	95,000	95,000	95,000
7	Operating Expenditure-Rubbish Collection/Downtown Beautification	45,000	45,000	45,000
	Total FY 2015	227,000	247,000	247,000

FY 2016-2020 Proposed

		Manager Proposed	Council Approved	Council Appropriated
	FY 2016			
1	Sidewalk Improvements - Snow St. to Justin's Way	65,000	65,000	
2	Sidewalk ramp detectable panel replacement (8)	6,000	6,000	
3	Freeport Economic Development Corporation	95,000	95,000	
	Total FY 2016	166,000	166,000	-
	FY 2017			
1	Sidewalk Improvements - Main St East side, Bow St to Mechanic St	40,000	40,000	
2	Sidewalk Improvements - Elm St. to Snow St. (50% TIF/50% Grant Funds)	130,000	130,000	
3	Sidewalk ramp detectable panel replacement (8)	6,000	6,000	
4	Freeport Economic Development Corporation	95,000	95,000	
	Total FY 2017	271,000	271,000	-
	FY 2018			
1	Sidewalk Improvements-Brick Repairs	25,000	25,000	
2	Sidewalk Improvements - Main Street east, Part of Mill Street to Bow Street	50,000	50,000	
3	Sidewalk Improvements - Bow Street, from Main Street east for 100'	22,000	22,000	
4	Sidewalk ramp detectable panel replacement (8)	6,000	6,000	
5	Freeport Economic Development Corporation	95,000	95,000	
	Total FY 2018	198,000	198,000	-
	FY 2019			
1	Sidewalk Improvements - Main St, East side, West St. to Town Hall Dr	35,000	35,000	
2	Sidewalk-Main St West St to Holbrook St	84,000	84,000	
3	Sidewalk ramp detectable panel replacement (8)	6,000	6,000	
4	Sidewalk Plow (shared with PWR)	90,000	90,000	
5	Freeport Economic Development Corporation	95,000	95,000	
	Total FY 2019	310,000	310,000	-
	FY 2020			
1	Sidewalk ramp detectable panel replacement (8)	6,000	6,000	
2	Sidewalk Improvements - Brick Repairs	45,000	45,000	
3	Freeport Economic Development Corporation	95,000	95,000	
	Total FY 2020	146,000	146,000	-

TIF Funds Available:	
Unobligated Balance 6/30/14	$ 116,704
Property Taxes Raised FY15	$ 268,600
FY 2015 Projects	$ (132,000)
Economic Development	$ (95,000)
Funds Committed for Theater Payment - Contract thru FY22	$ (20,000)
Funds Committed for Maintenance Contract FY 2015	$ (41,000)
Available 07/01/2015	$ 97,304

List of Changes to the FY 2016-2020 Capital Program

Item	Reserve	Net Change to Five-Year Plan	Reason	Changes Applied
School St. Leon Gorman Parking Lot	Comprehensive Town Imp.	$ (25,000)	Overlay done with School St. work	x
Parking Lot Conversion for RV's	Comprehensive Town Imp.	$ -	Move to FY 2018	x
South Freeport Village Road Reconstruction	Comprehensive Town Imp.	$ 1,000	Shift from FY 2017 - Councilor Egan	x
Revaluation Reserve	Municipal Facilities	$ (25,000)	Reduction based on Reserve Balance	x
Windows at Public Safety Building	Municipal Facilities	$ (120,000)	Reduction based on updated Estimates	x

Note that there is no change noted if the items is simply moved from one year to another as this does not change the Town's long-term planning.

Photo Courtesy Town Staff

THE GENERAL FUND

Photo Courtesy Town Staff

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

Town of Freeport
Summary of Revenues and Expenditures-General Fund

	Actual FY 2011	Actual FY 2012	Restated FY 2013	Actual FY 2014	Projected FY 2015	Budget FY 2016	Increase (Decrease)	% Change
Beginning Fund Balance	$ 6,326,427	$ 5,669,077	$ 5,000,475	$ 5,421,160	$ 5,298,117	$ 5,231,425		
Revenues								
Taxes	$ 20,536,591	$ 20,471,248	$ 21,331,266	$ 21,937,371	$ 22,673,930	$ 24,197,187	$ 1,523,257	6.72%
Licenses, Permits, and Fees	$ 251,944	$ 304,607	$ 271,689	$ 274,869	$ 241,852	$ 240,550	$ (1,302)	-0.54%
Intergovernmental	$ 1,214,556	$ 1,273,455	$ 1,315,887	$ 1,150,300	$ 1,156,246	$ 1,067,500	$ (88,746)	-7.68%
Charges for Service	$ 222,467	$ 225,224	$ 215,889	$ 232,849	$ 206,300	$ 200,900	$ (5,400)	-2.62%
Fees and Fines	$ 106,577	$ 96,935	$ 106,786	$ 112,014	$ 105,700	$ 100,400	$ (5,300)	-5.01%
Unclassified	$ 78,599	$ 7,959	$ 288,087	$ 40,357	$ 127,525	$ 43,500	$ (84,025)	-65.89%
Investment Earnings	$ 83,373	$ 26,215	$ 13,569	$ 15,877	$ 15,000	$ 15,000	$ -	0.00%
Total Revenues	$ 22,494,107	$ 22,405,643	$ 23,543,173	$ 23,763,637	$ 24,526,553	$ 25,865,037	$ 1,338,484	5.46%
Expenditures								
General Government	$ 1,355,455	$ 1,408,316	$ 1,462,363	$ 1,391,628	$ 1,485,905	$ 1,662,641	$ 176,736	11.89%
Public Safety	$ 1,966,313	$ 2,045,275	$ 2,284,924	$ 2,352,331	$ 2,473,275	$ 2,455,433	$ (17,842)	-0.72%
Public Works	$ 1,906,075	$ 1,913,850	$ 1,828,000	$ 2,305,614	$ 2,285,050	$ 2,237,430	$ (47,620)	-2.08%
Community Services	$ 596,513	$ 594,090	$ 616,314	$ 763,365	$ 873,092	$ 868,995	$ (4,097)	-0.47%
Education	$ 13,104,454	$ 13,275,403	$ 13,631,935	$ 14,291,054	$ 15,076,758	$ 16,799,319	$ 1,722,561	11.43%
Insurance and Fringe Benefits	$ 1,263,898	$ 1,389,619	$ 1,393,393	$ 1,323,625	$ 1,519,980	$ 1,691,200	$ 171,220	11.26%
Unclassified	$ 1,157,050	$ 1,048,576	$ 1,054,265	$ 1,073,311	$ 1,084,323	$ 1,200,361	$ 116,038	10.70%
Debt Service	$ 700,714	$ 593,159	$ 493,208	$ 293,220	$ 184,862	$ 179,658	$ (5,204)	-2.82%
							$ -	
Total Expenditures	$ 22,050,472	$ 22,268,288	$ 22,764,402	$ 23,794,148	$ 24,983,245	$ 27,095,037	$ 2,111,792	8.45%
Other Financing Sources/(Uses)	$ (1,100,985)	$ (1,153,434)	$ (358,086)	$ (92,532)	$ 390,000	$ 1,230,000	$ 840,000	215.38%
Change in Fund Balance	$ (657,350)	$ (1,016,079)	$ 420,685	$ (123,043)	$ (66,692)	$ -	$ (66,692)	100.00%
Ending Fund Balance	$ 5,669,077	$ 4,652,998	$ 5,421,160	$ 5,298,117	$ 5,231,425	$ 5,231,425	$ -	0.00%

General Fund

	FY 2009 Audited	FY 2010 Audited	FY 2011 Audited	FY 2012 Audited	FY 2013 Restated	FY 2014 Audited	FY 2015 Projected	FY 2016 Budgeted
Beginning Balance	$ 5,705,233	$ 6,574,246	$ 6,326,428	$ 5,669,078	$ 5,000,475	$ 5,421,160	$ 5,298,117	$ 5,231,425
Revenue	$ 25,384,739	$ 22,079,890	$ 22,494,107	$ 22,405,643	$ 23,543,173	$ 23,763,637	$ 24,526,553	$ 25,865,037
Expenditures	$ 24,410,374	$ 21,717,335	$ 22,050,472	$ 22,268,287	$ 22,764,402	$ 23,794,148	$ 24,983,245	$ 27,095,037
Other Sources/(Uses)	$ (105,352)	$ (610,373)	$ (1,100,985)	$ (1,153,434)	$ (358,086)	$ (92,532)	$ 390,000	$ 1,230,000
Ending Balance	$ 6,574,246	$ 6,326,428	$ 5,669,078	$ 4,653,000	$ 5,421,160	$ 5,298,117	$ 5,231,425	$ 5,231,425
Change in Fund Balance	$ 869,013	$ (247,818)	$ (657,350)	$ (1,016,078)	$ 420,685	$ (123,043)	$ (66,692)	$ -

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 2014 and FY 2015

One of the Town Council's 2014 (FY 2015) goals was to minimize the impact of the budget on the property tax rate. The Council is proud to have achieved this goal on the municipal side, as the tax decrease was seventeen cents on the mil rate; the municipal mil rate decreased from $4.06 to $3.89 per $1,000 of assessed value between FY 2014 and FY 2015.

One of the consistent goals of the Town Council has been to improve communication with the residents of the Town of Freeport which resulted in 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 holds a volunteer recognition barbecue Winslow Park
Photo Courtesy Town Staff

Annually the Town also holds a volunteer recognition barbecue to show appreciation of the commitment and contribution to the Town of Freeport by its volunteers.

FY 2016 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 2015 (FY 2016) 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.
- Continue to promote efforts to engage Freeport residents in decision-making.
- Increase communication and strengthen the working relationship between the Town Council and the RSU5 Board.
- Operate cohesively as a group, promote intercommunication, information exchange, and collaboration on direction and process between Councilors while conducting Town business in an efficient manner and promoting transparency of Town government.

Performance Measures

		FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
Town Council/Town Manager	Items of Business Considered	167	167	187	216	181
	Number of Council Meetings Held	22	22	25	25	26
	Number of Council Work Sessions Held	16	16	19	11	15

Budget

Town Council	2013 Actual	2014 Actual	FY 2015 Budget	FY 2015 Projected	FY 2016 Budget
Personnel	7,425	9,415	8,900	8,100	8,900
Contracted Services	106,797	85,981	110,269	97,869	111,100
Special Projects					
Supplies	2,820	1,025	1,500	1,500	1,500
Total	117,042	96,421	120,669	107,469	121,500

Town Manager	2013 Actual	2014 Actual	FY 2015 Budget	FY 2015 Projected	FY 2016 Budget
Personnel	120,199	100,232	105,000	102,890	105,000
Contracted Services	5,346	3,427	5,500	5,500	5,500
Special Projects					
Supplies	357	-	1,000	1,000	1,000
Total	125,901	103,659	111,500	109,390	111,500

Finance and Assessing

Department Overview The Finance Department employs four employees and shares an employee with the Public Works Department. The department is responsible for all property and excise tax collection for 4,500 real property and 500 personal property accounts and approximately 8,000 automobiles annually, weekly payroll for the Town's 60 full-time and 100 part-time employees, payment of all of the Town's weekly invoices and billing for any receivables, creating the annual budget document, preparing the financial statements and working with the Town's audit firm on the annual audit field work, assisting the departments in monitoring their budgets and reconciling all bank accounts and investing the Town's funds in accordance with the State statute and applicable policies. In addition, the Finance Department is in charge of the Town's information technology needs. The Town works with an outside firm for the actual technical work, but all projects fall under the Finance Department for budgeting, scheduling, and follow-up.

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

Major Accomplishments for FY 2014 and FY 2015

Over the past two fiscal years, the Finance Department has been very busy supervising numerous computer networking and other technology projects as part of a major network upgrade. The Town consolidated its domain, so all departments (except Winslow Park) can share documents and files on the same servers. Those servers are then backed-up on-site and in the virtual cloud each night. In addition, the Town has unified virus protection, spam filtering, and updating. This was a major undertaking, as the Town's different buildings had been their own domains in the past.

During FY 2014, the Assessing Department monitored the Maine's real estate market conditions, since the real estate market had been in a state of flux. The reader may recall that the Town's Assessor determined during FY 2011 that all properties were overvalued by 15 percent due to market changes, and reduced all values to accommodate these market changes. However, the market had turned upward since that reduction.

The Assessing Department also completed a major software upgrade to its VISION assessing software. This included virtualizing a server with other Town servers, and implementing a new

version of the new software. The department prepared for this task for approximately six months, and the transition was smooth during tax commitment time.

The Assessing Department completed a quadrennial "Market Update" of all property values. The Department performs such a revaluation every four years in order to maintain relative equity in valuation and avoid shocking shifts in tax burden. The project included visiting parcels to verify all building property data, re-photograph all primary structures, study of recent sales in Town, revising valuation tables, recalculating and testing new values, and applying this new revised model to the tax levy for FY 2015.

FY 2016 Goals and Objectives

The Finance Department is very excited about the Town's fourth GFOA Distinguished Budget Award submission. While the Town won the award last year, there are always reviewer comments during the first (and subsequent) years, and staff enjoyed responding to those comments and making the document better. The department continues to work very hard on this document, and is hoping for a FY 2016 win, under a new Finance Director!

The Finance Department is very excited to be working with its main depository bank on a "positive pay" anti-fraud software solution for its accounts payable checks. As a response to the Town's inquiry, the bank purchased the software, and the parties have been testing the software. However, this has been done "manually" check-by-check, and before we do a full implementation, the Town will be uploading a file in a predetermined format to the bank in order that the process is fully automated. The department had intended to complete this during FY 2015, but due to unanticipated delays staff expects this to be fully operational by September 1, 2015.

During FY 2016, the Assessing Department will continue to monitor the Maine's real estate market conditions closely, since the real estate market is still subject to great variation and fluctuation. Since Freeport is currently experiencing an upswing in construction, sales, and other real estate activity FY 2016 will be monitored for any necessary Market Updates. The Assessing Department will re-test their model in light of post-commitment sales.

In addition, the Assessing Department will weigh options on better mapping data accrual and distribution.

Performance Measures

		FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
Finance Department	Accounts Payable Checks Issued	3,837	3,545	3,569	3,483	3,454
	Vehicle Registrations Completed	8,203	8,245	8,246	8,503	8,416
	Tax Bills Issued	4,783	4,815	4,818	4,836	4,911

		FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
Assessing Department	Parcel Count	4,371	4,391	4,394	4,409	4,428
	Abatements	24	41	30	28	32
	Supplemental Bills	1	7	3	3	0

Budget-Finance Department

Finance	2013 Actual	2014 Actual	FY 2015 Budget	FY 2015 Projected	FY 2016 Budget
Personnel	229,941	234,035	245,502	228,000	256,000
Contracted Services	111,726	102,559	109,150	105,600	109,150
Special Projects					
Supplies	3,758	6,390	7,500	7,725	7,750
Total	345,425	342,983	362,152	341,325	372,900

Budget-Assessing Department

Assessing	2013 Actual	2014 Actual	FY 2015 Budget	FY 2015 Projected	FY 2016 Budget
Personnel	121,341	125,010	131,999	131,999	134,300
Contracted Services	16,864	23,532	29,900	24,150	30,000
Special Projects					
Supplies	1,235	1,284	1,700	1,700	1,700
Total	139,440	149,826	163,599	157,849	166,000

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 30 hour-per-week Deputy Clerk.

Major Accomplishments for FY 2014 and FY 2015

The Deputy Clerk achieved her Certified Clerk of Maine (CCM) designation from the Maine Town and City Clerks' Association and is now working on the re-certification process over the next few years. The Town Clerk achieved lifetime certification from the Town and City Clerks' Association and also is continuing the education process to earn points toward the Master Municipal Clerk (MMC) designation from the International Institute of Municipal Clerks.

The Clerk's office has completed its efforts to clean-up the data in the Central Voter Registration system during FY 2015, so all voter registration cards are complete and data is accurate in the State's electronic database.

FY 2016 Goals and Objectives

The Clerk's office will be working with the website coordinator in order to develop a list of "frequently asked questions" for their page on the Town's website at www.freeportmaine.com. In this age of technology, customers would often rather visit the website than call or visit the office; the Clerks are attempting to gain and maintain an up-to-date website where new and fresh frequently asked questions can be housed.

The Clerk's office is also working on creating an electronic index for vital records that will make it easier to search for a record when a customer comes in to order a certified copy. Currently there are paper indexes in each book in the vault by year. This can be difficult to find the record when the requestor does not know the year an event happened. The new indexing will allow for multiple sorting capabilities to assist in finding the record with minimal wait times for patrons.
It is anticipated that this project, along with the preservation of vital records, should be completed in the next couple of years.

Performance Measures

		FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
Town Clerk	**Victualers Licenses Issued**	90	95	93	88	89
	Liquor Licenses Issued	20	22	20	24	24
	Dogs Licensed	1,139	1,287	1,317	1,417	1,424
	Shellfish Licenses Issued	153	155	155	148	150

Budget

Town Clerk And Elections	2013 Actual	2014 Actual	FY 2015 Budget	FY 2015 Projected	FY 2016 Budget
Personnel	85,907	87,122	91,936	91,936	99,000
Contracted Services	9,098	7,980	10,650	10,650	10,950
Special Projects					
Supplies	692	2,504	600	600	600
Total	95,697	97,605	103,186	103,186	110,550

Freeport Train Station and Visitors Center

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 Manager Ed Bonney (back in blue jacket) and AmTrak Conductor meet an incoming train from Boston
Photo Courtesy Town Staff

Major Accomplishments for FY 2014 and FY 2015

The Freeport Train Station opened in November of 2012, and since that time, has seen steady ridership as shown in the table below. In addition, the number of inquiries from riders and citizens stopping by the Center is also below, and that figure is increasing as more people become aware of the Center.

The Center achieved its primary goal during its first year of operation, which was to expand its hours enough to accommodate most riders' needs. This was accomplished by hiring three staff members and a manager.

The Center staff enhanced Amtrak traveler experience by providing information and travel booking assistance, and assisting the local merchants association Freeport USA and the Greater Freeport Chamber of Commerce in publicizing Freeport events.

The Center Manager worked with public works and had large benches and a bicycle rack installed. Now, passengers can leave their bicycles at the platform safely while they ride the Downeaster.

FY 2016 Goals and Objectives

The Train Station Department's mission for FY 2016 is to continue the enhancement of passenger and visitor experience. The staff will be training and furthering its cooperation with the Freeport USA and Chamber groups on advertising local events. The Center currently has a $3,000 revenue budget from the sale of advertising on its building walls.

The Town has budgeted $20,000 for the inclusion of a METRO Bus Line run. This is a pilot program and the METRO board, staff and community members are working on planning and outreach for this exciting new service. The current proposal is to have routes and stops from Portland to Freeport with eleven trips Monday through Friday from 6:00am to 7:30pm and seven trips on Saturday from 8:30 am to 7:30pm. These funds are budgeted in the METRO line item in the new Transit department 0109 (formerly Train Station).

The Center Manager will be working with the Freeport Village Improvement organization to continue the maintenance of flower tubs they have installed on the platform. This beautifies the area, and makes a great first impression for the Town.

Performance Measures

		CY 2010	CY 2011	CY 2012	CY 2013	CY 2014
Train Station and Visitors Center	Information Requests of Staff	N/A	N/A	N/A	9,047	9,623
	Ridership Figures	N/A	N/A	N/A	16,433	14,952

It is notable that the Train Station and Visitors Center figures are listed on a calendar year; once the Town has more months of data this will be converted to a fiscal year basis. The Train Station and Visitors Center opened in November of 2012; the Town is currently presenting the Center's first two calendar years of data.

Budget

Train Station	2013 Actual	2014 Actual	FY 2015 Budget	FY 2015 Projected	FY 2016 Budget
Personnel		36,310	47,566	46,966	47,500
Contracted Services		61,451	47,150	48,150	42,550
Special Projects	73,200				
Supplies		6,562	7,000	7,800	7,000
Total	73,200	104,323	101,716	102,916	97,050

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 2014 and FY 2015

New residential construction in Freeport remained steady in FY2014 with 51 units permitted, and single family houses at 44 permits. This however was a significant increase over two years ago and one of the department's top permitting years since 2000. It 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.

FY 2016 Goals and Objectives

Staff is currently working on their 2016 Goals & Objectives.

Performance Measures

		FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
Codes Enforcement and Planning Departments	Single Family Units	24	21	30	45	44
	Duplex Units	0	2	0	0	2
	Multi Family Units	0	7	25	3	0
	Mobile Homes	3	5	1	1	4
	Accessory Apartments	1	2	3	2	1
	New Commercial Construction	9	13	8	4	4
	Total Units	28	37	59	51	51

Budget

Codes Enforcement	2013 Actual	2014 Actual	FY 2015 Budget	FY 2015 Projected	FY 2016 Budget
Personnel	73,240	74,897	74,725	74,725	76,000
Contracted Services	2,844	3,201	3,830	3,830	3,830
Special Projects					
Supplies	732	979	700	600	700
Total	76,815	79,077	79,255	79,155	80,530

Planning	2013 Actual	2014 Actual	FY 2015 Budget	FY 2015 Projected	FY 2016 Budget
Personnel	121,899	125,271	132,531	132,531	134,800
Contracted Services	5,137	3,083	8,875	9,400	18,875
Special Projects					
Supplies	553	293	700	700	700
Total	127,590	128,647	142,106	142,631	154,375

Health and Welfare

General Assistance and Agency Support

Department Overview

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

Major Accomplishments for FY 2014 and FY 2015

Each year the General Assistance Director joins the Fire/Rescue and Library Departments for the annual appeal to the heating fund; during the FY 2015 appeal, the Town once again raised approximately $13,000 for the heating assistance fund.

In conjunction with the Town Planner, the General Assistance Director applied for and received Community Development Block Grant funds for an Energy Conservation Project. The project improved the efficiency of 59 low/mod single family homes by providing an energy audit with air sealing. Additionally, by having an energy audit completed by a certified contractor, these households became eligible for further assistance from other home repair, insulation and heating system programs.

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

The Department educated General Assistance clients about the importance of watching their fuel tanks and by working with clients was able to virtually eliminate additional costs for emergency deliveries and priming furnaces.

FY 2016 Goals

The Department will continue to ensure eligible households which completed energy audits are connected with other organizations/programs which can provide financial assistance/incentives to complete energy audit recommendations.

The General Assistance Department will assist in implementing the two new programs which received Community Development Block Grant funds; one for assistance with additional home energy efficiency projects and the other for assistance with accessing public transportation through a pilot program (bus service from Freeport to Portland)

The Department will continue to build upon goals achieved in FY 2015 which are designed to assist households in making short and long term changes that can reduce some of their energy

costs and costs of other essential household needs. This is an ongoing goal of the department, as the Town's General Assistance Director sees different and new clients on a daily basis.

Performance Measures

		FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
General Assistance	Number of Heating Assistance Vouchers Issued	90	74	127	124	130
	Number of Clients Seen	85	107	87	72	89
	Number of People Assisted with Gould Trust Fund	67	48	54	35	40

Budget

General Assistance	2013 Actual	2014 Actual	FY 2015 Budget	FY 2015 Projected	FY 2016 Budget
Personnel	66,995	68,438	71,140	71,140	72,400
Contracted Services	468	226	640	640	640
Special Projects	15,630	16,549	30,000	30,000	30,000
Supplies	88	104	200	200	200
Total	83,181	85,317	101,980	101,980	103,240

Human Services Agencies	2013 Actual	2014 Actual	FY 2015 Budget	FY 2015 Projected	FY 2016 Budget
Regional Transportation	500	500	500	500	500
Home Health	1,000	1,000	1,000	1,000	1,000
Agency on Aging	500	500	500	500	500
Freeport Community Services	21,000	21,000	21,000	21,000	21,000
Family Crisis Center	500	500	500	500	500
Freeport Dental Care	-	1,800	1,800	1,800	1,800
Freeport Child Care	4,000	4,000	-	-	-
Sexual Assault Response	500	-	500	500	-
Freeport Edlers Assoc	5,000	5,000	5,000	5,000	5,000
American Red Cross	500	500	500	500	500
Port Teen Center	7,500	7,500	7,500	7,500	7,500
Total	41,000	42,300	38,800	38,800	38,300

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 55,000 volumes, and throughout the course of the year, lends approximately 120,000 books. While the Town does not have a formal counter, staff estimates that during FY 2015 and FY 2016, the library is expected to receive 100,000 visitors per year.

Major Accomplishments for FY 2014 and FY 2015
With the continued support of our young adult Librarian, participation in the Summer Reading program has once again reached ober 450 children who participated in reading books, coming to events and generally enjoying the library and its opportunities. This is indication of how popular the Children's Room programming is and how eager the young people in Freeport are as readers.

The Library has successfully transitioned into the statewide interlibrary loan system, Minerva. This allows staff access to a shared catalog from 60 libraries around the state. Patrons can request books from home or at the library and they will be delivered by van to our site where they can be retrieved by patrons. Circulation has increased, as anticipated, but the results have been even better than we predicted. For instance, in January 2014 we circulated 133 items through interlibrary loan and in January 2015 we circulated 1411.

Photo Courtesy Town Staff

The Library's Armchair Travel series proved to be one of our best adult programs of the year. On the four Mondays in March, library patrons who had traveled outside the US in the previous year brought wonderful photos and stories for all to enjoy. Each program had more than 70 people in attendance. The library staff has also continued their annual Edible Book Festival, which brings together patrons love of food and books. These are just some of their programming offerings.

FY 2016 Goals and Objectives
Now that the Library is fully connected to the Minerva system, we need to make sure that all our patrons learn how to take advantage of all that this system offers.

Staff in the Children's Room are working ever more closely with the school librarians in order to make sure that all the young people are fully aware of the possibilities in Minerva. Helping younger patrons find that next book they are wanting, regardless of where it can be found, is the new task.

The Library is also planning to join forces with Merrill Memorial Library in Yarmouth to take part in the Camden Conference offering programming through community events such as films and book discussions for FY 2016.

Performance Measures

		FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
Freeport Community Library	**Number of Childrens' Programs Conducted**	600	600	495	209	194
	Number of Children Attending the Childrens' Programs	6,500	6,500	5,500	2,404	2,582
	Children's Summer Reading Program	N/A	N/A	N/A	350	450
	Interlibrary Loans Received from Other Libraries	240	250	245	536	814

Budget

Freeport Community Library	2013 Actual	2014 Actual	FY 2015 Budget	FY 2015 Projected	FY 2016 Budget
Personnel	259,410	293,012	336,340	336,340	339,500
Contracted Services	31,643	33,113	47,640	57,440	54,640
Special Projects					
Supplies	55,494	58,302	59,000	59,000	60,560
Total	346,547	384,428	442,980	452,780	454,700

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 2014 and FY 2015

During FY 2014 the Cable Television Department upgraded all wireless microphones. This has ensured better sound quality with no interference. The cost of the project was $20,000, and this was completed as a supplemental appropriation after the capital appropriation had been complete, as the change was not predicted. Fortunately, the Cable Television Department capital budget is funded via franchise fees from Comcast. Comcast remits five percent of all cable television fees to the Town as part of a franchise fee; this totals approximately $80,000 annually and is placed into the reserve. In the FY 2014 budget, $65,000 was transferred into the general fund to offset the cable television operating budget, and in FY 2015, this amount had dropped to $55,000 as the Cable Television Department proposed a $32,000 capital program.

During FY 2015 The Cable Television Department saw the installation of a fiber optic link between the Community Center and the Town Hall. This dedicated link is to provide a clear audio and video path for the recording and live cablecasting of municipal meetings and events. The cost was $12,000 and part of a capital project for improving live access points for Cable TV.

FY 2016 Goals and Objectives

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

Performance Measures

		FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
Community Cable Television	Number of Meetings Produced	58	51	52	67	61
	Number of Meetings Posted on Video-on-Demand	N/A	45	46	59	48
	Average Number of Meetings Viewed Online Per Month	N/A	65	53	65	64
	Average Number of Hours Viewed Per Month on VOD	N/A	115	23	31	42

It is notable that the video-on-demand statistics are not applicable for FY 2010 because the Town Council appropriated the funds for this project for FY 2011. It is notable that the "Average Number of Hours Viewed per Month on VOD" declined from FY 2011 to FY 2012; this was expected as people became more familiar with the VOD system and more meetings are indexed. This enables people to find their desired section with the click of a mouse instead of having to search through many portions of a meeting.

Budget

Cable TV	2013 Actual	2014 Actual	FY 2015 Budget	FY 2015 Projected	FY 2016 Budget
Personnel	60,581	59,786	61,040	59,000	62,000
Contracted Services	6,444	5,046	8,890	8,890	8,840
Special Projects	4,788	4,788	4,800	4,800	4,800
Supplies	1,184	2,934	3,000	3,000	3,000
Total	72,998	72,554	77,730	75,690	78,640

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 2014 and FY 2015

At the end of the FY 2013 the Police Department began it first K-9 program. In November 2014, Officer Moorhouse and K-9 Cassie successfully completed the first phase of their training. This first phase of training certifies the K-9 to conduct building searches, tracking of people and apprehension. In December 2014, the K-9 team began the second phase of their training. This phase will focus for the search and location of drugs. Once this training is completed, the K-9 team will be certified on locating the following drugs: Crack Cocaine, Heroin, Methamphetamine and ecstasy.

During the FY 2015 period, the police department received grant funds from the Bureau of Highway safety to conduct a variety of programs to promote occupant safety and safer highways. The department used these funds to conduct a series of speed enforcement or seat belt compliance details.

The police department also 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.

Photo Courtesy Paul Cunningham

FY 2015 Goals and Objectives

The Department looks forward to continually watching and tracking the progression of K-9 Cassie. She is proving to be a wonderful addition to the department.

Using a number of our present officers, we have formed a "Crime Prevention Unit". The Department is initially using this unit to work with the local hotels & motels to help detour any types of illegal activities in these types of facilities. The Department is in the initial stages of this project, but early meetings with these groups show they are very excited to work with us to make Freeport a safer community.

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. Last year, the department cited several violations and plans to double-check that these establishments are not repeat offenders.

Performance Measures

		CY 2010	CY 2011	CY 2012	CY 2013	CY 2014
Police Department	**Calls Answered**	12,500	9,311	10,434	10,293	10,951
	Number of Arrests	230	263	276	238	260
	Motor Vehicle Accidents	250	288	278	284	291
	Traffic Summonses-Fiscal Year	1,725	1,996	2,560	2,724	1,593

It is notable that due to software constraints, the Police Department can only provide calendar-year statistics for the number of calls answered, number of arrests, and the number of motor vehicle accidents.

Budget

Police	**2013 Actual**	**2014 Actual**	**FY 2015 Budget**	**FY 2015 Projected**	**FY 2016 Budget**
Personnel	877,419	942,464	977,710	977,710	1,005,700
Contracted Services	136,081	129,974	134,600	142,930	134,740
Special Projects	33,226	31,868	-	-	-
Supplies	11,449	12,001	11,400	11,400	11,400
Total	1,058,175	1,116,308	1,123,710	1,132,040	1,151,840

Special Enforcement	**2013 Actual**	**2014 Actual**	**FY 2015 Budget**	**FY 2015 Projected**	**FY 2016 Budget**
Personnel	46,923	48,093	47,752	47,752	46,550
Contracted Services	5,539	4,951	6,820	6,820	7,320
Special Projects					
Supplies	303	217	300	300	300
Total	52,765	53,260	54,872	54,872	54,170

Public Safety Reception	**2013 Actual**	**2014 Actual**	**FY 2015 Budget**	**FY 2015 Projected**	**FY 2016 Budget**
Personnel	27,050	29,779	27,632	27,632	28,000
Contracted Services	15,675	16,513	19,000	19,000	22,000
Special Projects	127,308	129,981	135,061	135,061	139,113
Supplies	13	590	250	250	250
Total	170,046	176,863	181,943	181,943	189,363

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).

Photo Courtesy Town Staff

Major Accomplishments for FY 2014 and FY 2015

This past year through the capital plan the Department was able to purchase their third ambulance from the five-year/six-town ambulance bid package that began in October of 2011; as well as 4 Self-Contained Breathing Apparatus (SCBA) for each of the primary rescue units. This has enable staff in rescue units to respond to difficult breathing situations, such as carbon monoxide, car accidents, and other compromised situations. Historically, the rescue units had to wait for a fire engine to respond in order to enter these situations. The SCBA's have enhanced the department's response times and the ability to respond regardless of which vehicles were in the station.

Through the Town's capital program the Department was able to purchase a "voter system" upgrade, or the installation of a system in the areas of Town near South Freeport that include radio "dead spots". There are several spots in the South Freeport area that have so much ledge that this precludes public safety employees from communicating via radio. This was a safety concern that we were able to remedy.

The Fire and Rescue Department reduced its ISO (Insurance Services Office) rating from a class 4 to a 3 in the areas of Town that include fire hydrants (downtown, South Freeport, and US Route 1 South), and in the rural areas without hydrants, the Town went from a class 9 to a class 4. The Department put together a plan that included mutual aid with surrounding towns, enhanced training, and passed an insurance evaluation test from the Insurance Services Office which is a national fire-grading organization. This has begun saving the average homeowner of a $250,000 home approximately $200 per year in homeowners insurance.

Photo Courtesy Town Staff

FY 2016 Goals and Objectives

During FY 2016 the capital program includes the purchase of the fourth ambulance from the five-year/six-town ambulance bid package. These ambulances have improved safety seating and compartments in the rear to allow for the care attendant to stay seated and belted while in motion.

The Department will be actively seeking methods of retaining its employees; it is very difficult to maintain a "call firefighting" force in these days when people are increasingly

busy. The Town is lucky to have a force of approximately 60 firefighters/paramedics, and the Department will be working hard to effectively train and retain its employees.

Performance Measures

		FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
Fire and Rescue Departments	Structure Fire Responses	48	36	24	27	28
	Patients Transported	647	715	783	767	860
	Emergency Bills Issued	647	715	783	767	860

Budget

Fire	2013 Actual	2014 Actual	FY 2015 Budget	FY 2015 Projected	FY 2016 Budget
Personnel	366,574	398,247	408,160	408,160	414,900
Contracted Services	77,153	64,489	69,555	71,800	68,555
Special Projects					
Supplies	24,212	22,285	32,400	32,800	32,650
Total	467,939	485,020	510,115	512,760	516,105

Rescue	2013 Actual	2014 Actual	FY 2015 Budget	FY 2015 Projected	FY 2016 Budget
Personnel	259,367	246,255	260,430	270,430	252,000
Contracted Services	53,728	45,899	50,630	72,430	49,505
Special Projects					
Supplies	25,959	29,006	33,500	37,800	37,450
Total	339,054	321,160	344,560	380,660	338,955

Public Works/Solid Waste

Public Works Department

Department Overview

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

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

Major Accomplishments for FY 2014 and FY 2015

The Town purchased a one-ton plow truck through the FY15 Capital Plan.

Staff is currently working on a write-up of accomplishments.

FY 2016 Goals and Objectives

Staff is currently working on their FY16 goals & objectives.

Performance Measures

Public Works		FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
Roads Program	Inches of Snow Plowed	52	101	54	97	91
	Yards of Road Salt Used	949	1,500	1,350	1,702	1,920
	Yards of Sand Used	1,400	1,700	800	908	1,573
	Gallons of Liquid Calcium Chloride Applied	2,700	2,800	7,400	4,150	9,603

Budget

Public Works General	2013 Actual	2014 Actual	FY 2015 Budget	FY 2015 Projected	FY 2016 Budget
Personnel	574,614	564,454	591,494	596,494	604,000
Contracted Services	141,576	170,686	167,850	186,910	161,950
Special Projects					
Supplies	22,495	23,207	24,000	25,500	25,500
Total	738,685	758,348	783,344	808,904	791,450

Public Works Summer Roads	2013 Actual	2014 Actual	FY 2015 Budget	FY 2015 Projected	FY 2016 Budget
Personnel					
Contracted Services	16,020	12,575	22,000	22,000	-
Special Projects	331,169	632,219	466,600	466,600	466,600
Supplies	98,406	117,137	129,900	129,900	129,900
Total	445,596	761,930	618,500	618,500	596,500

Public Works Winter Roads	2013 Actual	2014 Actual	FY 2015 Budget	FY 2015 Projected	FY 2016 Budget
Personnel					
Contracted Services					
Special Projects					
Supplies	134,867	154,880	155,000	169,700	169,000
Total	134,867	154,880	155,000	169,700	169,000

Public Works Tree & Park	2013 Actual	2014 Actual	FY 2015 Budget	FY 2015 Projected	FY 2016 Budget
Personnel					
Contracted Services	2,290	7,926	12,000	12,000	12,000
Special Projects					
Supplies	3,359	1,606	3,500	4,000	3,500
Total	5,649	9,532	15,500	16,000	15,500

Town Engineer	2013 Actual	2014 Actual	FY 2015 Budget	FY 2015 Projected	FY 2016 Budget
Personnel	90,540	94,206	95,528	95,528	97,500
Contracted Services	1,617	1,973	3,400	3,400	3,400
Special Projects	23,221	25,257	20,400	20,400	20,400
Supplies	40	225	300	300	300
Total	115,418	121,661	119,628	119,628	121,600

HRF Fields Maintenance	2013 Actual	2014 Actual	FY 2015 Budget	FY 2015 Projected	FY 2016 Budget
Personnel					
Contracted Services	278	110,048	129,302	133,802	117,880
Special Projects					
Supplies					
Total	278	110,048	129,302	133,802	117,880

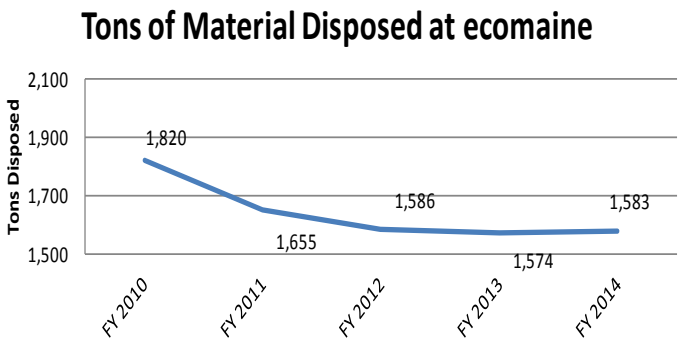
Solid Waste and Recycling Center

Department Overview

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

Major Accomplishments for FY 2014 and FY 2015

Staff is currently working on a write-up of accomplishments.



FY 2016 Goals and Objectives

Staff is currently working on their FY16 goals & objectives.

Performance Measures

		FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
Solid Waste Department	**Tons of Material Recycled in Silver Bullets**	455	432	457	443	496
	Tons of Material Disposed at ecomaine	1,820	1,655	1,586	1,574	1,583
	Percent of Waste Recycled	27	29	30	33	33
	Tons Recycled by Pinetree	N/A	N/A	N/A	123	130
	Tons of Recyclables Brought to the Recycling Center	N/A	N/A	211	206	184
	Visits to the Recycling Center for Household Clean-Up Week	450	450	505	664	733
	Tons of Electronic/Universal Waste Recycled	29	30	19	22	21

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	**2013 Actual**	**2014 Actual**	**FY 2015 Budget**	**FY 2015 Projected**	**FY 2016 Budget**
Personnel	98,780	103,990	108,116	108,116	117,600
Contracted Services	279,760	274,221	290,300	300,300	297,900
Special Projects					
Supplies	8,968	11,004	10,000	10,100	10,000
Total	387,508	389,215	408,416	418,516	425,500

One of the six ecomaine silver bullet "Recycling is a Work of Art" contest winners for 2012 shown on location at the newest Freeport recycling drop-off location on Hunter Road. This silver bullet was painted by Freeport's Sebastian Meade.

Photo Courtesy Town Staff

MEMORANDUM

TO: Peter Joseph, Town Manager

FROM: Albert Presgraves, Town Engineer

DATE: April 22, 2015

SUBJECT: Grounds Maintenance budget

As you know, the amount of maintenance work provided through outside service contracts has increased over the years, and now significantly exceeds $100,000. Based on a detailed analysis, staff has recommended to the Council's Municipal Facilities Committee to hire additional employees to form a Buildings and Grounds division of the Public Works Department, and they have indicated support. This new group will be coordinated with the existing employees funded under the Building Maintenance budget, which covers the cost of building and grounds maintenance at Town Hall, the Library, Public Safety Building, Memorial Park, and similar locations.

The proposed budget would fund two year-round employees, one fulltime and one part-time, plus a seasonal during the summer. The fulltime employees would be required to work separate shifts (with one day of overlap) in order to provide complete daily service. The seven days a week schedule is needed all year in order to keep the Village trash cans empty, and clean the bathrooms at the Train Center. In the winter, an employee must be on duty to provide snow removal at the train platform seven days a week for each train arrival, so some overtime will be expected. These and many other details have been discussed by staff, and we feel confident that the existing levels of service can be provided, and there will be some additional capabilities and service available, for essentially the same cost as the existing contract services.

Attached are two tables-- one showing the proposed operating and capital budgets, and one showing the existing budget "offset" amounts. One budget item of note is the existing Cemetery maintenance item currently part of Public Works Summer Roads budget. The mowing and clean-up part of these services will be provided by the new employees, but some expenses related to Veterans' grave maintenance ($6,000 of $16,000) is included in the proposed new Buildings and Grounds division budget.

The estimated capital budget needs are about $62,000. Because these are new items directly related to the proposed Buildings and Grounds operating budget, this capital budget request was not presented with the initial Capital Program budget. Note that only one new "push" power mower and one snow blower are included, because the larger tractor-based mowing and sidewalk snow removal equipment now used by the Building Maintenance staff will be shared with the new employees.

If you have any questions, please let me know.

New Buildings and Grounds Division of Public Works
Operating Budget and Capital needs
1.93 FT employees; 2 year-round, and 1 for the summer.

Prof salaries	$53,900.00
Benefits (FT only)	$24,000.00
Overtime	$6,000.00
Clothing	$1,500.00
Employee Training & Development	$1,200.00
Cemetery expenses	$6,000.00
Vehicle Maintenance	$4,000.00
Landscaping supplies: mulch, loam, plants	$1,000.00
Train Platform & Sidewalk Surface Treatment	$2,500.00
Fuel & Oil	$3,000.00
Snow Blades & Lawnmower Blades	$1,500.00
Total Proposed Operating Budget:	$104,600.00

Note: Current expenses for supplies, materials, plumbing services, utilites, and outside repairs will continue to be billed to the appropriate Accounts:
Train Platform, Gorman Park, Hunter Road
Except landscaping materials for Public Safety and Library, included above.

Capital items:

Misc. Hand Tools	$500.00	
Pickup truck with dump bed	$38,500.00	
Lawn mower, power tools	$1,000.00	
Snow blower	$2,000.00	
Roadside mower attachment for trackless machine	$20,000.00	[Used/ demo]
Total capital:	$62,000.00	

Note: See memo about equipment sharing with the Building Maintenance staff.

New Buildings and Grounds Division of Public Works
Current Budget items to be eliminated

ITEM	ACCOUNT	AMOUNT
Train Station, Grounds Maintenance	0109-4040	$36,500.00
Hunter Road Fields	0406-4010	$12,000.00
Public Works, Cemetery	0401-3485	$16,000.00
Public Works, Brush control	0401-3495	$6,000.00
Recycling, Grounds maintenance	0404-4040	$2,000.00
Destination TIF for village maintenance	N/A	$41,000.00
Trust fund for Gorman Park	N/A	$9,000.00
Total		$122,500.00

TOWN OF FREEPORT, MAINE
Town Manager's Office
30 Main Street
Freeport, ME 04032

Phone: 207-865-4743
Email:pjoseph@freeportmaine.com

MEMORANDUM

TO: Freeport Town Council
FROM: Peter Joseph, Town Manager
DATE: 04/30/15
RE: Budget Information – Health Care Benefits

One of the major cost increases contained in this year's operating budget is to the employee healthcare line item, shown in the budget as line 0108-2409 "Health Insurance". This line item shows an increase of approximately 9.5% this year. This is due primarily to an underlying rate increase of 10.36% from our insurer, Maine Municipal Employees Health Trust (MMEHT). I have attached numerous supporting documents to this memo from MMEHT that provide additional information on this rate increase, as well as our ten year rate history.

The primary reason for the underlying 10.36% rate increase is due to our claims performance during 2013 and 2014. As an individually rated employer, approximately 10% of our premium rates are determined by our claims performance, and the remaining 90% are determined by the performance of the "pool" of all municipalities as a whole. The past 24 months of claims performance is used to calculate premium rates. As shown on pages 4-6 of the attached documents, our loss ratio from claims performance has significantly increased (i.e. worsened) from 101% in 2012, to 121% in 2013, to 123% in 2014. As you can see at the bottom of these pages, significant large claims in 2013 and 2014 were the primary cause of these increases.

While these rate increases this year may seem drastic, I would like to also draw your attention to our ten year rate history, on page 7 of the attached documents. As you can see, our 10 year performance has significantly outperformed the Health Trust average as a whole. Additionally, we take proactive steps to manage these costs to the extent that we are able, including our highly successful wellness program, which is held up as an example to other municipalities by the Health Trust. It is conceivable that without the successes of this program, claims performance could be even worse.

Maine Municipal Employees Health Trust
60 COMMUNITY DRIVE, AUGUSTA, MAINE 04330-9486 (207) 621-2645 www.mmeht.org

FUNDING ARRANGEMENTS

The Maine Municipal Employees Health Trust (MMEHT) is a group, self-funded trust structured as a Multiple Employer Welfare Arrangement (or MEWA), regulated by the Maine Bureau of Insurance.

What is a self-funded plan and how is this different from insurance?

Self-funding is an arrangement where the employer (or Trust) bears the total and ultimate responsibility for providing plan benefits and paying claims. In the case of the Health Trust, this responsibility rests with the entire group of more than 450 participating employers.

In an insurance arrangement, on the other hand, an employer (or group of employers) transfers that responsibility or financial risk to an insurance company when it purchases a policy. The insurance company thus bears the ultimate responsibility for providing plan benefits and paying claims for all of its insured groups.

By joining the Health Trust, each participating employer group has entered into a contract not only with the Trust itself, but with all of the other employer groups that participate in the Trust. Under this contract, all participating employer groups share or pool the responsibility for providing benefits and paying claims for the entire group.

To protect the program's finances from single large claims, in any given year, the Health Trust purchases a type of insurance called specific reinsurance. This coverage is currently provided to the Health Trust by Anthem. The specific reinsurance purchased by the Health Trust provides coverage by the reinsurance carrier for amounts in excess of $275,000 on an individual claimant – in other words, if an individual participant incurs claims in excess of $275,000 in a calendar year.

How is the MMEHT funded?

Each year the Health Trust's actuary reviews the Trust's past claims experience for a twenty-four month period in order to project future claim costs. The Trust's actuary is Cheiron, a full-service financial analysis and actuarial consulting firm.

The actuary adjusts the claims projection by a medical trend factor that takes into account such factors as utilization of services, new technologies, prescription drug costs and regional medical care inflation factors. The Trust adds other expenditure items such as administrative costs and reinsurance to the actuary's projected claims costs in order to develop a complete funding model (budget) for the Trust.

Once the total Trust funding model or budget is established, the Trustees set premium contributions, or rates. The Trust collects premiums from employers and participants to fund claims and administrative costs. The Board of Trustees follows a reserve policy that provides for a safety margin for potential claims that might exceed the actuary's projected claims.

a

RATE DEVELOPMENT

Maine Municipal Employees Health Trust rates are established by the MMEHT Board of Trustees each year in the fall, for the upcoming calendar year. Premium rates are guaranteed from January 1 through December 31 of each calendar year. There are a number of factors that go into developing medical rates for each participating employer group of the MMEHT. These factors are outlined below.

Experience Rating: The Maine Municipal Employees Health Trust Board of Trustees adopted its Individual Rating Plan (IRP) in 1989, and amended it in 1997, 2001, 2004, and 2014. The IRP is a process for determining rate adjustments for each of the individually rated groups and for the non-rated Pool as a whole.

For groups of more than 50 covered employees, such as the Town of Freeport, experience-rating formulas are applied to the rate-setting process. Rates for these large, "individually-rated" groups are calculated partly on the group's own experience and partly on the experience of the entire Health Trust pool.

Groups with 50 or fewer covered employees, on the other hand, are part of the Health Trust pool. Rates for these "non-rated" groups are determined based upon the experience of the Health Trust pool as a whole, and not upon the individual claims experience of any one employer group.

Credibility Factor: An individual group's Credibility Factor is based on the average number of participants in the Health Trust health plan, counted over the previous 24 months. The larger the employer group, in terms of the number of covered employees, the larger the Credibility Factor, meaning that the group's own claims experience will weigh more heavily in the rating determination. This factor can change annually.

During the rate-setting process for calendar year 2015, the Town of Freeport averaged 58 covered employees and retirees over the previous 24 months. As a result, the actuary calculated the credibility factor for Freeport at approximately 10.6%. This means that Freeport's own claims experience accounted for about 10.6% of its annual rate adjustment; the remaining 89.4% was determined by the Health Trust average.

Calculation of Rates and Annual Adjustments: The Health Trust's actuary calculates the rates and rate adjustments for an individually rated group by blending the group's Experience Rate Adjustment with the Average Trust Adjustment. The group's Experience Rate Adjustment is the adjustment based solely on the group's own experience for the most recent 24 months of Health Trust claims experience; the Average Trust Adjustment is the Trust-wide average adjustment determined by the Board. The weight given to the Experience Rate Adjustment is based on the group's Credibility Factor, as described above.

Reinsurance: In the calculation of total claims experience for individually rated groups and for the non-rated pool, individual claims are capped at the reinsurance attachment point in effect during the rating period. At the present time, the Trust's reinsurance attachment point has been set at $275,000 per calendar year. Claims in excess of this attachment point will not be counted towards an individual group's losses when calculating total claims experience.

Loss Ratio: The Loss Ratio is the comparison of premiums to claims in a given period of time. A loss ratio of over 100% means that claims paid out by the Trust exceeded premiums paid in by the employer.

ANNUAL RATE SETTING PROCESS

At its fall meeting each year, the Health Trust Board of Trustees determines the Average Rate Adjustment required to fund Health Trust programs in the coming year, taking into consideration claims and non-claims expenses, revenues other than premium, and available surplus. The Board also adopts an annual rate adjustment plan that includes the Average Rate Adjustment, the adjustment for groups in the non-rated Pool, and the average adjustments for rated groups, with specific reference to minimum and/or maximum limitations on such adjustments, if any.

Throughout the Trust's history, the Trustees have maintained a fiscally conservative approach with regard to funding the programs offered by the Trust. This approach has allowed the Trust to maintain its financial stability, even throughout the past several years of increasing health insurance costs. The Trustees are committed to maintaining this financial stability in the future while still striving to offer the plan flexibility that many participating employers appreciate.

Town of Freeport
MMEHT Health Claims Experience
January 1, 2014 through December 31, 2014

Quarter	Premiums Paid	Health Claims			Loss Ratio
		Medical	Prescription Drugs	Total Health Claims	
1st	$ 175,415.52	$ 204,337.77	$ 32,979.69	**$ 237,317.46**	
2nd	$ 167,038.08	$ 196,141.46	$ 34,826.75	**$ 230,968.21**	
3rd	$ 180,329.94	$ 121,330.55	$ 36,097.36	**$ 157,427.91**	
4th	$ 178,462.53	$ 204,870.74	$ 34,183.36	**$ 239,054.10**	
2014 Total	**$ 701,246.07**	$ 726,680.52	$ 138,087.16	**$ 864,767.68**	**123%**

Town of Freeport
Large Health Claims Over $50,000
January 1, 2014 through December 31, 2014

	Paid Claims	Status
1	$101,086.19	Ongoing
2	$89,444.54	Closed
3	$59,955.32	Ongoing
Total Claims Over $50,000	$ 250,486.05	

5

Town of Freeport
MMEHT Health Claims Experience
January 1, 2013 through December 31, 2013

Quarter	Premiums Paid	Health Claims			Loss Ratio
		Medical	Prescription Drugs	Total Health Claims	
1st	$ 168,203.11	$ 153,628.42	$ 29,357.30	**$ 182,985.72**	
2nd	$ 167,593.98	$ 218,372.91	$ 32,110.57	**$ 250,483.48**	
3rd	$ 170,030.50	$ 175,152.47	$ 27,844.95	**$ 202,997.42**	
4th	$ 168,178.75	$ 148,755.16	$ 30,182.53	**$ 178,937.69**	
2013 Total	**$ 674,006.34**	$ 695,908.96	$ 119,495.35	**$ 815,404.31**	**121%**

Town of Freeport
Large Health Claims Over $50,000
January 1, 2013 through December 31, 2013

	Paid Claims	Status
1	$90,493.67	Ongoing
2	$94,358.74	Ongoing
3	$69,806.70	Ongoing
Total Claims Over $50,000	$ 254,659.11	

Town of Freeport
MMEHT Health Claims Experience
January 1, 2012 through December 31, 2012

Quarter	Premiums Paid	Health Claims			Loss Ratio
		Medical	Prescription Drugs	Total Health Claims	
1st	$ 157,246.11	$ 96,625.32	$ 21,325.68	**$ 117,951.00**	
2nd	$ 157,947.88	$ 131,729.00	$ 24,723.85	**$ 156,452.85**	
3rd	$ 163,799.14	$ 174,934.20	$ 23,794.22	**$ 198,728.42**	
4th	$ 160,277.48	$ 149,200.09	$ 24,411.42	**$ 173,611.51**	
2012 Total	**$ 639,270.61**	$ 552,488.61	$ 94,255.17	**$ 646,743.78**	**101%**

Town of Freeport
Large Health Claims Over $50,000
January 1, 2012 through December 31, 2012

	Paid Claims	Status
1	$54,433.19	Closed
2	$53,390.17	Ongoing
Total Claims Over $50,000	$ 107,823.36	

10 Year Rate History
Town of Freeport vs Trust Average

Year	Rate Adjustment – Health Trust Average	Rate Adjustment – Town of Freeport
2015	7.0% POS; 9.0% PPO	10.36%
2014	4.0%	2.19%
2013	7.5%	4.0%
2012	4.0%	2.55%
2011	9.5%	7.08%
2010	8.0%	5.16%
2009	5.9%	4.19%
2008	0.0%	-2.9%
2007	7.0%	6.6%
2006	9.0%	10.56%
Ten Year Average	**6.19%**	**4.98%**

Top Medical Cost Drivers for the Town of Freeport (including Rx)
January 1, 2014 - December 31, 2014
(excluding Preventive & Administrative, Isolated Signs & Symptoms, and Not Mapped to an MPC)

Covered (as of 12/2014) –
56 employees (subscribers)
25 spouses
42 children

By dollar amount spent by Health Trust (Plan):

Diagnosis	Dollar Amount (Plan Paid)	Number of Member with Claims	% of Plan Paid
Orthopedics and Rheumatology *Includes: arthritis, bursitis and tendonitis, fractures and dislocations, lupus, joint inflammation, orthopedic trauma, and osteoporosis.*	$184,396	53	21.9%
Cardiology *Includes: aneurysms, atherosclerosis, cardiac congenital disorder, cardiac trauma, congestive heart failure, coronary artery disease, heart transplants, and hypertension.*	$117,191	<50	13.9%
Endocrinology *Includes: adrenal gland dysfunction, diabetes, gout, hyperlipidemia, nutritional deficiency, obesity, thyroid diseases and dysfunctions.*	$75,746	<50	9.0%
Behavioral Health *Includes: substance abuse, anxiety, ADD, autism, dementia, depression, schizophrenia.*	$44,415	<50	5.3%
Neurology *Includes: brain/spinal abscess or trauma, carpal tunnel syndrome, cerebral vascular accident (stroke), encephalitis, epilepsy, meningitis, and migraine.*	$25,641	<50	3.0%

Note: Total Plan spend for the Town of Freeport in 2014: $841,556.

Top Medical Cost Drivers for the Town of Freeport (including Rx)
January 1, 2013 - December 31, 2013
(excluding Preventive & Administrative, Isolated Signs & Symptoms, and Not Mapped to an MPC)

Covered (as of 12/2013) –
54 employees (subscribers)
24 spouses
42 children

By dollar amount spent by Health Trust (Plan):

Diagnosis	Dollar Amount (Plan Paid)	Number of Member with Claims	% of Plan Paid
Orthopedics and Rheumatology *Includes: arthritis, bursitis and tendonitis, fractures and dislocations, lupus, joint inflammation, orthopedic trauma, and osteoporosis.*	$178,293	52	22.4%
Cardiology *Includes: aneurysms, atherosclerosis, cardiac congenital disorder, cardiac trauma, congestive heart failure, coronary artery disease, heart transplants, and hypertension.*	$164,970	<50	20.7%
Endocrinology *Includes: adrenal gland dysfunction, diabetes, gout, hyperlipidemia, nutritional deficiency, obesity, thyroid diseases and dysfunctions.*	$98,372	<50	12.4%
Gastroenterology *Includes: appendicitis, bowel obstruction, congenital anomalies of intestines and abdomen, diverticulitis, gastric ulcer, gastritis or duodenitis, hemorrhoids, hernias, and IBS.*	$54,217	<50	6.8%
Behavioral Health *Includes: substance abuse, anxiety, ADD, autism, dementia, depression, schizophrenia.*	$20,013	<50	2.5%

Note: Total Plan spend for the Town of Freeport in 2013: $795,340.

Cost and Utilization Summary Report
Glossary of Terms

Episode Treatment Group's Major Practice Categories (MPCs) Classifications

The Episode Treatment Grouper (ETG) is an illness classification methodology that provides a medically meaningful statistical unit representing a complete episode of care. Unlike many other methodologies to group claims, such as ICD9 chapter categories, ETGs include prescription drug claims. Each of the 558 ETGs belongs to one of 22 Major Practice Categories (MPCs) which relate to a provider specialty. This format provides a guide to additional analysis and may identify intervention opportunities. Each MPC is listed below with examples of ETGs that are categorized into each MPC.

"Not Mapped to MPC" - ETG's have a look-back period of time associated with them. If a member is just starting an episode of treatment and it does not meet the time criteria for the ETG, there is not enough information available to place it into a valid Major Practice Category (MPG).

Cardiology
- Aneurysms
- Atheroschlerosis
- Cardiac Congenital Disorder
- Cardiac Trauma
- Congestive Heart Failure
- Coronary Artery Disease
- Heart Transplant
- Hypertension

Behavioral Health
- Substance Abuse/Drug Dependence
- Anxiety/Phobia
- Autism/Attention Deficit Disorder/Development Disorders
- Dementia
- Depression
- Mental Retardation
- Personality Disorder/Schizophrenia

Benign Neoplasm
- Benign Neoplasm – All Body Systems

Dermatology
- Infection of the Skin
- Inflammation of Skin & Subcutaneous Tissue
- Major Bacterial Infection of the Skin
- Major/Minor Burns, Skin Trauma
- Open Wound

Endocrinology
- Adrenal Gland Dysfunction
- Diabetes
- Diseases of the Thyroid Gland
- Gout
- Hyperlipidemia
- Nutritional Deficiency
- Obesity
- Thyroid Dysfunction

Gastroenterology
- Appendicitis
- Bowel Obstruction
- Congenital Anomalies of the Intestines and Abdomen
- Diverticulitis
- Gastric Ulcer
- Gastritis and/or Duodenitis
- Hemorrhoids
- Hernias
- IBS

Gynecology
- Conditions Associated with Infertility
- Conditions Associated with Menstruation
- Endometriosis, w/o Surgery
- Infections of the Cervix, Ovary, Fallopian Tube, Uterus

Hematology
- Leukemia
- Neoplastic Disease Of Blood And Lymphatic System Except Leukemia
- Non-Neoplastic Blood Disease

Hepatology
- Cholelithiasis
- Chronic Pancreatitis
- Cirrhosis
- Hepatitis

Infectious Diseases
- Aids/HIV
- Major Infectious Disease
- Minor Infectious Disease

Isolated Signs & Symptoms
- Immunizations, Screenings And Routine Exams

Late Effects, Environmental Trauma And Poisonings
- Complications, Environmental, Toxic Effects

Malignant Neoplasm
- Malignant Neoplasm – All Body Systems

Neonatology
- Neonatal Management

Nephrology
- Acute Renal Failure
- Acute Renal Inflammation
- Chronic Renal Failure
- Chronic Renal Inflammation
- Kidney Transplant

Neurology
- Brain/Spinal Abscess
- Brain/Spinal Trauma
- Carpal Tunnel Syndrome
- Cerebral Vascular Accident
- Encephalitis
- Epilepsy
- Meningitis
- Migraine Headache

Obstetrics
- Ectopic Pregnancy
- Induced Abortion
- Pregnancy, Delivered
- Pregnancy, Not Delivered
- Spontaneous Abortion

Ophthalmology
- Cataract
- Congenital Anomaly of the Eye
- Conjunctivitis
- Eye Infections
- Eye Trauma
- Glaucoma
- Inflammatory Eye Disease
- Macular and Non-Macular Degeneration

Orthopedics & Rheumatology
- Arthritis
- Bursitis and Tendinitis
- Fractures and Dislocations
- Lupus
- Major Joint Inflammation other than Arthritis
- Major Orthopedic Trauma other than Fracture
- Minor Orthopedic Trauma
- Osteoporosis

Otolaryngology
- Allergic Rhinitis
- Ear, Nose and Throat Congenital and Acquired Anomalies
- Ear, Nose and Throat Inflammatory Conditions
- Ear, Nose and Throat Trauma
- Hearing Disorders
- Infection/Inflammation of the Oral Cavity
- Otitis Media
- Sinusitis
- Tonsillitis, Adenoiditis
- Trauma of the Oral Cavity

Preventive and Administrative
- Immunizations, Screenings and Routine Exams

Pulmonology
- Acute Bronchitis
- Asthma
- Bacterial Lung Infections
- Chest Trauma
- Emphysema/Chronic Bronchitis
- Lung Transplant
- Occupational and Environmental Pulmonary Diseases
- Viral/Fungal Lung Infections

Urology
- Infection of the Genitourinary System
- Kidney Stones
- Male Infertility
- Sexually Transmitted Diseases
- Urinary Incontinence

Anthem.
Health. Join In.™

TOWN OF FREEPORT
Planning Department

April 30, 2015

TO: Peter Joseph

FROM: Donna Larson

RE: Planning Board Studies item increase (0602-4360)

The Planning Department budget includes a significant increase in the Planning Board Studies line item. This is a one-time only increase to complete a much needed project.

The project is for $6,500 (line item 0602-4360, Planning Board Studies) to complete a historical survey of the buildings in the Design Review 1 District. The buildings in this District are regulated by the Project Review Board. Any new building, additions to buildings, or material changes to a building requires the review and approval of the Project Review Board. Each building has a designation of A, B, or C, with "A" buildings being historically significant and "C" buildings having no historical significance. To be considered "historically significant" a building must be at least 50 years and have architectural features that were indicative of the time. This District hasn't been surveyed since the early 1980's when the district was created. A survey is now well overdue.

Thank you for your consideration of this important project.

REGIONAL TRANSPORTATION PROGRAM

Great Rides for Everyone!

December 22, 2014

Johanna Hanselman, Welfare Director
Town of Freeport
30 Main Street
Freeport, ME 04032-1209

Re: FY July 1, 2015 – June 30, 2016 Allocation Request

Dear Ms. Hanselman:

I would like to thank you and the Town of Freeport for the continued support you have provided to RTP over the past several years. Your annual allocation helps us provide essential transportation to your elderly, disabled and low-income residents. We are a specialized service with lift-equipped vehicles and well-trained drivers employed by our agency. In addition, RTP deploys volunteer drivers who use their own cars and, if necessary, RTP will dispatch taxi service under special circumstances. At our home base on St. John Street in Portland, our dispatchers are ready to handle your questions from 8am to 4:30pm Monday - Friday.

While we are funded by a number of governmental and social service agencies, the cost of our critical service generally exceeds the revenues from these contracts, fee schedules and other earned revenues and local support. Every dollar we receive from the towns and cities throughout Cumberland County not only helps to supplement the cost of our service to their residents, but is also counted as part of our agency's local match which enables us to leverage additional Federal and State funds for operating and capital purposes.

In these challenging economic times, I appreciate how difficult it is to stretch every dollar to cover the cost of essential service. RTP, like many of the municipalities, must do more with fewer dollars. As RTP's executive director, be assured that my staff and I will spend your dollars in the most prudent manner to ensure we continue to provide the best possible transportation to your residents. **Accordingly, I respectfully request that your council consider funding RTP $1,700 for FY 2015–2016.**

Please do not hesitate to contact me should you have any questions or wish to discuss our funding request. Thank you very much for your consideration

Sincerely,

Jack De Beradinis,
Executive Director

Town of Freeport
Human Service Agency Request for Funding
Fiscal Year 2016

Please complete the following survey. Attach additional pages if necessary.

All surveys must be completed and received by 1/23/15 in order to be eligible for consideration for the Fiscal Year 2016 Freeport Budget

Agency Name: *Regional Transportation Program, Inc* Date: *12/22/2014*

Address: *127 Saint John Street, Portland, ME 04102*

Telephone: *774-2666* Fax: *828-8899* Email: jackd@rtprides.org

Executive Director: *Jack DeBeradinis* Agency Fiscal Year: *10/1 - 09/30*

Funding Request Summary:

Total Amount of Request:	*$1,700*	
Funds received from Freeport in FY2014:	*$500*	
Total Agency Budget (most recent fiscal year)	*$2,933,531*	*FY2015*
% of Budget Spent on Client Services	*92%*	
% of Budget Spent on Administrative Costs:	*8%*	

Revenue Sources:

Federal Funds:	*$1,537,863*
State Funds:	*$848,431*
United Way:	*$74,500*
Cumberland County:	*$0*
Client Fees - Public:	*$161,200*
Client Fees - Private:	*$0*
Municipalities (List):	*$14,097*
Fundraising	*$1,000*
Other:	*$296,440*

Total $2,933,531

Client Composition:

Number of Freeport Residents served annually: *8*

Value of services provided to Freeport Residents (please explain how determined): *$4,503*

236 Trips at agency cost per trip of $19.08. 236 x $19.08 = $4,502.88

What population(s) does your Agency serve?: *General public transportation with an emphasis on those who need it most including the elderly, those with a disability, and low income.*

Does your program charge client fees (if so, describe)?: *The general public fare is $2.50 per one-way trip within a town or to an adjoining town, but $5.00 between non-adjoining towns.*

Does your program use a sliding fee scale (if so, describe)?: *No*

Can residents access services immediately or is there a waiting list? What if there is an emergency?: *All service is scheduled upon request. Service is scheduled a day or two in advance. RTP does not provide emergency transportation.*

Program Information & Services Provided:

Describe your program, objectives and how it benefits Freeport and its residents: *Two days a week are dedicated to Freeport residents. Monday is for grocery shopping in Yarmouth. Tuesday to downtown Portland or to the Maine Mall. Access is available throught the week for low-income appts.*

Please list the specific services you provide which are utilized by Freeport residents (please include the number of Freeport residents who received each specific service):

Specific service provided -- Transportation. All Freeport residents currently in our database are eligible for this service.

Are there other organizations which provide similar services to Freeport Residents? *RTP is a general public bus service that provides door to door transportation.*

if so, what are they? *Private taxi services serve door to door transportation. The Yarmouth Driving Corps and Freeport Community Services have provided some*

volunteer transportation.

If so, what makes your Agency unique? *Low general public fare and services that are targeted to low income, elderly and the disabled. Accessible services since 1976*

Describe how your program works cooperatively and/or collaboratively with other agencies: *We refer transportation requests to alternate service providers when RTP buses are not scheduled to be in the area. Riders with ADA cards can acquire additional ADA services in Portland South Portland, Westbrook and Falmouth*

Please describe how your agency evaluates and measures effectiveness: *In terms of safety, reliability, and timeliness.*

Describe how your program uses volunteers: *MaineCare clients and other State referred clients are transported by volunteer drivers when buses and vans are not available.*

What else should we know about your Agency which will assist us in making funding recommendations? *RTP has operated a "County Wide Bus" since 1976. We have a fleet of 37 buses and vans that are dedicated to transportation of those most in need regardless of income. Most of our buses and vans are lift equipped. We have depended on town donations to keep our "County Wide" service available for many years. Service is provided at cost.*

Please attach one copy of your latest Form 990.

All surveys need to be returned to:

Johanna Hanselman

Town of Freeport

30 Maine Street

Freeport, ME 04032

** PUBLIC DISCLOSURE COPY **

Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

▶ The organization may have to use a copy of this return to satisfy state reporting requirements.

OMB No. 1545-0047

2012

Open to Public Inspection

A For the 2012 calendar year, or tax year beginning OCT 1, 2012 and ending SEP 30, 2013

B Check if applicable: [ ] Address change [ ] Name change [ ] Initial return [ ] Terminated [ ] Amended return [ ] Application pending

C Name of organization: REGIONAL TRANSPORTATION PROGRAM

Doing Business As

Number and street (or P.O. box if mail is not delivered to street address): 127 ST. JOHN STREET | Room/suite

City, town, or post office, state, and ZIP code: PORTLAND, ME 04102

D Employer identification number: 01-0339851

E Telephone number: (207)774-2666

G Gross receipts $ 5,925,195.

F Name and address of principal officer: JACK DEBERADINIS
SAME AS C ABOVE

H(a) Is this a group return for affiliates? [ ] Yes [X] No

H(b) Are all affiliates included? [ ] Yes [ ] No
If "No," attach a list. (see instructions)

I Tax-exempt status: [X] 501(c)(3) [ ] 501(c) ( ) ◀ (insert no.) [ ] 4947(a)(1) or [ ] 527

J Website: ▶ WWW.RTPRIDES.ORG

H(c) Group exemption number ▶

K Form of organization: [X] Corporation [ ] Trust [ ] Association [ ] Other ▶

L Year of formation: 1976 M State of legal domicile: ME

Part I Summary

Activities & Governance

1 Briefly describe the organization's mission or most significant activities: TO MEET THE DIVERSE TRANSPORTATION AND MOBILITY NEEDS OF PEOPLE AND COMMUNITIES.

2 Check this box ▶ [ ] if the organization discontinued its operations or disposed of more than 25% of its net assets.

3	Number of voting members of the governing body (Part VI, line 1a)	3	8
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	8
5	Total number of individuals employed in calendar year 2012 (Part V, line 2a)	5	76
6	Total number of volunteers (estimate if necessary)	6	40
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
b	Net unrelated business taxable income from Form 990-T, line 34	7b	0.

			Prior Year	Current Year
Revenue	8	Contributions and grants (Part VIII, line 1h)	1,312,549.	1,798,005.
	9	Program service revenue (Part VIII, line 2g)	4,522,681.	4,034,957.
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	0.	-10,280.
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	76,972.	92,086.
	12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	5,912,202.	5,914,768.
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	0.	0.
	14	Benefits paid to or for members (Part IX, column (A), line 4)	0.	0.
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	2,393,939.	2,162,732.
	16a	Professional fundraising fees (Part IX, column (A), line 11e)	0.	0.
	b	Total fundraising expenses (Part IX, column (D), line 25) ▶ 14,233.		
	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	3,653,301.	3,467,552.
	18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	6,047,240.	5,630,284.
	19	Revenue less expenses. Subtract line 18 from line 12	-135,038.	284,484.
			Beginning of Current Year	**End of Year**
Net Assets or Fund Balances	20	Total assets (Part X, line 16)	2,041,199.	2,152,980.
	21	Total liabilities (Part X, line 26)	353,130.	180,427.
	22	Net assets or fund balances. Subtract line 21 from line 20	1,688,069.	1,972,553.

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here

▶ Signature of officer — Date 5/14/2014

▶ JACK DEBERADINIS, EXECUTIVE DIRECTOR
Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check [ ] if self-employed	PTIN
LISA DUNBAR				P00505024

Firm's name ▶ RUNYON KERSTEEN OUELLETTE — Firm's EIN ▶ 01-0440155

Firm's address ▶ 20 LONG CREEK DRIVE
SOUTH PORTLAND, ME 04106 — Phone no. 207-773-2986

May the IRS discuss this return with the preparer shown above? (see instructions) [X] Yes [ ] No

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response to any question in this Part III ..... [X]

1 Briefly describe the organization's mission:
TO MEET THE DIVERSE TRANSPORTATION AND MOBILITY NEEDS OF PEOPLE AND COMMUNITIES.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? ..... [ ] Yes [X] No
If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? ..... [ ] Yes [X] No
If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code: _____) (Expenses $ 5,241,367. including grants of $ _____) (Revenue $ 4,116,616.)
REGIONAL TRANSPORTATION PROGRAM, INC. (RTP) WAS FOUNDED IN 1976 AND IS DESIGNATED AS A 501(C)(3) NOT-FOR-PROFIT ORGANIZATION. RTP'S EXEMPT PURPOSE IS TO PROVIDE TRANSPORTATION FOR THE HANDICAPPED, ELDERLY, AND LOW-INCOME INDIVIDUALS THROUGHOUT CUMBERLAND COUNTY, MAINE, WHO, BECAUSE OF INFIRMITY OR LOCATION, ARE UNABLE TO USE THE MASS TRANSIT SERVICE FOR TRANSPORTATION. RTP PROVIDES TRANSPORTATION THROUGH TWO BASIC VEHICLE MODES: THE MINIBUS/VAN PROGRAM WITH TAXI BACKUP AND BY VOLUNTEERS WHO USE THEIR OWN VEHICLES AND ARE REIMBURSED BY A MILEAGE RATE. SINCE RTP IS DESIGNATED AS A REGIONAL TRANSPORTATION CORPORATION SUPPORTED WITH FEDERAL AND STATE TRANSIT FUNDS, THE AGENCY ALSO PROVIDES PUBLIC TRANSPORTATION BASED ON AVAILABILITY OF VEHICLES AND FUNDING.

4b (Code: _____) (Expenses $ _____ including grants of $ _____) (Revenue $ _____)

4c (Code: _____) (Expenses $ _____ including grants of $ _____) (Revenue $ _____)

4d Other program services (Describe in Schedule O.)
(Expenses $ _____ including grants of $ _____) (Revenue $ _____)

4e **Total program service expenses** ▶ 5,241,367.

Part IV Checklist of Required Schedules

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? *If "Yes," complete Schedule A*	1	X	
2	Is the organization required to complete *Schedule B, Schedule of Contributors*?	2	X	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? *If "Yes," complete Schedule C, Part I*	3		X
4	**Section 501(c)(3) organizations.** Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? *If "Yes," complete Schedule C, Part II*	4		X
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? *If "Yes," complete Schedule C, Part III*	5		X
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? *If "Yes," complete Schedule D, Part I*	6		X
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? *If "Yes," complete Schedule D, Part II*	7		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? *If "Yes," complete Schedule D, Part III*	8		X
9	Did the organization report an amount in Part X, line 21, for escrow or custodial account liability; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? *If "Yes," complete Schedule D, Part IV*	9		X
10	Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? *If "Yes," complete Schedule D, Part V*	10		X
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.			
a	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? *If "Yes," complete Schedule D, Part VI*	11a	X	
b	Did the organization report an amount for investments - other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VII*	11b		X
c	Did the organization report an amount for investments - program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VIII*	11c		X
d	Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part IX*	11d		X
e	Did the organization report an amount for other liabilities in Part X, line 25? *If "Yes," complete Schedule D, Part X*	11e		X
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? *If "Yes," complete Schedule D, Part X*	11f	X	
12a	Did the organization obtain separate, independent audited financial statements for the tax year? *If "Yes," complete Schedule D, Parts XI and XII*	12a	X	
b	Was the organization included in consolidated, independent audited financial statements for the tax year? *If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional*	12b		X
13	Is the organization a school described in section 170(b)(1)(A)(ii)? *If "Yes," complete Schedule E*	13		X
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		X
b	Did the organization have aggregate revenues or expenses of more than $10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at $100,000 or more? *If "Yes," complete Schedule F, Parts I and IV*	14b		X
15	Did the organization report on Part IX, column (A), line 3, more than $5,000 of grants or assistance to any organization or entity located outside the United States? *If "Yes," complete Schedule F, Parts II and IV*	15		X
16	Did the organization report on Part IX, column (A), line 3, more than $5,000 of aggregate grants or assistance to individuals located outside the United States? *If "Yes," complete Schedule F, Parts III and IV*	16		X
17	Did the organization report a total of more than $15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? *If "Yes," complete Schedule G, Part I*	17		X
18	Did the organization report more than $15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? *If "Yes," complete Schedule G, Part II*	18		X
19	Did the organization report more than $15,000 of gross income from gaming activities on Part VIII, line 9a? *If "Yes," complete Schedule G, Part III*	19		X
20a	Did the organization operate one or more hospital facilities? *If "Yes," complete Schedule H*	20a		X
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		

Part IV Checklist of Required Schedules *(continued)*

			Yes	
21	Did the organization report more than $5,000 of grants and other assistance to any government or organization in the United States on Part IX, column (A), line 1? *If "Yes," complete Schedule I, Parts I and II*	21		X
22	Did the organization report more than $5,000 of grants and other assistance to individuals in the United States on Part IX, column (A), line 2? *If "Yes," complete Schedule I, Parts I and III*	22		X
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? *If "Yes," complete Schedule J*	23		X
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than $100,000 as of the last day of the year, that was issued after December 31, 2002? *If "Yes," answer lines 24b through 24d and complete Schedule K. If "No", go to line 25*	24a		X
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
25a	**Section 501(c)(3) and 501(c)(4) organizations.** Did the organization engage in an excess benefit transaction with a disqualified person during the year? *If "Yes," complete Schedule L, Part I*	25a		X
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? *If "Yes," complete Schedule L, Part I*	25b		X
26	Was a loan to or by a current or former officer, director, trustee, key employee, highest compensated employee, or disqualified person outstanding as of the end of the organization's tax year? *If "Yes," complete Schedule L, Part II*	26		X
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? *If "Yes," complete Schedule L, Part III*	27		X
28	Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):			
a	A current or former officer, director, trustee, or key employee? *If "Yes," complete Schedule L, Part IV*	28a		X
b	A family member of a current or former officer, director, trustee, or key employee? *If "Yes," complete Schedule L, Part IV*	28b		X
c	An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? *If "Yes," complete Schedule L, Part IV*	28c		X
29	Did the organization receive more than $25,000 in non-cash contributions? *If "Yes," complete Schedule M*	29		X
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? *If "Yes," complete Schedule M*	30		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? *If "Yes," complete Schedule N, Part I*	31		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? *If "Yes," complete Schedule N, Part II*	32		X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? *If "Yes," complete Schedule R, Part I*	33		X
34	Was the organization related to any tax-exempt or taxable entity? *If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1*	34		X
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		X
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? *If "Yes," complete Schedule R, Part V, line 2*	35b		
36	**Section 501(c)(3) organizations.** Did the organization make any transfers to an exempt non-charitable related organization? *If "Yes," complete Schedule R, Part V, line 2*	36		X
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? *If "Yes," complete Schedule R, Part VI*	37		X
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? **Note.** All Form 990 filers are required to complete Schedule O	38	X	

Part V **Statements Regarding Other IRS Filings and Tax Compliance**

Check if Schedule O contains a response to any question in this Part V ☐

				Yes	No
1a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable	1a	10		
b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable	1b	0		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?			1c	X	
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a	76			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?			2b	X	
	Note. If the sum of lines 1a and 2a is greater than 250, you may be required to *e-file* (see instructions)					
3a	Did the organization have unrelated business gross income of $1,000 or more during the year?			3a		X
b	If "Yes," has it filed a Form 990-T for this year? *If "No," provide an explanation in Schedule O*			3b		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?			4a		X
b	If "Yes," enter the name of the foreign country: ▶					
	See instructions for filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.					
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?			5a		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?			5b		X
c	If "Yes," to line 5a or 5b, did the organization file Form 8886-T?			5c		
6a	Does the organization have annual gross receipts that are normally greater than $100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?			6a		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?			6b		
7	**Organizations that may receive deductible contributions under section 170(c).**					
a	Did the organization receive a payment in excess of $75 made partly as a contribution and partly for goods and services provided to the payor?			7a		X
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?			7b		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?			7c		X
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d				
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?			7e		X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?			7f		X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?			7g		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?			7h		
8	**Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations.** Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?			8		
9	**Sponsoring organizations maintaining donor advised funds.**					
a	Did the organization make any taxable distributions under section 4966?			9a		
b	Did the organization make a distribution to a donor, donor advisor, or related person?			9b		
10	**Section 501(c)(7) organizations.** Enter:					
a	Initiation fees and capital contributions included on Part VIII, line 12	10a				
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b				
11	**Section 501(c)(12) organizations.** Enter:					
a	Gross income from members or shareholders	11a				
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b				
12a	**Section 4947(a)(1) non-exempt charitable trusts.** Is the organization filing Form 990 in lieu of Form 1041?			12a		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b				
13	**Section 501(c)(29) qualified nonprofit health insurance issuers.**					
a	Is the organization licensed to issue qualified health plans in more than one state?			13a		
	Note. See the instructions for additional information the organization must report on Schedule O.					
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b				
c	Enter the amount of reserves on hand	13c				
14a	Did the organization receive any payments for indoor tanning services during the tax year?			14a		X
b	If "Yes," has it filed a Form 720 to report these payments? *If "No," provide an explanation in Schedule O*			14b		

Part VI Governance, Management, and Disclosure *For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.*

Check if Schedule O contains a response to any question in this Part VI ☐

Section A. Governing Body and Management

				Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year	1a	8		
	If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O.				
b	Enter the number of voting members included in line 1a, above, who are independent	1b	8		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2			X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, or trustees, or key employees to a management company or other person?	3			X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4			X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5			X
6	Did the organization have members or stockholders?	6			X
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	7a			X
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b			X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:				
a	The governing body?	8a		X	
b	Each committee with authority to act on behalf of the governing body?	8b		X	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? *If "Yes," provide the names and addresses in Schedule O*	9			X

Section B. Policies *(This Section B requests information about policies not required by the Internal Revenue Code.)*

			Yes	No
10a	Did the organization have local chapters, branches, or affiliates?	10a		X
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	10b		
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a	X	
b	Describe in Schedule O the process, if any, used by the organization to review this Form 990.			
12a	Did the organization have a written conflict of interest policy? *If "No," go to line 13*	12a	X	
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	X	
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? *If "Yes," describe in Schedule O how this was done*	12c	X	
13	Did the organization have a written whistleblower policy?	13	X	
14	Did the organization have a written document retention and destruction policy?	14		X
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?			
a	The organization's CEO, Executive Director, or top management official	15a	X	
b	Other officers or key employees of the organization	15b	X	
	If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions).			
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a		X
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?	16b		

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed ▶ME

18 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.

☐ Own website ☒ Another's website ☒ Upon request ☐ Other *(explain in Schedule O)*

19 Describe in Schedule O whether (and if so, how), the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.

20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization: ▶

JACK DEBERADINIS - (207)774-2666

127 ST. JOHN STREET, PORTLAND, ME 04102

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response to any question in this Part VII ☐

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
- List the organization's five current highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than $100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than $100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than $10,000 of reportable compensation from the organization and any related organizations.

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

☐ Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee): Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
(1) LORI ARSENAULT CLERK	2.00	X		X				0.	0.	0.
(2) WILLIAM VERNICK TREASURER	2.00	X		X				0.	0.	0.
(3) FRED FRAWLEY PRESIDENT	2.00	X		X				0.	0.	0.
(4) MARK RYDER BOARD MEMBER	1.00	X						0.	0.	0.
(5) CORY TRACY BOARD MEMBER	1.00	X						0.	0.	0.
(6) ELYSE CHILAND TIPTON BOARD MEMBER	1.00	X						0.	0.	0.
(7) JEFFREY D. RUSSELL BOARD MEMBER	1.00	X						0.	0.	0.
(8) SUZANNE UMLAND BOARD MEMBER	1.00	X						0.	0.	0.
(9) JACK DEBERADINIS EXECUTIVE DIRECTOR	45.00			X				71,975.	0.	11,347.

Part VII **Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees** *(continued)*

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee): Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
1b Sub-total ▶								71,975.	0.	11,347
c Total from continuation sheets to Part VII, Section A ▶								0.	0.	0.
d Total (add lines 1b and 1c) ▶								71,975.	0.	11,347.

2 Total number of individuals (including but not limited to those listed above) who received more than $100,000 of reportable compensation from the organization ▶ 0

		Yes	No
3 Did the organization list any **former** officer, director, or trustee, key employee, or highest compensated employee on line 1a? *If "Yes," complete Schedule J for such individual*	3		X
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than $150,000? *If "Yes," complete Schedule J for such individual*	4		X
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? *If "Yes," complete Schedule J for such person*	5		X

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than $100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation
NONE		

2 Total number of independent contractors (including but not limited to those listed above) who received more than $100,000 of compensation from the organization ▶ 0

Part VIII Statement of Revenue

Check if Schedule O contains a response to any question in this Part VIII ☐

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514
Contributions, Gifts, Grants and Other Similar Amounts	1a Federated campaigns	1a	80,465.				
	b Membership dues	1b					
	c Fundraising events	1c					
	d Related organizations	1d					
	e Government grants (contributions)	1e	1,700,882.				
	f All other contributions, gifts, grants, and similar amounts not included above	1f	16,658.				
	g Noncash contributions included in lines 1a-1f: $						
	h Total. Add lines 1a-1f ▶			1,798,005.			
Program Service Revenue		Business Code					
	2a MEDICAID FEES	900099		3,996,145.	3,996,145.		
	b FARE BOX REVENUES	485000		38,812.	38,812.		
	c						
	d						
	e						
	f All other program service revenue						
	g Total. Add lines 2a-2f ▶			4,034,957.			
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts) ▶			147.			147.
	4 Income from investment of tax-exempt bond proceeds ▶						
	5 Royalties ▶						
		(i) Real	(ii) Personal				
	6a Gross rents						
	b Less: rental expenses						
	c Rental income or (loss)						
	d Net rental income or (loss) ▶						
		(i) Securities	(ii) Other				
	7a Gross amount from sales of assets other than inventory						
	b Less: cost or other basis and sales expenses		10,427.				
	c Gain or (loss)		-10,427.				
	d Net gain or (loss) ▶			-10,427.	-10,427.		
	8a Gross income from fundraising events (not including $ ____ of contributions reported on line 1c). See Part IV, line 18 a						
	b Less: direct expenses b						
	c Net income or (loss) from fundraising events ▶						
	9a Gross income from gaming activities. See Part IV, line 19 a						
	b Less: direct expenses b						
	c Net income or (loss) from gaming activities ▶						
	10a Gross sales of inventory, less returns and allowances a						
	b Less: cost of goods sold b						
	c Net income or (loss) from sales of inventory ▶						
	Miscellaneous Revenue	Business Code					
	11a OTHER TRANSPORTATION R	900099		48,032.	48,032.		
	b FUEL TAX REFUND	900099		42,340.	42,340.		
	c MISCELLANEOUS	900099		1,714.	1,714.		
	d All other revenue						
	e Total. Add lines 11a-11d ▶			92,086.			
	12 Total revenue. See instructions. ▶			5,914,768.	4,116,616.	0.	147.

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response to any question in this Part IX ☐

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to governments and organizations in the United States. See Part IV, line 21				
2 Grants and other assistance to individuals in the United States. See Part IV, line 22				
3 Grants and other assistance to governments, organizations, and individuals outside the United States. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	94,426.	40,804.	40,807.	12,815.
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	1,356,519.	1,212,102.	144,417.	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	20,351.	19,014.	1,337.	
9 Other employee benefits	549,653.	474,999.	74,654.	
10 Payroll taxes	141,783.	121,933.	18,432.	1,418.
11 Fees for services (non-employees):				
a Management				
b Legal	12,680.	9,696.	2,984.	
c Accounting	15,000.		15,000.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Sch O.)	6,556.	6,556.		
12 Advertising and promotion				
13 Office expenses	40,362.	33,407.	6,955.	
14 Information technology				
15 Royalties				
16 Occupancy	78,362.	55,099.	23,263.	
17 Travel	9,448.	8,031.	1,417.	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	233,556.	217,052.	16,504.	
23 Insurance	92,180.	88,551.	3,629.	
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a SPECIAL TRANSPORTATION	1,977,158.	1,977,158.		
b CONTRACT EXPENSE (BUS P	402,457.	402,457.		
c GASOLINE & LUBRICANTS	321,688.	321,688.		
d COMMUNITY SUPPORT	119,675.	119,675.		
e All other expenses	158,430.	133,145.	25,285.	
25 Total functional expenses. Add lines 1 through 24e	5,630,284.	5,241,367.	374,684.	14,233.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ▶ ☐ if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

Check if Schedule O contains a response to any question in this Part X ☐

			(A) Beginning of year		(B) End of year
Assets	1	Cash - non-interest-bearing	535,414.	1	275,290.
	2	Savings and temporary cash investments		2	
	3	Pledges and grants receivable, net	672,791.	3	626,317.
	4	Accounts receivable, net		4	
	5	Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instr). Complete Part II of Sch L		6	
	7	Notes and loans receivable, net		7	
	8	Inventories for sale or use	56,291.	8	62,993.
	9	Prepaid expenses and deferred charges	86,886.	9	21,651.
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D — 10a 3,135,029.			
	b	Less: accumulated depreciation — 10b 1,968,300.	689,817.	10c	1,166,729.
	11	Investments - publicly traded securities		11	
	12	Investments - other securities. See Part IV, line 11		12	
	13	Investments - program-related. See Part IV, line 11		13	
	14	Intangible assets		14	
	15	Other assets. See Part IV, line 11		15	
	16	**Total assets.** Add lines 1 through 15 (must equal line 34)	2,041,199.	16	2,152,980.
Liabilities	17	Accounts payable and accrued expenses	294,389.	17	171,788.
	18	Grants payable		18	
	19	Deferred revenue	58,741.	19	8,639.
	20	Tax-exempt bond liabilities		20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22	Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		22	
	23	Secured mortgages and notes payable to unrelated third parties		23	
	24	Unsecured notes and loans payable to unrelated third parties		24	
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D		25	
	26	**Total liabilities.** Add lines 17 through 25	353,130.	26	180,427.
Net Assets or Fund Balances		**Organizations that follow SFAS 117 (ASC 958), check here ▶ [X] and complete lines 27 through 29, and lines 33 and 34.**			
	27	Unrestricted net assets	1,688,069.	27	1,972,553.
	28	Temporarily restricted net assets		28	
	29	Permanently restricted net assets		29	
		Organizations that do not follow SFAS 117 (ASC 958), check here ▶ ☐ and complete lines 30 through 34.			
	30	Capital stock or trust principal, or current funds		30	
	31	Paid-in or capital surplus, or land, building, or equipment fund		31	
	32	Retained earnings, endowment, accumulated income, or other funds		32	
	33	Total net assets or fund balances	1,688,069.	33	1,972,553.
	34	Total liabilities and net assets/fund balances	2,041,199.	34	2,152,980.

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response to any question in this Part XI ☐

1	Total revenue (must equal Part VIII, column (A), line 12)	1	5,914,768.
2	Total expenses (must equal Part IX, column (A), line 25)	2	5,630,284.
3	Revenue less expenses. Subtract line 2 from line 1	3	284,484.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	1,688,069.
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	1,972,553.

Part XII Financial Statements and Reporting

Check if Schedule O contains a response to any question in this Part XII ☒

			Yes	No
1	Accounting method used to prepare the Form 990: ☐ Cash ☒ Accrual ☐ Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?	2a		X
	If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis			
b	Were the organization's financial statements audited by an independent accountant?	2b	X	
	If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: ☒ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis			
c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?	2c	X	
	If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.			
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?	3a	X	
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits	3b	X	

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.
▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.

OMB No. 1545-0047
2012
Open to Public Inspection

Name of the organization: REGIONAL TRANSPORTATION PROGRAM

Employer identification number: 01-0339851

Part I **Reason for Public Charity Status** (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 11, check only one box.)

1 [ ] A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**
2 [ ] A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E.)
3 [ ] A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**
4 [ ] A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state:
5 [ ] An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)
6 [ ] A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**
7 [X] An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
8 [ ] A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
9 [ ] An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions - subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)
10 [ ] An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**
11 [ ] An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). See **section 509(a)(3).** Check the box that describes the type of supporting organization and complete lines 11e through 11h.
a [ ] Type I b [ ] Type II c [ ] Type III - Functionally integrated d [ ] Type III - Non-functionally integrated
e [ ] By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2).
f If the organization received a written determination from the IRS that it is a Type I, Type II, or Type III supporting organization, check this box [ ]
g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?

		Yes	No
(i) A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization?	11g(i)		
(ii) A family member of a person described in (i) above?	11g(ii)		
(iii) A 35% controlled entity of a person described in (i) or (ii) above?	11g(iii)		

h Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-9 above or IRC section (see instructions))	(iv) Is the organization in col. (i) listed in your governing document? Yes	No	(v) Did you notify the organization in col. (i) of your support? Yes	No	(vi) Is the organization in col. (i) organized in the U.S.? Yes	No	(vii) Amount of monetary support
Total									

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

232021
12-04-12

Part II **Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2008	(b) 2009	(c) 2010	(d) 2011	(e) 2012	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	1,283,513.	1,465,377.	1,674,306.	1,312,549.	1,798,005.	7,533,750.
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 **Total.** Add lines 1 through 3	1,283,513.	1,465,377.	1,674,306.	1,312,549.	1,798,005.	7,533,750.
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 **Public support.** Subtract line 5 from line 4.						7,533,750.

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2008	(b) 2009	(c) 2010	(d) 2011	(e) 2012	(f) Total
7 Amounts from line 4	1,283,513.	1,465,377.	1,674,306.	1,312,549.	1,798,005.	7,533,750.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	284.	20.	370.		147.	821.
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
11 **Total support.** Add lines 7 through 10						7,534,571.

12 Gross receipts from related activities, etc. (see instructions) ..... 12 23,013,379.

13 **First five years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ..... ▶ ☐

Section C. Computation of Public Support Percentage

14 Public support percentage for 2012 (line 6, column (f) divided by line 11, column (f)) ..... 14 99.99 %

15 Public support percentage from 2011 Schedule A, Part II, line 14 ..... 15 99.84 %

16a **33 1/3% support test - 2012.** If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ..... ▶ [X]

b **33 1/3% support test - 2011.** If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ..... ▶ ☐

17a **10% -facts-and-circumstances test - 2012.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ..... ▶ ☐

b **10% -facts-and-circumstances test - 2011.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ..... ▶ ☐

18 **Private foundation.** If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ..... ▶ ☐

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 9 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2008	(b) 2009	(c) 2010	(d) 2011	(e) 2012	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 **Total.** Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of $5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 **Public support** (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2008	(b) 2009	(c) 2010	(d) 2011	(e) 2012	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
13 **Total support.** (Add lines 9, 10c, 11, and 12.)						

14 **First five years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ▶ ☐

Section C. Computation of Public Support Percentage

15 Public support percentage for 2012 (line 8, column (f) divided by line 13, column (f))	15	%
16 Public support percentage from 2011 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for **2012** (line 10c, column (f) divided by line 13, column (f))	17	%
18 Investment income percentage from **2011** Schedule A, Part III, line 17	18	%

19a **33 1/3% support tests - 2012.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶ ☐

b **33 1/3% support tests - 2011.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶ ☐

20 **Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ▶ ☐

Schedule B
(Form 990, 990-EZ, or 990-PF)
Department of the Treasury
Internal Revenue Service

Schedule of Contributors

▶ Attach to Form 990, Form 990-EZ, or Form 990-PF.

OMB No. 1545-0047

2012

Name of the organization	Employer identification number
REGIONAL TRANSPORTATION PROGRAM	01-0339851

Organization type (check one):

Filers of:	Section:
Form 990 or 990-EZ	[X] 501(c)(3) (enter number) organization
	[ ] 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation
	[ ] 527 political organization
Form 990-PF	[ ] 501(c)(3) exempt private foundation
	[ ] 4947(a)(1) nonexempt charitable trust treated as a private foundation
	[ ] 501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule.**
Note. Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

[ ] For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, $5,000 or more (in money or property) from any one contributor. Complete Parts I and II.

Special Rules

[X] For a section 501(c)(3) organization filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi) and received from any one contributor, during the year, a contribution of the greater of **(1)** $5,000 or **(2)** 2% of the amount on (i) Form 990, Part VIII, line 1h, or (ii) Form 990-EZ, line 1. Complete Parts I and II.

[ ] For a section 501(c)(7), (8), or (10) organization filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than $1,000 for use *exclusively* for religious, charitable, scientific, literary, or educational purposes, or the prevention of cruelty to children or animals. Complete Parts I, II, and III.

[ ] For a section 501(c)(7), (8), or (10) organization filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions for use *exclusively* for religious, charitable, etc., purposes, but these contributions did not total to more than $1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Do not complete any of the parts unless the **General Rule** applies to this organization because it received nonexclusively religious, charitable, etc., contributions of $5,000 or more during the year ..... ▶ $ _____

Caution. An organization that is not covered by the General Rule and/or the Special Rules does not file Schedule B (Form 990, 990-EZ, or 990-PF), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on Part I, line 2 of its Form 990-PF, to certify that it does not meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

LHA **For Paperwork Reduction Act Notice, see the Instructions for Form 990, 990-EZ, or 990-PF.** Schedule B (Form 990, 990-EZ, or 990-PF) (2012)

223451
12-21-12

Name of organization: REGIONAL TRANSPORTATION PROGRAM

Employer identification number: 01-0339851

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1		$ 177,673.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II if there is a noncash contribution.)
2		$ 61,520.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II if there is a noncash contribution.)
3		$ 49,681.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II if there is a noncash contribution.)
4		$ 396,814.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II if there is a noncash contribution.)
5		$ 939,362.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II if there is a noncash contribution.)
6		$ 80,465.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II if there is a noncash contribution.)

Name of organization: REGIONAL TRANSPORTATION PROGRAM

Employer identification number: 01-0339851

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
7		$ 50,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II if there is a noncash contribution.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II if there is a noncash contribution.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II if there is a noncash contribution.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II if there is a noncash contribution.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II if there is a noncash contribution.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II if there is a noncash contribution.)

Name of organization: REGIONAL TRANSPORTATION PROGRAM

Employer identification number: 01-0339851

Part II **Noncash Property** (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
		$	

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
		$	

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
		$	

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
		$	

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
		$	

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
		$	

Name of organization: REGIONAL TRANSPORTATION PROGRAM

Employer identification number: 01-0339851

Part III *Exclusively* religious, charitable, etc., individual contributions to section 501(c)(7), (8), or (10) organizations that total more than $1,000 for the year. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of *exclusively* religious, charitable, etc., contributions of $1,000 or less for the year. (Enter this information once) ▶ $

Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

SCHEDULE D (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

▶ Complete if the organization answered "Yes," to Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
▶ Attach to Form 990. ▶ See separate instructions.

OMB No. 1545-0047
2012
Open to Public Inspection

Name of the organization: REGIONAL TRANSPORTATION PROGRAM

Employer identification number: 01-0339851

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" to Form 990, Part IV, line 6.

		(a) Donor advised funds	(b) Funds and other accounts
1	Total number at end of year		
2	Aggregate contributions to (during year)		
3	Aggregate grants from (during year)		
4	Aggregate value at end of year		

5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? ☐ Yes ☐ No

6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? ☐ Yes ☐ No

Part II Conservation Easements. Complete if the organization answered "Yes" to Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply).

☐ Preservation of land for public use (e.g., recreation or education)
☐ Protection of natural habitat
☐ Preservation of open space
☐ Preservation of an historically important land area
☐ Preservation of a certified historic structure

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

			Held at the End of the Tax Year
a	Total number of conservation easements	2a	
b	Total acreage restricted by conservation easements	2b	
c	Number of conservation easements on a certified historic structure included in (a)	2c	
d	Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register	2d	

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶ _____

4 Number of states where property subject to conservation easement is located ▶ _____

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting, and enforcing conservation easements during the year ▶ _____

7 Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year ▶ $ _____

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? ☐ Yes ☐ No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Complete if the organization answered "Yes" to Form 990, Part IV, line 8.

1a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) Revenues included in Form 990, Part VIII, line 1 ▶ $ _____

(ii) Assets included in Form 990, Part X ▶ $ _____

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items:

a Revenues included in Form 990, Part VIII, line 1 ▶ $ _____

b Assets included in Form 990, Part X ▶ $ _____

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets *(continued)*

3 Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply):

a ☐ Public exhibition
b ☐ Scholarly research
c ☐ Preservation for future generations
d ☐ Loan or exchange programs
e ☐ Other _____

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ Yes ☐ No

Part IV Escrow and Custodial Arrangements. Complete if the organization answered "Yes" to Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII and complete the following table:

		Amount
c Beginning balance	1c	
d Additions during the year	1d	
e Distributions during the year	1e	
f Ending balance	1f	

2a Did the organization include an amount on Form 990, Part X, line 21? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII ☐

Part V Endowment Funds. Complete if the organization answered "Yes" to Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

a Board designated or quasi-endowment ▶ _____ %
b Permanent endowment ▶ _____ %
c Temporarily restricted endowment ▶ _____ %

The percentages in lines 2a, 2b, and 2c should equal 100%.

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

		Yes	No
(i) unrelated organizations	3a(i)		
(ii) related organizations	3a(ii)		
b If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R?	3b		

4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements		657,179.	610,729.	46,450.
d Equipment		622,505.	312,241.	310,264.
e Other		1,855,345.	1,045,330.	810,015.
Total. Add lines 1a through 1e. *(Column (d) must equal Form 990, Part X, column (B), line 10(c).)* ▶				1,166,729.

232052
12-10-12

Part VII Investments - Other Securities. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
) Financial derivatives		
(2) Closely-held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
(I)		
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 12.) ▶		

Part VIII Investments - Program Related. See Form 990, Part X, line 13.

(a) Description of investment type	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
(10)		
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 13.) ▶		

Part IX Other Assets. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
Total. *(Column (b) must equal Form 990, Part X, col. (B) line 15.)* ▶	

Part X Other Liabilities. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
(11)	
Total. *(Column (b) must equal Form 990, Part X, col. (B) line 25.)* ▶	

2. FIN 48 (ASC 740) Footnote. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740). Check here if the text of the footnote has been provided in Part XIII ..... [X]

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return

1	Total revenue, gains, and other support per audited financial statements			1	5,914,768.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:				
a	Net unrealized gains on investments	2a			
b	Donated services and use of facilities	2b			
c	Recoveries of prior year grants	2c			
d	Other (Describe in Part XIII.)	2d			
e	Add lines 2a through 2d			2e	0.
3	Subtract line 2e from line 1			3	5,914,768.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIII.)	4b			
c	Add lines 4a and 4b			4c	0.
5	Total revenue. Add lines 3 and 4c. *(This must equal Form 990, Part I, line 12.)*			5	5,914,768.

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return

1	Total expenses and losses per audited financial statements			1	5,630,284.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:				
a	Donated services and use of facilities	2a			
b	Prior year adjustments	2b			
c	Other losses	2c			
d	Other (Describe in Part XIII.)	2d			
e	Add lines 2a through 2d			2e	0.
3	Subtract line 2e from line 1			3	5,630,284.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIII.)	4b			
c	Add lines 4a and 4b			4c	0.
5	Total expenses. Add lines 3 and 4c. *(This must equal Form 990, Part I, line 18.)*			5	5,630,284.

Part XIII Supplemental Information

Complete this part to provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

PART X, LINE 2: RTP FOLLOWS THE PROVISIONS OF ACCOUNTING FOR UNCERTAINTY IN INCOME TAXES AS FOUND IN THE INCOME TAXES TOPIC OF THE FASB ACCOUNTING STANDARDS CODIFICATION. THIS GUIDANCE CLARIFIES THE CRITERIA THAT AN INDIVIDUAL TAX POSITION MUST SATISFY FOR SOME OR ALL OF THE BENEFITS OF THAT POSITION TO BE RECOGNIZED IN AN ENTITYS FINANCIAL STATEMENTS. IT ALSO PRESCRIBES A RECOGNITION THRESHOLD OF MORE-LIKELY-THAN-NOT, AND A MEASUREMENT ATTRIBUTE FOR ALL TAX POSITIONS TAKEN OR EXPECTED TO BE TAKEN ON A TAX RETURN, IN ORDER FOR THOSE TAX

Part XIII Supplemental Information *(continued)*

POSITIONS TO BE RECOGNIZED IN THE FINANCIAL STATEMENTS. THERE WAS NO CUMULATIVE EFFECT ON RTPS FINANCIAL STATEMENTS RELATED TO FOLLOWING THESE PROVISIONS, AND NO INTEREST OR PENALTIES RELATED TO UNCERTAIN TAX POSITIONS WERE ACCRUED. RTP IS CURRENTLY OPEN TO AUDIT UNDER THE STATUTE OF LIMITATIONS BY THE INTERNAL REVENUE SERVICE AND STATE TAXING AUTHORITIES FOR YEARS ENDED SEPTEMBER 30, 2010 THROUGH 2013.

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.
▶ Attach to Form 990 or 990-EZ.

OMB No. 1545-0047
2012
Open to Public Inspection

Name of the organization: REGIONAL TRANSPORTATION PROGRAM

Employer identification number: 01-0339851

FORM 990, PART III, LINE 4A, PROGRAM SERVICE ACCOMPLISHMENTS:

THE MINI-BUS/VAN PROGRAM IS NORMALLY COMPRISED OF 40 PASSENGER VEHICLES. IN FY2013, THE AGENCY TRANSPORTED 4,382 INDIVIDUALS. THE BUS/VAN PROGRAM PROVIDED 131,350 PASSENGER TRIPS MEASURING 952,214 PASSENGER MILES WHILE THE VOLUNTEERS, FAMILY AND FRIENDS' DRIVERS, BUS PASS RIDERS AND TAXIS PROVIDED 171,474 PASSENGER TRIPS MEASURING 3,228,029 PASSENGER MILES. IN TOTAL, THE AGENCY PROVIDED 302,824 PASSENGER TRIPS AND 4,180,243 PASSENGER MILES.

RTP RECEIVES FUNDS FROM THE LOCAL UNITED WAY AND SERVES SEVERAL GOVERNMENTAL AND SOCIAL SERVICE AGENCIES INCLUDING: THE DEPARTMENT OF HEALTH AND HUMAN SERVICES FOR CLIENTS FUNDED BY MAINECARE AND THE BUREAU OF CHILD AND FAMILY SERVICES, ETC. RTP ALSO RECEIVES FUNDING FROM A NUMBER OF CITIES AND TOWNS THROUGHOUT CUMBERLAND COUNTY FOR TRANSIT SERVICE.

EFFECTIVE AUGUST 1, 2013, THE STATE OF MAINE INSTITUTED A MAINECARE BROKERAGE SYSTEM. AS A RESULT, RTP NOW ONLY DELIVERS BUS, VAN AND VOLUNTEER TRANSPORTATION FOR MAINECARE RIDERS WHILE THE BROKER HAS TAKEN THE OTHER MAINECARE ADMINISTRATIVE FUNCTIONS INCLUDING: THE FRIENDS AND FAMILY PROGRAM, ISSUANCE OF BUS PASSES AND BILLING MAINECARE FOR COMMUNITY SERIVCE AGENCIES THAT PERFORM THEIR OWN TRANSPORTATION.

RTP CURRENTLY HAS ONE INFORMATIONAL RESOURCE ON THE INTERNET THAT

Name of the organization: REGIONAL TRANSPORTATION PROGRAM

Employer identification number: 01-0339851

PROVIDES COMPREHENSIVE INFORMATION ABOUT THE ORGANIZATION. THE AGENCY'S WEB SITE IS WWW.RTPRIDES.ORG.

FORM 990, PART VI, SECTION B, LINE 11: BEFORE THE RETURN IS FILED, COPIES OF THE 990 WILL BE DISTRIBUTED TO THE MEMBERS OF THE EXECUTIVE COMMITTEE, WHICH CURRENTLY INCLUDE THE BOARD PRESIDENT, BOARD TREASURER AND EXECUTIVE DIRECTOR. COPIES WILL BE SENT TO ALL BOARD MEMBERS IF THE EXECUTIVE COMMITTEE SO DIRECTS. THE EXECUTIVE COMMITTEE MEMBERS WILL BE GIVEN ADEQUATE TIME TO REVIEW THE DOCUMENT AND DISCUSS ANY QUESTIONS AND/OR COMMENTS TO THE DIRECTOR OF FINANCE AND ADMINISTRATION. AFTER ALL QUESTIONS AND CONCERNS ARE RESOLVED, THE EXECUTIVE COMMITTEE WILL APPROVE THE 990 RETURN AND SUCH APPROVAL WILL BE RECORDED IN THE MINUTES OF THE NEXT SCHEDULED BOARD MEETING.

FORM 990, PART VI, SECTION B, LINE 12C: IN POLICY AND PRACTICE THE AGENCY'S MANAGEMENT AND BOARD OF DIRECTORS REMAIN VIGILENT IN ON GOING REVIEW AND AVOIDANCE OF ANY RELATIONSHIPS OR ACTIVITIES WHICH MIGHT PRESENT A CONFLICT OF INTEREST. MANAGEMENT AND DIRECTORS ARE REQUIRED TO AFFIRM ADHERENCE TO THIS POLICY ON AN ANNUAL BASIS.

FORM 990, PART VI, SECTION B, LINE 15: COMPENSATION OF THE EXECUTIVE DIRECTOR IS DETERMINED BY THE BOARD OF DIRECTORS THROUGH AN ASSESSMENT OF JOB PERFORMANCE AS RELATED TO THE JOB DESCRIPTION AND STATED GOALS AND OBJECTIVES FOR THE POSITION.
COMPENSATION OF OTHER KEY EMPLOYEES IS DETERMINED BY THE EXECUTIVE DIRECTOR BY JOB PERFORMANCE RELATED TO JOB DESCRIPTION AND STATED PERFORMANCE GOALS. THE BOARD OF DIRECTORS REVIEWS AND APPROVES COMPENSATION WITH THE REVIEW AND APPROVAL OF ANNUAL BUDGET.

Name of the organization: REGIONAL TRANSPORTATION PROGRAM

Employer identification number: 01-0339851

FORM 990, PART VI, SECTION C, LINE 19: INFORMATION IS AVAILABLE UPON REQUEST.

FORM 990, PART XII, LINE 2C:

AUDIT OVERSIGHT

THIS PROCESS HAS NOT CHANGED FROM THE PRIOR YEAR.

Form **8868**
(Rev. January 2013)
Department of the Treasury
Internal Revenue Service

Application for Extension of Time To File an Exempt Organization Return

▶ **File a separate application for each return.**

OMB No. 1545-1709

- If you are filing for an **Automatic 3-Month Extension, complete only Part I** and check this box ▶ [X]
- If you are filing for an **Additional (Not Automatic) 3-Month Extension, complete only Part II** (on page 2 of this form).

Do not complete Part II unless you have already been granted an automatic 3-month extension on a previously filed Form 8868.

Electronic filing *(e-file)*. You can electronically file Form 8868 if you need a 3-month automatic extension of time to file (6 months for a corporation required to file Form 990-T), or an additional (not automatic) 3-month extension of time. You can electronically file Form 8868 to request an extension of time to file any of the forms listed in Part I or Part II with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, which must be sent to the IRS in paper format (see instructions). For more details on the electronic filing of this form, visit *www.irs.gov/efile* and click on *e-file for Charities & Nonprofits.*

Part I Automatic 3-Month Extension of Time. Only submit original (no copies needed).

A corporation required to file Form 990-T and requesting an automatic 6-month extension - check this box and complete Part I only ▶ [ ]

All other corporations (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

Type or print File by the due date for filing your return. See instructions.	Name of exempt organization or other filer, see instructions. REGIONAL TRANSPORTATION PROGRAM	Employer identification number (EIN) or 01-0339851
	Number, street, and room or suite no. If a P.O. box, see instructions. 127 ST. JOHN STREET	Social security number (SSN)
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. PORTLAND, ME 04102	

Enter the Return code for the return that this application is for (file a separate application for each return) 0 1

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 990-T (corporation)	07
Form 990-BL	02	Form 1041-A	08
Form 4720 (individual)	03	Form 4720	09
Form 990-PF	04	Form 5227	10
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12

- The books are in the care of ▶ JACK DEBERADINIS 127 ST. JOHN STREET - PORTLAND, ME 04102
  Telephone No. ▶ (207)774-2666 FAX No. ▶
- If the organization does not have an office or place of business in the United States, check this box ▶ [ ]
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) _____. If this is for the whole group, check this box ▶ [ ]. If it is for part of the group, check this box ▶ [ ] and attach a list with the names and EINs of all members the extension is for.

1 I request an automatic 3-month (6 months for a corporation required to file Form 990-T) extension of time until MAY 15, 2014, to file the exempt organization return for the organization named above. The extension is for the organization's return for:
▶ [ ] calendar year _____ or
▶ [X] tax year beginning OCT 1, 2012, and ending SEP 30, 2013.

2 If the tax year entered in line 1 is for less than 12 months, check reason: [ ] Initial return [ ] Final return [ ] Change in accounting period

3a	If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	3a	$ 0.
b	If this application is for Form 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	3b	$ 0.
c	**Balance due.** Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	3c	$ 0.

Caution. If you are going to make an electronic fund withdrawal with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions.

LHA **For Privacy Act and Paperwork Reduction Act Notice, see instructions.**

223841
01-21-13

HomeHealth Visiting Nurses
MaineHealth

February 11, 2015

Peter Joseph, Town Manager
Town of Freeport
30 Main Street
Freeport, Maine 04032

Dear Mr. Joseph;

HomeHealth Visiting Nurses appreciates this consideration for funding in fiscal year '15-'16. Last year, the Town of Freeport provided $1,000.00 to support its residents in need of home health and community care services. We are grateful for this support and respectfully request that the Town of Freeport consider, once again, $1,200 to help offset this year's charity and uncompensated care of $9,932.00.

History
HomeHealth Visiting Nurses (HHVN), a licensed 501(c)(3) not-for-profit organization, is the leading provider of home health services in Southern Maine. The organization was established in 2004 through the merger of Community Health Services with Visiting Nurse Service, which respectively served Cumberland, York counties and southern Oxford Counties. In this spirit of meeting patient needs, HomeHealth Visiting Nurses and Southern Maine Medical Center (SMMC) Visiting Nurses merged December 1, 2011 to bring the residents of southern Maine the strengths of two leading and committed non-profit agencies.

Program Services
Without the home healthcare services we provide, which include skilled nursing, physical, occupational and speech therapies, home health aides and counseling, many uninsured and underinsured patients would be forced to receive care in nursing facilities or rehabilitation centers or they may forego needed care completely. Our care allows families, friends and neighbors to receive necessary health care and remain in the comfort home. In addition, our presence in the home allows clinicians to identify and address needs such as fuel assistance or inadequate food and nutrition and potential abuse or neglect.

Our Community Health and Wellness clinics offer essential health education, health promotion, diabetes education, medical screenings and tests, foot and nail care, disease detection, monitoring and referral services. Clinics are open to anyone age 18 or older, with flu shot clinics open to all 6 months and older. The majority of our clinic clients are elderly, over age 60. The clinics allow us to provide health care services in community settings where elderly residents are comfortable and have easy access to care and serve as an important referral source to other services.

HHHV is the lead provider of home based pediatric services offering two distinct programs. Our Parent and Child Health program serves new mothers, infants and children with special needs, and is paid for with state grant funds. This grant allows us to offer these services at no charge. We are the

only agency providing these valuable services to new families in the Freeport area. Our Skilled Pediatric Program provides a full range of home health services to medically fragile children, many of whom are facing the challenges of cancer or other serious diseases.

Agency Highlights

Taking the lead to improve health for patients with serious chronic diseases, we set the course to develop an Integrated Chronic Care Model, (ICCM). Over the course of 10 months, 110 clinicians were trained in the components of ICCM that focus on developing informed and engaged patients, best practices for care and utilization of technology. Program includes on-line modes, exam and certification process. In addition, Greg Burns, RN, a specialist in pediatric palliative care was nominated as one of the top 10 nurses in the nation by the National Association of Home Care and Hospice.

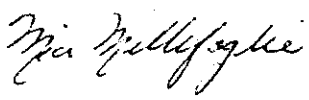
Funding Need

As a not-for-profit home health care organization, we have the privilege and responsibility of serving those patients who might otherwise not receive necessary health care. Each year, town contributions allow us to provide free and reduced fee health care to residents who lack insurance or other resources to pay for care. Town funds help us leverage funding from other municipalities. In addition, having support from the towns we serve helps us garner support from other funding sources. We are grateful to be the recipient of United Way funds, grant funds and volunteer hours to help us make the most of the municipal funding we receive. However, the funds and in-kind support we receive are a small percentage of the total amount of free and reduced-fee care that we provide. Our charity care was approximately $200,000 last year, while the uncompensated care we provided to patients on MaineCare and other government programs was over $770,000.

As the enclosed statistical summary indicates, our agency cared for 98 Freeport residents last year, for a total of 1,175 visits and tests. Our commitment to serving Freeport remains strong. We continue to seek and receive referrals from area hospitals, assisted living facilities and physician offices. In delivering this care, we provided $9,932 of charity/uncompensated government care to residents of Freeport.

Please do not hesitate to contact me with any questions or hearing dates. On behalf of the patients in Freeport who will benefit, thank you for your consideration and continued generous support.

Sincerely,



Mia Millefoglie
Vice President Development and Marketing

HomeHealth - Visiting Nurses of Southern Maine
Town Request 2015

Freeport

Prior Year Appropriation $ 1,000

Proposed Appropriation -- $ 9,932

SERVICES TO THE COMMUNITY

	Residents Served	Number of Visits/Days/ Tests	Total Program Cost	Community Charity Care	**Uncompensted Mainecare Costs**
Home Health Care	47	1,082	$ 170,034	$ 2,021	$ 7,842
Maternal & Child Health (Includes Clinics)	46	88	$ 6,849	$ -	$ -
Community Health (Includes Clinics)	5	5	$ 146	$ 70	$ -
TOTALS	98	1,175	$ 177,029	$ 2,090	$ 7,842

F:\Development\Municipal Funding\Funding Applications 15-16\[FY15 TOWNS sent to Bus Dev xlsx]Freeport

Town of Freeport
Human Service Agency Request for Funding
Fiscal Year 2016

Please complete the following survey. Attach additional pages if necessary.

All surveys must be completed and received by 2/19/15 in order to be eligible for consideration for the Fiscal Year 2015 Freeport Budget

Agency Name: HomeHealth Visiting Nurses Date: 2-19-15

Address: 15 Industrial Park Rd, Saco, ME 04072

Telephone: 207-284-4566 Fax: 207-282-4769 Email: mmillefoglie@homehealth.org

Executive Director: Donna DeBlois, President & CEO

Agency Fiscal Year: 2014

Funding Request Summary:

Total Amount of Request: $1,200

Funds received from Freeport in FY2015: $1,000

Total Agency Budget (most recent fiscal year) $17.1 M

% of Budget Spent on Client Services: 83%

% of Budget Spent on Administrative Costs: 17%

Revenue Sources:

Federal Funds: $12,765,500

State Funds: $1,183,992

United Way: see municipalities

Cumberland County: 0

Client Fees - Public: _____

Client Fees – Private: $328,184

Municipalities (List): 235,500 (includes United Way & Municipal Funds)

Fundraising: $44,000

Other: Grants/Contributions/trusts $356,460

Client Composition:

Number of Freeport Residents served annually: 98

Value of services provided to Freeport Residents (please explain how determined):

$177,029 Value of services determined by the actual cost of services/tests to Freeport residents.

What population(s) does your Agency serve?:

HHVN provides home based services to patients of all ages that include newborn infants, children, adults and elders. Our services are targeted to those patients who are medically fragile, living with a debilitating illness or chronic disease, recovering from surgery or coping with a life limiting illness. Because of illness or injury, these patients are confined to the home and unable to access medical services in the community. In addition, HHVN provides a full range of community health and wellness services that include foot care clinics, diabetic education and support, immunizations, health education and screenings. Services are provided 24/7 throughout Cumberland, York and southern Oxford Counties.

What is the criteria used to determine eligibility for your program(s)?:

Home health care services are provided under physician orders and based upon medical need and a patient's difficulty accessing community based services due to an illness, injury or disease process that confines the patient to the home. At the initial home visit, an admission nurse conducts a comprehensive assessment to determine the level of need for skilled care services and develops a coordinated plan of services. Services may include nursing, rehabilitative services, social work, nutritional counseling, home health aide support, telehealth, wound care/IV or other specialty health services. Our agency also accepts reimbursement from major third-party payers to include the state-funded MaineCare program and private insurance. These payers maintain specific eligibility guidelines for services. Our Maternal and Child Health Grant Program offers home

based nursing services to all new mothers and infants as well as children with special needs at no charge.

Community based services (flu shots/screenings/foot care) are open to the public and self-initiated by client. Fees are nominal and no one denied services due to inability to pay for care.

Does your program charge client fees (if so, describe)?:

Although our agency has a published Charge Schedule, the majority of our services are reimbursed by third party payers or subject to the sliding fee programs as described below.

Does your program use a sliding fee scale (if so, describe

If a patient in need of services lacks insurance or other resources to pay for care, we offer a sliding fee scale based on 175% of the Federal Poverty guidelines. We assess patients on self-declared income and base payments on a sliding fee.

Can residents access services immediately or is there a waiting list? What if there is an emergency?

Home based services are based on medical need under an authorized plan of care. Medicare/MaineCare regulations require services be initiated within 48 hours of referral. HHVN operates24 hours a day, 7 days a week and has on-call nurse to triage health related concerns and questions. In emergencies, the on-call nurse assists patients with securing emergent care and/or hospitalization services.

Program Information & Services Provided:

Describe your program, objectives and how it benefits Freeport and its residents: __

Home Health Care *is a means of health care delivery that allows patients to receive necessary nursing care, rehabilitative therapies, social work, health aide support, nutritional services and highly specialized wound care, IV, chemotherapy and tubal feeding in the comfort and safety of home. Our goal is to help patients achieve the*

highest level of independence, comfort and safety. As Southern Maine's leading home health care agency, we deliver the full spectrum of services to our patients including skilled nursing, physical, occupational and speech therapies, home health aides, Telehealth, counseling and a wide array of specialty services. Without the home health care services we provide, many uninsured and underinsured patients would be forced to receive care in high-cost nursing facilities or rehabilitation centers or they may forego needed care completely. Our services are proven to reduce the rates of disruptive and expensive emergency services and hospitalization. For children with serious and potentially life-limiting illness, our highly skilled pediatric team provides the necessary care, instruction and monitoring so children can remain at home with the comfort of family for as long as possible. In addition, our presence in the home allows clinicians to identify and address needs such as fuel assistance or inadequate food and nutrition and potential abuse or neglect. Patients are referred to appropriate community services as needed to further our mission of "helping people to be as healthy and independent as possible at home and in the community."

One of our highest priorities is to help infants have a healthy start in life. Through our ***Maternal and Child Health Program****, our pediatric team of nurses, therapists, social workers and health aides care for women who face high risk pregnancies, newborns who have critical health care needs and children who face serious illnesses. We also provide education, guidance and support to new parents, helping them to give their baby a healthy start. This program is paid for with state grant funds, allowing us to offer these services at no charge.*

Please list the specific services you provide which are utilized by Freeport residents (please include the number of Freeport residents who received each specific service):

SUBMITTED IN PREVIOUS LETTER AND BREAKDOWN OF SERVICES

Are there other organizations which provide similar services to Freeport Residents?

If so, what are they?:

Non-profit home care organizations include: CHANS Home Health Care and VNA Home Health Care. These organizations accept all payers and may provide certain levels of

home health services to Freeport residents. Please note that home health agencies are not allowed to duplicate services in the home. There can only be one provider under an authorized plan of care.

If so, what makes your Agency unique?

HomeHealth Visiting Nurses is the only home health provider to offer a full range of skilled pediatric in-home services to infants and children. Our pediatric nurses and therapists have received specialized training in palliative and end-of-life care for seriously/terminally ill children. This knowledge and specific set of skills equips our clinicians to best support these children and their families during a difficult time. In addition, HHVN is the only organization in the Freeport area providing Maternal and Child Health nursing visits to newborn infants & parents as well as children with special needs. Our nurses provide in-home assessment, monitor a child's health and development, support breastfeeding, provide teaching, and outreach to community services. These services are provided at no charge through the Maternal and Child Health Grant.

For over a century, we have brought the best in home health to our patients and families in Southern Maine. We proudly deliver comprehensive care with compassion, commitment and the highest standards of excellence. As a not-for-profit agency, we care for anyone in need of our services, regardless of their ability to pay for them. Our services are available 24 hours a day, seven days a week, throughout York and Cumberland counties and surrounding towns in Oxford, Androscoggin and Sagadahoc counties. We travel over 1.5 million miles each year to care for the patients in our service area, which encompasses 23,189 miles. In our last fiscal year, we cared for a total of 20,000 children, adults and elders through home based and community care services.

Describe how your program works cooperatively and/or collaboratively with other agencies:

When our clinicians identify needs in the home, such as fuel assistance, inadequate nutrition, domestic abuse and substance abuse intervention, we help our patients' access community resources to address these needs. Examples include Meals on Wheels, Adult and Child Protective Services, General Assistance, mental health services, food stamps,

or other community resources. We collaborate with a wide range of healthcare providers to include physicians, hospital leaders, nursing homes and rehabilitative centers on initiatives that improve transitions of care throughout the continuum and improve health outcomes for our patients. Examples of our MaineHealth initiatives include: Care Transitions Intervention, Healing Hearts, Depression Collaborative, Elder Care Services, AH Asthma and Joint Replacement. We also are participants in several transactions of care efforts at Southern Maine Medical Center and Maine Medical Center. We are members of the United Way Organizations of Greater Portland and York County and maintain a collaborative relationship with members. We also are the lead administrator for the Maternal and Child Health Promotion Grant Program in collaboration with Androscoggin Home Care and Hospice and the City of Portland Public Health Department.

Please describe how your agency evaluates and measures effectiveness:

The clinical and quality department at HomeHealth Visiting Nurses has a comprehensive program for outcomes-based quality improvement and measurement. At the initial home assessment, a comprehensive assessment is completed that includes over 60 data sets measuring patient acuity, medical needs, cognitive functional and physical status. This data is submitted to the Centers for Medicare and Medicaid Services where a risk-adjusted report is produced and publicly reported on a quarterly basis. This report allows us to compare key health outcomes with other Medicare certified agencies in the state and across the country. The report also enables us to see areas of improvement within our own performance year to year. As the action plan for this outcome is implemented, there is an evaluation component built in to assess our performance and the effectiveness of the strategies. This systematic approach to improving outcomes insures that quality improvement work is focused on specific data rather than anecdotal reports. Public reports can be found on www.homehealthcompare.org

To address the measurement of patient satisfaction, HomeHealth Visiting Nurses uses NRC Picker, an industry leader in patient engagement and quality improvement measures, to administer its survey and report on findings. Each month, a percentage of discharged patients receive a survey that requests information about their overall

satisfaction with service, quality of care, education, and level of participation. Survey results are analyzed and compared with national health care organizations of similar size as well as comparison with the top performing agencies in the United States.

Describe how your program uses volunteers:

Volunteer efforts in 2014 refocused as we transitioned our volunteer managed Books ReVisited - used bookstores in Biddeford and Sanford. HHVN transferred store lease, volunteers and donated books, shelving and equipment to the York County Shelter in Alfred Maine. Sales from books will support services for homeless and indigent populations. HHVN closed the Biddeford bookstore but donated books and shelving to Catholic Charities that sold these items through through stores. We continue to use volunteers for office support, committees, archives, and special events.

What else should we know about your Agency which will assist us in making funding recommendations? As a not-for-profit home health agency, we have the unique privilege and responsibility of serving the neediest patients who might otherwise not receive necessary health care. We provided $9,932 in charity and uncompensated care to Freeport residents last year. No patient is ever refused care regardless of their ability to pay for services. In our last fiscal year, we provided approximately 198,000 in charity care and an additional $770,000 of care not reimbursed by MaineCare. We rely on municipal funding to help subsidize the cost of providing care to patients in need.

All surveys need to be returned to:

Johanna Hanselman
Town of Freeport
30 Main Street
Freeport, ME 04032
NO LATER THAN February 19, 2015

Thank you!

Town	Approved 13 - 14
New Gloucester	$150.00
Sebago	$250.00
Brownfield	$375.00
Windham	$500.00
Buxton	$500.00
Limerick	$500.00
Parsonsfield	$500.00
Denmark	$600.00
Yarmouth	$700.00
Freeport	$1,000.00
Fryeburg	$1,000.00
Acton	$1,000.00
Arundel	$1,100.00
Hollis	$1,850.00
Baldwin	$2,000.00
North Yarmouth	$2,000.00
Dayton	$2,000.00
Kittery	$2,000.00
Lyman	$2,000.00
York	$2,000.00
Cape Elizabeth	$2,100.00
Gray	$2,500.00
Limington	$2,700.00
Falmouth	$3,325.00
Casco	$4,000.00
Naples	$4,100.00
Eliot	$4,121.00
Shapleigh	$4,240.00
Porter	$4,909.00
Biddeford	$5,000.00
No. Berwick	$6,555.00
Westbrook	$8,000.00
Knbnk	$8,090.00
Alfred	$8,500.00
Scarborough	$16,000.00
Total	$106,165.00

Southern Maine
AGENCY
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Creating Better Days

Town of Freeport Fact Sheet:

2015 request amount: **$1,000**

Number of residents served: **239 (26% increase from last year)**

Value of services provided to the Town of Freeport: **$49,473**

* Cost to serve one client at the Southern Maine Agency on Aging is $207

Freeport Residents Served by Program:

Service:	# of Freeport Residents Served
Meals on Wheels	33
Congregate Meals	1
Information and Resources	155
Health Insurance Counseling	100
Family Caregiver Assistance	33
Commodity Supplemental Food	7
Care Transitions Intervention Services	9
Money Minders	2
Agewell Evidence Based Programs	6
Maine Senior Games	5

- Between 2000 and 2010 the population of Freeport residents age 60 and older increased by 37% or 487 people.
- Last year, nearly 1 in every 7 older Freeport residents received assistance from the Agency.
- The Town of Freeport's contribution last year of $500 equates to contributing $2.09 to the cost of every Freeport resident served.

Town of Freeport
Human Service Agency Request for Funding
Fiscal Year 2016

Please complete the following survey. Attach additional pages if necessary.

All surveys must be completed and received by 2/19/15 in order to be eligible for consideration for the Fiscal Year 2016 Freeport Budget

Agency Name: Southern Maine Agency on Aging Date: 2/3/15

Address: 136 U.S. Route One, Scarborough, ME 04074

Telephone: 207-396-6500 Fax: 207-883-8249 Email: lthompson@smaaa.org

Executive Director: Laurence W. Gross Agency Fiscal Year: 10/1-9/30

Funding Request Summary:

Total Amount of Request: $1,000

Funds received from Freeport in FY2014: $500

Total Agency Budget (most recent fiscal year) $5,746,299

% of Budget Spent on Client Services: 87.72%

% of Budget Spent on Administrative Costs: 25.25%

Revenue Sources:

Federal Funds: $2,091,464

State Funds: $624,019

United Way: _____

Cumberland County: $8,274

Client Fees - Public: $1,806,163

Client Fees – Private: _____

Municipalities (List): $112,000 (see attachment)

Fundraising: $887,378

Other: $217,001

Client Composition:

Number of Freeport Residents served annually: 239 in FY 13-14

Value of services provided to Freeport Residents (please explain how determined): The Agency determines the value of serving one individual by dividing that year's budget with the total number of idividuals served. Last year, the cost of serving one individual at the Agency totaled $207. Therefore, the value of services to the Town of Freeport was $49,473.

What population(s) does your Agency serve?: The Agency serves adults living in York and Cumberland counties of Maine who are 60 and older, and as an Aging and Disability Resource Center, adults 60 and under who are disabled. SMAA also offers services specific to caregivers of older and/or disabled adults.

What is the criteria used to determine eligibility for your program(s)?: Some Agency programs have limited eligibility criteria such as Money Minders, which requires participants to be below a certain income level, and to have the mental capacity to direct their financial decisions. Similarly, in order to be eligible, participants of the Meals on Wheels program must be temporarily or permanently homebound and/or unable to prepare regular meals for themselves.

Does your program charge client fees (if so, describe)?: SMAA is not allowed to charge for services that we provide using federal funds we receive under the Older Americans Act, but we are required for most of these services to request a donation to support the programs. For example, SMAA is required by the Older Americans Act to send monthly statements to Meals on Wheels recipients which state the value of the meals provided to them and requests a donation. However, no person is turned away for their inability to make a contribution. The Agency's Adult Day Centers for people with dementia charge an hourly fee for participation.

Does your program use a sliding fee scale (if so, describe)?: Per the Older Americans Act, the Agency is not allowed to charge for services we provide using federal funds from the Act. We are required for most of these services to request a donation. People are encouraged to give at any level they can, but no person is denied service based on their inability to make a donation. SMAA does offer services such as Adult Day Centers that require participants to pay an hourly fee. In many cases, these payments are subsidized through programs such as the Veterans Association and MaineCare. The Agency is currently building an endowment fund that will help subsidize costs of the Adult Day Centers for people who would otherwise be unable to pay.

Can residents access services immediately or is there a waiting list? What if there is an emergency?: For the majority of SMAA services, the Agency does not have to instill waiting lists. This includes SMAA's traditional Meals on Wheels program for people 60 and older which, in its 40 year history, has never had to institute a waiting list. In fact, people begin receiving meals within just two days of referral to the program. There is currently waiting lists for SMAA's Caregiver Respite and Matter of Balance programs.

Program Information & Services Provided:

Describe your program, objectives and how it benefits Freeport and its residents: The Southern Maine Agency on Aging (SMAA) is a private, nonprofit organization, founded in 1973, dedicated to improving the quality of life for older adults, adults with disabilities, and the people who care for them, in York and Cumberland counties of Maine. Agency services focus on enabling the dramatically increasing number of older adults in southern Maine to remain living with dignity in the environment of their choice. Each year SMAA serves roughly 25,000 older and disabled adults and their caregivers in southern Maine. Last year 239 Freeport benefited from a myriad of services designed to help them live healthy and independent lives.

Please list the specific services you provide which are utilized by Freeport residents (please include the number of Freeport residents who received each specific service):

Last year, 239 Freeport residents received assistance from the Southern Maine Agency on Aging. That is a 26% increase from the number of Freeport residents served during the previous year. Of those 239 Falmouth residents: 33 received 1,843 home-delivered meals through the Agency's Meals on Wheels program; 155 received assistance through the SMAA's Information and Resources program, staffed by 16 social workers who work with seniors—and their families—by phone or in-person to provide information, support, and referrals and increase access to available benefits; 33 residents received guidance, and support through the Family Caregiver Support Program; 100 Freeport residents received Medicare and other insurance counseling. The Agency offers regular one-on-one Medicare appointments at the Freeport Library in an effort to make this service more accessible to Freeport residents; 7 Freeport resident received 54 monthly allotments of 30 pounds of shelve stable food through the Commodity Supplemental Food Program; 9 residents received assistance transitioning safely and effectively from a hospital stay, back into the home, through SMAA's Care Transitions program; 5 Freeport residents participated in the Maine Senior Games; 6 Freeport resident enrolled in AgeWell programs to help improve their well-being and better self-manage their chronic conditions and chronic pain, and 2 Falmouth residents participated in the Money Minders program where they were matched with a volunteer who helped them balance their checkbook, maintain their financials and address and prevent financial exploitation and elder abuse. The estimated value of these services totals $49,473.

Are there other organizations which provide similar services to Freeport Residents? No.

If so, what are they?: _____

If so, what makes your Agency unique? _____

Describe how your program works cooperatively and/or collaboratively with other agencies: The Agency and area non-profits refer individuals to and from each other's programs in an effort to offer the most comprehensive service possible. The Agency also runs the Retired and Senior Volunteer Program (RSVP) which connects older adults with volunteer opportunities of their interest within numerous non-profit organizations, including SMAA, throughout southern Maine.

Please describe how your agency evaluates and measures effectiveness: Many Agency programs conduct annual client and volunteer surveys and use this information to determine best future practices for each service. Additionally, SMAA's Board of Directors and Advisory Committees meet regularly to evaluate overall progress and success of all Agency programs. The Agency has a Board-approved strategic plan to help outline future goals of the organization which is reevaluated regularly and yearly reports are created to measure progress towards those goals. The number of people served and the units of service provided are closely tracked and organized by town. Using these figures, the Agency can determine regions where we need to increase access to services, which services are most utilized, and which are less relevant.

Describe how your program uses volunteers: SMAA relies on a corps of more than 800 active volunteers in order to successfully run its many programs. More than 300 volunteers deliver 150,000 meals a year through the Meals on Wheels program. Additionally, SMAA relies on a group of 65 highly trained and dedicated volunteers to provide one-on-one counseling through our Medicare and insurance counseling program. More than 60 trained, bonded, Money Minders volunteers are the backbone of that important service and work one-on-one in the homes of program participants to help them remain living financially independent. In total, the time dedicated to the Agency by our loyal volunteers is the equivalent of 40 full-time employees.

What else should we know about your Agency which will assist us in making funding recommendations? Agency services are designed to help our older and disabled populations, and their caregivers, live healthily and independently and to help delay expensive institutionalized care. Already, nearly 1 in every 7 older Freeport residents receives help from SMAA each year. We hope to bring to the attention of the Freeport Town Council the dramatic impact an accelerating aging population will have on the Freeport community. We know that between 2000 and 2010, the population of Freeport residents age 60 and older increased by 37% or 487 people. Between 2013 and 2030, the number of people in Maine age 65 and older living with Alzheimer's disease and related

dementias will increase from 55,000 to more than 108,000. It is also estimated that family caregivers in Maine are providing long-term care services that amount to nearly one billion dollars annually. By investing in the social and preventative services like those offered by the Southern Maine Agency on Aging, we can improve the well-being of our older population and ensure that our communities have the resources necessary to prepare for that population's growing needs.

All surveys need to be returned to:

Johanna Hanselman
Town of Freeport
30 Main Street
Freeport, ME 04032
NO LATER THAN February 19, 2015

Thank you!

Southern Maine
AGENCY
On AGING
Creating Better Days

February 4, 2015

Town Council
Town of Freeport
c/o Ms. Johanna Hanselman, General Assistance Administrator
30 Main Street
Freeport, ME 04032

Dear Council Members,

Since its founding in 1973, the Southern Maine Agency on Aging has developed programs and services to address the challenges faced by older and disabled people in York and Cumberland counties of Maine. The Agency continues to collaborate with other service providers and Agencies on Aging throughout the state to expand and improve on its many services.

As a part of our strategic planning process the Board of Directors approved, in July, a new mission statement to reflect more simply the effect of our work and the people we serve. As a federally designated Aging and Disability Resource Center, the Agency also serves people under 60 who are disabled.

The new mission is: **To improve the quality of life for older adults, adults with disabilities, and the people who care for them.**

That new mission also reflects the increased amount of support we are providing to family caregivers. The number of caregivers served doubled in Fiscal Year 2013 from 272 to 594. That trend is continuing.

In 2013 the Agency embarked on a capital campaign to raise funds for two new Adult Day Centers for people with dementia. A Center in Falmouth, now named the Stewart Center, serves up to 25 people a day and their family caregivers and opened on October 20th to its new members. The Agency is also in the early stages of constructing a new, purpose-built, 10,000 square foot Center in Biddeford which will serve up to 50 people a day and will open in 2015. The new Center in Biddeford will replace the current Truslow Center in Saco and will double our current capacity for serving individuals and families living with dementia. These Centers will offer space for family caregiver support services and will serve as a Center of Excellence models for adult day and family caregiver services across the country.

There is much excitement around the Agency and the community about the new Adult Day Centers, but we are also very proud to report that our many longstanding programs such as Meals on Wheels, Medicare and insurance counseling, Money Minders, and Information and Resources, continue to thrive. Last year, the Agency served more than 25,000 older and disabled adults and caregivers in southern Maine through its many programs.

Of those served last year were 239 Freeport residents who received a myriad of services valued at $49,473 from the Agency to help them live healthy and independent lives. This is a 26% increase in the number of Freeport residents served during the previous year.

Last year:

- 33 Freeport residents received a total of 1,843 nutritious, home-delivered meals through the Meals on Wheels program. For the more than 69% of Meals on Wheels recipients who live alone, a visit from a volunteer may be the only social interaction they have during the day;
- 33 Freeport residents received guidance, and support through the Family Caregiver Support Program;
- 100 Freeport residents received Medicare and other insurance counseling. In addition to helping choose the best coverage for each individual, volunteers assist in saving participants hundreds and often thousands of dollars on yearly insurance and prescription costs. The Agency offers regular one-on-one Medicare appointments at the Freeport Library in an effort to make this service more accessible to Freeport residents;
- 155 older and disabled Freeport residents received assistance through the Agency's Information and Resources program, staffed by 16 social workers who work with seniors—and their families—by phone or in-person to provide information, support, and referrals and increase access to available benefits;
- 7 Freeport resident received monthly allotments of 30 pounds of shelve stable food through the Commodity Supplemental Food Program;
- 9 residents received assistance transitioning safely and effectively from a hospital stay, back into the home, through the Agency's Care Transitions program.
- 5 Freeport residents participated in the Maine Senior Games, yearly competitive athletic events for adults 45 and older;
- 6 Freeport resident participated in AgeWell programs to help improve their well-being and better self-manage their chronic conditions and chronic pain;
- and 2 Falmouth residents participated in the Money Minders program where they were matched with a Money Minders volunteer who helped them balance their checkbook, maintain their financials and address and prevent financial exploitation and elder abuse.

For 2016, the Agency requests $1,000 from the Town of Freeport to help support the continuation of the vital service and to help meet the needs of the growing number of older and disabled Freeport residents.

Thank you for your consideration of this request. With your help, we are creating better days for older and disabled residents of Freeport and throughout southern Maine.

Sincerely,

Laurence W. Gross
Executive Director

FY 13-14 Giving Report

Constituent Name	Date	Cash	Pledge Bal
City of Biddeford	12/13/2013	$1,500.00	$0.00
City of Sanford	10/9/2013	$205.75	$0.00
	12/31/2013	$205.75	$0.00
	3/31/2014	$205.75	$0.00
	7/14/2014	$0.00	$205.75
	7/16/2014	$205.75	$0.00
City of Westbrook	8/13/2014	$8,000.00	$0.00
Town of Acton	10/15/2013	$750.00	$0.00
	5/12/2014	$750.00	$0.00
	8/6/2014	$0.00	$750.00
Town of Alfred	10/3/2013	$2,400.00	$0.00
Town of Arundel	7/16/2014	$700.00	$0.00
Town of Baldwin	8/25/2014	$3,500.00	$0.00
Town of Bridgton	7/28/2014	$4,400.00	$0.00
Town of Buxton	7/21/2014	$600.00	$0.00
Town of Cape Elizabeth	7/21/2014	$1,275.00	$0.00
Town of Cornish	7/16/2014	$1,000.00	$0.00
Town of Dayton	7/28/2014	$500.00	$0.00
Town of Eliot	8/13/2014	$9,000.00	$0.00
Town of Falmouth	1/15/2014	$3,675.00	$0.00
Town of Freeport	7/21/2014	$500.00	$0.00
Town of Gray	7/16/2014	$2,700.00	$0.00
Town of Hollis	11/25/2013	$1,000.00	$0.00
	5/28/2014	$1,000.00	$0.00
	7/10/2014	$0.00	$1,250.00
Town of Kennebunkport	7/16/2014	$1,700.00	$0.00
Town of Kittery	11/6/2013	$965.00	$0.00
	8/13/2014	$1,200.00	$0.00
Town of Limerick	7/21/2014	$500.00	$0.00
Town of Limington	7/28/2014	$2,700.00	$0.00
Town of Lyman	7/28/2014	$1,000.00	$0.00
Town of Naples	7/28/2014	$1,500.00	$0.00
Town of New Gloucester	10/21/2013	$50.00	$0.00
	4/10/2014	$50.00	$0.00
Town of North Berwick	10/17/2013	$3,300.00	$0.00
Town of North Yarmouth	8/12/2014	$1,750.00	$0.00
Town of Old Orchard Beach	8/12/2014	$2,020.00	$0.00
Town of Parsonsfield	11/4/2013	$2,200.00	$0.00

FY 13-14 Giving Report

Constituent Name	Date	Cash	Pledge Bal
Town of Scarborough	10/28/2013	$2,150.00	$0.00
	5/5/2014	$2,150.00	$0.00
	6/23/2014	$0.00	$2,150.00
Town of Sebago	9/9/2014	$2,300.00	$0.00
Town of Shapleigh	9/11/2014	$1,600.00	$0.00
Town of South Berwick	10/15/2013	$200.00	$0.00
Town of Standish	11/25/2013	$1,200.00	$0.00
Town of Waterboro	8/21/2014	$2,500.00	$0.00
Town of Wells	8/25/2014	$7,500.00	$0.00
Town of Windham	4/28/2014	$600.00	$0.00
	8/5/2014	$4,000.00	$0.00
Town of Yarmouth	8/12/2014	$700.00	$0.00
Town of York	8/5/2014	$9,500.00	$0.00
	Grand Totals:	**$97,408.00**	**$4,355.75**

51 Gift(s) listed

38 Donor(s) listed

Freeport Community Services

February 18, 2015

Tom Bull,
President
Virginia Boyles
John Donnelly
Valerie Geredien
John Gleason
Gretchen Giumarro
Kathy Hogue
Lisa Kelley
Marc Miller
Catherine Richards
Pat Robles
Janet Ross
Karla Seaman
Carol Southall

elanie Sachs, LCSW
ecutive Director

The Thrift Shop
Summer Camp Scholarships
Holiday Helpline
The Food Pantry
Information & Referral
Medical Loan Closet
Family Services
Transportation

To The Members of the Town Council,

Thank you for the opportunity to submit a budget request for FY 2015-2016. Freeport Community Services (FCS) appreciates the long and collaborative relationship we have the Town of Freeport, both in terms of financial assistance and program development.

As the attached survey indicates, FCS provides a significant amount of support for all Freeport citizens to meet both their short term needs and to create long-term solutions, even in this time of shrinking resources. At this time, we are not requesting an increase in funding for the FY2015-2016 budget. We respectfully request that the Town renew their allocation of $16,000 for operating costs, and $5,000 to the camp scholarship fund.

Thank you for your consideration of this request.

Sincerely,

Thomas Bull, President
FCS Board of Directors

MEMO TO: Human Service Agencies
FROM: Johanna Hanselman, General Assistance Administrator
SUBJECT: Requests for Funding, Fiscal Year 2016
DATE: January 22, 2015

During the Fiscal Year 2016 Budget Process, the Freeport Town Council will be reviewing requests for funding from outside agencies. Part of this process will consist of a survey which must be completed and returned by February 19, 2015. Each agency should also submit a formal letter of request to the Town of Freeport along with the completed survey. The Town will review the information provided and if the Town Council decides to hold a Workshop during the budget season to provide each agency with an opportunity to make a formal request for funding, notice of the specific date will be sent to all those agencies requesting funding.

Enclosed you will find a copy of the survey which must be completed in order to have your request for funding considered. ***Completed surveys need to be returned to Johanna Hanselman, Freeport General Assistance Administrator by February 19, 2015.***

As always, the Town of Freeport greatly appreciates the services you provide our residents. If you have any questions, do not hesitate to contact me.

As a reminder – If the Town Council approved a request to fund your agency in the current fiscal year, you must submit a letter or invoice in order to receive payment. If you haven't submitted your request yet, this needs to be done by May 1, 2015.

Town of Freeport
Human Service Agency Request for Funding
Fiscal Year 2016

Please complete the following survey. Attach additional pages if necessary.

All surveys must be completed and received by 2/19/15 in order to be eligible for consideration for the Fiscal Year 2016 Freeport Budget

Agency Name: Freeport Community Services

Date: 2/17/15

Address: 53 Depot Street, Freeport, ME 04032

Telephone: 207-865-3985, ext 204 Fax: 865-2236

Email: msachs@fcsmaine.org

Executive Director: Melanie Sachs, LCSW Agency

Fiscal Year: July 1-June 30

Funding Request Summary:

Total Amount of Request: $16,000 in operating; $5000 in camp scholarship

Funds received from Freeport in FY2014: $16,000 in operating; $5000 camp scholarship

Total Agency Budget (most recent fiscal year) $579,400

% of Budget Spent on Client Services: 82%

% of Budget Spent on Administrative Costs: 13% management and general; 5% on fundraising

Revenue Sources:

Federal Funds: $8000 (approx. grant for Summer Lunch program from USDA)

State Funds: 0

United Way: $38,300 (both grant and donor designation)

Cumberland County: 0

Client Fees - Public: 0

Client Fees – Private: 0

Municipalities (List): *Town of Freeport – $16,000 for operating (additionally leases archive space for $40,000); Town of Pownal - $4500

Fundraising: $67,000 – Individual, nonprofit, and business donations; direct fundraising and events - $130,400

Other: Recycling - $17,500; Rentals (from tenants and community rentals)- $42,700; FCS Thrift Shop/Annex- $210,000; Miscellaneous- $5,000 (primarily fundraisers held by other organizations that designate FCS as recipient of proceeds)

*The camp scholarship fund is a separate account from the operating account– Town of Freeport contributed $5000 to the camp scholarship fund in FY15

Client Composition:

Number of Freeport Residents served annually:

Varies per program- see FCS Program Services Report 2014. All programs and services are open to all residents of Freeport.

Value of services provided to Freeport Residents (please explain how determined):

We provide measurable value in many ways – by supporting families with food, fuel and other emergency assistance; by having a loading dock open 24/7 for goods to be reallocated appropriately; by maintaining health and wellness through transportation, medical equipment loans, and health and nutrition services, and supporting initiatives such as the weatherization program. FCS also maintains and operates the Community Center, which is a valuable space for our community. A full description of our services and metrics for each program is found in the FCS Program Services Report 2014.

What population(s) does your Agency serve?:

We are an extremely low barrier agency – most of our programs require only proof of residency. For our Central Maine Power assistance program, we do require a copy of the

shut-off notification. All services are open to any resident in Freeport or Pownal.

What is the criteria used to determine eligibility for your program(s)?:

Residency only for most programs

Does your program charge client fees (if so, describe)?: No

Does your program use a sliding fee scale (if so, describe)?: No

Can residents access services immediately or is there a waiting list? What if there is an emergency?:

Residents of Freeport and Pownal may access services immediately, with no wait list, on same day of request. We are proud of our response to emergencies. When a house fire erupted at an affordable housing complex in December 2014 we were at the scene within hours, connecting with the two affected families. We immediately provided grocery cards, blankets, warm clothing and even arranged an emergency vet visit for the two surviving pets that afternoon. We remain in touch with the families, providing additional support and resources. We are here for, and because of, the support of the local community.

A full discussion of emergency response services, including food, fuel, utility assistance and support for homeless individuals and families, is found in the FCS Program Services Report 2014.

Program Information & Services Provided:

Describe your program, objectives and how it benefits Freeport and its residents:

Freeport Community Services (FCS) is a non-profit organization whose mission is to:

- Provide a forum for assessing community needs

- Facilitate programs to address defined needs
- Provide information and referral concerning social service or other human needs
- Help people access services
- Provide direct services when appropriate, including the operation of a food pantry to provide free emergency food for people who need it in our community
- Provide opportunities for community members to support and participate as volunteers in a continuum of activities to the benefit of the community.

As the FCS Program Services Report 2014 notes, FCS directly promotes the health and well-being of every Freeport resident, in every neighborhood, and has done so for over 40 years.

Please list the specific services you provide which are utilized by Freeport residents (please include the number of Freeport residents who received each specific service):

Please see attached FCS Program Services Report 2014

Are there other organizations which provide similar services to Freeport Residents?
No

Describe how your program works cooperatively and/or collaboratively with other agencies:

FCS has strong working community partnerships with the Towns of Freeport and Pownal; other nonprofits (Freeport Housing Trust, Freeport Historical Society, Wolfe's Neck Farm, YMCA, Freeport Players, Freeport Elders, and Bruce Roberts Toy Fund Organization to name a few); schools (extensive involvement with every school of RSU 5, L'Ecole Francais, Cricket-Hunt, Merriconeag, PORT TEEN Center, Pine Tree Academy); thirteen local Freeport day care centers; many local churches; civic organizations (Freeport Rotary, Freeport Woman's Club, Girl Scouts, Cub Scouts and Boy Scouts, etc.), and many local businesses, including L.L.Bean. In addition to our many projects with the organizations listed above, FCS hosts an annual Community

Night to bring all of these organizations and residents together to assess community needs.

Please describe how your agency evaluates and measures effectiveness:

- We invested this past year in new software to help better track metrics and program utilization. The FCS Program Services Report 2014 reflects this enhancement in data collection.
- We have a three year Strategic Plan, with progress tracked by the Executive Director and reported to the Board of Directors.
- We invest in an annual agency audit, to ensure our financial effectiveness.
- We provide the United Way with program assessments and metrics annually for the entire agency, and more frequently for several specific programs to measure program effectiveness.
- We compile program and event assessment forms after every event and development activity to evaluate all areas of our operations.
- Metrics are developed for each program area, with analysis done quarterly or annually, depending upon the program.

Describe how your program uses volunteers:

Volunteers are critical to our mission and to the operations of our agency. As of 12/31/14, we were fortunate enough to have 613 volunteers helping with almost every event and program in the organization.

What else should we know about your Agency which will assist us in making funding recommendations?

We are extremely grateful to the Town of Freeport, and to the present and past Councils, for supporting Freeport Community Services. We provide not only a critical safety net, but also add significant value to the Town in terms of providing unmet needs. We have short term solutions, but also address long-term problems. For example:

- Our loading dock provides a recycling center 24/7 for all residents, with an eye to distributing those resources as efficiently as possible not only to Freeport

residents in need, but also to other nonprofits as well. Less waste and sustainable partnerships are excellent outcomes of this initiative.

- Last year FCS embarked on an innovative partnership with the Freeport Housing Trust to provide greater outreach to the children living in the affordable housing complexes in town. We demonstrated a 92% increase in utilization of the camp scholarship program for children living in Freeport Housing Trust properties in one year. The potential for a sustained, long term, positive impact for these children by extending their learning during the summer months is tremendous.
- We provide direct food assistance through our pantry, but also sponsor WIC clinics and Maine Hunger Initiative programs to link families with services. We provide cooking classes to patrons of the food pantry through Healthy Maine Casco Bay, to teach patrons how to make healthier food choices in the long-term. We also have garden plots available on Elm Street, where low income families can grow their own produce for little to no cost.
- We not only provide fuel assistance in the form of oil, propane, and wood to our most vulnerable families, but we also have partnered with the Town of Freeport and Efficiency Maine to promote a weatherization program for 75 low income families.

These are just a few of the ways Freeport Community Services is committed to addressing not only the short term needs, but also the long term well-being of the residents of Freeport. Thank you for the opportunity to outline our programs and service to our community.

All surveys need to be returned to:

Johanna Hanselman
Town of Freeport
30 Main Street
Freeport, ME 04032
NO LATER THAN February 19, 2015

Thank you!

Family Crisis Services

Working to end domestic abuse in Cumberland ~~and Sagadahoc~~ Counties
P.O. Box 704, Portland, ME 04104 • (207) 767-4952 • FAX (207) 767-8109
E-mail: familycrisis@familycrisis.org • www.familycrisis.org

Town of Freeport

30 Main Street

Freeport, Maine 04032

February 13, 2015

Dear Town Council Members,

Each year Family Crisis Services participates in a national domestic violence survey that reports numbers of clients receiving a variety of services on one particular day of the year. Numbers are tracked for only that day and a summary report is published several months later.

Part of that survey asks for a success story. This year we reported that on the census day we were able to help a woman who was recently strangled by her abuser while holding her one year old child in her arms. We were able to offer this woman space at our shelter and bring her in with her child providing safety for both mother and child. That intake brought us to capacity filling our 16 beds. On that same day, our outreach services had a total of 27 persons for individual advocacy services (26 women and one male) and a total of 8 women attended two support groups. Advocates working Hotline had 8 callers on that day. This representation is a routine day for Family Crisis Services.

Last year, **22** clients identified Freeport as their home. Your residents in need have access to the all of the services mentioned above at no cost. We hope that you will once again assist us by allocating to us $500.00 in your upcoming budget. We are grateful for your continued support.

Thank you,

Lois Galgay Reckitt

Executive Director

Town of Freeport
Human Service Agency Request for Funding
Fiscal Year 2016

Please complete the following survey. Attach additional pages if necessary.

All surveys must be completed and received by 2/19/15 in order to be eligible for consideration for the Fiscal Year 2016 Freeport Budget

Agency Name: Family Crisis Services Date: February 13, 2015

Address: PO Box 704 Portland, Maine 04104

Telephone: 767-4952 Fax: 767-8109 Email: Barbara_f@familycrisis.org

Executive Director: Lois Galgay Reckitt Agency Fiscal Year: 9/30/2014 ended

Funding Request Summary:

Total Amount of Request: $500.00

Funds received from Freeport in FY2014: $500.00

Total Agency Budget (most recent fiscal year) 1,604,100.00

% of Budget Spent on Client Services: 78.5%

% of Budget Spent on Administrative Costs: 12.95%

Revenue Sources:

Federal Funds: 16.05%

State Funds: 56.6%

United Way: 6.28%

Cumberland County: 1.0%

Client Fees - Public: 0

Client Fees – Private: 0

Municipalities (List): 1.05%

Fundraising: 1.87%

Other: _____

Bridgton, Cape Elizabeth, Falmouth
Freeport, Scarborough, Standish
Windham, Westbrook, No. Yarmouth
Yarmouth

Client Composition:

Number of Freeport Residents served annually: 22

Value of services provided to Freeport Residents (please explain how determined): $5,666.76(expenses for outreach divided by the total number of outreach clients x22)

What population(s) does your Agency serve? We serve victims of domestic violence in Cumberland county.

What is the criteria used to determine eligibility for your program(s)?: The presence of domestic violence.

Does your program charge client fees (if so, describe)?: All services are at no cost

Does your program use a sliding fee scale (if so, describe)? N/A

Can residents access services immediately or is there a waiting list? What if there is an emergency? FCS maintains a 24/7 Hotline and emergency shelter for victims of DV

Program Information & Services Provided:

Describe your program, objectives and how it benefits Freeport and its residents: Freeport residents receive prevention education, access to Hotline and emergency shelter, EPIC advocate follow up services, individual and court advocacy regardless of age or ability.

Please list the specific services you provide which are utilized by Freeport residents (please include the number of Freeport residents who received each specific service): 11 received advocacy and support, 9 received court advocacy (PFA) 2 received EPIC follow up services,1 received child protective services,6 used our Hotline,1 incarcerated woman received advocacy

Are there other organizations which provide similar services to Freeport Residents? FCS is the one domestic violence resource center for Cumberland county.

If so, what are they?

If so, what makes your Agency unique?

We have served victims of domestic violence for 35 plus years.

Describe how your program works cooperatively and/or collaboratively with other agencies: We are a member of the Maine Coalition to End DV(MCEDV). We work with local GA offices, shelters, law enforcement, hospitals and pharmacies

Please describe how your agency evaluates and measures effectiveness:

We maintain an electronic data software program for reporting to federal and state funders.

Describe how your program uses volunteers: Our volunteers have background checks, are trained and with staff support, work the Hotline.

What else should we know about your Agency which will assist us in making funding recommendations? We strive to maintain our presence in Cumberland county and to provide all of our services to all victims and survivors of domestic violence crimes including the elderly and disabled. We have established unique alliances with police and sheriff departments to meet the needs of these victims We appreciate the continued funding for residents of the Town of Freeport. Thank You!

All surveys need to be returned to:

Johanna Hanselman
Town of Freeport
30 Main Street
Freeport, ME 04032
NO LATER THAN February 19, 2015

Thank you!

Town of Freeport
Human Service Agency Request for Funding
Fiscal Year 2015

Please complete the following survey. Attach additional pages if necessary.

All surveys must be completed and received by 2/19/15 in order to be eligible for consideration for the Fiscal Year 2016 Freeport Budget

Agency Name: Freeport Elders Association Date: 2/11/2015

Address: 53 Depot Street, P.O. Box 176, Freeport, ME 04032

Telephone: 207-865-3985 x 219 Fax: _____ Email: fea@fcsmaine.org

Executive Director: Carol Piecuch Agency Fiscal Year: 10/1/15-9/30/16

Funding Request Summary:

Total Amount of Request: $5,500.00

Funds received from Freeport in FY2015: $5,000.00

Total Agency Budget (most recent fiscal year) $36,715.32

% of Budget Spent on Client Services: 100%

% of Budget Spent on Administrative Costs: 0%

Revenue Sources:

Federal Funds: 0

State Funds: 0

United Way: 0

Cumberland County: 0

Client Fees - Public: 0

Client Fees – Private: 0

Municipalities (List): Town of Freeport

Fundraising: Pancake Breakfasts, Appeals Letter, Crafts, Holiday Dinners, Newsletter Advertisements, Gift Wrapping, Raffles, Holiday Fair, Organization Breakfasts, RADA Cutlery Sales, Clynk Program, selling unwanted vehicles.

Other: Bath Savings eChecking, L. L. Bean Gift Wrapping, Rotary and Chamber of Commerce Breakfasts

Client Composition:

Number of Freeport Residents served annually: 500

Value of services provided to Freeport Residents (please explain how determined): Priceless

What population(s) does your Agency serve?: 55 and older with some younger people involved. We also have intergenerational programs with Elementary, Middle and High School students along with Merriconeag Waldorf School.

What is the criteria used to determine eligibility for your program(s)?: Those in need and our Mission Statement

Does your program charge client fees (if so, describe)?: No

Does your program use a sliding fee scale (if so, describe)?: No

Can residents access services immediately or is there a waiting list? What if there is an emergency?: Immediately. Members can call to receive help and/or advice with problem solving.

Program Information & Services Provided:

Describe your program, objectives and how it benefits Freeport and its residents: FEA provides a place for members to congregate, learn, communicate, to share and socialize. This is a Senior Center for all residents. We will provide bus service to the residents of Oak Leaf and Brookside now that we have our new bus.

Please list the specific services you provide which are utilized by Freeport residents (please include the number of Freeport residents who received each specific service): Provide a meeting place for Elders to congregate and socialize. A fitness program geared specifically to Elders. Informational speakers for the interests/concerns of a 55+

population. Trips designed by and for Elder interests. Making crafts for Nursing Homes, hospitals, Freeport Library, Harraseeket Grange and Military personnel. Provide coffee and 'goodies' provided by Starbucks. Referral service. Open Monday thru Friday, 8 a.m. to 4 p.m. with extra hours for special events. Intergenerational programs with the schools. Walking program at the Casco Bay Y. We do not keep records that record the individual services a person receives.

Are there other organizations which provide similar services to Freeport Residents? ____ Yes

If so, what are they?: Casco Bay Y offers some exercise programs, but they are not geared only to Seniors

If so, what makes your Agency unique? We are a Senior Center recognized by a Maine State Organization of Senior Centers. We follow a certain criteria. We are NOT a club.

Describe how your program works cooperatively and/or collaboratively with other agencies: Freeport Community Services refers back and forth. Food Pantry. Southern Maine Agency on Aging. CHANS. Socialization with Portland Parks and Recreation. Police, Fire Rescue information . Mid Coast Health

Please describe how your agency evaluates and measures effectiveness: Member feedback. Community feedback. Member satisfaction. Growth of membership.

Describe how your program uses volunteers: Everything we do from office work to crafts, all fund raising activities, preparing and mailing our newsletter, keeping up with the history of our organization and financials are all done by volunteers. We do not have any paid personnel.

What else should we know about your Agency which will assist us in making funding recommendations? We are a Senior Center required to observe the rules and regulations. We are a tenant of the Freeport Community Center and a part of their Advisory Board.

All surveys need to be returned to:

Johanna Hanselman
Town of Freeport
30 Main Street

Town of Freeport
Human Service Agency Request for Funding
Fiscal Year 2016

Please complete the following survey. Attach additional pages if necessary.

All surveys must be completed and received by 2/19/15 in order to be eligible for consideration for the Fiscal Year 2016 Freeport Budget

Agency Name: American Red Cross Date: 2/17/15

Address: 16 Community Way Topsham, ME 04086

Telephone: 2729561 Fax: 874 1976 Email: caroline.king3@redcross.org

Executive Director: Pat Murtagh Agency Fiscal Year: 2015

Funding Request Summary:

Total Amount of Request: $750

Funds received from Freeport in FY2014: $500

Total Agency Budget (most recent fiscal year) $2,596,987

% of Budget Spent on Client Services: 91%

% of Budget Spent on Administrative Costs: 9%

Revenue Sources:

Federal Funds: _____

State Funds: _____

United Way: $250,650

Cumberland County: —

Client Fees - Public: —

Client Fees – Private: —

Municipalities (List): see attached

Fundraising: 1,030,696

Other: 1,315,641

Schedule

THE AMERICAN NATIONAL RED CROSS – Maine Region

Schedule of Operating Revenues and Expenses

Year ended June 30, 2014

Operating revenues and gains:		
Contributions:		
Corporate, foundation and individual giving	$	1,030,696
United Way and other federated		250,650
Legacies and bequests		102,255
Services and materials		41,892
Products and services		607,910
Contracts, including federal government		92,641
Investment income		25,449
Other revenues		6,390
Support from American Red Cross network		439,104
Total operating revenues and gains		2,596,987
Operating expenses:		
Program services:		
Services to the Armed Forces		113,946
Biomedical services		4,897
Domestic disaster services		1,076,940
Health and safety services		839,104
International relief and development services		372
Total program services		2,035,259
Supporting services:		
Fundraising		437,592
Management and general		124,136
Total supporting services		561,728
Total operating expenses		2,596,987
Excess of operating revenues and expenses	$	—

See accompanying notes to supplemental schedule and independent auditors' report.

Red Cross Municipal Support
Cumberland Cty

	FY14
Town of Baldwin	$300
Town of Cape Elizabeth	$1,250
Town of Falmouth	$750
Town of Freeport	$500
Town of Harpswell	$1,250
Town of Naples	$750
Town of Scarborough	$1,235

Client Composition:

Number of Freeport Residents served annually: 1 (FY2014)

Value of services provided to Freeport Residents (please explain how determined): $515 Direct Financial assistance for disaster client

What population(s) does your Agency serve?: The Red Cross serves all of Maine & provides emergency services to Freeport from our offices in Topsham & Portland.

What is the criteria used to determine eligibility for your program(s)?: All Red Cross disaster relief is provided free of charge to those experiencing a disaster.

Does your program charge client fees (if so, describe)?: N/A FOR DISASTER SERVICES

Does your program use a sliding fee scale (if so, describe)?: NO

Can residents access services immediately or is there a waiting list? What if there is an emergency?: RED CROSS Emergency services are available 24 hours a day

Program Information & Services Provided:

Describe your program, objectives and how it benefits Freeport and its residents: The Red Cross provides immediate support to people's alleviates their suffering by offering food, shelter, clothing & emotional support.

Please list the specific services you provide which are utilized by Freeport residents (please include the number of Freeport residents who received each specific service):

Disaster Relief - 1
Services to Armed Forces - 19 (Cumberland Co)
International Tracing - 13 (Cumberland Co)

Are there other organizations which provide similar services to Freeport Residents? NO

If so, what are they?:

If so, what makes your Agency unique?

Describe how your program works cooperatively and/or collaboratively with other agencies: The Red Cross is not a state or federal agency, but we work with local & state agencies to ensure individual's & communities are prepared and able to respond to disasters. *

Please describe how your agency evaluates and measures effectiveness: The Red Cross tracks responses, as well as client and volunteer satisfaction on a regular basis.

Describe how your program uses volunteers: The Red Cross relies on our 535 volunteers to support & deliver our programs/services.

What else should we know about your Agency which will assist us in making funding recommendations? We are grateful for the past support of Freeport. The average cost to support a family of four affected by disaster is more than $1200 and helps them to meet their basic needs.

All surveys need to be returned to:

Johanna Hanselman
Town of Freeport
30 Main Street
Freeport, ME 04032
NO LATER THAN February 19, 2015

Thank you!

* In addition, we often work w/ other social service agencies and community organizations to ensure the full recovery of our disaster clients.

Town of Freeport
Human Service Agency Request for Funding
Fiscal Year 2016

Please complete the following survey. Attach additional pages if necessary.

All surveys must be completed and received by 2/20/15 in order to be eligible for consideration for the Fiscal Year 2016 Freeport Budget

Agency Name: The PORT Teen Center Date: 1/13/15

Address: 17 West St., Freeport, ME 04032

Telephone: 207-865-6171 Fax: 207-865-2855 Email: dushaned@rsu5.org

Executive Director: Mike Myers Agency Fiscal Year: July 1-June 30

Funding Request Summary:

Total Amount of Request: $7,500

Funds received from Freeport in FY2014: $7,500

Total Agency Budget (most recent fiscal year) $46,429

% of Budget Spent on Client Services: 75%

% of Budget Spent on Administrative Costs: 25%

Revenue Sources:

Federal Funds: $0.00

State Funds: $0.00

United Way: $0.00

Cumberland County: $0.00

Client Fees - Public: $250

Client Fees – Private: $0.00

Municipalities (List): $7,500 (Freeport)

Fundraising: $21,650

Other: $16,363 (RSU5 and Rec. & Community Education)

Client Composition:

Number of Freeport Residents served annually:
178 unique teens (2013-14 School Year, teen center only)
Value of services provided to Freeport Residents (please explain how determined):
If the PORT Teen Center charged students to use our services at $75 per week per student, the amount would total approximately $30,000, thus saving Freeport families this amount each year.

The PORT Teen Center is a valuable resource for Freeport teens and families across the demographics spectrum. The leadership structure of the PORT is geared towards cultivating and supporting teen leaders. For low income families, latch-key children, and teens that would otherwise lack structure, the PORT is a direly needed supervised haven that provides peace of mind that students will be supervised, engaged, and respected. The PORT Teen Center itself provides a haven for all teens to recreate and our diverse programming and free/below cost fee structure enables all teens to access activities and experiences they would not otherwise have.
The PORT Teen Center feels confident that we are a broadly needed resource based upon our usership, including all programs connected to and based out of Teen Center. This past school year (2013-2014), 236 teens took advantage of our center. Our attendance remains steady and this is testament to our value and our Teen Treks program is expanding due to increased demand.
What population(s) does your Agency serve?:
The PORT serves all teens in grades 6-12, Alumni, and families of teens.
What is the criteria used to determine eligibility for your program(s)?:
The center and programming is open to all teens in grades 7-12 of RSU5. Limited use for grade 6, mostly during the second half of the school year.
Does your program charge client fees (if so, describe)?:
The PORT Teen Center is free to all daily users. Some programs and trips have a participant fee. Fees are always significantly below the actual cost of the program. Usually, participant fees are approximately 25% or less of the actual cost of the program. For example, participant fees for this past year's overnight, all inclusive winter hut trip were $25 and actual costs were $145 per person. The PORT took in $250 in participant fees last year, which was less than 1% of our operating budget.
Does your program use a sliding fee scale (if so, describe)?:
There is no sliding scale, but need based scholarships are available for all fee based programs. No teen is turned away because of an inability to pay.
Can residents access services immediately or is there a waiting list? What if there is an emergency?
There is no waiting period.

Program Information & Services Provided:
Describe your program, objectives and how it benefits Freeport and its residents:
The PORT is a youth-driven teen center that provides a safe, enriching, and dynamic atmosphere for all area teenagers. The PORT also provides educational opportunities to expand teens' intellectual, emotional, and physical lives. Freeport teens benefit from the teen center by having an after-school recreation center that is free, safe, and catered to their needs and interests. The PORT also provides other programs such afterhours

special events, outing programs for the Middle and High School and summer trips. The teens benefit from these programs because they provide affordable and accessible opportunities for social growth, new experiences, and leadership. Freeport families benefit from the free, supervised haven that the teen center provides and free and reduced cost programs.

Please list the specific services you provide which are utilized by Freeport residents (please include the number of Freeport residents who received each specific service):

All numbers are unique individuals who used our services in the 2013-2014 year, which is the most recent year for which we have broken out data:

Drop in teen center: 236 unique teens

Special Events: 29 students who attended events but did not use the center.

The PORT Outdoors (HS Outing Club): 20

Other PORT trips throughout the year: 24

Total teens served: 309

The PORT currently averages 10-14 students a day at our center and about 29 teens at a recent special event.

Are there other organizations which provide similar services to Freeport Residents?

The PORT Teen Center is the only free, after-school center for teens in Freeport. No other program in Freeport offers the variety of free or reduced cost, teen-centered events and opportunities to all students.

If so, what are they?:

N/A

If so, what makes your Agency unique?:

N/A

Describe how your program works cooperatively and/or collaboratively with other agencies:

The PORT Teen Center, part of RSU5 Recreation & Community Education, works collaboratively with local schools, Freeport Community Services, and other agencies and individuals within the community. The PORT brings programming to the Middle and High School, arranges PORT visits for students in specific classes within each school, and collaboratively works with school staff to address specific student needs and issues that affect teens' lives in and out of school.

Housed in the Freeport Community Center, The PORT has fostered a strong relationship with various programs in the center. Teens and staff are available to help load and unload food and other goods at the FCS food pantry and the PORT has contributed to FCS fundraising events. The PORT volunteers with Freeport Conservation Trust to do trail improvements as well as maintains the Freeport Community Center ice skating rink. The PORT has offered pond hockey tournaments free and open to all RSU5 teens. PORT teens have also been given the opportunity to work with younger children, specifically Morse Street School's elementary students to engage and mentor. The Teen Center offers its space free of charge to various high school organizations for special events and fundraising opportunities such as the after party for the "One Act" players at FHS, and last year a "drop and shop" for parents during the busy holiday season. The PORT is also the base for The PORT Outdoors Outing Club which serves all FHS students giving them

access to outdoor adventure trips several times each year. The PORT would also like to expand into the Middle School with a smaller scale program.
The PORT also works cooperatively with various programs within the community and attempts to connect teens with volunteer opportunities whenever possible. The PORT is a steering committee member of the Casco Bay CAN drug and alcohol prevention program and the Tolerance and Respect Project anti-bullying campaign. The PORT is also an active member of the Chamber of Commerce and will be hosting the "Business After Hours" for chamber members in March.

Please describe how your agency evaluates and measures effectiveness:
The PORT's usership remains even, including all programs associated with the Teen Center and we view this as a strong measure of effectiveness in meeting a real need within the community for safe and worthwhile teen recreation. This summer's Teen Treks program is expanding again due to increased demand last year resulting in waiting lists for several weekly programs.
Describe how your program uses volunteers:
The PORT is fortunate and grateful for our teen and adult volunteers. The Teen Advisory Board is the core of our teen volunteer pool. These 10 teens volunteer to plan and implement special events, participate in fundraising activities, and make big picture decisions regarding PORT programming and policy. Adults are continually supportive of our efforts. The diverse group that makes up our Adult Advisory Council is instrumental in guiding fundraising, fostering business relationships, and supervision at our events. In addition to our core volunteers, we are fortunate to have individuals with specific talents, knowledge, and services who give of their time and money to lead classes, paint items for our Sitting Pretty fundraiser, and support our various needs. The PORT is also an opportunity for young adults and college students to give back and volunteer. This past year The PORT welcomed volunteers that offered mentorship to 6 graders on Wednesday and helped do art projects for the "Sitting Pretty" Benefit Auction.
What else should we know about your Agency which will assist us in making funding recommendations?
The PORT Teen Center is a vibrant and valued gathering place for area teens that fills a niche not met by other organizations. Many teens and former teens cite The PORT and its programming as highlights of their formative years. Our increased usership and broad support are testament to the necessity of a place such as ours.
It is also important to note that, although The PORT is the only teen center in the area, the idea for a teen center has been a constant in Freeport. The MAXX and teen coffee shop came before us. Our community needs, values, and supports a teen focused space.
Town financial support is vital to continue our ongoing mission of enhancing the health and well being of our teens. Despite fundraising efforts, business and personal support, and grant seeking, The PORT struggles to be financially sustainable and our future is in question. Please contact us if you have specific questions.

Please attach one copy of your latest Form 990.
The PORT does not have a Form 990 because it is under the umbrella of RSU5.

All surveys need to be returned to:

Maine Adaptive
SPORTS & RECREATION

8 Sundance Lane, Newry, Maine 04261

207-824-2440 • 800-639-7770
Email: info@maineadaptive.org
Website: www.maineadaptive.org

President
David Van Slyke

Past President
Mark Stevens

Vice President
Mark Ecker

Treasurer
Steve Rogers

Secretary
Joanne McMahon

Bruce Albiston
Ted Asherman
Michael Binette, MD
Jon Haines
Doug Hermann
Glenn Kroll
Katherine Kroll
John Lincoln
Dave McCallum
Joel Poliquin
Bill Ross
Ed Simmons
Sara Stockwell
Julie Zagnoli

Founding Members
Omar D. Crothers, MD
Leslie B. Otten
Hartley Rogers
Duane Stevens

Executive Director
Peter Adams

Town of Freeport
Dale Olmstead
30 Main Street
Freeport ME 4032

January 6, 2015

Dear Dale,

Maine Adaptive is a 501(c)3 organization that promotes year-round education and training for individuals with permanent physical disabilities in order to develop skills and provide enjoyment through active recreation.

Maine Adaptive offers FREE lessons as well as seasonal specialty programs covering: alpine skiing, Nordic Skiing, snowboarding, snowshoeing, cycling, golf, fishing, hiking and paddling. All of the equipment and fees associated with these programs are provided at not cost to all participants.

The tremendous financial cost is covered by our Annual Ski-A-Thon, as well as monies raised through grants and donations such as your Town will hopefully consider. We are asking that the Town of Freeport consider donating $500 to help provide funding to keep these programs alive. Following is a list which includes the number of students participating in and benefiting from our program this winter from your County along with the number of volunteers that give tirelessly to the many activities that Maine Adaptive Sports & Recreation delivers throughout the state.

County	Volunteers	Students
Cumberland	200	49
Androscoggin	45	17
Franklin	17	6
Kennebec	43	9
Oxford	49	11
York	72	19
Hancock	10	0
Sagadahoc	8	1
Somerset	8	1
Waldo	7	2
Knox	4	1

Maine Adaptive Sports & Recreation is always hoping to have new students and volunteers join our programs. If you or anyone in your office is aware of someone between the ages of 4 and 80+ with a physical disability, please feel free to give us a call at (207) 824-2440 or stop by to see how our programs work.

Thank you for your consideration.

Sincerely,

Anita

Anita Clark
Development Coordinator

Independence Association

Assisting adults and children with disabilities in obtaining full and inclusive lives in their chosen community.

2014-2015

OFFICERS

Deborah Dionne
Chairperson

Richard Estabrook
Vice Chairperson

David Cowing
Secretary

Charles Frizzle
Treasurer

DIRECTORS

Brett Bulmer
Jennifer Dionne
Channa Eberhart
David Eldridge
Matthew Esculano
Thomas Handel
Peter Kent
Peter Ladner
Kelli Libby
David McCormack
Joanne McMahon

Executive Director

Ray Nagel

February 10, 2014

Mr. James Hendricks
Town Council, Chair
Freeport Town Office
30 Main Street
Freeport, ME 04032

RE: Request for Funding, FY2016

Dear Mr. Hendricks,

Please accept this letter as a request for financial support of our programs and services for the coming year. We currently provide services to 329 individuals of which 10 live in Freeport. Our request this year is for $1,000.

Attached you will find Freeport's Request for Funding application and a copy of our most current Form 990. I would welcome an opportunity to meet with you, the Finance Committee, or the council to discuss our request and answer any questions you may have.

Once again, I would like to thank you and the residents of Freeport for your continuing support.

Sincerely,

Ray Nagel

Ray Nagel
Executive Director

Enclosures

87 Baribeau Drive - PO Box 642 - Brunswick, Maine 04011
Ph. 207 725 4371 - Fax 207 725 1416 - Toll Free 877 653 4760
www.independenceassociation.org

Town of Freeport
Human Service Agency Request for Funding
Fiscal Year 2015

Please complete the following survey. Attach additional pages if necessary.

All surveys must be completed and received by 2/19/15 in order to be eligible for consideration for the Fiscal Year 2016 Freeport Budget

Agency Name: Independence Association, Inc. Date: February 9, 2015

Address: 87 Baribeau Drive, P.O. Box 642, Brunswick, ME 04011

Telephone: (207)725-4371 Fax:(207)725-1416 Email: rnagel@iaofmaine.org

Executive Director: Ray Nagel Agency Fiscal Year: July 1st – June 30th

Funding Request Summary:

Total Amount of Request: $1,000

Funds received from Freeport in FY2014: $0

Total Agency Budget (most recent fiscal year) $9,209,460

% of Budget Spent on Client Services: 87.4%

% of Budget Spent on Administrative Costs: 12.6%

Revenue Sources:

Federal Funds: $8,452,893

State Funds: $ 371,108

United Way: $25,465

Cumberland County: $0

Client Fees - Public: $0

Client Fees – Private: $64,402

Municipalities (List): $1,500 (Harpswell)

Fundraising: $52,329

Other: $241,764

Please describe how your agency evaluates and measures effectiveness: There are several means by which we measure effectiveness: the initial method is through **Quality Controls:** We have a QA committee that reviews incidents, goals, and methodologies, so that lessons learned become routine policy so that they are not repeated. **Self Evaluations:** each resident and his/her guardian receive a confidential evaluation form by which they rate the level of effectiveness and overall satisfaction they received and/or perceived over the past year. **Regulatory Oversight:** this is accomplished by the state through a series of inspections and certifications. We must be re-licensed every two years, which includes certifications by the fire marshal in addition to the administrative and clinical procedures. Additionally to ensure costs are controlled, staffing increases must be approved by state authorities in conjunction with service proposals that would support an increase. **Strategic Plans and Objectives:** the agency establishes overall strategic goals that each program aspires to achieve. These goals are reviewed quarterly and re-evaluated annually.

Describe how your program uses volunteers: Our Board of Directors is exclusively made up of volunteers; our programs also use volunteers as mentors to help teach new skills, particularly in the Spindleworks art program. We have staff who specifically reaches out to the surrounding communities to get them involved in mentoring consumers and also to help get involvement in the Special Olympics program.

What else should we know about your Agency which will assist us in making funding recommendations? We are a well recognized organization that was founded by area families who had and still have a need for services for their children and family members. We work well with other agencies to insure the best possible services for the people we support.

All surveys need to be returned to:

Johanna Hanselman
Town of Freeport
30 Main Street
Freeport, ME 04032
NO LATER THAN February 19, 2015

Thank you!

Clients Copy

Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

► The organization may have to use a copy of this return to satisfy state reporting requirements.

OMB No. 1545-0047

2012

Open to Public Inspection

A For the 2012 calendar year, or tax year beginning 7/01, 2012, and ending 6/30, 2013

B Check if applicable: [ ] Address change [ ] Name change [ ] Initial return [ ] Terminated [ ] Amended return [ ] Application pending

C INDEPENDENCE ASSOCIATION
P.O. BOX 642
BRUNSWICK, ME 04011

D Employer Identification Number: 01-0278024

E Telephone number: (207) 725-4371

G Gross receipts $ 8,702,762.

F Name and address of principal officer: SAME AS C ABOVE

H(a) Is this a group return for affiliates? [ ] Yes [X] No

H(b) Are all affiliates included? [ ] Yes [ ] No
If "No," attach a list. (see instructions)

I Tax-exempt status: [X] 501(c)(3) [ ] 501(c) ( ) ◄ (insert no.) [ ] 4947(a)(1) or [ ] 527

J Website: ► WWW.INDEPENDENCEASSOCIATION.ORG

H(c) Group exemption number ►

K Form of organization: [X] Corporation [ ] Trust [ ] Association [ ] Other ►

L Year of Formation: 1967

M State of legal domicile: ME

Part I Summary

Activities & Governance

1 Briefly describe the organization's mission or most significant activities: INDEPENDENCE ASSOCIATION ASSISTS ADULTS AND CHILDREN WITH DEVELOPMENTAL DISABILITIES IN OBTAINING A FULL AND INCLUSIVE LIFE IN THEIR CHOSEN COMMUNITY. IT PROVIDES AN ARRAY OF RESIDENTIAL SUPPORT OPTIONS, EMPLOYMENT SERVICES, IN-HOME SUPPORT AND CASE MANAGEMENT SERVICES

2 Check this box ► [ ] if the organization discontinued its operations or disposed of more than 25% of its net assets.

3	Number of voting members of the governing body (Part VI, line 1a)	3	13
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	13
5	Total number of individuals employed in calendar year 2012 (Part V, line 2a)	5	294
6	Total number of volunteers (estimate if necessary)	6	10
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
b	Net unrelated business taxable income from Form 990-T, line 34	7b	0.

			Prior Year	Current Year
Revenue	8	Contributions and grants (Part VIII, line 1h)	80,890.	82,169.
	9	Program service revenue (Part VIII, line 2g)	8,614,560.	8,547,380.
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	50,274.	37,650.
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	5,507.	35,563.
	12	Total revenue – add lines 8 through 11 (must equal Part VIII, column (A), line 12)	8,751,231.	8,702,762.
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)		
	14	Benefits paid to or for members (Part IX, column (A), line 4)		
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	6,472,960.	6,285,443.
	16a	Professional fundraising fees (Part IX, column (A), line 11e)		
	b	Total fundraising expenses (Part IX, column (D), line 25) ►		
	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	2,244,461.	2,210,845.
	18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	8,717,421.	8,496,288.
	19	Revenue less expenses. Subtract line 18 from line 12	33,810.	206,474.
			Beginning of Current Year	**End of Year**
Net Assets or Fund Balances	20	Total assets (Part X, line 16)	6,479,774.	6,755,025.
	21	Total liabilities (Part X, line 26)	1,845,902.	1,804,939.
	22	Net assets or fund balances. Subtract line 21 from line 20	4,633,872.	4,950,086.

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here

► Signature of officer — Date

► RAY NAGEL — EXECUTIVE DIRECTOR
Type or print name and title.

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check [ ] if self-employed	PTIN
PETER MONTANO		12/5/13		P01200943

Firm's name ► MACPAGE LLC
Firm's address ► 30 LONG CREEK DR
SOUTH PORTLAND, ME 04106

Firm's EIN ► 01-0242373

Phone no. 207-774-5701

May the IRS discuss this return with the preparer shown above? (see instructions) [X] Yes [ ] No

BAA For Paperwork Reduction Act Notice, see the separate instructions.

TEEA0113L 12/18/12 Form 990 (2012)

THE CAPITAL PROJECTS FUND

This is a photo of the Town's new Rescue Unit. It was financed through the FY 2015 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 2011	Actual FY 2012	Actual FY 2013	Actual FY 2014	Projected FY 2015	Budget FY 2016
Beginning Fund Balance	$ 1,095,494	$ 2,887,874	$ 2,971,900	$ 2,568,698	$ 3,299,359	$ 3,299,359
Revenues						
Taxes						
Licenses, Permits, and Fees						
Intergovernmental						
Charges for Service						
Fees and Fines						
Unclassified	$ -	$ 800,852	$ 376,722	$ 114,766	$ 511,500	$ 10,000
Investment Earnings						
Total Revenues	$ -	$ 800,852	$ 376,722	$ 114,766	$ 511,500	$ 10,000
Expenditures						
General Government						
Public Safety						
Public Works						
Community Services						
Education						
Insurance and Fringe Benefits						
Unclassified						
Capital Outlay	$ 1,302,170	$ 4,151,716	$ 2,012,099	$ 976,839	$ 2,236,500	$ 2,311,500
Debt Service						
Total Expenditures	$ 1,302,170	$ 4,151,716	$ 2,012,099	$ 976,839	$ 2,236,500	$ 2,311,500
Other Financing Sources/(Uses)	$ 3,094,550	$ 3,434,890	$ 1,232,175	$ 1,592,734	$ 1,725,000	$ 2,301,500
Change in Fund Balance	$ 1,792,380	$ 84,026	$ (403,202)	$ 730,661	$ -	$ -
Ending Fund Balance	$ 2,887,874	$ 2,971,900	$ 2,568,698	$ 3,299,359	$ 3,299,359	$ 3,299,359

Capital Projects Fund								
	FY 2009 Audited	FY 2010 Audited	FY 2011 Audited	FY 2012 Audited	FY 2013 Restated	FY 2014 Audited	FY 2015 Projected	FY 2016 Budgeted
Beginning Balance	$ 2,813,795	$ 1,897,284	$ 1,095,494	$ 2,887,874	$ 2,971,900	$ 2,568,698	$ 3,299,359	$ 3,299,359
Revenue	$ 168,342	$ 393,165	$ -	$ 800,852	$ 376,722	$ 114,766	$ 511,500	$ 10,000
Expenditures	$ 2,291,423	$ 1,197,231	$ 1,302,170	$ 4,151,716	$ 2,012,099	$ 976,839	$ 2,236,500	$ 2,311,500
Other Sources/(Uses)	$ 1,206,570	$ 2,276	$ 3,094,550	$ 3,434,890	$ 1,232,175	$ 1,592,734	$ 1,725,000	$ 2,301,500
Ending Balance	$ 1,897,284	$ 1,095,494	$ 2,887,874	$ 2,971,900	$ 2,568,698	$ 3,299,359	$ 3,299,359	$ 3,299,359
Change in Fund Balance	$ (916,511)	$ (801,790)	$ 1,792,380	$ 84,026	$ (403,202)	$ 730,661	$ -	$ -

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 20 years ago, and are currently funded through transfers from the cellular telephone tower leases throughout Town by $175,000 annually. The old Town library building which is currently leased to retailer Abercrombie and Fitch also transfers an additional $175,000 annually. In addition, any amount above the minimum fund balance that exists as of the end of the fiscal year may be transferred to the reserves after the Town Council is notified of the amount and has a chance to discuss all options for the funds. The Town Council established an energy reserve, and each year half of all energy savings are to be transferred to that reserve fund. In addition, the Town's investment policy dictates that the reserve funds are to be invested 75 percent in fixed income and 25 percent in equity funds. The income from these funds is directed back to the fund, and allocated based upon the percentages of total of each reserve fund. The reserve funds are benchmarked to ensure that each fund is adequately funded in order to complete improvements and replacements as scheduled; the benchmark guidelines are the sum of the five-year plan or 20 percent of the 20-year replacement schedule. Reserve benchmarks are always trailing by one year, as staff uses the audited reserve balances for benchmarking purposes. For example, the 6/30/2014 reserve balances' benchmarks are the sum of the FY 2016-FY 2020 five-yea r and FY 2016-FY 2035 replacement schedule. The reason for this is that the financial statements for FY 2014 are released in December (or soon thereafter) of 2014; the FY 2016 capital budgeting season begins in March and April of 2015. In addition, historically, the capital plan has been completed on an annual basis. However, a strict reading of the Town's Charter required this to change to run concurrently with the operating budget. Benchmarks are listed below and compared with the FY 2016 adopted capital budget:

Town of Freeport Reserve Funds Draft Reserve Balances 12/31/2014 For Funds Used in the Capital Planning Process	
Police	328,246
Fire	1,076,633
Rescue	565,587
Public Works	774,626
Solid Waste	245,534
Comprehensive Town Improvements	1,164,707
Municipal Facilities	993,108
Library	-
Cable	459,261
Other	75,577

Major Projects from the Last Five Years

The CY 2011 and FY 2015 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 2016 program is very large as well, at almost $2.5 million.

Capital Projects Fund-Historic Budgets for Comparison to FY 2016							
Department	**CY 2009**	**CY 2010**	**CY 2011**	**FY 2013**	**FY 2014**	**FY 2015**	**FY 2016**
Police			$ 85,000	$ 50,000	$ 25,000	$ 86,000	88,000
Fire	$ 98,000	$ 39,000	$ 14,000	$ 77,000	$ 15,000	$ 50,000	750,000
Rescue	$ 48,000		$ 205,000	$ 174,000	$ 189,000	$ 214,000	196,000
Public Works	$ 263,500		$ 170,000	$ 471,000	$ 276,500	$ 45,000	223,000
Solid Waste	$ 28,341		$ 95,000	$ 90,000	$ 30,000	$ 12,000	170,000
Comprehensive Town Improvements	$ 106,000	$ 97,500	$ 1,308,565	$ 614,900	$ 235,600	$ 1,590,000	681,000
Municipal Facilities	$ 97,975	$ 95,000	$ 385,000	$ 266,000	$ 84,000	$ 191,500	165,500
Library							
Cable	$ 24,100	$ 14,000	$ 84,000	$ 16,750	$ 19,000	$ 36,000	3,000
Other		$ 6,000	$ 29,000	$ 188,000	$ 71,000	$ 16,000	25,000
Total	$ 665,916	$ 251,500	$ 2,375,565	$ 1,947,650	$ 945,100	$ 2,240,500	$2,301,500

Among the large projects in recent years are the reconstruction of portions of the Flying Point Road in 2011 and 2012; The Town appropriated $695,000 in 2011 for this project, and the State of Maine Department of Transportation contributed an additional $174,000. In 2009, the Town appropriated $31,000 for a Portland Area Comprehensive Transportation System (PACTS) project to overlay the portion of Bow Street from Main Street to Dennison Avenue. The total project cost was approximately $120,000. East and Park Streets were partially reconstructed; each project was allocated $150,000. In addition, the PACTS (Portland Area Comprehensive Transportation System) organization will be completing a pavement preservation project that will install a 1.5 inch overlay over the existing surface. These funds were allocated in 2011, but the project is on the State DOT's 2012-2013 paving schedule. The FY 2014 capital improvement plan was relatively small in comparison at $945,000 versus almost $2 million for FY 2013 and $2.2 million for FY 2015. The program included a smaller number of smaller-sized projects. The FY 2015 program included the $1.3 million reconstruction of the Wardtown Road, or Route 125. The program included 2.49 miles of reconstruction work; the State Department of Transportation will be partnering with the Town and contributing $500,000 to the reconstruction effort. The additional $800,000 was to come from Town reserves. The project includes three-foot paved shoulders; the cost of that was $300,000 and all of the funds came from local 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 appropriated from Town reserves.

FY 2016 Goals and Objectives

Each project scheduled for FY 2016 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.

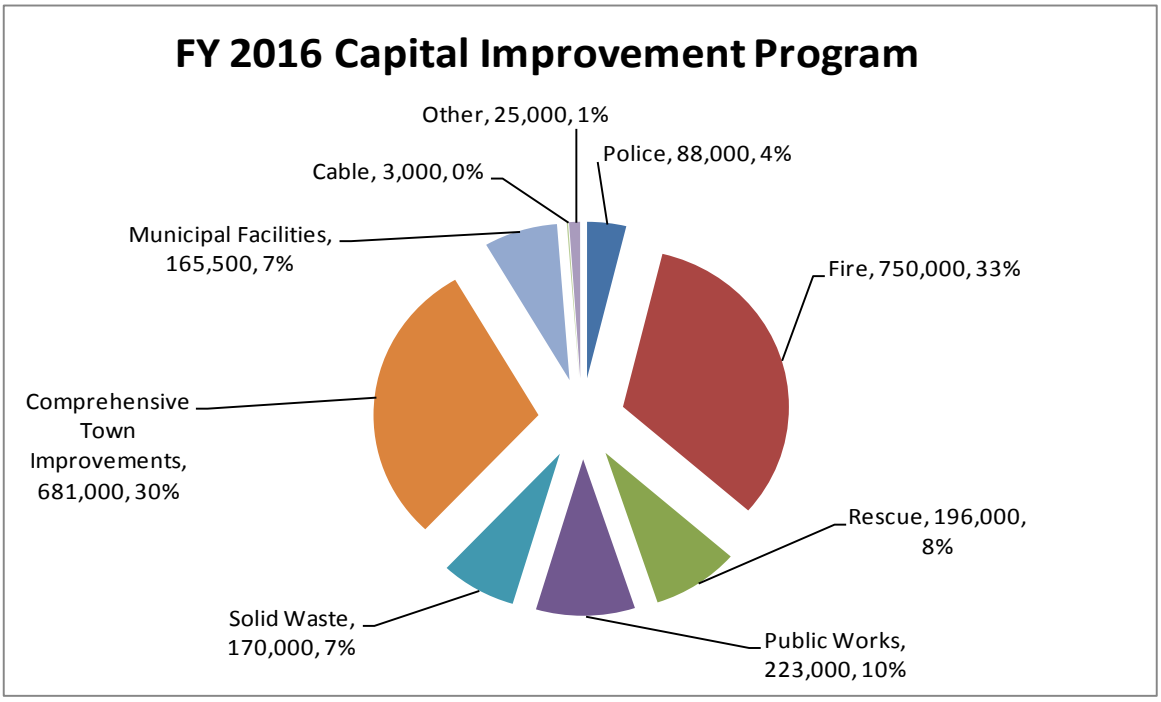
Budget

The FY 2016 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 2016 Capital Program

	FY 2015	FY 2016			Funding Source				
	Council Approved	Manager Proposed	Council Approved	Council Appropriated	Reserve	Bond	Fund Balance	TIF	Other
Police	86,000	88,000	88,000	-	88,000				
Fire	50,000	750,000	750,000	-	750,000				
Rescue	214,000	196,000	196,000	-	196,000				
Public Works	45,000	223,000	223,000	-	223,000				
Solid Waste	12,000	170,000	170,000	-	170,000				
Comprehensive Town Imp.	1,590,000	685,000	681,000	-	681,000				
Municipal Facilities (1)	191,500	170,500	165,500	-	165,500				
Cable	36,000	3,000	3,000	-	3,000				
Other (2)	16,000	35,000	35,000	-	25,000				10,000
Destination Freeport TIF	247,000	166,000	166,000	-	-			166,000	
Total	**2,487,500**	**2,486,500**	**2,477,500**	**-**	**2,301,500**	**-**	**-**	**166,000**	**10,000**

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 2016 capital budget. This gives the Town Council and public the ability to put each department's request into perspective relative to the other FY 2016 improvements and projects. The tables and charts below show each department's five-year capital plan (FY 2016-FY 2020) plus the amount of each FY 2016 budget in relation to the June 30th, 2014 (or December 31st, 2014 as used as a "draft" balance) reserve balances from which the funds will be transferred for expenditure.



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. The "Other" category in this instance is the $25,000 appropriated for the replacement of the Harbor Master's Outboard Motor. The project is detailed further in the Boards and Committees section of this document.

Article 1-Police Department Capital Improvement Plan and Appropriation

The Police Department's FY 2015 appropriation is listed below for the Town Council's point of reference; the FY 2016-FY 2020 capital improvements program was adopted on April 14th; the FY 2016 appropration will be made on June 16th along with all other capital appropriations and the operating budget.

POLICE DEPARTMENT
ARTICLE I

	FY 2015 Adopted	Department Proposed	Manager Proposed	Council Adopted
	FY 2015			
1	Replace Bullet-Proof Vests	16,000	16,000	16,000
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
	Total FY 2015	86,000	86,000	86,000

	FY 2016-2020 Proposed	Manager Proposed	Council Approved	Council Appropriated
	FY 2016			
1	New Squad Car and Changeover Equipment	34,000	34,000	34,000
2	New Squad Car and Changeover Equipment	34,000	34,000	34,000
3	PD Redesign	20,000	20,000	20,000
	Total FY 2016	88,000	88,000	88,000
	FY 2016 Capital Appropriation Impact on Operating Budget			
	There will be no material impact on the operating budget.			
	FY 2017			
1	Communications Upgrade-Radios	47,000	47,000	
2	Firearm Replacement	39,400	39,400	
3	New Squad Car and Changeover Equipment	34,000	34,000	
4	New Squad Car and Changeover Equipment	34,000	34,000	
	Total FY 2017	154,400	154,400	-
	FY 2018			
1	Update Mobile Data Terminals	37,000	37,000	
2	Replace Chief's Vehicle	22,000	22,000	
4	New Squad Car and Changeover Equipment	35,000	35,000	
5	Audio-Video Camera in Cars	43,000	43,000	
	Total FY 2018	137,000	137,000	-
	FY 2019			
1	New Squad Car and Changeover Equipment	35,000	35,000	
	Total FY 2019	35,000	35,000	-
	FY 2020			
1	New Shellfish Truck and Equipment	35,000	35,000	
2	New Squad Car and Changeover Equipment	35,000	35,000	
3	Replace Radar Units	25,000	25,000	
4	Replace Bullet-Proof Vests	20,000	20,000	
	Total FY 2020	115,000	115,000	-
	12/31/2014 Reserve Balances	328,246		

The project authorized and subsequently appropriated by the Town Council is the purchase of two new police cars and changeover equipment totaling $68,000 (two cars plus equipment at $34,000 each). In addition, the department has requested funding of $20,000 to make a change of use between the present locker room, records room and interview room to provide more locker room space, with larger lockers, that are more suitable to the departmental needs.

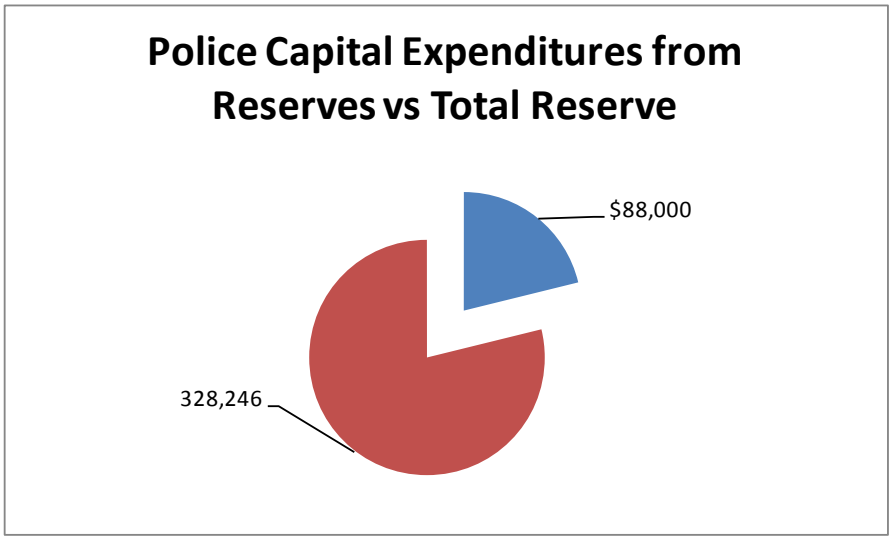


Photo Courtesy Town Staff

Article 2- Fire Department Capital Improvement Plan and Appropriation

The Fire Department's FY 2015 appropriation is listed below for the Town Council's point of reference; the FY 2016-FY 2020 capital improvements program was adopted on April 14th; the FY 2016 appropration will be made on June 16th along with all other capital appropriations and the operating budget.

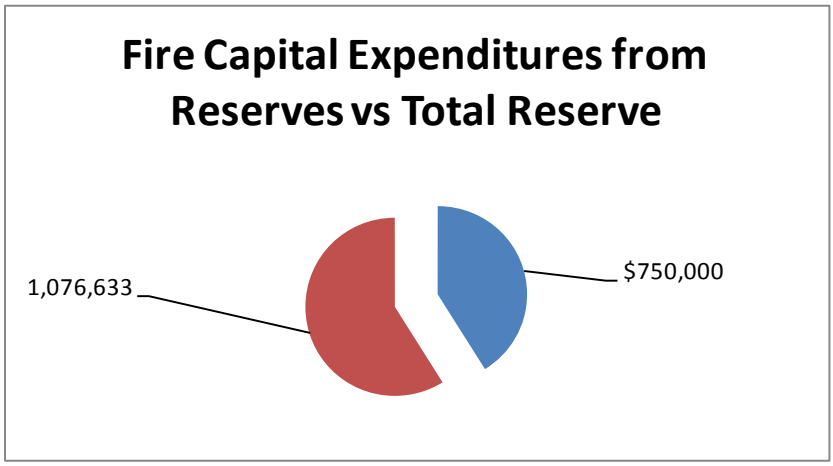
FIRE DEPARTMENT
ARTICLE II

	FY 2015 Adopted	Department Proposed	Manager Proposed	Council Adopted
	FY 2015			
1	Communication Upgrade - Voter System Upgrade	50,000	50,000	50,000
	Total FY 2015	50,000	50,000	50,000

FY 2016-2020 Proposed

		Manager Proposed	Council Approved	Council Appropriated
	FY 2016			
1	Engine 3 & Equipment Replacement	750,000	750,000	750,000
	Total FY 2016	750,000	750,000	750,000
	FY 2016 Capital Appropriation Impact on Operating Budget			
	If the Town replaces Engine 3 and its equipment, the operating budget will recognize minimal savings in vehicle maintenance as the new engine will be under warranty.			
	FY 2017			
1	SCBA Bottle Replacement	75,000	75,000	
2	Communications Upgrade-Radios	55,000	55,000	
	Total FY 2017	130,000	130,000	-
	FY 2018			
1	Thermal Imaging Cameras (3)	60,000	60,000	
	Total FY 2018	60,000	60,000	-
	FY 2019			
1	Mobile Data Terminals	33,000	33,000	
2	Air Compressor/ Air Pac Harness & Frame	50,000	50,000	
	Total FY 2019	83,000	83,000	-
	FY 2020			
1	Service Pickup Replacement	50,000	50,000	
2	Replace Chief's Vehicle	45,000	45,000	
3	Traffic Light Preemption System	25,000	25,000	
	Total FY 2020	120,000	120,000	-
	12/31/2014 Reserve Balances	1,076,633		

The Fire Department has historically replaced $15,000 of protective clothing; the funding for this has come from the capital plan. During the FY 2015 budget process, staff moved these items to the operating budget, as they do not meet the definition of an individual capital item costing $5,000 and with a useful life of more than one year. Each item costs between $600 and $900 depending upon the item.



The Fire Department is requesting funding to replace the 1988 Grumman Fire Cat Pumper – aka Engine 3 and it's corresponding equipment. This unit is 27 years old and has over 43,000 miles of service. Replacing this unit now will allow the Fire Department to adequately fund and replenish the reserve account for future unit replacements without the unnecessary fluctuations in the operating budget or the need to bond for purchase.

Photo Courtesy Town Staff

Article 3- Rescue Department Capital Improvement Plan and Appropriation

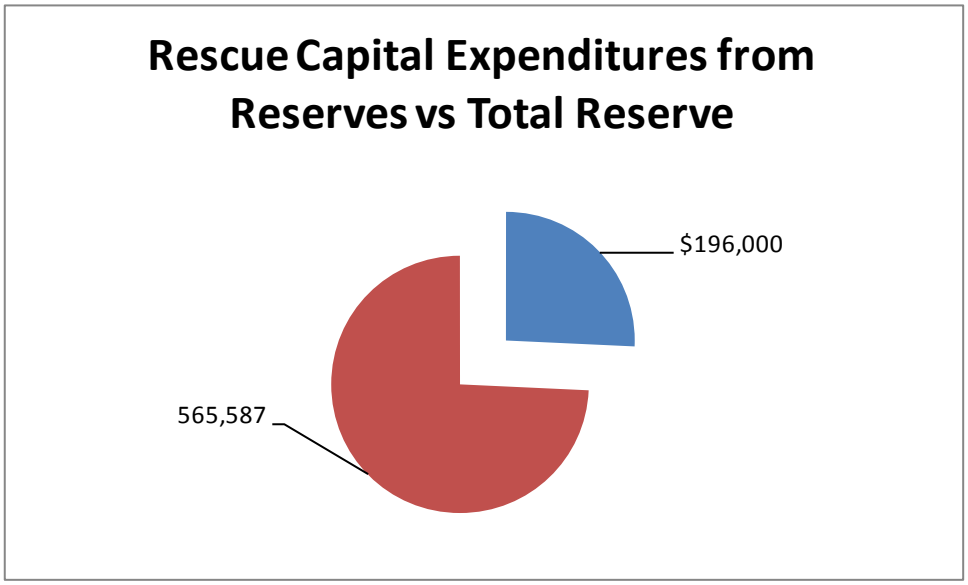
The Rescue Department's FY 2015 appropriation is listed below for the Town Council's point of reference; the FY 2016-FY 2020 capital improvements program was adopted on April 14th; the FY 2016 appropration will be made on June 16th along with all other capital appropriations and the operating budget.

RESCUE UNIT
ARTICLE III

	FY 2015 Adopted	Department Proposed	Manager Proposed	Council Adopted
	FY 2015			
1	Rescue Replacement (2001) - Rescue 3	186,000	186,000	186,000
2	Rescue Replacement (2005) - Resuce 1	186,000		
3	4 Self-Contained Breathing Apparatus	28,000	28,000	28,000
	FY 2015	400,000	214,000	214,000

	FY 2016-2020 Proposed	Manager Proposed	Council Approved	Council Appropriated
	FY 2016			
1	Rescue Replacement (2005) - Rescue 1	196,000	196,000	196,000
	Total FY 2016	196,000	196,000	196,000
	FY 2016 Capital Appropriation Impact on Operating Budget			
	If the Town replaces the 2005 ambulance, the operating budget will recognize minimal savings in vehicle maintenance as the new vehicle will be under warranty; however, due to timing of the replacement FY16 will still incur potential maintenance expenses related to the 2005 unit.			
	FY 2017			
1	Communications Upgrade-Radios	25,000	25,000	
	FY 2017	25,000	25,000	-
	FY 2018			
1	Rescue Equipment - Stretchers (2)	36,000	36,000	
	Total FY 2018	36,000	36,000	-
	FY 2019			
1	Electronic Run Reporting Software	30,000	30,000	
	FY 2019	30,000	30,000	-
	FY 2020			
1	Rescue Replacement (2012) - Rescue 4	196,000	196,000	
1	Rescue Replacement (2012) - Rescue 5	196,000	196,000	
	FY 2020	392,000	196,000	-
	12/31/2014 Reserve Balances	565,587		

It is notable that the Rescue Department has historically budgeted and expended $14,000 every other year on protective clothing. As is the case with the Fire Department, these items do not meet the threshold for capital purchases, and staff has moved $7,000 to the operating budget, and plans to do this each year. The rescue deparment will be replacing a rescue unit this year. The rescue unit scheduled for replacement during FY 2016 is a 2007 unit with more than 140,000 miles on the odometer. The department has joined several other surrounding towns and conducted a joint five-year bid. The savings from this process is estimated at approximately $2,500 per unit.



Article 4- Public Works Department Capital Improvement Plan and Appropriation

The Public Works Department's FY 2015 appropriation is listed below for the Town Council's point of reference; the FY 2016-FY 2020 capital improvements program was adopted on April 14th; the FY 2016 appropration will be made on June 16th along with all other capital appropriations and the operating budget.

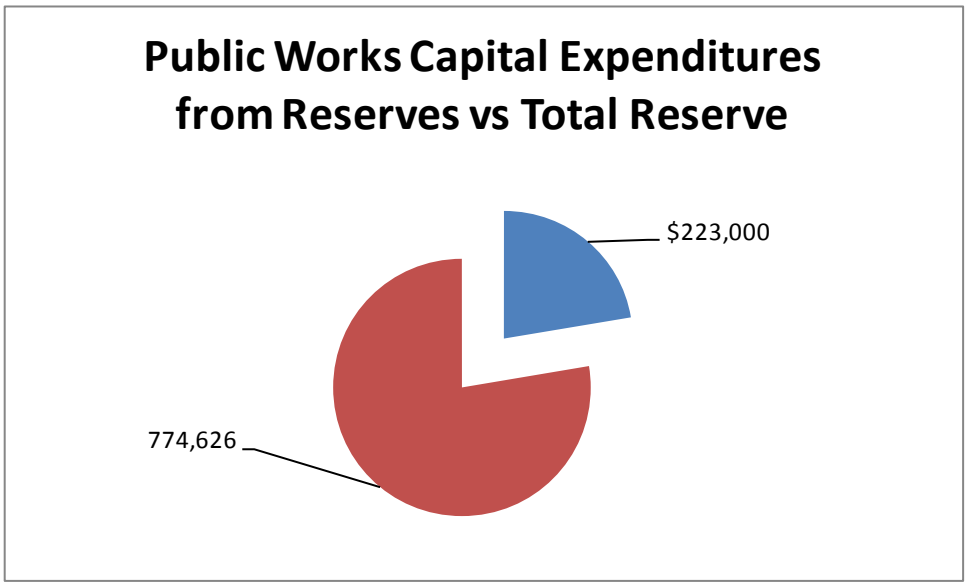
PUBLIC WORKS
ARTICLE IV

	FY 2015 Adopted	Department Proposed	Manager Proposed	Council Adopted
	FY 2015			
1	One-Ton Plow (Truck 12)	45,000	45,000	45,000
	Total FY 2015	45,000	45,000	45,000

FY 2016-2020 Proposed

		Manager Proposed	Council Approved	Council Appropriated
	FY 2016			
1	Truck Chassis (Tandem Axle), Plow and Wing (Truck 3)	213,000	213,000	213,000
2	Wood Chipper Refurbish	10,000	10,000	10,000
	Total FY 2016	223,000	223,000	223,000
	FY 2016 Capital Appropriation Impact on Operating Budget			
	There will be no material impact on the operating budget.			
	FY 2017			
1	Truck Chassis Replacement (Single Axle), Plow & Wing (Truck 2)	172,000	172,000	
2	Air Compressor System	30,000	30,000	
3	3/4 Ton Pick-Up with Plow (Truck 15)	40,000	40,000	
	Total FY 2017	242,000	242,000	-
	FY 2018			
1	Bulldozer	100,000	100,000	
2	Backhoe	100,000	100,000	
	Total FY 2018	200,000	200,000	-
	FY 2019			
1	Sidewalk Plow (Shared with TIF)	90,000	90,000	
2	Case Front-End Loader	140,000	140,000	
3	Forklift	25,000	25,000	
	Total FY 2019	255,000	255,000	-
	FY 2020			
1	Wood Chipper	40,000	40,000	
2	Truck Chassis Replacement (Single Axle), Plow & Wing (Truck 9)	176,000	176,000	
	Total FY 2020	216,000	216,000	-
	12/31/2014 Reserve Balances	774,626		

The Public Works Department will be replacing a 2005 Sterling one-ton truck; with a new dump truck chassis, plow and wing. The new unit requested will have a steel bed which has a longer useful life than the previous beds.



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

The Solid Waste/Recycling Department's FY 2015 appropriation is listed below for the Town Council's point of reference; the FY 2016-FY 2020 capital improvements program was adopted on April 14th; the FY 2016 appropration will be made on June 16th along with all other capital appropriations and the operating budget.

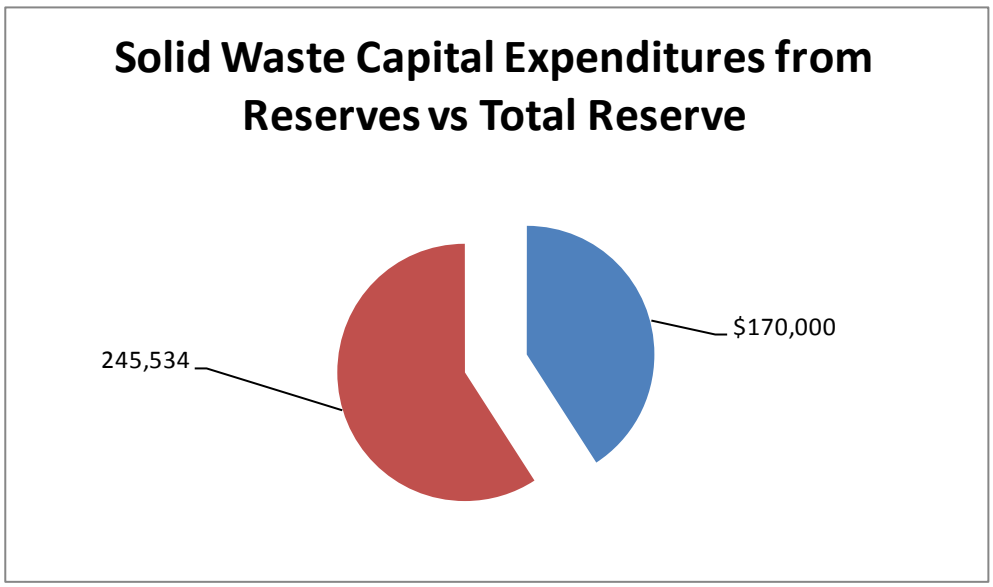
SOLID WASTE/RECYCLING
ARTICLE V

	FY 2015 Adopted	Department Proposed	Manager Proposed	Council Adopted
	FY 2015			
1	Swap-Shop Roof Replacement and Improvements	12,000	12,000	12,000
2	Closure of Remaining Landfill	150,000	150,000	
	Total FY 2015	162,000	162,000	12,000

FY 2016-2020 Proposed

		Manager Proposed	Council Approved	Council Appropriated
	FY 2016			
1	Baler #1 Replacement	20,000	20,000	20,000
2	Closure of Remaining Landfill	150,000	150,000	150,000
	Total FY 2016	170,000	170,000	170,000
	FY 2016 Capital Appropriation Impact on Operating Budget			
	If the Town opts to close the landfill, the operating budget will recognize approximately $17,500 in additional operating expense for the waste that will need to be transported and disposed off-site.			
	FY 2017			
1	Containers	20,000	20,000	
	Total FY 2017	20,000	20,000	
	FY 2018			
1	Loader	95,000	95,000	
	Total FY 2018	95,000	95,000	
	FY 2019			
1	Scales & Computer Upgrades	10,000	10,000	
2	Baler #2 Replacement	20,000	20,000	
	Total FY 2019	30,000	30,000	
	FY 2020			
1	Single Sort Compactor Project	40,000	40,000	
	Total FY 2020	40,000	40,000	
	12/31/2014 Reserve Balances	245,534		

The Solid Waste/Recycling Department's budget includes the replacement of the cardboard baler which is in poor condition. The big item is the landfill closure. This request will result in an additional operating expense of approximately $17,500 and can be seen in line 0404-3530.



The Town Council had debated closing the current open cell of the Town's landfill in FY 2015, and in the absence of a large change in water quality in the water table surrounding the landfill, the Town Council had agreed to move the closure to FY 2016.

Article 6- Comprehensive Town Capital Improvement Plan and Appropriation

The Town's comprehensive Town capital improvement program for FY 2015 appropriation is listed below for the Town Council's point of reference; the FY 2016-FY 2020 capital improvements program was adopted on April 14th; the FY 2016 appropration will be made on June 16th along with all other capital appropriations and the operating budget.

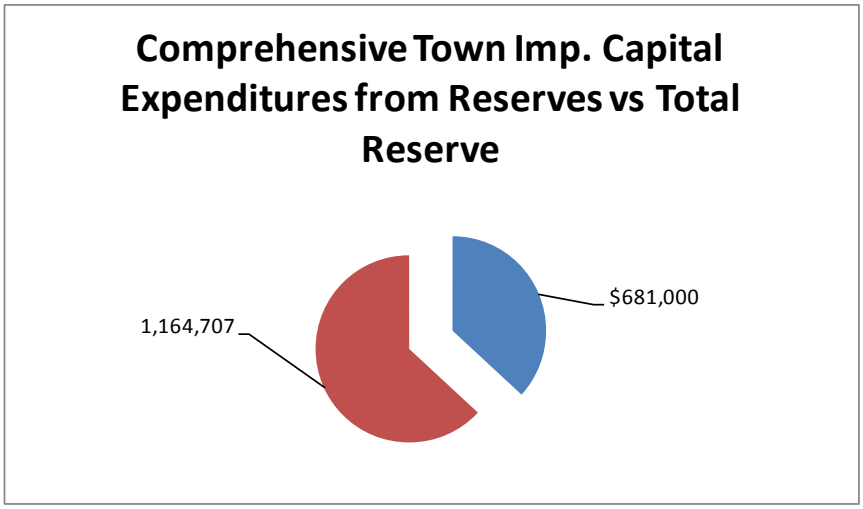
COMPREHENSIVE TOWN IMPROVEMENTS
ARTICLE VI

	FY 2015 Adopted	Department Proposed	Manager Proposed	Council Adopted
	FY 2015			
1	Wardtown Road/Route 125 (50% DOT Funding Under the MPI Program)	1,000,000	1,000,000	1,000,000
2	Wardtown Road/Route 125 Paved Shoulders (three feet)	300,000	300,000	300,000
3	Pownal Road Fields Stormwater and Parking Lot Improvements	138,000	138,000	138,000
4	Dennison Avenue Drainage Replacement	50,000	50,000	50,000
5	Railroad Platform Parking Lot Paving-Moved to Destination Freeport TIF	45,000	45,000	
6	Railroad Safety Fence at Memorial Park	11,000	11,000	7,000
7	Public Safety Apron Paving	95,000	95,000	95,000
	Total FY 2015	1,639,000	1,639,000	1,590,000

FY 2016-2020 Proposed

		Manager Proposed	Council Approved	Council Appropriated
	FY 2016			
1	Culvert replacement projects (5)	85,000	85,000	85,000
2	School Street Leon Gorman Park Parking Lot	25,000	-	-
3	Parking Lot Conversion for RV's	10,000	-	-
4	Litchfield Road Reconstruction	430,000	430,000	430,000
5	South Freeport Village Drainage and Park St Project	135,000	166,000	166,000
	Total FY 2016	685,000	681,000	681,000
	FY 2016 Capital Appropriation Impact on Operating Budget			
	There will be no impact on the operating budget.			
	FY 2017			
1	Paving - "Back" Work Area - Recycling	30,000	30,000	
4	Curtis Road Reconstruction	600,000	600,000	
5	South Freeport Village Road Reconstruction	340,000	310,000	
	Total FY 2017	970,000	940,000	-
	FY 2018			
1	US Route 1 South Overlay-Town's Share 25% PACTS Project	380,000	380,000	
2	South Freeport Road Overlay-Town's Share 25% PACTS Project	250,000	250,000	
3	Parking Lot Conversion for RV's	-	10,000	
4	Library Parking Lot Paving	60,000	60,000	
	Total FY 2018	690,000	700,000	-
	FY 2019			
1	Route 1 South Park-n-Ride Paving	45,000	45,000	
2	Public Works Rear Parking Area Paving	40,000	40,000	
3	Baker Road Reconstruction	400,000	400,000	
	Total FY 2019	485,000	485,000	-
	FY 2020			
1	Pine Street - S Freeport Rd end for 4200 Feet	320,000	320,000	
2	Grant Road	440,000	440,000	
	Total FY 2020	760,000	760,000	-
	12/31/2014 Reserve Balances	1,164,707		

The primary project in this category is the Litchfield Road reconstruction project at an estimated cost of $430,000 and to provide drainage work on South Freeport Village and Park Street at a cost of $166,000 along with five culvert replacements for $85,000. The review of the Town's drainage infrastructure indicated a need to replace eleven culverts that were beyond the scope of the operating budget. It is the plan of the Town Engineer to replace the five most critical in FY 2016.



Article 7- Municipal Facilities Capital Improvement Plan and Appropriation

The Town's municipal facilities capital improvement program for FY 2015 appropriation is listed below for the Town Council's point of reference; the FY 2016-FY 2020 capital improvements program was adopted on April 14th; the FY 2016 appropration will be made on June 16th along with all other capital appropriations and the operating budget..

MUNICIPAL FACILITIES
ARTICLE VII

FY 2015 Adopted

		Department Proposed	Manager Proposed	Council Adopted
	FY 2015			
1	Computer Upgrades -Townwide	53,000	53,000	53,000
2	Public Works Garage Overhead Door Renovation	15,000	15,000	15,000
3	Brickwork at Public Safety	25,000	25,000	25,000
4	Brickwork at the Library	10,000	10,000	10,000
5	Fuel Pump Computer and Software Upgrade	11,000	11,000	11,000
6	Back-Up Generator at Public Works	7,500	7,500	7,500
7	LED Lighting Outside at Library/Public Works/Town Hall	50,000	50,000	10,000
8	Public Safety Camera System	50,000	50,000	50,000
9	Revaluation Reserve Fund	10,000	10,000	10,000
	Total FY 2015	231,500	231,500	191,500

FY 2016-2020 Proposed

		Manager Proposed	Council Approved	Council Appropriated
	FY 2016			
1	Computer Upgrades -Townwide	21,000	21,000	21,000
2	Flooring-Carpet-Town Hall	25,000	25,000	25,000
3	Library Flooring	25,000	25,000	25,000
4	PW Radio Repeater	25,000	25,000	25,000
5	Recondition Floor Drains in Public Works Garage	30,000	30,000	30,000
6	Vehicle Lift Machine Renovation	7,500	7,500	7,500
7	Maintenance Mowing Tractor	9,000	9,000	9,000
8	LED Lighting Outside at Library/Public Works/Town Hall	6,000	6,000	6,000
9	Town Office Improvements - Windows & Heat Pump	12,000	12,000	12,000
10	Revaluation Reserve Fund	10,000	5,000	5,000
	Total FY 2016	170,500	165,500	165,500

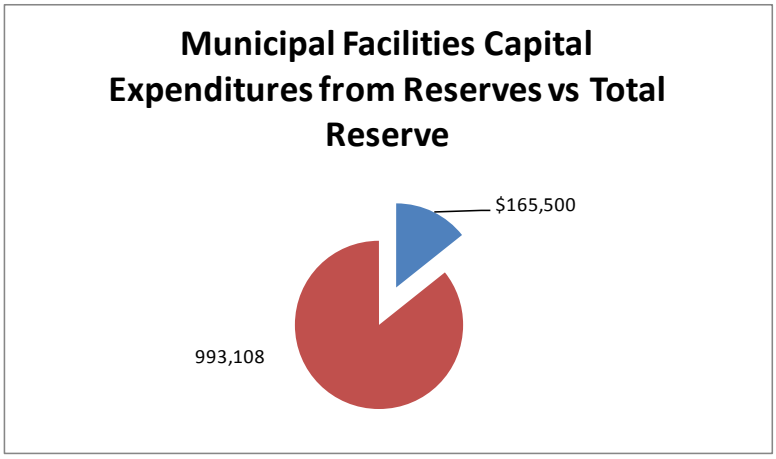
FY 2016 Capital Appropriation Impact on Operating Budget

Staff believes that the LED lighting at the various buildings will save energy costs, but these could be negligible due to the method of installing them as the old lights and ballasts burn out. In addition, the outside lighting is the only that will be converted. It is unlikely to result in significant savings in the operating budget.

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

	FY 2017		
1	Computer Upgrades -Townwide	21,000	21,000
2	Roof-Public Safety	80,000	80,000
3	Replacement of Building Maintenance Truck	30,000	30,000
4	Soule School Maintenance	20,000	20,000
5	Roof-Highway Building	65,000	65,000
6	Furniture-Townwide	15,000	15,000
7	Public Works Sand Shed Roof Replacement	65,000	65,000
8	Public Computers - Library	25,000	25,000
9	LED Lighting Outside at Library/Public Works/Town Hall	6,000	6,000
10	Revaluation Reserve Fund	10,000	5,000
	Total FY 2017	337,000	332,000
	FY 2018		
1	Computer Upgrades -Townwide	22,000	22,000
2	Flooring at Public Safety	20,000	20,000
3	Dunning Boat Yard Repairs	15,000	15,000
4	Heating System at the Public Works Building-Renovation	10,000	10,000
5	Heating System at the Library-Renovation	15,000	15,000
6	Copiers	25,000	25,000
7	Tire Storage Building Replacement	15,000	15,000
8	Insulating in Attic of Public Safety Building	100,000	100,000
9	PW Roof - Solar Panels	50,000	50,000
10	Revaluation Reserve Fund	10,000	5,000
	Total FY 2018	282,000	277,000
	FY 2019		
1	Computer Upgrades -Townwide	22,000	22,000
2	Roof-Town Hall	80,000	80,000
3	Plow and Sweeper Storage Building	30,000	30,000
4	Windows at Public Safety Building	150,000	30,000
5	Revaluation Reserve Fund	10,000	5,000
	Total FY 2019	292,000	167,000
	FY 2020		
1	Computer Upgrades -Townwide	22,000	22,000
2	Paint Siding - Town Hall	20,000	20,000
3	Copiers	13,000	13,000
4	Furniture-Townwide	15,000	15,000
5	Mechanical - Heating System - Town Hall	15,000	15,000
6	Interior Painting - Townwide	15,000	15,000
7	Network Phone System Upgrade - Townwide	30,000	30,000
8	Library Expansion-Children's Room	300,000	300,000
9	Parcel Map/GIS Update - Townwide	60,000	60,000
10	Revaluation Reserve Fund	10,000	5,000
	Total FY 2020	500,000	495,000
	12/31/2014 Reserve Balances	993,108	

Computer Upgrades-Townwide: During FY 2015, the Town upgraded its server operating systems from 2008 to 2012; this cost approximately $18,000 for labor and licensing. With this, the Town needs to replace approximately ¼ of all computers on a four-year replacement cycle – (including computer hardware, formatting, and labor for installation). The total request is $21,000.



Town Hall - Carpeting: The carpeting in Town Hall is approximately 20 years old and the seams have been splitting and fraying. Staff proposes to replace all carpet in the Town Office this year. The total request is $25,000.

Library - Flooring: The flooring in the Library is 18 years old and there is heavy wear and tear due to the daily traffic. Staff proposes to replace the flooring in the meeting room, the children's room and a portion of the Main Wing at the Library this year. The total request is $25,000.

PW Radio Repeater: Vehicle radios were converted in FY 2013 to the new narrow band system as required; subsequently there are several areas in Town where the radios do not work. A radio repeater is requested to resolve this issue. The total request is $25,000.

PW Floor Drains: The floor drains at Public Works are in need of significant repairs. Some are broken and some are missing altogether. The current floor drains are approximately 21 years old and made of cast iron. The years of salt and water have deteriorated them. The total request is $30,000.

PW Vehicle Lift: The vehicle lift is approximately 15 years old and is used regularly by Public Works and RSU #5 to perform repairs on vehicles and equipment. It is recommended that we replace the four cables that raise and lower the lift due to the age and safety concerns with the signs of wear on them. The total request is $7,500.

Mowing Tractor Replacement: The Town currently maintains a 2003 John Deere 235 lawn tractor for general town mowing. This unit is currently 12 years old and has had preventative maintenance performed within the last year due to the wear and tear on the parts. Staff proposes to replace the tractor this year. The total request is $9,000.

LED Lighting Outside - Library, Public Works, and Town Hall: As the ballasts and bulbs in the buildings begin to burn out and fail (as they are all aging), staff would like to replace them with more expensive but much more efficient LED lights. The initial total request was $50,000 in FY15. The intention was that these funds would stay in this appropriation until the project is complete, as these would only be replaced as needed. Council opted to adopt $10,000 per year

over a projected five year period. The Town was able to reduce this appropriation further to only $6,000 for each FY16 & FY17. The total request is $6,000.

Revaluation Reserve Fund: Each year, the Town Council places $10,000 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. The total request is $5,000.

Article 8- Community Cable Television Capital Improvement Plan and Appropriation

The Town's Community Cable Television capital improvement program for FY 2015 appropriation is listed below for the Town Council's point of reference; the FY 2016-FY 2020 capital improvements program was adopted on April 14th; the FY 2016 appropration will be made on June 16th along with all other capital appropriations and the operating budget.

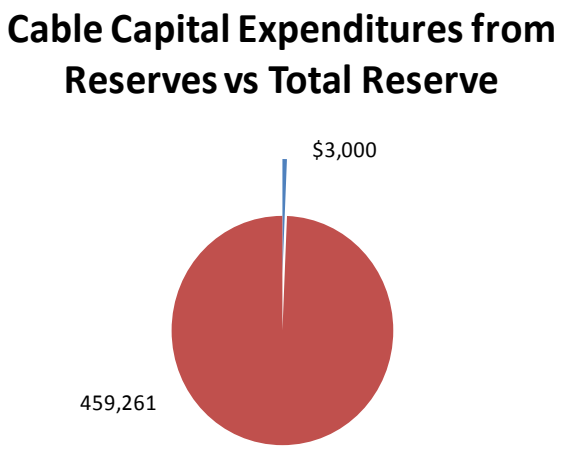
CABLE
ARTICLE VIII

	FY 2015 Adopted	Committee Proposed	Manager Proposed	Council Approved CIP	Council Appropriated
	FY 2015				
1	Equipment replacement		30,000	30,000	34,000
2	Equipment and other improvements (channel 14)		2,000	2,000	2,000
	Total FY 2015	-	32,000	32,000	36,000

FY 2016-2020 Proposed

		Committee Proposed	Manager Proposed	Council Approved	Council Appropriated
	FY 2016				
1	Equipment and other improvements (channel 14)		3,000	3,000	3,000
	Total FY 2016	-	3,000	3,000	3,000
	FY 2016 Capital Appropriation Impact on Operating Budget				
	There will be no impact on the operating budget.				
	FY 2017				
1	Equipment replacement		10,000	10,000	
2	Equipment and other improvements (channel 14)		4,000	4,000	
	Total FY 2017	-	14,000	14,000	
	FY 2018				
1	Equipment replacement		10,000	10,000	
2	Equipment and other improvements (channel 14)		4,000	4,000	
	Total FY 2018	-	14,000	14,000	
	FY 2019				
1	Equipment replacement		10,000	10,000	
2	Equipment and other improvements (channel 14)		4,000	4,000	
	Total FY 2019	-	14,000	14,000	
	FY 2020				
1	Equipment replacement		10,000	10,000	
2	Equipment and other improvements (channel 14)		4,000	4,000	
	Total FY 2020	-	14,000	14,000	
	12/31/2014 Reserve Balances	459,261			

The Community Cable Television reserve is funded through franchise fees. The Town has a franchise agreement with Comcast cable television company; pursuant to the maximum allowed by federal law, Comcast remits a five-percent franchise fee to the Town on a quarterly basis. The annual receipts total approximately $85,000 annually. The FY 2016 capital budget includes $3,000 to replace camcorders and a DVD recorder in Town Hall.



Article 9- Boards and Committees Capital Improvement Plan and Appropriation

The Town's Boards and Committees capital improvement program for FY 2015 appropriation is listed below for the Town Council's point of reference; the FY 2016-FY 2020 capital improvements program was adopted on April 14th; the FY 2016 appropration will be made on June 16th along with all other capital appropriations and the operating budget.

BOARDS, COMMITTEES, COMMUNITY GROUPS AND OTHER REQUESTS ARTICLE IX

FY 2015 Adopted	Committee Proposed	Manager Proposed	Council Approved CIP	Council Appropriated
FY 2015				
Shellfish Commission Habitat Improvement				
Historic Society Archiving Project		16,000	16,000	16,000
Total FY 2015	-	16,000	16,000	16,000

FY 2016-2020 Proposed

	Committee Proposed	Manager Proposed	Council Approved	Council Appropriated
FY 2016				
Davis Mausoleum Repairs		10,000	10,000	10,000
Replace Harbormaster Outboard Motor		25,000	25,000	25,000
Total FY 2016	-	35,000	35,000	35,000
FY 2016 Capital Appropriation Impact on Operating Budget				
There will be no impact on the operating budget.				
FY 2017				
No Capital Purchases Requested At This Time				
Total FY 2017	-	-	-	-
FY 2018				
Comprehensive Plan/Performance Measures Project	30,000	30,000	30,000	
Total FY 2018	30,000	30,000	30,000	-
FY 2019				
No Capital Purchases Requested At This Time				
Total FY 2019	-	-	-	-
FY 2020				
No Capital Purchases Requested At This Time				
Total FY 2020	-	-	-	-
12/31/2014 Reserve Balances	65,943			

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 2016 capital program includes $25,000 for the Harbormaster's Outboard Motor. It is recommended by Staff that the Town replace the Harbormaster's Outboard Motor as it is beginning to become unreliable with continuing stalling problems. There are currently over 1,000 hours on the outboard and this item has already been pushed out for a number of years. .

DESTINATION FREEPORT TAX INCREMENT FINANCING DISTRICT FUND

Photo Courtesy Berenson Associates

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 $269,450 in annual increment, or TIF property tax revenue.

Major Accomplishments for FY 2014 and FY 2015

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

FY 2016 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 2016 in addition to sidewalk construction from Snow Street to Justin's Way to co-ordinate with the RSU#5's project on Snow Street. In addition, the Town Engineer plans on replacing eight sidewalk ramp detectable panels in the downtown with TIF increment during FY 2016.

Performance Measures

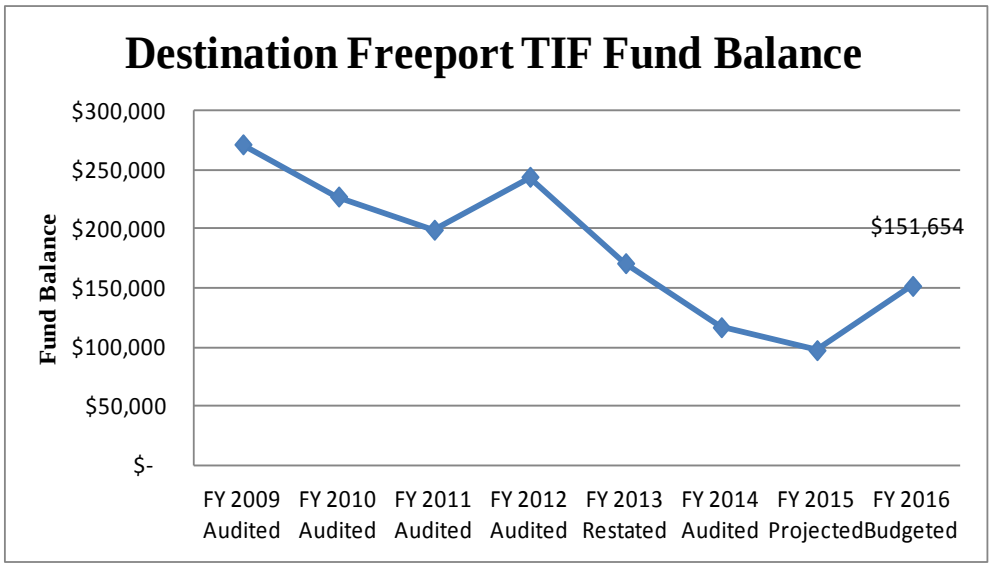
While the Destination Freeport TIF fund increment is used each year to improve the downtown area and promote economic development Townwide, it would not be appropriate to list performance measures for the TIF fund. The fund does not have any dedicated employees, and the economic development agencies supported by the fund are not Town entities. Both the Freeport Economic Development Corporation and Chamber of Commerce work closely with the Town staff 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 14th, 2015, and the budget is scheduled to be adopted on June 16th, 2015. The budget includes sidewalk improvements, economic development contributions, and a $20,000 credit enhancement payment to the developer of the Nordica Theatre project. The TIF fund's fund balance would not be benchmarked as other special revenue funds, as it routinely contains capital projects of different sizes. A fund balance comparison from FY 2009-FY 2016 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 2016 budget includes a budgeted increase in fund balance of $54,000; this is due in part to the small capital improvements plan in the fund relative to the tax increment for the upcoming year.

Destination Freeport TIF Fund								
	FY 2009 Audited	FY 2010 Audited	FY 2011 Audited	FY 2012 Audited	FY 2013 Restated	FY 2014 Audited	FY 2015 Projected	FY 2016 Budgeted
Beginning Balance	$ 264,712	$ 271,438	$ 227,286	$ 199,188	$ 243,978	$ 170,891	$ 116,704	$ 97,304
Revenue	$ 145,543	$ 145,543	$ 172,939	$ 258,400	$ 262,650	$ 269,450	$ 268,600	$ 281,350
Expenditures	$ 138,817	$ 189,695	$ 201,037	$ 213,610	$ 335,737	$ 323,637	$ 288,000	$ 227,000
Other Sources/(Uses)								
Ending Balance	$ 271,438	$ 227,286	$ 199,188	$ 243,978	$ 170,891	$ 116,704	$ 97,304	$ 151,654
Change in Fund Balance	$ 6,726	$ (44,152)	$ (28,098)	$ 44,790	$ (73,087)	$ (54,187)	$ (19,400)	$ 54,350

The Destination Freeport TIF District's historic fund balance is shown at the right; the District generates approximately $270,000 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 2011	Actual FY 2012	Actual FY 2013	Actual FY 2014	Projected FY 2015	Budget FY 2016	Increase (Decrease)	% Change
Beginning Fund Balance	$ 227,286	$ 199,188	$ 243,978	$ 170,891	$ 116,704	$ 97,304	-$19,400	-16.62%
Revenues								
Taxes	$ 172,939	$ 258,400	$ 262,650	$ 269,450	$ 268,600	$ 281,350	$12,750	4.75%
Licenses, Permits, and Fees								
Intergovernmental								
Charges for Service								
Fees and Fines								
Unclassified								
Investment Earnings								
Total Revenues	$ 172,939	$ 258,400	$ 262,650	$ 269,450	$ 268,600	$ 281,350	$12,750	4.75%
Expenditures								
General Government								
Public Safety								
Public Works								
Community Services								
Education								
Insurance and Fringe Benefits								
Unclassified	$ 201,037	$ 213,610	$ 335,737	$ 323,637	$ 288,000	$ 227,000	-$61,000	-21.18%
Debt Service								
Total Expenditures	$ 201,037	$ 213,610	$ 335,737	$ 323,637	$ 288,000	$ 227,000	-$61,000	-21.18%
Other Financing Sources/(Uses)								
Change in Fund Balance	$ (28,098)	$ 44,790	$ (73,087)	$ (54,187)	$ (19,400)	$ 54,350	$73,750	
Ending Fund Balance	$ 199,188	$ 243,978	$ 170,891	$ 116,704	$ 97,304	$ 151,654	$54,350	55.86%

The next table below shows the Destination Freeport's FY 2015 capital budget for a reference point in addition to the FY 2016-FY 2020 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. It is notable that in addition to the capital items in this fund, there are also approximately $40,000 in a downtown cleaning and maintenance contract to a local contractor for keeping the downtown clean and tidy.

	Manager Proposed	Council Approved	Council Appropriated
FY 2016			
Sidewalk Improvements - Snow St. to Justin's Way	65,000	65,000	65,000
Sidewalk ramp detectable panel replacement (8)	6,000	6,000	6,000
Freeport Economic Development Corporation	95,000	95,000	95,000
Total FY 2016	166,000	166,000	166,000

DESTINATION TIF VILLAGE IMPROVEMENTS
FY 2016 BUDGET and FIVE-YEAR CAPITAL PROGRAM

FY 2015 Adopted	Manager Proposed	Council Approved	Council Appropriated
FY 2015			
Sidewalk Improvements-Main St. East, North of Village Station	20,000	20,000	20,000
Sidewalk Improvements - School Street, Main Street to First Driveway	22,000	22,000	22,000
Theater Payment	20,000	20,000	20,000
Parking Management Plan	25,000	-	-
Railroad Platform Parking Lot Paving-Moved to Destination Freeport TIF	-	45,000	45,000
Freeport Economic Development Corporation	95,000	95,000	95,000
Operating Expenditure-Rubbish Collection/Downtown Beautification	45,000	45,000	45,000
Total FY 2015	227,000	247,000	247,000

FY 2016-2020 Proposed

	Manager Proposed	Council Approved	Council Appropriated
FY 2016			
Sidewalk Improvements - Snow St. to Justin's Way	65,000	65,000	65,000
Sidewalk ramp detectable panel replacement (8)	6,000	6,000	6,000
Freeport Economic Development Corporation	95,000	95,000	95,000
Total FY 2016	166,000	166,000	166,000
FY 2017			
Sidewalk Improvements - Main St East side, Bow St to Mechanic St	40,000	40,000	
Sidewalk Improvements - Elm St. to Snow St. (50% TIF/50% Grant Funds)	130,000	130,000	
Sidewalk ramp detectable panel replacement (8)	6,000	6,000	
Freeport Economic Development Corporation	95,000	95,000	
Total FY 2017	271,000	271,000	-
FY 2018			
Sidewalk Improvements-Brick Repairs	25,000	25,000	
Sidewalk Improvements - Main Street east, Part of Mill Street to Bow Street	50,000	50,000	
Sidewalk Improvements - Bow Street, from Main Street east for 100'	22,000	22,000	
Sidewalk ramp detectable panel replacement (8)	6,000	6,000	
Freeport Economic Development Corporation	95,000	95,000	
Total FY 2018	198,000	198,000	-
FY 2019			
Sidewalk Improvements - Main St, East side, West St. to Town Hall Dr	35,000	35,000	
Sidewalk-Main St West St to Holbrook St	84,000	84,000	
Sidewalk ramp detectable panel replacement (8)	6,000	6,000	
Sidewalk Plow (shared with PWR)	90,000	90,000	
Freeport Economic Development Corporation	95,000	95,000	
Total FY 2019	310,000	310,000	-
FY 2020			
Sidewalk ramp detectable panel replacement (8)	6,000	6,000	
Sidewalk Improvements - Brick Repairs	45,000	45,000	
Freeport Economic Development Corporation	95,000	95,000	
Total FY 2020	146,000	146,000	-
TIF Funds Available:			
Unobligated Balance 6/30/14	$ 116,704		
Property Taxes Raised FY15	$ 268,600		
FY 2015 Projects	$ (132,000)		
Economic Development	$ (95,000)		
Funds Committed for Theater Payment - Contract thru FY22	$ (20,000)		
Funds Committed for Maintenance Contract FY 2015	$ (41,000)		
Available 07/01/2015	$ 97,304		

The Town of Freeport-A Brief History and Community Overview

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

Shown is the depot for the Maine Central Railroad. The building was constructed in 1911 and later relocated to Boothbay.
Photo Courtesy of the Freeport Historical Society

Today, Freeport serves as a retail and commercial hub of Southern Midcoast Maine. In 1911, Leon Leonwood Bean began making the now famous "Bean Boots" of rubber sole and leather upper materials. Costing just $3.50 per pair, these were first tailored to hunters, but became so popular they are still in production and commonly worn today.[2] In fact, shoe manufacturing was a large portion of Freeport's business from the late 1800s through the mid-1960s; at the height of Freeport's manufacturing era, the Town was home to eight shoe factories which employed more than 1,000 workers. During that time, Freeport's downtown included several grocery, clothing, and shoe stores as well as a bank, restaurants, a movie theater, a bowling alley, gas stations, and many other shops.[3]

While things have changed since the 1800s, Freeport continues to have a vibrant downtown which attracts millions of tourists each summer and many thriving businesses. There has been residential growth outside the downtown, but has not been immune to the national economic downturn. For example, at the height of residential growth in 2005, the Town issued 85 building permits for either new and/or replacement dwelling units. Fiscal year 2010 was the Town's lowest permitting year over the past decade, with only 28 permits. Staff has seen that number begin to rebound with 55 permits for new and/or replacement dwelling units in fiscal year 2013 and again in 2014; this was very close to our historical average of 53.86 permits per year.

In April of 2009, Berenson Associates in partnership with L.L. Bean, opened a 550 car parking garage and 118,000 sq ft of new retail and restaurant space. It also includes the six screen Nordica Theatre which has 700 seats along with the newest high-definition 3-D technology. The development has continued to see increase occupancy since its opening, and since April, 2014, the complex has been 100 percent occupied. While information regarding lease rates is not public information, Berenson Associates reports that lease rates have been competitive with local rates. The total project including the parking garage and retail space cost approximately $45 million. The Town has entered into a TIF

[1] (Freeport Historical Society 1996, Introduction Page)
[2] (Freeport Historical Society 1996, Page 48)
[3] (Bonney 2009)

Shoppers visiting Freeport Village Station on a summer day.
Photo Courtesy of Berenson Associates

credit enhancement agreement with the developer to assist with a maximum of $17.5 million over 20 years toward the public parking garage portion of the development.

The Northern New England Passenger Rail Authority received a $35 million federal ARRA (American Recovery and Reinvestment Act) grant for the construction of the Downeaster passenger rail infrastructure from Brunswick to Portland with a stop in Freeport for service which began on November 1st, 2012. The project also included a train platform on Depot Street, which the Town maintains. The Town of Freeport maintains a small visitor's center near the new platform. Since the train began traveling to Freeport, ridership has been impressive, with 16,433 riders during calendar year 2013 and 14,952 riders during calendar year 2014. During the same periods, 9,047 and 9,623 people, respectively, stopped in at the visitor's center.

As a result of the train service in Freeport, the town had added warning lights and gates to all of its grade crossings. Although standard practice is for a train to sound its horn when approaching the crossings, after lengthy discussion with the Council and Community, the Town of Freeport has officially implemented quiet zones at all of the Town's eight crossings.

New commercial construction remains slow with once again only four new permits being issued in fiscal year 2014; the historical average is eight per year. In FY 2015, L.L. Bean finished construction and opened their new Paddling Center on Marietta Lane. The 5,000 square foot building is used as part of the company's Outdoor Discovery program, and provides a comfortable place for patrons to learn about kayaking and canoeing before testing out their skills and equipment in nearby Maquoit Bay. In addition, as of May 1, 2015, construction is complete on the new Freeport Medical Center on Durham Road, which will be the home for a local family medicine/primary care practice, as well as a new NorDx Labs location, and an osteopathic practice. The building adds 6,700 square feet of commercial/medical office space in town, and was fully occupied with tenants before construction began, demonstrating the high demand for commercial space in Freeport.

Shown is the construction of the new Freeport Medical Center.
Photo Courtesy of Freeport Economic Development Corp.

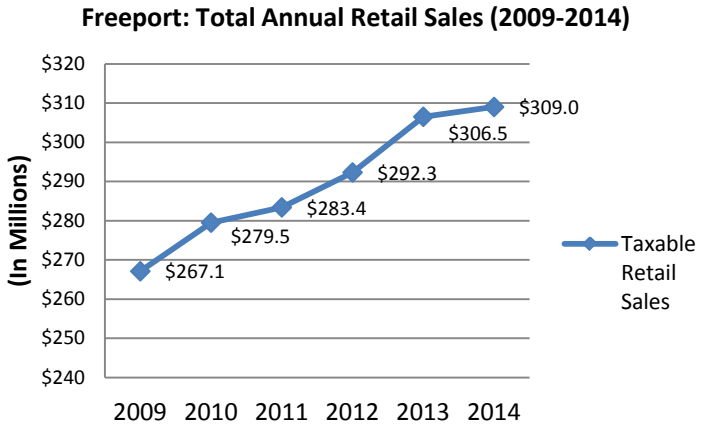
Vacancy rates also suggest increasing demand for commercial space in Freeport. While the town-wide vacancy rate destabilized during the economic recession (2007-2013), it has shown steady, consistent improvement since the first quarter of 2014.

Town-wide Commercial Vacancy Rate: Last 12 months

YEAR		RATE
2014	3rd Qtr	10.6
	4th Qtr	10.5
2015	1st Qtr	10.5
	2nd Qtr	10.4

Source: Freeport Economic Development Corp.

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



Source: State of Maine, Department of Revenue Services

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

Town of Freeport

Top Ten Taxpayers Breakdown

As of April 1, 2014

#	Taxpayer	Real Estate	Personal Prop.	Total Valuation	0.0158 Tax	% of levy
1	BEAN L L INC	150,300,100	49,179,502	199,479,602	3,151,778	13.86
2	BERENSON ASSOCIATES INC	34,200,400	-	34,200,400	540,366	2.38
3	HARRASEEKET INN INC	7,866,000	556,976	8,422,976	133,083	0.59
4	W/S FREEPORT BB LLC	7,952,800	-	7,952,800	125,654	0.55
5	DOVER PROPERTIES LLC	7,873,100	-	7,873,100	124,395	0.55
6	CENTRAL MAINE POWER CO	7,227,800	-	7,227,800	114,199	0.50
7	HOLDEN BLOCK REALTY TRUST	7,035,300	-	7,035,300	111,158	0.49
8	SHULPORT LLC ET AL	5,754,000	-	5,754,000	90,913	0.40
9	FREEPORT GROUP LLC	5,514,400	-	5,514,400	87,128	0.38
10	CAMPLIN/MARINO PROPERTIES	5,273,600	-	5,273,600	83,323	0.37
	Total valuation of Top Ten			$ 288,733,978		
	Total taxes of Top Ten @15.85 per thousand			$ 4,561,997		
	Total Town taxable valuation			$ 1,439,675,582		
	Percentage of valuation carried by Top Ten			20.1%		

Source: Town of Freeport Assessing Data

Current Statistics

Per the 2013 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.[4]

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%

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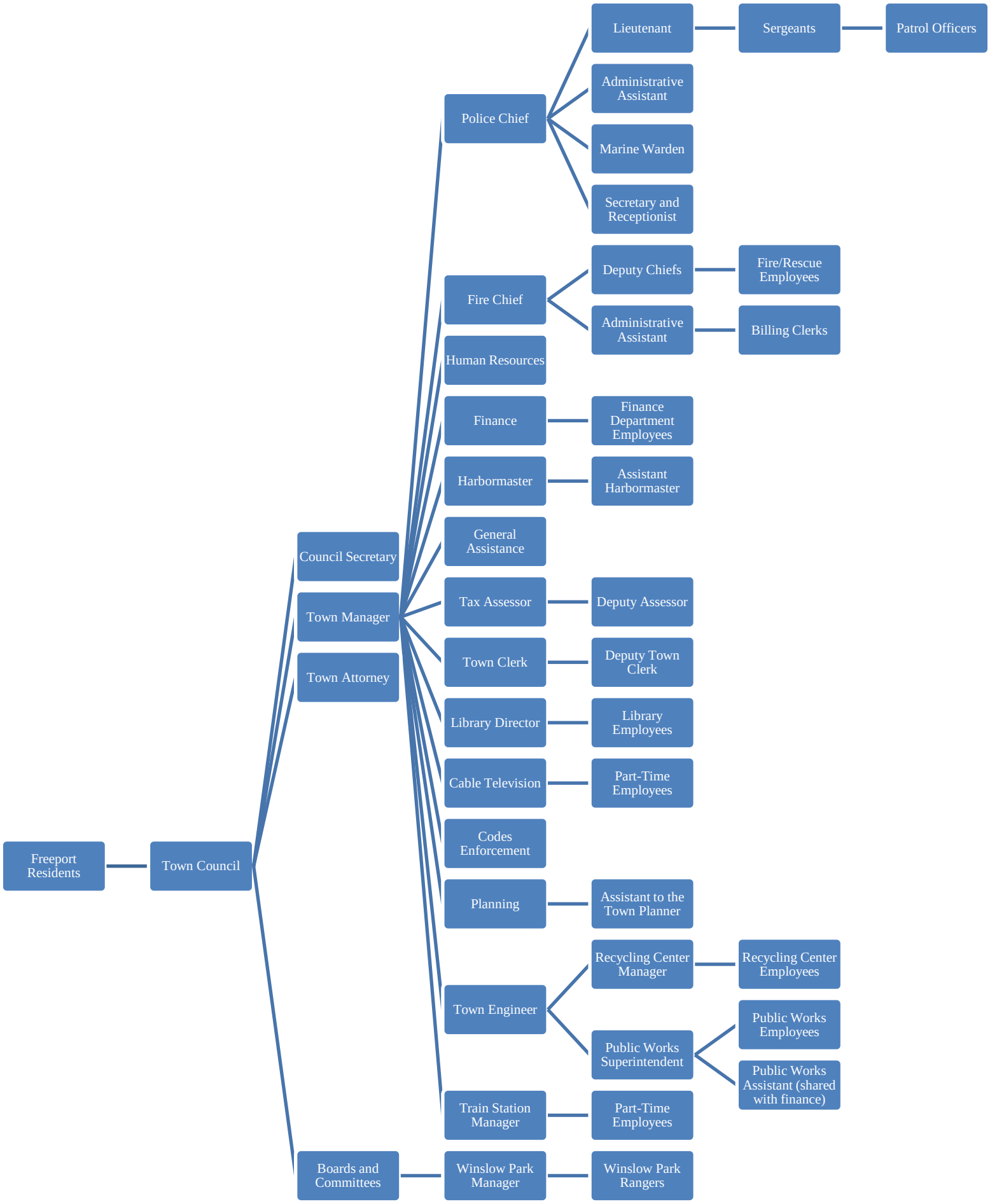
U.S. Census Bureau. "U.S. Census Bureau American FactFinder." www.factfinder.census.gov.

[4] (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 68 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 2016



Town of Freeport
Historic Staffing Levels-Five-Year Comparison

	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016 Full-Time	FY 2016 Part-Time
Town Manager	1.10	1.00	1.50	1.00	1.00	1.00	
Finance Department	4.12	4.12	4.20	4.33	4.32	5.00	
Assessing	2.00	2.00	2.00	2.00	2.00	2.00	
Town Clerk	1.67	1.80	1.80	1.75	1.75	2.00	
General Administration	1.15	1.15	1.15	1.15	1.15	1.00	0.15
Train Station	N/A	N/A	2.07	1.80	2.11		2.11
Police Department*	14.00	14.00	13.20	16.00	17.00	15.00	2.00
Marine Warden/Special Enforcement	1.00	1.00	1.00	1.00	1.00	1.00	
Fire Department	6.30	6.30	8.30	8.30	9.76	3.00	6.76
Rescue Department	5.20	5.20	5.20	5.20	5.16	3.00	2.16
Police Reception**	4.40	0.75	1.00	0.80	0.90	0.50	0.40
General Assistance	1.00	1.00	1.00	1.00	1.00	1.00	
Public Works	11.00	11.00	10.50	11.67	11.68	11.85	
Solid Waste and Recycling	2.80	2.80	2.80	2.80	2.80	2.80	
Town Engineer	1.00	1.00	1.00	1.00	1.00	1.00	
Community Library	8.05	7.80	8.80	9.30	9.30	7.50	1.80
Planning and Codes	3.00	3.00	3.00	3.00	3.00	3.00	
Coastal Waters Commission/Harborma	1.15	1.15	1.15	1.15	1.24	1.00	0.24
Cable Television	1.30	1.30	1.30	1.30	1.51	1.00	0.51
Municipal Building Maintenance	1.60	1.60	1.60	1.60	1.60	1.00	1.50
Winslow Park	4.50	4.50	4.50	4.75	4.50	1.00	3.50
Non-Emergency Transport	11.00	11.00	11.00	11.00	11.00	3.50	7.50
Totals	87.34	83.47	88.07	91.90	94.78	68.15	28.63

****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.

Town Council Goals and Their Impact on the Budgeting Process

Each December after the November election, the new Town Council sets annual goals. The Town Council periodically reviews these goals to ensure that they are achieved throughout the year. It is notable that while the goals cover a calendar year as that is consistent with the elections of new councilors, the financial items almost always correspond with the upcoming fiscal year. For example, the financial references in the 2015 goals below refer to the FY 2016 budget process. The Council's Calendar Year 2015 annual goals are listed below:

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.
    - Update: The Town Manager has presented to the Town Council what is largely a maintenance budget.
2. Continue to promote efforts to engage Freeport residents in decision-making.
    - Update: This item does not have a specific budget component, but the Town Council has worked very hard to disseminate budget information to the residents of Freeport. In addition to the public hearing, the Town of Freeport offers to Q&A Sessions to the public to ask questions that they may have as well as the Town Manager announces that department heads are available for Council or public meetings at any time during the budget process.
3. Increase communication and strengthen the working relationship between the Town Council and the RSU5 Board.
    - Update: This item does not have a specific budget component, but the Town Council works very hard to discuss the components of the Town's Mil Rate and the subsequent requests by the Town, School, and County.
4. Operate cohesively as a group, promote intercommunication, information exchange, and collaboration on direction and process between Councilors while conducting Town business in an efficient manner and promoting transparency of Town government.
    - Update: This item does not have a specific budget component, but the Town Council has worked very hard to conduct a transparent yet efficient budget process. The budget is conducted over a two-month period, and while that may seem to be a short period of time, the Council has a public hearing, at least one workshop, and two informal sessions with staff in order to ensure that the public and Councilors have proper time to ask as many questions as they may have. In addition, the Town Manager announces that department heads are available for Council or public meetings at any time during the budget process.

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 a rating upgrade to AAA. That was very exciting!

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

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

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

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

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

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

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

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

of one-and-one half months. The 2012 revisions to the investment policy include quarterly reporting of the Town's investments to the council and on the Town's website.

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 2016 goals as set in January 2015 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 2016, staff designed budgets based upon a directive of no major discretionary expenditure increases.

It is notable that during the FY 2016 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 with the assistance of an intern and paid for from a reserve account that has been accumulated for the revaluation purpose. The Finance Department is continuing to work with the Town's main depository bank on an anti-fraud system. That takes staff time, but no other financial resources. The Clerk's Office is working on improving their website. The Planning Department is working very hard with a volunteer committee of citizens on exploring the possibility of solar energy opportunity for the Town's business and residential neighborhoods. The General Assistance Director is working 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 is a Council workshop 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 workshop, but there are also two public sessions (one in the morning and the other in the evening) during which the public can meet with any department head they wish and ask any questions regarding the budget that they may have in an informal setting. There are no television cameras as there are at Council meetings, and the intention is that the setting be more comfortable for residents. In 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 2016 Budget Schedule

		Council Action Required
Thursday, February 26, 2015	Manager Transmits 5-Year Capital Program to Council	None
Tuesday, March 03, 2015	Manager Presents 5-Year Capital Program During Council Meeting	None
Tuesday, March 03, 2015	Council Sets Public Hearing for April 7	Set Public Hearing and Advertise
Tuesday, March 17, 2015	Council Workshop on 5-Year Capital Program	None
Tuesday, April 07, 2015	Public Hearing on Capital Program	None
Tuesday, April 14, 2015	Adoption of the 5-Year Capital Program	Resolution Made by Council
Thursday, April 30, 2015	Manager Transmits Operating, Capital and TIF Budget to Council	None
Tuesday, May 05, 2015	Manager Presents Operating, Capital and TIF Budget	None
Tuesday, May 05, 2015	Council Sets Public Hearing for June 2	Set Public Hearing and Advertise
Wednesday, May 13, 2015	5:00-6:00 PM Department Head Public Informal Q&A Session	None
Thursday, May 14, 2015	7:30-8:30 AM Department Head Public Informal Q&A Session	None
Tuesday, May 19, 2015	Council Workshop on Operating, Capital, and TIF Budgets	None
Tuesday, June 02, 2015	Public Hearing on Operating, Capital, and TIF Budgets	None
Tuesday, June 16, 2015	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 2016 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.

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

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

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

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

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

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
06/30/2015 Unaudited Fund Balance	5,231,425	490,428	97,304	197,857	3,215,333	9,232,347
Revenues						
Taxes	24,197,187		281,350			24,478,537
Licenses, Permits, and Fees	240,550					240,550
Intergovernmental	1,067,500					1,067,500
Charges for Service	200,900	288,200		615,050		1,104,150
Fees and Fines	100,400					100,400
Unclassified	43,500				10,000	53,500
Investment Earnings	15,000					15,000
Total Revenues	25,865,037	288,200	281,350	615,050	10,000	27,059,637
Expenditures						
General Government	1,662,641					1,662,641
Public Safety	2,455,433			565,050		3,020,483
Public Works	2,237,430					2,237,430
Community Services	868,995	288,200				1,157,195
Education	16,799,319					16,799,319
Insurance and Fringe Benefits	1,691,200					1,691,200
Unclassified	1,200,361		227,000			1,427,361
Capital Outlay	-				2,311,500	2,311,500
Debt Service	179,658					179,658
Total Expenditures	27,095,037	288,200	227,000	565,050	2,311,500	30,486,787
Other Financing Sources/(Uses)	1,230,000			(50,000)	2,301,500	3,481,500
Change in Fund Balance	-	-	54,350	-	-	54,350
06/30/2016 Projected Ending Fund Balance	5,231,425	490,428	151,654	197,857	3,215,333	9,286,697

It is notable that the Destination Freeport TIF's fund balance will likely change by approximately $54,000 or approximately 55.9 percent during FY 2016. 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 2016 plan is almost $20,000 less than the FY 2014 plan. That will allow the Town to rebuild some of the TIF fund's fund balance.

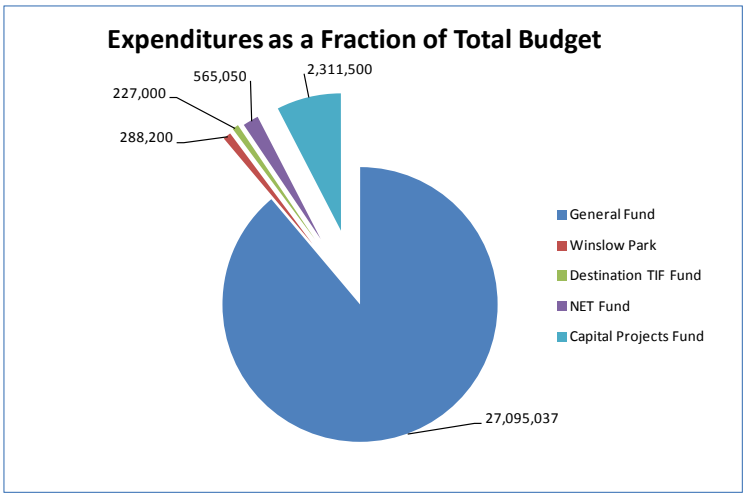
While all funds' detailed revenue and expenditures and historic and budgeted fund balances are shown in each fund section, the total of all appropriated funds is listed here to show an overview of the size of the Town's budgets in addition to the changes in fund balance. During certain years such as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

overall fund balance fluctuations and gives a good sense of the size of the budget as a whole, the funds themselves will be a better indicator of the fluctuation in fund balances due to the capital fund's effect on the schedule. The general fund is the Town's largest fund, and it listed here individually; the table below that shows the entire amount appropriated by the Town Council by fund for FY 2016.

Town of Freeport
Summary of Revenues and Expenditures-General Fund

	Actual FY 2011	Actual FY 2012	Restated FY 2013	Actual FY 2014	Projected FY 2015	Budget FY 2016	Increase (Decrease)	% Change
Beginning Fund Balance	$ 6,326,427	$ 5,669,077	$ 5,000,475	$ 5,421,160	$ 5,298,117	$ 5,231,425		
Revenues								
Taxes	$ 20,536,591	$ 20,471,248	$ 21,331,266	$ 21,937,371	$ 22,673,930	$ 24,197,187	$ 1,523,257	6.72%
Licenses, Permits, and Fees	$ 251,944	$ 304,607	$ 271,689	$ 274,869	$ 241,852	$ 240,550	$ (1,302)	-0.54%
Intergovernmental	$ 1,214,556	$ 1,273,455	$ 1,315,887	$ 1,150,300	$ 1,156,246	$ 1,067,500	$ (88,746)	-7.68%
Charges for Service	$ 222,467	$ 225,224	$ 215,889	$ 232,849	$ 206,300	$ 200,900	$ (5,400)	-2.62%
Fees and Fines	$ 106,577	$ 96,935	$ 106,786	$ 112,014	$ 105,700	$ 100,400	$ (5,300)	-5.01%
Unclassified	$ 78,599	$ 7,959	$ 288,087	$ 40,357	$ 127,525	$ 43,500	$ (84,025)	-65.89%
Investment Earnings	$ 83,373	$ 26,215	$ 13,569	$ 15,877	$ 15,000	$ 15,000	$ -	0.00%
Total Revenues	$ 22,494,107	$ 22,405,643	$ 23,543,173	$ 23,763,637	$ 24,526,553	$ 25,865,037	$ 1,338,484	5.46%
Expenditures								
General Government	$ 1,355,455	$ 1,408,316	$ 1,462,363	$ 1,391,628	$ 1,485,905	$ 1,662,641	$ 176,736	11.89%
Public Safety	$ 1,966,313	$ 2,045,275	$ 2,284,924	$ 2,352,331	$ 2,473,275	$ 2,455,433	$ (17,842)	-0.72%
Public Works	$ 1,906,075	$ 1,913,850	$ 1,828,000	$ 2,305,614	$ 2,285,050	$ 2,237,430	$ (47,620)	-2.08%
Community Services	$ 596,513	$ 594,090	$ 616,314	$ 763,365	$ 873,092	$ 868,995	$ (4,097)	-0.47%
Education	$ 13,104,454	$ 13,275,403	$ 13,631,935	$ 14,291,054	$ 15,076,758	$ 16,799,319	$ 1,722,561	11.43%
Insurance and Fringe Benefits	$ 1,263,898	$ 1,389,619	$ 1,393,393	$ 1,323,625	$ 1,519,980	$ 1,691,200	$ 171,220	11.26%
Unclassified	$ 1,157,050	$ 1,048,576	$ 1,054,265	$ 1,073,311	$ 1,084,323	$ 1,200,361	$ 116,038	10.70%
Debt Service	$ 700,714	$ 593,159	$ 493,208	$ 293,220	$ 184,862	$ 179,658	$ (5,204)	-2.82%
							$ -	
Total Expenditures	$ 22,050,472	$ 22,268,288	$ 22,764,402	$ 23,794,148	$ 24,983,245	$ 27,095,037	$ 2,111,792	8.45%
Other Financing Sources/(Uses)	$ (1,100,985)	$ (1,153,434)	$ (358,086)	$ (92,532)	$ 390,000	$ 1,230,000	$ 840,000	215.38%
Change in Fund Balance	$ (657,350)	$ (1,016,079)	$ 420,685	$ (123,043)	$ (66,692)	$ -	$ (66,692)	100.00%
Ending Fund Balance	$ 5,669,077	$ 4,652,998	$ 5,421,160	$ 5,298,117	$ 5,231,425	$ 5,231,425	$ -	0.00%

It is notable that the expenditures in the general fund include the $15 million payment to RSU #5. These payments are shown in the general fund. It is also notable that the staff and Town Council made a conscious effort to reduce the size of the capital plan in order to allow reserve balances to rebuild after a couple of years of large capital appropriations, and it is likely after the large plan in FY 2015, and large scheduled plan in FY 2016, the FY 2017 budget will be reduced.

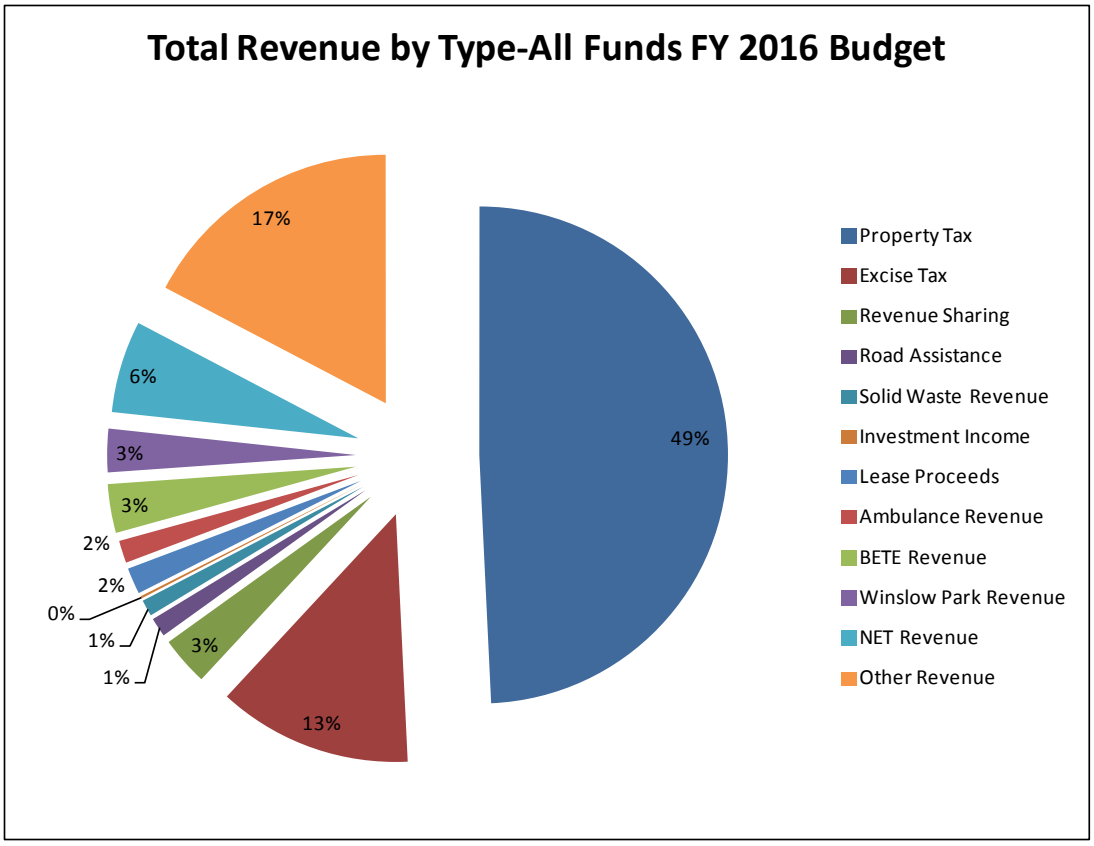


Total All Funds Historic and Budgeted Fund Balances

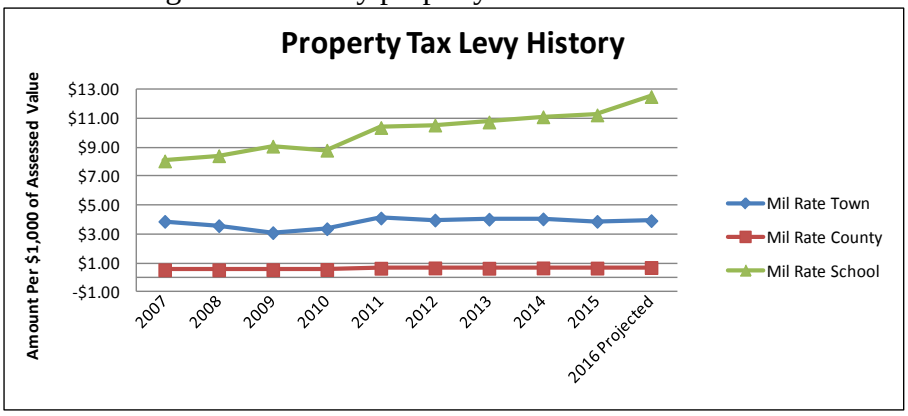
	FY 2009 Audited	FY 2010 Audited	FY 2011 Audited	FY 2012 Audited	FY 2013 Restated	FY 2014 Audited	FY 2015 Projected	FY 2016 Budgeted
Beginning Balance	$ 9,218,249	$ 9,305,193	$ 8,182,907	$ 9,181,977	$ 8,028,991	$ 8,130,638	$ 8,775,243	$ 8,621,422
Revenue-General Fund	$ 25,384,739	$ 22,079,890	$ 22,494,107	$ 22,405,643	$ 23,543,173	$ 23,763,637	$ 24,526,553	$ 25,865,037
Revenue-Capital Fund	$ 168,342	$ 393,165	$ -	$ 800,852	$ 376,722	$ 114,766	$ 511,500	$ 10,000
Revenue-Winslow Park Fund	$ 260,891	$ 248,422	$ 288,068	$ 278,834	$ 273,639	$ 284,006	$ 274,998	$ 288,200
Revenue-TIF Fund	$ 145,543	$ 145,543	$ 172,939	$ 258,400	$ 262,650	$ 269,450	$ 268,600	$ 281,350
Revenue-NET Fund	$ 510,196	$ 429,254	$ 451,067	$ 556,022	$ 631,889	$ 571,385	$ 586,430	$ 615,050
Expenditures-General Fund	$ 24,410,374	$ 21,717,335	$ 22,050,472	$ 22,268,287	$ 22,764,402	$ 23,794,148	$ 24,983,245	$ 27,095,037
Expenditures-Capital Fund	$ 2,291,423	$ 1,197,231	$ 1,302,170	$ 4,151,716	$ 2,012,099	$ 976,839	$ 2,236,500	$ 2,311,500
Expenditures-Winslow Park Fund	$ 187,300	$ 213,337	$ 378,766	$ 297,163	$ 226,061	$ 224,526	$ 261,330	$ 288,200
Expenditures-TIF Fund	$ 138,817	$ 189,695	$ 201,037	$ 213,610	$ 335,737	$ 323,637	$ 288,000	$ 227,000
Expenses-NET Fund	$ 411,071	$ 447,865	$ 468,231	$ 496,487	$ 522,216	$ 558,903	$ 617,827	$ 565,050
Other Sources/(Uses)	$ 1,056,218	$ (653,097)	$ 1,993,565	$ 2,322,001	$ 874,089	$ 1,519,414	$ 2,065,000	$ 3,481,500
Ending Balance	$ 9,305,193	$ 8,182,907	$ 9,181,977	$ 8,376,466	$ 8,130,638	$ 8,775,243	$ 8,621,422	$ 8,675,772
Change in Fund Balance	$ 86,944	$ (1,122,286)	$ 999,070	$ (805,511)	$ 101,647	$ 644,605	$ (153,821)	$ 54,350

Town Revenues-Sources and Historic Data

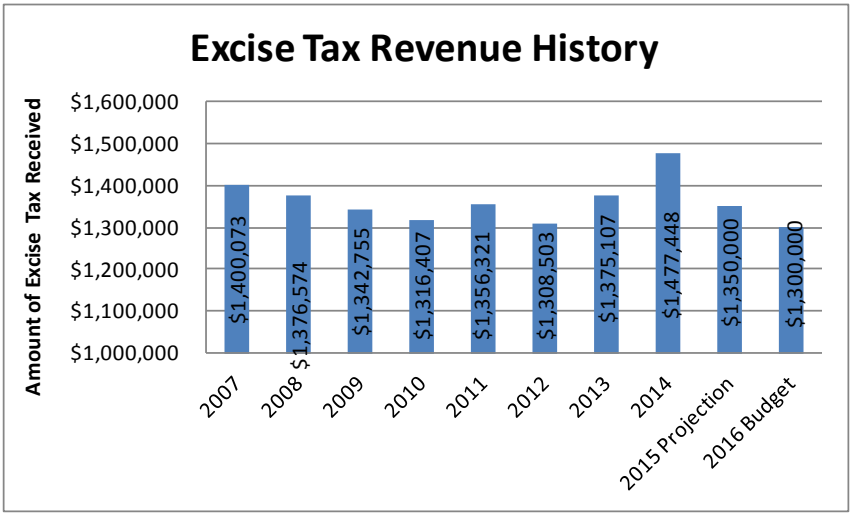
The Town of Freeport has numerous general fund sources of revenue; 11 of the major sources are listed below with ten years of historic information wherever possible and practical.



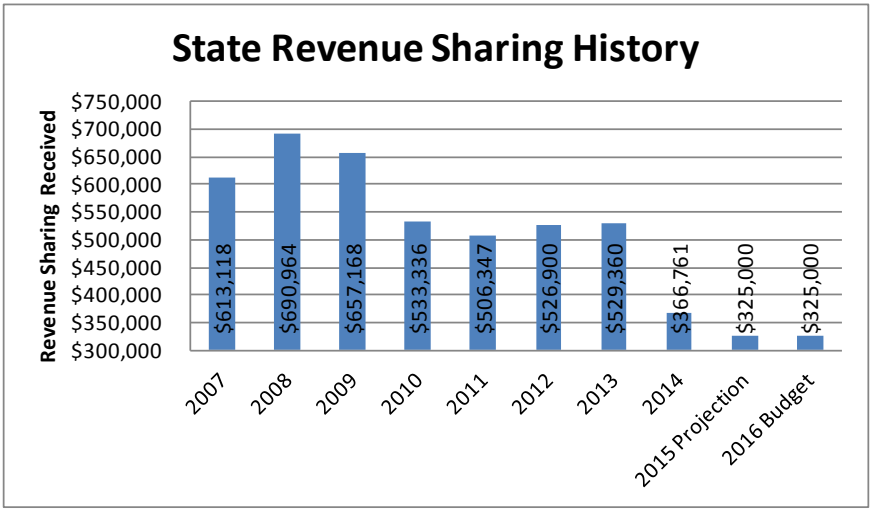
PROPERTY TAXES Maine State Statute Title 36 allows municipalities to levy property taxes on real and personal property each year as it is assessed on April 1st. Historically, approximately 50 percent of the Town's general fund budget is funded by property taxes. These are taxes levied on businesses and residents of the Town that pay for essential programs and services for the Town, Cumberland County, and Regional School Unit #5. The Town Council has control over the Town's general fund tax levy, but the County and RSU taxes are sent to the Town tax assessor and he must levy those exact amounts. The Town's general fund levy is approximately 25 percent of the total tax levy. The Town's proposed FY 2016 property tax levy is approximately $3.94 per $1,000 of assessed value. The last ten years of property tax levies is shown above by Town, school, and County.



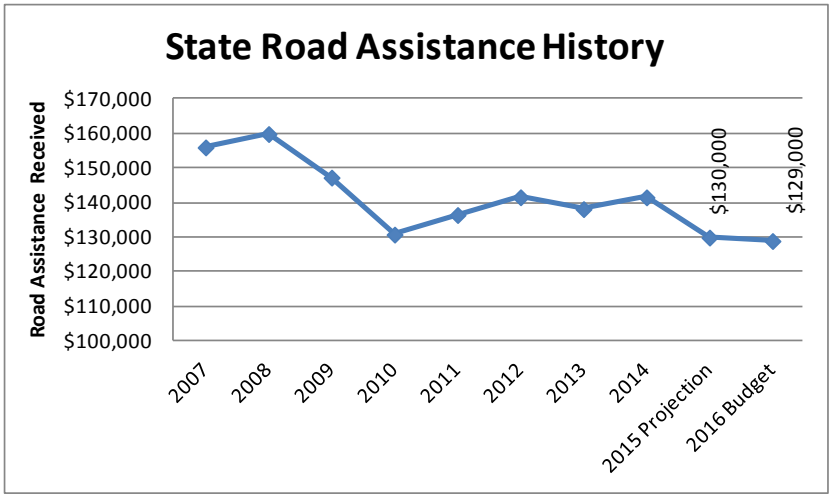
MOTOR VEHICLE EXCISE TAX Maine State Statute Title 36 Chapter 111 allows municipalities to levy and collect motor vehicle excise tax each year from residents of the Town who operate a motor vehicle on a public way. The excise tax is based upon the original manufacturer's suggested retail price of the 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 below. The FY 2016 estimate is $1.3 million, although this is a conservative estimate.



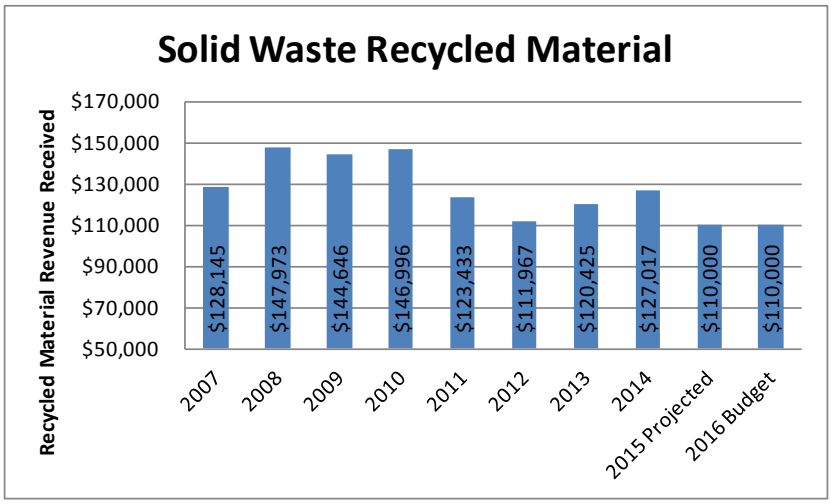
STATE REVENUE SHARING Maine State Statute Title 30-A Chapter 223 defines the State Revenue Sharing. The State collects all sales and income taxes in the State of Maine, and the intent of the revenue sharing was to remit 5% of these funds back to the Towns based upon their population and valuation in 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 below. 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. Urban-Rural Initiative Program (URIP) which has now been renamed Local Road Assistance Program (LRAP) funds are distributed quarterly. Funds are distributed based upon the type of road (rural, urban, and major vs minor collectors) in addition to a specified amount for winter and summer maintenance. Each year, the LRAP fund must be nine percent of the total State Highway Fund allocation to the Department of Transportation. As these funds fluctuate, the State Commissioner of Transportation must adjust the amount of reimbursement to meet the size of the fund. The Town's annual receipts are approximately $129,000, and these funds are required to be used to maintain State roads located within the Town.

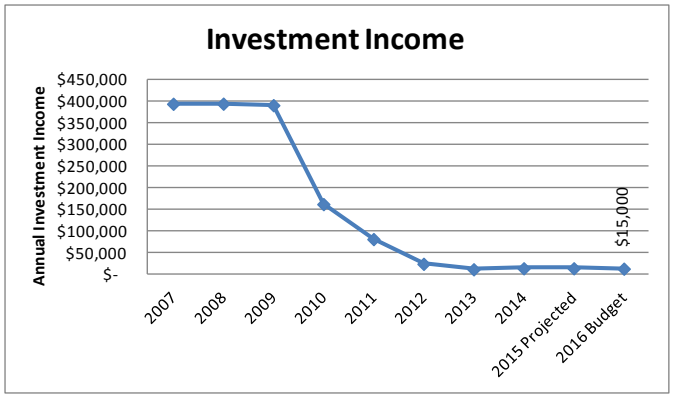


SOLID WASTE RECYCLED MATERIAL The Town operates the Transfer Station and Landfill where residents can bring their trash and recyclables. To help cover some of the costs of running the facility, residents are charged fees for what they dispose of at the Transfer Station. Recycling is one way residents can reduce costs since recycling costs less than waste disposal. Because there is no revenue for the Town from the recyclables collected in the ecomaine Silver Bullets, residents are encouraged to bring their corrugated cardboard, mixed paper and #2 natural HDPE (plastic) to the Transfer Station where it is baled and sold, generating revenue for the Town. Prices for recyclables vary with the market but for 2015, the average prices were $10 per ton for mixed paper, $67 per ton for corrugated cardboard and $630 for #2 natural HDPE. The combination of the revenue from the sale of recyclables and the user fees collected resulted in the annual revenue of approximately $110,000 for FY 2015.



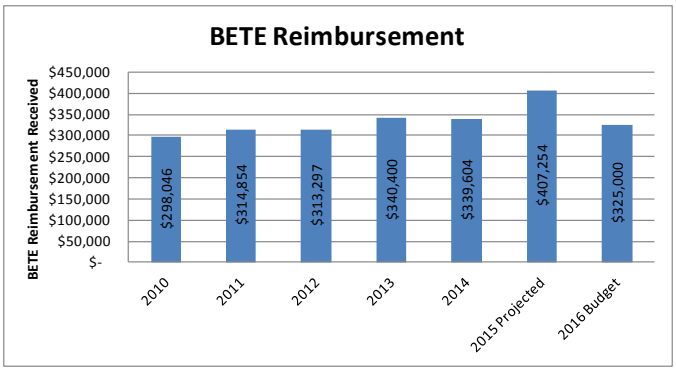
LEASE PROCEEDS Until approximately 1996, the Town's library was located next door to L.L. Bean on Main Street, when it moved to its current location on Library Drive outside of the Downtown area. Once the new library was constructed, the Town began renting out the former Bartol Library building. The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

INVESTMENT INCOME The proceeds from the Town's bank and investment accounts other than reserves and trusts is shown in the general fund. The annual income has varied greatly from almost $400,000, to less than $50,000 due to market fluctuations, balances in the accounts, and cash-flow needs over the years. A ten-year history is shown here. Currently, the Town's main depository bank is offering the best short-term rate at 25 basis points with deposits up to $10.25 million collateralized in the Town's name at the Federal Reserve Bank.

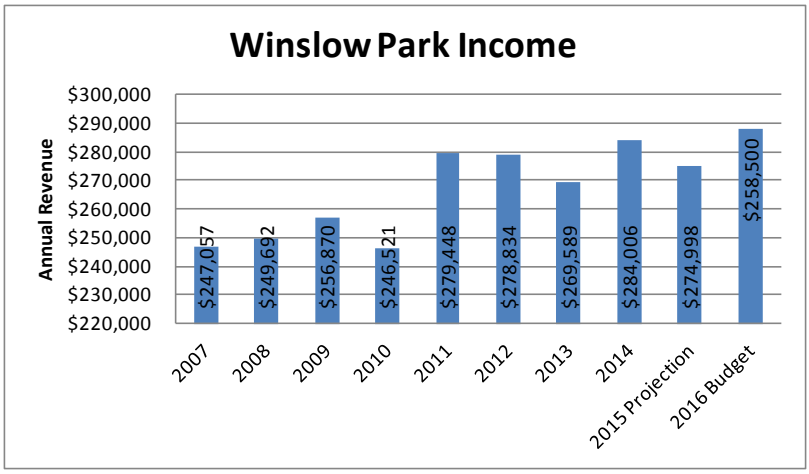


AMBULANCE REVENUE The Town collects approximately $210,000 in emergency ambulance revenue each year. $105,000 of this is transferred to the general fund to pay for the salaries of the rescue employees, medical supplies, and other overhead associated with operating an emergency rescue service. The remaining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

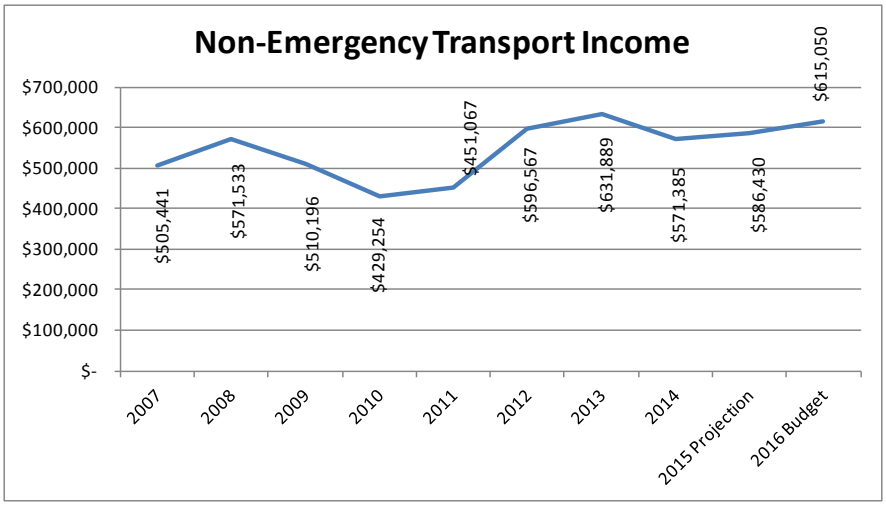
BUSINESS EQUIPMENT TAX EXEMPTION REIMBURSEMENT Maine State Statute Title 36 Chapter 105 describes the Business Equipment Tax Exemption (BETE) program. This program allows businesses with qualifying equipment to apply for and receive a tax exemption for the equipment. The State recognizes that personal property tax can be significant for municipalities, as it is normally taxed at the same rate as real estate. For six years, the State is reimbursing the Towns on a sliding scale from 100 percent reimbursement in 2008 (FY 2009) to 50 percent in FY 2014. The BETE reimbursement is very difficult to predict from one year to the next, as equipment is placed in service, old equipment is removed from service, and equipment depreciates each year in addition to the State reimbursement declining each year. The Town has been receiving approximately $300,000 in BETE reimbursement each year, and the figures from 2010-current are listed.



WINSLOW PARK REVENUE Each year, approximately 25,000 people visit the Winslow Park beach, playground, and campground, which generates approximately $275,000 in annual revenue to support operations and capital projects at the Park. This is comprised of gate fees for people visiting the beach and playground, soda and refreshment fees, and camping fees. The ten-year history of the Park's revenue is listed in the chart to the side; the Park's popularity has increased over the past years, as can be seen by the approximate number of daily visitors per year. This figure was 18,150 in calendar year 2010 and has increased to 24,800 during 2014.



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 $45,000 annually. The past ten years of NET revenue is listed here.



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 underspend 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 06/30/2015, the capital plan is completed based upon the prior year audited balances, and the Town uses the 6/30/2014 balances to ensure that all funds are within the benchmarks and guide the FY 2016 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, 2014, the balances and benchmarks were as follows, and this guided the 2016 capital plan.

Town of Freeport
Summary of Funding Sources
FY 2016 Capital Program

	Unaudited	06/30/2014 Benchmarks	
	12/31/2014 Reserve Balances	Low Benchmark	High Benchmark
Police	328,246	386,880	529,400
Fire	1,076,633	967,800	1,143,000
Rescue	565,587	421,800	679,000
Public Works	774,626	820,800	1,136,000
Solid Waste	245,534	173,000	355,000
Comprehensive Town Imp.	1,164,707	1,516,200	3,590,000
Municipal Facilities (1)	993,108	417,300	1,581,500
Cable	459,261	Not Benchmarked	
Other (2)	65,943	Not Benchmarked	

The balances in the reserve funds as of December 31st, 2014 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 2016 plan based upon the Town's capital needs and the reserve amounts above. It is notable that while the sum of the five-year plan and 20 percent of the 20-year plan are simply guidelines, and from time-to-time, staff analyzes the upcoming department need when there is a particularly costly single item to be replaced, the benchmark provides less guidance as the actual needs of the department or program.

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 2015 valuation is $1,385,250,000; as of 06/30/2015 the Town's outstanding debt service was $3,915,000, or less than two percent of the allowable limit of more than $200 million. As of June 30th, 2015, the Town's debt-per-capita was approximately $483 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 2016 is that the debt service shown below is listed in total, but the Town's principal and interest payments only total $315,507 (principal payments total $279,545) and the RSU is responsible for the remaining $557,752 (principal payments total $435,455). Of the Town's debt responsibility, the amount to be paid during FY 2016 by the Town's general fund is $179,657, the TIF fund total is $135,850. 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

Governmental Activities	Date of issue	Original amount issued	Date of maturity	Interest rate	Balance June 30, 2014	Payments FY 2015	Balance June 30, 2015	Payments FY 2016	Balance June 30, 2016
1992 Capital improvements	4/19/2011 (1)	3,274,000	2012	4.21%	-		-		-
1997 Capital improvements	1/23/97 (2)	4,275,000	2016	2.91%	450,000	150,000	300,000	150,000	150,000
2000 School improvements	4/19/2011 (1)	4,888,000	2021	4.58%	-		-		-
2001 Capital improvements	10/25/2001	517,000	2011	4.40%	-		-		-
2001 Capital improvements	4/19/2011 (1)	1,000,000	2022	4.60%	-		-		-
2002 Capital improvements	10/30/2002	540,500	2012	2.98%	-		-		-
2002 School improvements	4/19/2011 (1)	4,491,000	2012	4.32%	-		-		-
2008 School improvements	2/1/2008	655,000	2008	2.92%	220,000	55,000	165,000	55,000	110,000
2008 MMBB	10/30/2008	262,165	2013	-	-		-		-
2009 MMBB	3/11/2009	300,000	2019	variable	150,000	30,000	120,000	30,000	90,000
2011 Refunding	4/19/2011	5,635,000	2023	2.94%	3,810,000	480,000	3,330,000	480,000	2,850,000
									-
				Total bonds and notes payable	**4,630,000**	**715,000**	**3,915,000**	**715,000**	**3,200,000**

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

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

Town of Freeport
Debt Service Schedule
Year Ended June 30, 2016

		Balance June 30, 2015		Current Year Debt Service Principal	Interest	Total
General Obligation Bonds						
Town issues:						
2001 CIP		364,886	29.5455%	62,045	15,777	77,823
2001 CIP-Community Center Portion		255,000	75.0000%	37,500	11,250	48,750
2008 Refunding of 1997 Bonds		300,000		150,000	6,750	156,750
2009 SRF Bridge Loan $300,000		120,000		30,000	2,184	32,184
	Total Town Debt	1,039,886		279,545	35,961	315,507
School Debt-Town Responsibility						
2001 Middle Sch & CIP		870,114	70.4545%	147,955	37,623	185,577
	Total School Debt-Town Respoı	870,114		147,955	37,623	185,577
RSU Debt-RSU Responsibility						
2001 CIP-Admin Building		85,000	25.0000%	12,500	3,750	16,250
2002 High School Auditorium & Science Wing		1,755,000		220,000	76,800	296,800
2007 CIP HVAC		165,000		55,000	4,125	59,125
	Total RSU Debt	2,005,000		287,500	84,675	372,175
	Total	**3,915,000**		**715,000**	**158,259**	**873,259**

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.