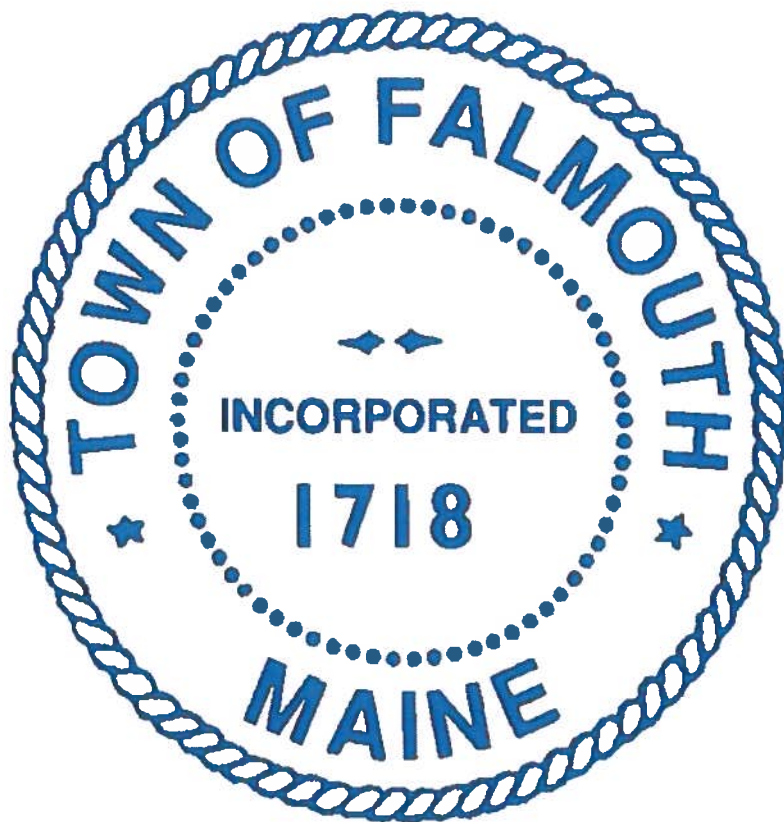


Town of Falmouth, Maine

Proposed Budget

Fiscal Year 2015-2016



Submitted by

Nathan A. Poore, Town Manager
Peter McHugh, Finance Director

TABLE OF CONTENTS

| | | |
|------|---|----|
| I. | A Citizen’s Guide to the FY16 Budget Document | 1 |
| II. | Budget Summary and Overview | 5 |
| | Transmittal Letter | 6 |
| | Budget Analysis | 9 |
| III. | General Fund Revenues | 19 |
| IV. | Expenditure Detail | |
| | General Government | 23 |
| | Administration | 25 |
| | Council/Legislative | 29 |
| | Legal | 31 |
| | Town Clerk | 33 |
| | Building Maintenance | 37 |
| | Cable Television | 41 |
| | Finance | 43 |
| | Assessment Administration | 45 |
| | Accounting and Control | 49 |
| | Debt Service | 53 |
| | Insurance/Risk Management | 55 |
| | Information Systems | 59 |
| | Public Safety | 63 |
| | Police Administration | 65 |
| | Patrol | 69 |
| | Investigations/Court | 75 |
| | School Resource Officer | 79 |
| | Fire Protection & Emergency Medical Services | 81 |
| | Communications | 87 |
| | Harbor Control | 91 |
| | Animal Control | 95 |
| | Police Building Maintenance | 97 |
| | Street Lights & Traffic Signals | 99 |

| | | |
|-------|---|-----|
| IV. | Expenditure Detail (cont) | |
| | Public Works | 101 |
| | Streets and Rights of Way | 103 |
| | Solid Waste | 109 |
| | Community Development | 113 |
| | Economic Development | 119 |
| | Community Programs | 123 |
| | Recreation | 125 |
| | Adult Programming | 127 |
| | Parks | 129 |
| | Mason Motz Building | 133 |
| | Non-Departmental & Other Agencies | 135 |
| | Non-Departmental | 137 |
| | Other Agencies | 139 |
| V. | Appendix A – Capital Expenditure Schedules and Tax Increment Financing Districts | 143 |
| | Capital Expenditure Schedules | 149 |
| | Tax Increment Financing Districts | 199 |
| VI. | Appendix B – Library Budget | 221 |
| VII. | Appendix C – Division Expense Summary | 229 |
| VIII. | Appendix D – Fund Balance Policy | 235 |

A Citizen's Guide to the FY16 Budget Document

The Town of Falmouth budget document is intended to provide public concise and readable information to the public about Town government. The budget document represents the definitive policy statement of the Town, establishing levels of service and determining the allocation of municipal resources. The budget serves as an operational tool and planning guide, wherein the present policies and plans for the future are presented for the scrutiny of citizens, whom are the ultimate consumers of municipal services.

The Table of Contents lists every subject covered in this document and its page number. As a further aid, the document is divided into the following four sections:

- Budget Summary and Overview
- Capital Improvement Program
- Revenue Detail
- Expenditure Detail (Broken down by departments and divisions)

The Budget Summary and Overview section provides general information about the budget. It includes the letter of transmittal from the Town Manager to the Town Council as well as various information and statistical data relating to the budget.

The Capital Improvement Program (CIP) section contains the Town's multi year Capital Improvement Program. This section includes a financial overview of the CIP, a description of approved CIP projects, the equipment replacement schedules for the Town's operating departments, and the Town's proposed street paving schedule.

The Tax Increment Financing District (TIF) section contains the Town's multi-year project plan for each of our 4 TIF Districts and shows the captured value tax revenues and fund balance for each District by fiscal year.

The Revenue Detail section contains information on the Town's various revenue accounts including actual revenues for FY14, estimated revenues for FY15, and proposed revenues for FY16. Line item notes for the various revenue accounts are also included in this section.

The Expenditure Detail section provides detailed information on all expenditure accounts. This section is further divided into programs within departments. Each department section includes an organizational chart of the department, expenditure detail, and line item notes for the major line item accounts. The line item expenditure detail includes actual expenditures for FY14, estimated expenditures for FY15, and proposed expenditures for FY16

General Information

The accounts of the Town are organized on the basis of funds and account groups, each of which is considered to be a separate accounting entity. The operations of each fund are maintained using a set of self-balancing accounts that are composed of its assets, liabilities, fund equity, revenues, and expenditures. This budget document deals with the operations of the Town's General Fund, Capital Improvements Fund and TIF Funds.

The general fund is used to account for all financial transactions that are not accounted for in categorical funds (sewer enterprise fund, trust and agency funds, etc.). The principle sources of revenue of the general fund are property taxes, excise taxes, inter-governmental revenue, charges for services, and miscellaneous revenue. Expenditures are for general government, social services, financial administration, public safety, parks and public works, community development, community programs, education, and fixed charges.

Charter/Code Requirements

Article V of the Falmouth Town Charter outlines the requirements for the budget. Per the Charter, the Town's fiscal year begins on the first day of July and ends on the thirtieth day of June of each calendar year. The Charter provides that, at least thirty-five days prior to the beginning of each budget year, the Town Manager "shall submit to the Council a budget and explanatory budget message. The Council shall be limited to the final determination of the total appropriation to be made to each of the several offices, departments and agencies of the Town, including the Department of Education."

The Charter further provides that the Manager's budget will be reviewed by the Town Council, which shall approve the budget with or without amendments. The Council is required to hold a public hearing on the budget. Following the hearing, the Council is required to adopt the budget, "with or without change", no later than sixty days from the beginning of the fiscal year. In the event the Council shall fail to adopt the budget within the said sixty-day period, the budget as presented by the Manager shall automatically become the budget for the fiscal year.

Article V, Section 506, of the Charter states that "the Town Council shall make a gross appropriation for each department, including the school department, for the ensuing municipal year." The gross appropriation for each department cannot be exceeded except by consent of the Council. Furthermore, the school budget is to be expended under the direction and control of the School Board.

During the budget year, the Town Council has the authority to make supplemental appropriations in order to cover unforeseen or emergency expenditures. The Charter also gives the Council authority to transfer amounts between departments within the budget. Finally, Article III, Section 302.2, provides that once a budget is adopted by the Council, the Town Manager is responsible for its administration.

The Town Manager submits the budget to the Town Council for review in May or earlier. After their review and changes, the Council holds a public hearing and adopts the budget. As noted above, the new budget goes into effect on July 1st.

Further inquiries regarding the budget and the budget process may be made by contacting either the Town Manager, Nathan Poore, or Finance Director, Peter McHugh at (207) 699-5311.

BUDGET SUMMARY AND OVERVIEW

To: The Honorable Members of the Falmouth Town Council

From: Nathan Poore, Town Manager

Date: March 12, 2015

Re: 2015 - 2016 Budget Transmittal Letter

I hereby present the proposed fiscal year 2016 municipal budget. Finance Department staff, my office, and the department head/management team reviewed this budget extensively. I am pleased to report that this budget will reduce the municipal portion of the mil rate by \$.05. This has been accomplished through the creation of a new TIF district and without any significant changes to municipal services. The changes to the budget are explained in detail throughout the budget document.

The final General Operating Budget for the Town is \$11,533,404, which represents an \$87,826 increase over the current year's (Fiscal Year 2015) appropriation. This translates into a 0.8% increase. This budget does not negatively impact the financial condition of the organization and all substantial changes within the budget are sustainable. This is consistent with prior year decisions and financial management practices, which over time have built financial stability for current and future residents of our community.

Revenues

The recent trend of relatively flat non-property tax revenues continues for most categories, and in most cases we are projecting flat to slightly increasing revenues. We are projecting larger increases in a few non-property tax revenues, including planning fees, recycling fees and construction-related permitting. Due to the strong automobile sector results in the last two years, we are predicting a modest 2.0% increase in automobile excise tax over the FY15 budget. The projected \$24K increase in State Revenue Sharing is based on the latest projection from MMA based in the Governor's proposed biennial Budget recommendation. Overall, revenues have increased \$109,869 from the FY15 budget, which is a 2.3% increase.

Expenditures

As can be expected, there are some increases in expenditures. Personnel expense increases including wages, retirement, and health insurance are adding \$208,707 to the budget. In order to offset the large increase in health insurance, we will be eliminating the more expensive POS plans and moving all employees to the PPO500 plan effective January 1, 2016. This change will include some premium cost sharing with employees which, when combined with additional wage increases should cover any additional costs of health care coverage. Electricity rates are projected to be up sharply from the Fiscal Year 2015 budget while unleaded fuel and biodiesel are projected to be slightly lower than FY15. Other changes include decreases in the need for professional and contractual services, reduced spending on building maintenance due to the Town Hall renovation project and reduced funding of open space. We also have appropriated

\$190,000 less to the Capital Fund this year as a result of a new TIF district capturing valuation from the OceanView development and the natural gas pipeline expansion. This new district allows us to move a significant portion of our Street Improvement CIP projects to the TIF.

We arrived at a final budget that includes line item expenditure reductions to balance other expense increases. The following table identifies the areas where we reduced expenses. The table also includes a list of expenditures that are increasing along with revenues that are projected to change.

| FY2016 Budget Impacts | |
|--|--------------------|
| Funding Change FY16 vs FY15 | |
| Budget Impact: Increase/(Decrease) | |
| Revenue | |
| • Auto Excise Taxes | \$ 56,100 |
| • State Revenue Sharing | \$ 24,293 |
| • Interest Income | \$ 13,000 |
| • Building Permits | \$ 6,660 |
| • Yarmouth Dispatch | \$ 5,312 |
| • Recycling Fees | \$ 5,000 |
| • Cable TV Franchise Fees | \$ 4,200 |
| • Tower Lease | \$ 4,000 |
| • Ambulance Charges | \$ (6,740) |
| • General Assistance Reimbursement | \$ (10,000) |
| • Net Change in All Other Revenue | \$ 8,044 |
| Revenue Sub-total Impact | \$ 109,869 |
| Expense | |
| • Full-Time Salaries | \$ 124,194 |
| • Health Insurance | \$ 88,804 |
| • Electricity | \$ 46,167 |
| • Contingency | \$ 40,000 |
| • Retirement | \$ 18,777 |
| • Capital Funding | \$ (190,482) |
| • Part-time salaries | \$ (39,014) |
| • Net Change in All Other Expenses | \$ (620) |
| Expense Sub-total Impact | \$ 87,826 |
| Other | |
| • Projected 2016 Mil Rate and Valuation Change Effect from above | \$ (22,043) |
| • Use of Fund Balance | \$ 0 |
| Other (Taxable Valuation) Sub-total Impact | \$ (22,043) |
| Total Impact on Mil Rate is a decrease of .05 mils from FY15 to 3.005 mils including the fact that overlay is projected to decrease \$43,722. | |

Projected Future Needs and Budget Impacts

This budget continues to maintain financial stability, deliver necessary services and focus on sustainable solutions.

I look forward to working with the Council to meet the needs of Falmouth's citizens. I want to express my appreciation to everyone involved in the development of the final budget, including all department heads/managers and their staff.

Budget Analysis

This section of the budget document, identified as the Budget Analysis, provides an overview of spending at multiple levels. The information in this section will illustrate budget impacts, explain changes and new programs, and compare resource allocation.

Tax Rate Calculation

This tax rate calculation table includes a projected increase in property valuation of \$15 million (new construction and lot formation).

| Property Tax Rate Calculation 2015-16 Town Budget | |
|--|--------------|
| Expenditures | 11,533,404 |
| Overlay | 40,000 |
| Non-tax revenues | (4,936,693) |
| Net from property taxes | 6,636,711 |
| 2014-15 projected valuation | 2,208,528.0 |
| 2014-15 projected tax rate | 3.005 |
| 2013-14 rate | 3.055 |
| Tax rate increase (decrease) | (0.05) |
| | |

Expenditures (By Object of Expenditure)

This table and following chart demonstrates how funds are allocated between four major categories. We are primarily a service providing organization, which is why a significant amount of our budget is associated with personnel costs.

| Personnel | Supplies & Services | Capital / Debt Service | Other Agencies & Special Revenue Funds |
|------------------|------------------------------------|-----------------------------------|---|
| \$ 5,963,502 | 3,163,677 | 1,447,746 | 958,479 |

Expenditures (Personnel)

The total cost of personnel services (wages and benefits) in the FY16 budget is \$ **5,963,502** representing a 3.6 % increase over FY15. Much of the difference in this category is a result of the following:

- Average wage increases will be 2.0% to 3.0%.
- Full-time salaries are increasing slightly due to the addition of a Life Safety/EMA/Maintenance Coordinator to the Fire Department and some pay equity adjustments to bring employees to proper wage levels when compared to other municipalities.
- Part-time salaries are decreasing due to reductions in Fire Department part time wages as a result of adding the Safety/EMA/Maintenance Coordinator.
- Retirement is increasing to reflect the increased contribution requirements for FY2016 from Maine State Retirement Services.
- An increasing health insurance cost projection when compared to the FY15 budget due to a 9.5% - 11% increase in health plan premiums offset by the movement of employees from the more expensive POS plans to the PPO 500 plans effective January 1, 2016.

Expenditures (Supplies and Services)

The final budget includes \$ **3,163,677** for supplies and services, which represents a 2.3% decrease over the FY15 budget. The notable impacts in this category include:

- A decrease in Motor Fuel and Lubricant costs resulting from the significant drop in cost/gallon of unleaded gasoline.
- A decrease in Building Maintenance due to savings resulting from the Town Hall renovation project completed in FY2015.
- All remaining Supplies and services were kept at the same level as FY2015.

Expenditures (Capital Outlay / Debt Service)

Funding levels in this particular category are the foundation for ongoing fiscal stability. We will continue to fund capital needs from annual revenues, special reserve funds, and the issuance of debt. A successful capital improvement program (CIP) will not show mil rate impact fluctuations with substantial peaks and valleys. This budget and the

remaining CIP are structured to accommodate the goal of steady funding without significant changes in the mil rate. The budget includes funds for implementing the FY16 portion of CIP. Capital outlays and debt service costs will total **\$1,447,746**, which is a 12.6% decrease from the FY15 budget. Much of this reduction was made possible by a new TIF district created to capture valuation from the OceanView development and the natural gas line expansion project.

The Town’s strategy of making prudent investments in its capital equipment/facilities and infrastructure should be continued because it will sustain the condition of our infrastructure and minimize long-term maintenance costs.

Expenditures (Contributions & Transfers to Special Revenue Funds)

Contributions to outside agencies include the Falmouth Memorial Library and Metro Bus. The contributions and transfers to special revenue funds are down \$21.5K when compared to the FY15 budget. Funding levels, based on outside agency recommendations and requests, total **\$958,479** in FY16 an increase of \$162,203 or 20.4% over last year. The budget includes a contribution toward the operations of the Library for \$442,146, which is 2.0% more than last year (this amount is a placeholder pending final resolution of the Library Budget, Appendix B contains the 2 versions of the Library Budget currently being reviewed). Metro Bus expenses will increase by \$4,434, which is a 2.7% increase from the FY15 budget. The Town Contingency account increased due to uncertainty related to union contract negotiations.

Significant Projected Changes in Expense

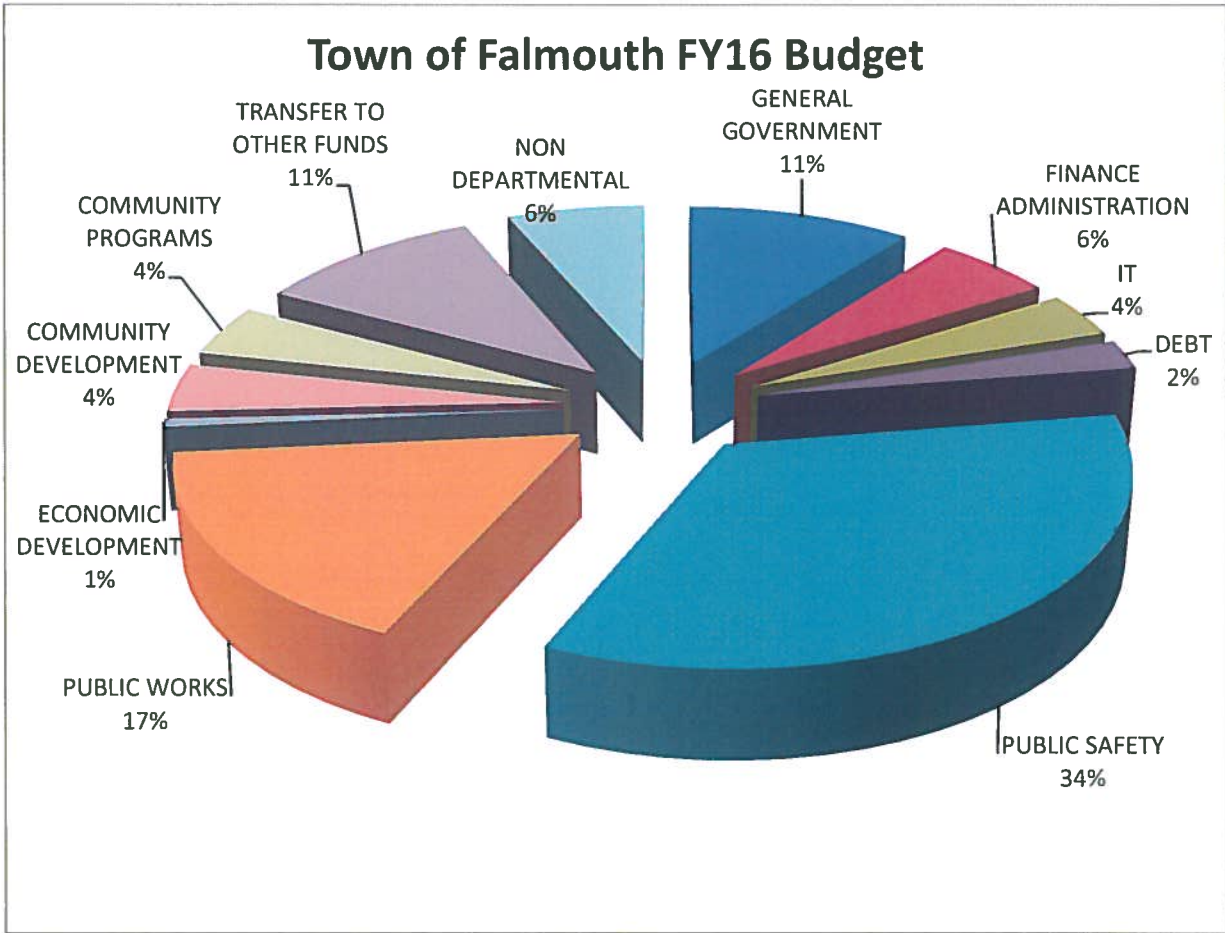
This table represents a list of those expense codes with the most significant projected change compared to the FY15 budget.

| | |
|----------------------------------|------------------|
| FULL-TIME SALARIES | 124,194 |
| HEALTH INSURANCE | 88,804 |
| ELECTRICITY | 46,167 |
| CONTINGENCY | 40,000 |
| RETIREMENT | 18,777 |
| TRANSFERS TO CAPITAL FUND | (190,482) |
| PART-TIME SALARIES | (39,014) |

Expenditures (Budget Summary by Department)

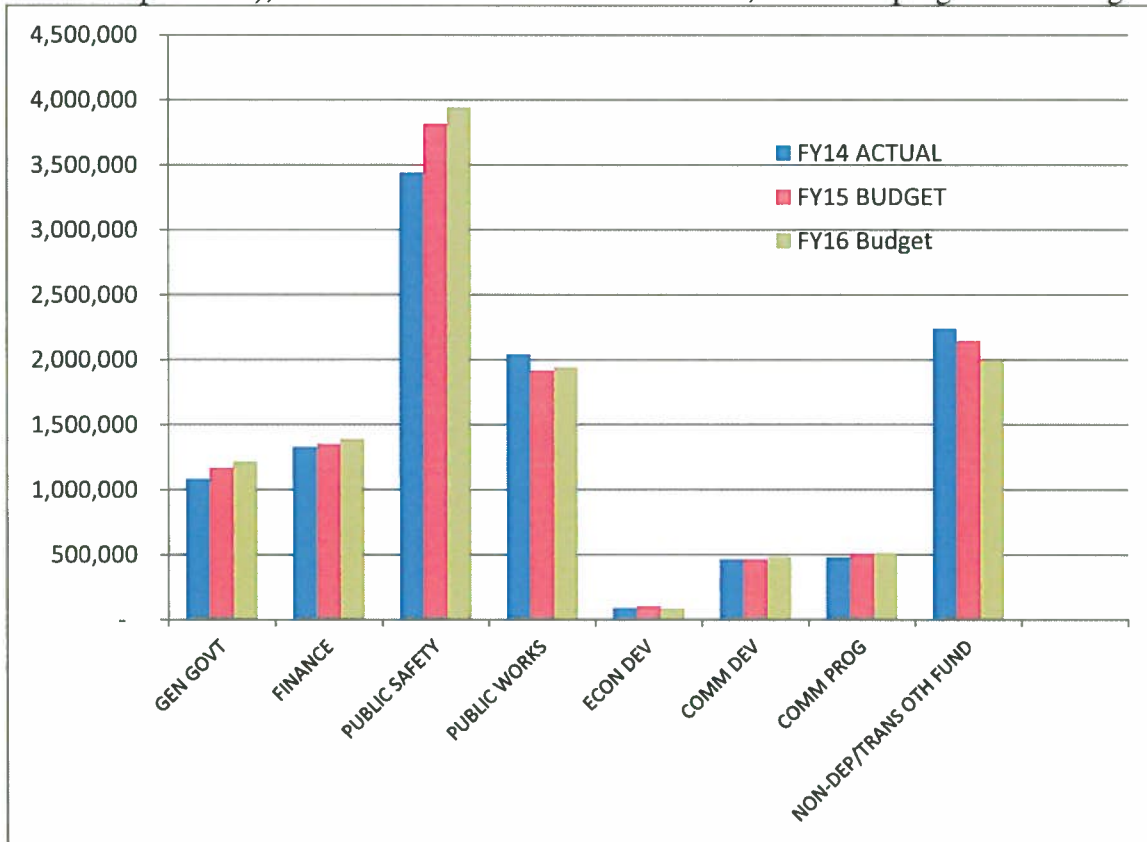
This pie chart illustrates the final budget allocated by department. The majority of our spending goes toward the delivery of actual services such as Community Programs,

Public Safety, and Parks and Public Works. Administration expenses are much smaller, which is desirable so that more resources can be used for the actual delivery of services. Finance administrative services also support some School Department functions.



Budget Allocation by Department

The bar graph shown below presents a budget comparison by department. The explanation for variations are different depending on many factors including but not limited to varying levels of inflation (depending on the types of expenditures made within each department), reductions in some areas, and program changes.



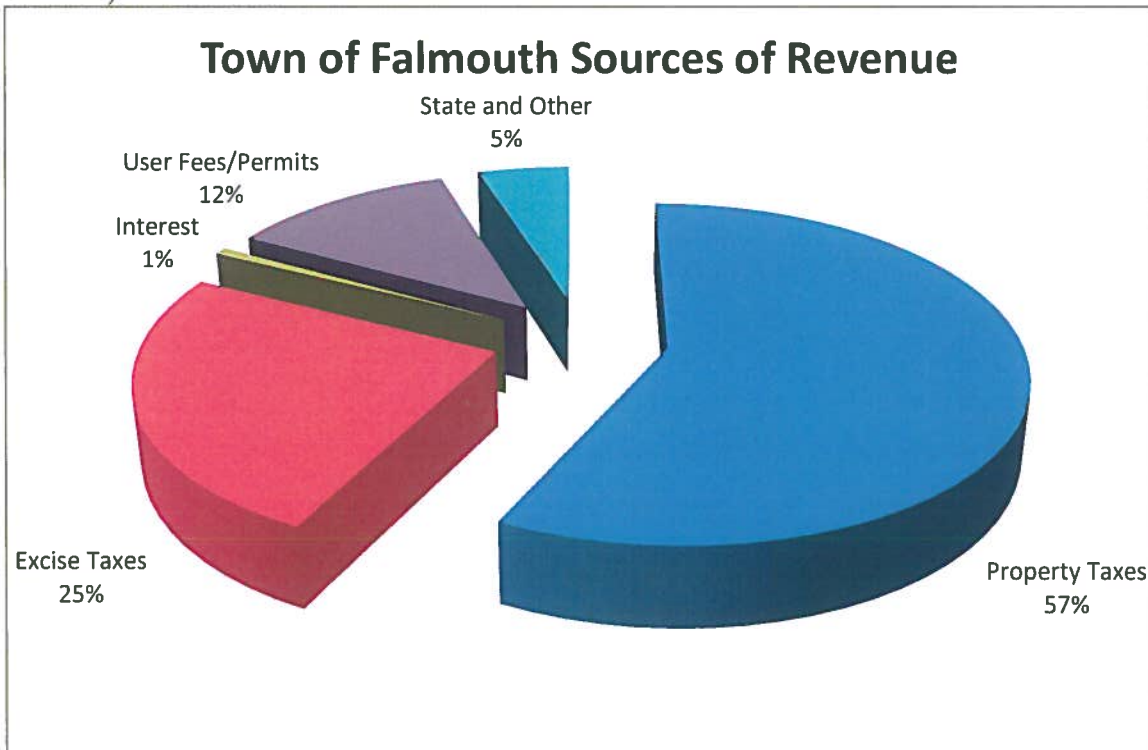
Changes in department budgets include a number of explanations such as:

- **General Government:** Overall this category has increased 4.1%. This is mostly driven by changes in staff allocations, health insurance and retirement increases, legal fee increases and electricity costs.
- **Finance:** Overall this category has increased 2.9%. Full-Time Salaries are increasing due to having a full year of the Finance Director in FY16 and some equity wage adjustments in the department. Other professional services are increasing due to inflation adjustments to the County Assessing Budget. .
- **Public Safety:** The FY16 3.3% increase is driven by increases in salary and benefits particularly health insurance, and the need to add a full-time Life Safety/EMA/Maintenance Coordinator position to the Fire Department.
- **Public Works:** The 2016 1.3% increase is driven by health insurance increases, vehicle maintenance increases and an increase in road maintenance.

- **Community Programs:** An increase of 1.3% due to increases in health insurance offset by a reduction in part-time seasonal salaries.
- **Community Development:** An increase of 4.3% due to some equity wage adjustments, increased retirement costs and increases in health insurance.
- **Economic Development:** A decrease of 16.1% due to an allocation of the Economic Development Director to the new TIF offset by increases in salaries, health insurance and retirement costs.
- **Non-Departmental and Other Agencies:** A decrease of 7.4% attributable to a decrease in transfers to capital improvements (\$190K) and special revenue funds (\$22K) due to the favorable impact of the new TIF budgeted to be added in FY2016.. This was slightly offset by increases in both the Metro assessment and the Library contribution.

Revenues

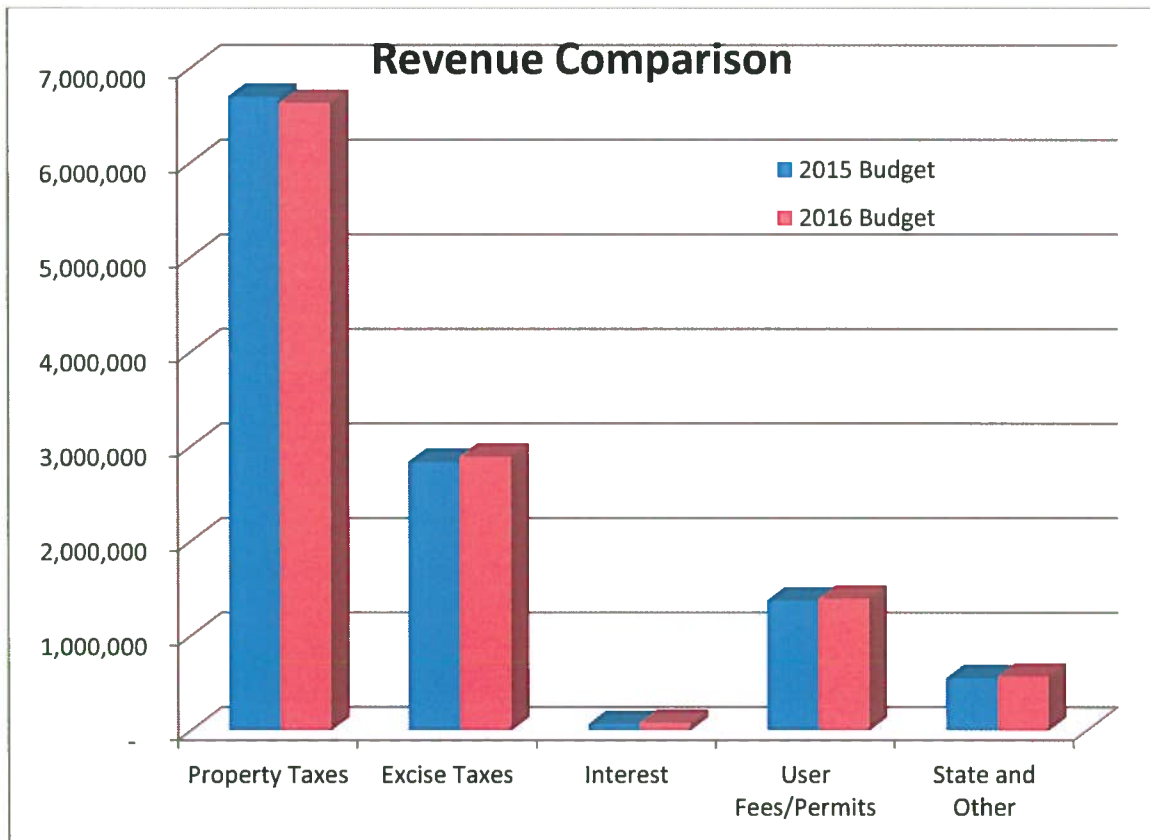
Municipal services are supported by a number of revenue sources including property taxes that account for 57% of all revenue sources for municipal (non-education) services. For the FY15 Budget, 73% of the funding required to support education general fund expenses came from property tax revenues (we will update this once we have the FY16 School Budget numbers). The following pie chart shows where all our revenues originate and demonstrates our reliance on property taxes (chart only applies to municipal services).



The estimated non-property tax revenues in FY16 are projections based on prior year trends and known changes in state and federal laws. There is a budget-to-budget increase of 2.3%. This table represents a list of those revenues with the most significant projected change compared to the FY15 budget.

| | |
|---------------------------------|-----------------|
| Auto Excise Taxes | 56,100 |
| State Revenue Sharing | 24,293 |
| Interest Income | 13,000 |
| Building Permits | 6,660 |
| Yarmouth Dispatch | 5,312 |
| Recycling Fees | 5,000 |
| Cable TV Franchise Fees | 4,200 |
| Tower Lease | 4,000 |
| Ambulance Charges | (6,740) |
| General Assistance Reimb | (10,000) |

The following bar graph compares FY16 and FY15 revenue budget. The decrease in total property tax collections is due to a \$.05 mil rate decrease partially offset by an increase in the actual property valuation (new homes, lot splits, new businesses and additions/renovations). There is also a more conservative projection for excise tax due to an assumption that new car sales growth will slow.



Financial Condition

One of the primary strengths of the Town of Falmouth has been and continues to be its stable financial condition. This part of the report demonstrates financial condition through analyzing several characteristics and practices. Collectively these snapshots show that the Town's fiscal condition is stable.

Financial analysts use several financial indicators to measure a municipality's financial condition. This report identifies, similar to previous reports, the following information/indicators: property tax burden; ratio of bonded debt to assessed valuation; direct debt per capita; tax collection rate; and the Town's unassigned fund balance.

Property Tax Burden

The State Bureau of Taxation publishes full value tax rates for all Maine communities each year. Full value tax rates are used to provide fair comparisons between communities. The rate is calculated by using the State determined valuations and the adjusted locally determined property tax commitments. The most current data available from the State is from 2012.

This table compares Falmouth's full value rate with other area communities. Since 2007, Falmouth has had a rate below the average every year. This table relies on State derived data and the most recent data demonstrates that Falmouth's full value rate is \$2.32 below the regional average.

| Greater Portland | | | | | | | |
|--------------------------------|--------------|--------------|--------------|--------------|--------------|--------------|--|
| Communities | 2012 | 2011 | 2010 | 2009 | 2008 | 2007 | |
| Cape Elizabeth | 15.65 | 15.00 | 14.19 | 13.20 | 13.05 | 11.92 | |
| Cumberland | 17.75 | 16.53 | 15.78 | 14.67 | 13.51 | 13.26 | |
| Falmouth | 13.82 | 13.15 | 12.60 | 12.16 | 11.81 | 11.36 | |
| Gorham | 14.93 | 14.66 | 13.77 | 13.50 | 13.38 | 12.84 | |
| Portland | 18.57 | 17.90 | 17.27 | 16.54 | 15.88 | 15.09 | |
| Scarborough | 13.93 | 13.27 | 12.55 | 11.97 | 11.58 | 11.17 | |
| South Portland | 16.37 | 15.90 | 15.28 | 14.66 | 13.77 | 13.41 | |
| Westbrook | 17.51 | 17.45 | 16.48 | 16.14 | 15.32 | 15.20 | |
| Windham | 14.33 | 13.60 | 12.75 | 12.00 | 10.91 | 10.74 | |
| Yarmouth | 18.56 | 17.94 | 17.00 | 16.11 | 15.21 | 14.43 | |
| Average Full Value Rate | 16.14 | 15.54 | 14.77 | 14.10 | 13.44 | 12.94 | |
| Falmouth | 13.82 | 13.15 | 12.60 | 12.16 | 11.81 | 11.36 | |
| Variance from Average | 2.32 | 2.39 | 2.17 | 1.94 | 1.63 | 1.58 | |

Debt Ratios

The Maine Municipal Bond Bank has found the average debt/valuation ratio for Maine municipalities to be 2.1%. Municipalities have a legal debt limit of 15%; however, bond analysts consider anything under a 3% debt/valuation ratio to be acceptable. As of June 30, 2015, Falmouth's gross debt/valuation ratio will be an estimated 1.00%. The Town issued \$9,400,000 of General Obligation Bonds in May of 2014 for infrastructure improvements in the Route 1 South TIF District. It should be noted that the bonded indebtedness of the Town's sewer utility is paid through sewer user charges, and not through property tax dollars, and is not reflected in this table.

| Fiscal Year End June 30 | Pop.** | Assessed Valuation* (x 1,000) | Total Direct Debt (x 1,000) | Debt as % of Assessed Value | Direct Debt per Capita |
|-------------------------|--------|-------------------------------|-----------------------------|-----------------------------|------------------------|
| 2015 | 11,185 | \$2,352,152 | \$ 23,451 | 1.00% | 2,096.62 |
| 2014 | 11,185 | 2,328,863 | 14,051 | 0.60% | 1,256.21 |
| 2013 | 11,185 | 2,287,140 | 9,749 | 0.43% | 871.61 |
| 2012 | 11,185 | 2,268,623 | 10,446 | 0.46% | 933.93 |

***Includes TIF valuation**
****Source: U.S. Census Bureau**
Total Direct Debt includes High School construction, Public Safety building improvements, Route 1 South infrastructure and the local-only share of 2011 Elementary School bond

Assessed Valuation

Over the past 20 years, Falmouth's valuation has increased between 0.75% to 4% per year because of new construction. It is projected that net new valuation will add \$15 million, or 0.67% to the Town's assessed valuation for FY 2015 for a total valuation of \$2,200,528,000 (exclusive of TIF valuation). This total valuation equates to over \$196,739 per capita, which is generally considered a very good valuation ratio for a community with limited commercial tax base.

Tax Collection Rates

A municipality's tax collection rate is another indicator of financial stability. Falmouth has had an excellent collection rate averaging equal to or over 97% in each of the past five years. Although we have experienced an economic downturn, tax collection rates remained relatively strong and consistent.

Unassigned Fund Balance

Falmouth's unreserved, unassigned fund balance as of June 30, 2014, was \$12,007,853. The fund balance should not be viewed as "cash on hand" or surplus funds. There are many encumbrances against the fund balance such as reserves for receivables (unpaid taxes). For example, if the tax collection rate declined to 91%, as it did during the recession in the early 1990's, the amount that would need to be reserved for tax receivables would substantially increase. The current fund balance exceeds the minimum standards set by the Council's adopted fund balance policy, providing the Town with a healthy "available" fund balance. A copy of the fund balance policy is attached as Appendix D.

There is a \$1,258,617 decrease in the unassigned fund balance compared to FY2013. The FY2014 higher revenues and lower expenditures were offset by the transfer to the capital, other funds and supplemental appropriations for Town Hall (\$601K) and Mason Motz (\$984K) renovations. This results in an overall decrease of \$945,572 in the total General Fund balance. Total Governmental Funds, including the Capital, TIF and Special Revenue Funds, for the Town increased \$11,132,335 primarily due to the increased TIF fund balance from debt issuance.

The fund balance provides the Town with adequate coverage for various liabilities, accounts receivable, unforeseen expenses or shortfalls in revenues. It has also enabled the Town to meet all of its cash flow needs despite the timing of property tax collections, which are well into the fiscal year. Credit rating institutions such as Moody's and Standard & Poor's, consider fund balance when rating municipalities. The Town's credit rating was raised to AAA by Standard and Poor's and reaffirmed at Aa1 by Moody's during 2013.

| Analysis of Fund Balance | |
|--|---------------------|
| Unreserved, unassigned Fund Balance (6/30/14) | \$12,007,853 |
| Minimum Reserve required by Fund Balance Policy (16.7% of total 2014-15 expenditure budget and \$1,000,000 further reserve for capital investments) | (8,204,500) |
| | |
| Projected "Available" Fund Balance | \$3,803,353 |

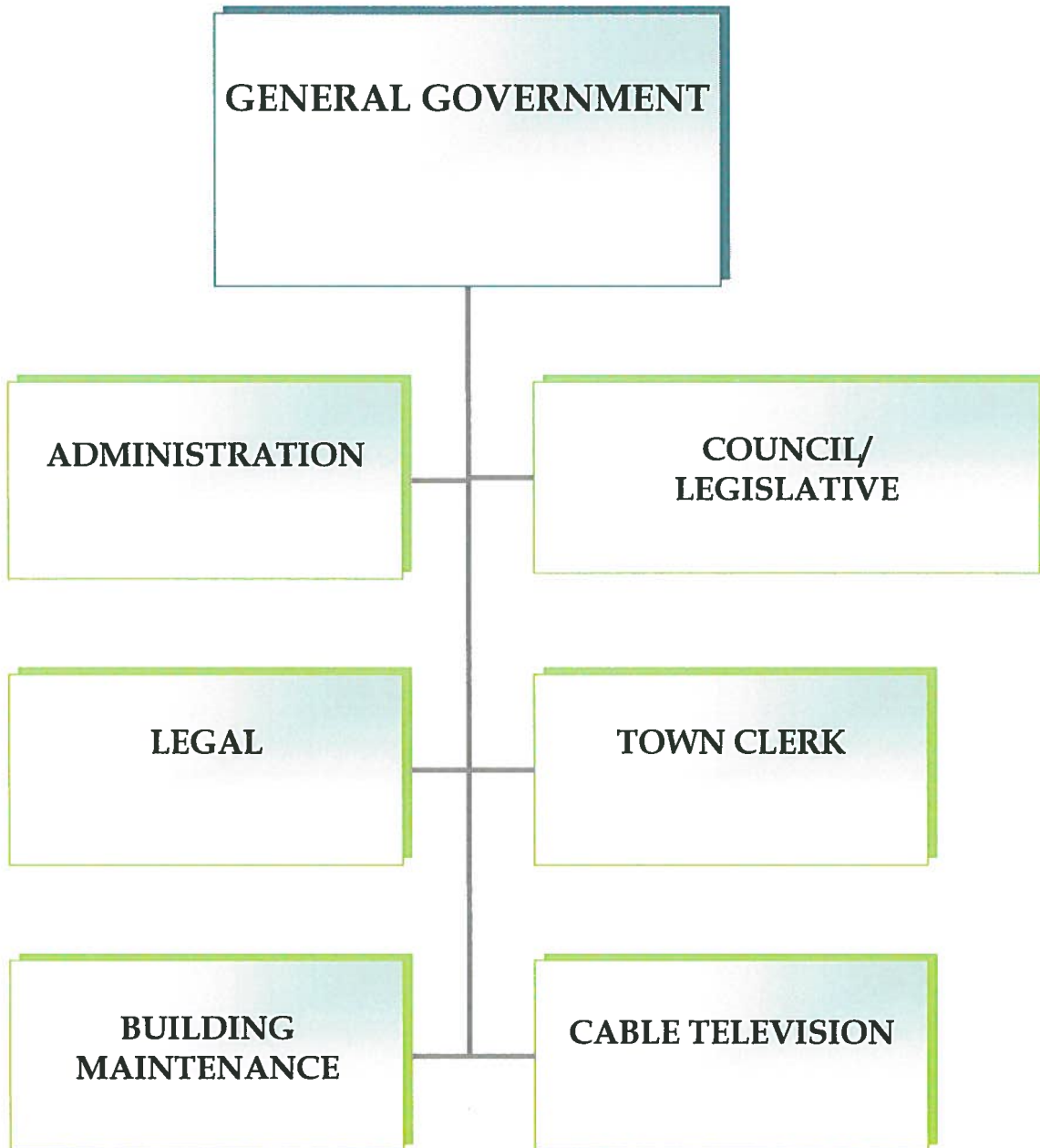
The "available" fund balance should not be relied upon for regular tax relief. In accordance with Council fund balance policy, this available balance should be used for what is commonly called "one-time" expenses. Regular reliance on fund balance could artificially reduce the tax rate, but when fund balance is no longer available, the tax rate would increase. "Available" fund balance is essential for the Town's ability to respond to unforeseen circumstances. These unforeseen circumstances can include natural disasters, premature infrastructure failure, and economic influences uncontrollable at the local level.

GENERAL FUND REVENUES

| Acct No | Account Name | Actual FY14 | Budget FY15 | Estimated FY15 | Proposed FY16 | FY16 vs FY15 | % | Explanation |
|---------|-----------------------------------|-------------|-------------|----------------|---------------|--------------|--------|---|
| | TOTAL GENERAL REVENUES | 4,920,091 | 4,826,825 | 4,850,364 | 4,936,693 | 109,869 | 2.3% | |
| R3015 | Budgeted Use of Reserve Fund | 0 | 0 | 0 | 0 | - | | To provide a stable mil rate |
| R3020 | Boat Excise Taxes | 31,288 | 34,000 | 34,000 | 34,680 | 680 | 2.0% | Historical trend |
| R3030 | Auto Excise Taxes | 2,880,330 | 2,805,000 | 2,858,000 | 2,861,100 | 56,100 | 2.0% | Assume purchase pace for cars will slow down and current cars will age. |
| R3110 | Building Permits | 95,161 | 109,800 | 94,800 | 115,290 | 5,490 | 5.0% | Historical trend |
| R3112 | Electrical Permits | 18,841 | 18,700 | 22,700 | 19,635 | 935 | 5.0% | Historical trend |
| R3115 | Growth Permit Fees | 4,500 | 4,700 | 4,700 | 4,935 | 235 | 5.0% | Historical trend |
| R3116 | Code Enforcement - Fines | 485 | 0 | 446 | 0 | - | | Historical trend |
| R3120 | Zoning Board Fees | 4,000 | 4,200 | 4,200 | 4,410 | 210 | 5.0% | Historical trend |
| R3123 | Planning Board Fees | 13,225 | 32,100 | 23,100 | 33,705 | 1,605 | 5.0% | Historical trend |
| R3125 | Hunting & Fishing Licenses | 0 | 0 | 0 | 0 | - | | Budgeted elsewhere |
| R3130 | Town Clerk Licenses/Fees | 15,939 | 15,000 | 15,000 | 15,300 | 300 | 2.0% | Historical trend |
| R3135 | Dog License Fees | 6,131 | 5,000 | 5,000 | 5,100 | 100 | 2.0% | Historical trend |
| R3140 | Miscellaneous Permits & Fees | 6,927 | 5,000 | 7,500 | 5,100 | 100 | 2.0% | Historical trend |
| R3145 | Firearms | 656 | 900 | 900 | 918 | 18 | 2.0% | Historical trend |
| R3150 | Inspection Fees | 5,954 | 8,500 | 8,500 | 8,925 | 425 | 5.0% | Historical trend |
| R3160 | Resident Stickers | 15,525 | 13,000 | 13,000 | 13,260 | 260 | 2.0% | Historical trend |
| R3170 | Auto Tags | 29,829 | 32,000 | 31,000 | 32,640 | 640 | 2.0% | Historical trend |
| R3171 | Rec. Vehicle Tags | 2,287 | 2,300 | 2,300 | 2,346 | 46 | 2.0% | Historical trend |
| R3180 | Cable TV Franchise Fees | 210,452 | 210,000 | 212,000 | 214,200 | 4,200 | 2.0% | Historical trend |
| R3190 | Plumbing Inspections | 31,430 | 41,900 | 33,900 | 43,995 | 2,095 | 5.0% | Historical trend |
| R3210 | Witness Fees | 3,588 | 2,000 | 2,000 | 2,040 | 40 | 2.0% | Historical trend |
| R3220 | Parking Tickets | 1,925 | 2,200 | 2,000 | 2,244 | 44 | 2.0% | Historical trend |
| R3225 | Yarmouth/N. Yar Animal Cntrl Serv | 150 | 12,644 | 12,644 | 12,897 | 253 | 2.0% | New Arrangement |
| R3240 | Penalty Interest | 44,429 | 45,000 | 42,500 | 45,900 | 900 | 2.0% | Historical trend |
| R3340 | Recycling Center | 48,959 | 46,000 | 50,000 | 51,000 | 5,000 | 10.9% | Historical trend (2% above 2015 estimate) |
| R3350 | Composting Sales | 3,521 | 4,000 | 3,500 | 3,570 | (430) | -10.8% | Increase of 2% above 2015 estimate |
| R3360 | Ambulance Charges | 385,267 | 428,000 | 413,000 | 421,260 | (6,740) | -1.6% | Increase of 2% above 2015 estimate |
| R3370 | Accident Reports | 1,300 | 1,800 | 1,800 | 1,800 | - | 0.0% | Historical number that is reasonable |
| R3375 | Yarmouth Dispatch | 171,896 | 177,053 | 177,053 | 182,364 | 5,312 | 3.0% | Increase of 3% |

| Acct No | Account Name | Actual FY14 | Budget FY15 | Estimated FY15 | Proposed FY16 | FY16 vs FY15 | % | Explanation |
|---------|----------------------------------|-------------|-------------|----------------|---------------|--------------|--------|---|
| | TOTAL GENERAL REVENUES | 4,920,091 | 4,826,825 | 4,850,364 | 4,936,693 | 109,868 | 2.3% | |
| R3390 | Mooring Fees | 145,647 | 147,000 | 147,000 | 147,000 | - | 0.0% | Historical number that is reasonable |
| R3391 | Dinghy Fees | 5,950 | 2,300 | 2,300 | 2,346 | 46 | 2.0% | Historical trend |
| R3395 | Launching Fees | 1,245 | 1,100 | 1,100 | 1,122 | 22 | 2.0% | Not predictable |
| R3410 | Snowmobile Registration | 1,787 | 1,750 | 1,750 | 1,750 | - | 0.0% | Hold even |
| R3420 | General Assistance Reimbursement | 4,881 | 17,500 | 7,500 | 7,500 | (10,000) | -57.1% | Based on 2015 pacing |
| R3430 | State Revenue Sharing | 464,066 | 422,000 | 446,293 | 446,293 | 24,293 | 5.8% | Per latest Budget Plan, 2015 is last year |
| R3440 | Veterans Reimbursement | 5,972 | 5,500 | 6,000 | 5,610 | 110 | 2.0% | Historical trend |
| R3450 | Transit Bonus | 36,988 | 0 | 0 | 0 | - | | Historical trend |
| R3495 | Law Enforcement Grant | 0 | 0 | 0 | 0 | - | | Historical trend |
| R3460 | Tree Growth Reimbursement | 22,201 | 35,000 | 35,000 | 35,000 | - | 0.0% | Expect no change |
| R3470 | State Park Funds | 319 | 315 | 315 | 315 | - | 0.0% | Expect no change |
| R3496 | Fire Dept - Misc Revenues | 0 | 0 | 0 | 0 | - | | Don't plan on this |
| R3510 | Interest Income | 72,027 | 65,000 | 65,000 | 78,000 | 13,000 | 20.0% | Increased CD Investment |
| N | | | | | | | | Includes budgeted land sale for 2014 for fire station |
| R3520 | Miscellaneous Revenues (Town) | 74,826 | 29,000 | 29,000 | 29,580 | 580 | 2.0% | Don't plan on this |
| R3540 | Worker's Comp Refund | 12,829 | 0 | 0 | 0 | - | | Don't plan on this |
| R3550 | Insurance Refund | 13,232 | 0 | 0 | 0 | - | | Don't plan on this |
| R3560 | Tower Lease | 24,126 | 39,563 | 33,563 | 43,563 | 4,000 | 10.1% | New AT&T Agreement |

GENERAL GOVERNMENT



ADMINISTRATION

DEPARTMENT: ADMINISTRATION

| Acct No | Account Name | Actual 2013-2014 | Budget 2014-2015 | Estimated 2014-2015 | Proposed 2015-2016 | 2015-2016 Line Item Budget Notes |
|------------|-----------------------------------|------------------|------------------|---------------------|--------------------|---|
| - | DEPARTMENT TOTAL | 329,016 | 345,309 | 351,891 | 380,261 | 10.12% over(- under) FY15 budget |
| 111 | DEPARTMENT: ADMINISTRATION | | | | | |
| 111-4010 | FULL-TIME SALARIES | 185,445 | 185,332 | 185,332 | 214,295 | Salary for the Town Manager (80%), Assistant Town Manager (90%), Administrative Assistant (68.6%), move Energy Sustainability position to Full-Time (30.9%) |
| 111-4020 | PART-TIME SALARIES | 4,830 | 7,140 | 7,140 | 0 | Energy Sustainability Coordinator moved to Full-time |
| 111-4040 | TRANSPORTATION | 4,946 | 5,200 | 5,200 | 5,200 | Town Manager's car allowance at \$400/month; and Asst. Manager mileage at \$400/year. |
| 111-4050 | HEALTH INSURANCE | 28,553 | 26,798 | 33,480 | 40,589 | Employer Contribution , 9.5% inc POS plans, 10.23% inc on PPO plans, Energy Sustainability Coordinator moved to full-time. Assumes move to PPO500 1/1/2016 |
| 111-4060 | RETIREMENT | 28,434 | 29,415 | 29,415 | 35,177 | Employer Contribution, MPERS contribution % increased 14% |
| 111-4061 | RETIREMENT HEALTH SAVINGS | 0 | 0 | 0 | 2,143 | Moved from Contingency and split between departments |
| 111-4070 | SOCIAL SECURITY | 15,012 | 14,724 | 14,724 | 16,394 | Employer Social Security contribution. |
| 111-5010 | POSTAGE | 950 | 1,600 | 1,600 | 1,300 | Funds for department mailings (shared with Town Clerk). |
| 111-5020 | TELEPHONE | 2,195 | 2,500 | 2,500 | 1,368 | Includes Town Manager's cell phone and internet service. Telephone usage moved to IT |
| 111-5040 | EDUCATIONAL / MEETING | 5,030 | 5,150 | 5,150 | 5,350 | ICMA @ \$2,500; MTCMA @ 500; MMA / Legislation @ \$300; Asst. Manager expenses @ \$700 and Misc. of \$1,150, books \$200. |

DEPARTMENT: ADMINISTRATION

| Acct No | Account Name | Actual 2013-2014 | Budget 2014-2015 | Estimated 2014-2015 | Proposed 2015-2016 | 2015-2016 Line Item Budget Notes |
|------------|-----------------------------------|---------------------|---------------------|------------------------|-----------------------|--|
| - | DEPARTMENT TOTAL | 329,016 | 345,309 | 351,891 | 380,261 | 10.12% over(- under) FY15 budget |
| 111 | DEPARTMENT: ADMINISTRATION | | | | | |
| 111-5310 | VEHICLE MAINTENANCE | 718 | 700 | 700 | 800 | Maintenance costs for the Town's hybrid vehicle. |
| 111-5490 | OTHER PROFESSIONAL SERVICES | 21,765 | 30,500 | 30,500 | 25,000 | Professional services including mediation/arbitration services, expert witnesses, studies, appraisals, surveys, architects, engineering, human resource consulting, and other specialized services including regional efforts. |
| 111-5800 | DUES & MEMBERSHIPS | 2,142 | 2,400 | 2,400 | 2,400 | Dues to International City Manager's Association (ICMA), Maine Town and City Management Association (MTCMA), Society for Human Resource Management(SHRM) and the Portland Regional Chamber. |
| 111-5900 | OTHER CONTRACTUAL SERVICES | 198 | 750 | 750 | 0 | |
| 111-6010 | OFFICE SUPPLIES | 1,123 | 1,200 | 1,200 | 1,200 | Office supplies needed during the year. |
| 111-6020 | BOOKS / SUBSCRIPTIONS | 120 | 200 | 200 | | |
| 111-6130 | MOTOR FUELS & LUBRICANTS | 385 | 600 | 500 | 445 | Fuel costs for the Town's hybrid vehicle. |
| 111-6820 | OFFICE EQUIPMENT | 660 | 4,500 | 4,500 | 3,500 | Replacement items formally part of a reserve, including office chairs, file cabinets, tables, etc. |

DEPARTMENT: ADMINISTRATION

| Acct No | Account Name | Actual 2013-2014 | Budget 2014-2015 | Estimated 2014-2015 | Proposed 2015-2016 | 2015-2016 Line Item Budget Notes |
|---------------------------------------|----------------------------|---------------------|---------------------|------------------------|-----------------------|--|
| - | DEPARTMENT TOTAL | 329,016 | 345,309 | 351,891 | 380,261 | 10.12% over(- under) FY15 budget |
| 111 DEPARTMENT: ADMINISTRATION | | | | | | |
| 111-6900 | OTHER COMMODITIES | 7,760 | 4,500 | 4,500 | 4,500 | Funds for meetings, flowers for special occasions, Town Hall coffee service, kitchen supplies, gift certificates, flags for Veteran's graves on Memorial Day and the Memorial Day parade. |
| 111-7010 | TRANSFER TO OFFICE RESERVE | 0 | 0 | 0 | 0 | |
| 111-8930 | UNALLOCATED | 18,750 | 22,100 | 22,100 | 20,600 | Funds for the Town Employee Incentive programs that include: safety (1,500), service (12,600), Employee Recognition Breakfast/United Way Kick-off (1,000), annual summer event (1,100), Holiday lunch (2,000); and Wellness Program (2,400). |

COUNCIL/LEGISLATIVE

DEPARTMENT: COUNCIL

| Acct No | Account Name | Actual 2013-2014 | Budget 2014-2015 | Estimated 2014-2015 | Proposed 2015-2016 | 2015-2016 Line Item Budget Notes |
|--------------|--|------------------|------------------|---------------------|--------------------|--|
| - | DEPARTMENT TOTAL | 38,085 | 42,186 | 42,186 | 46,586 | 10.43% over(- under) FY15 budget |
| 111-1 | DEPARTMENT: COUNCIL/LEGISLATIVE | | | | | |
| 111-1-4020 | PART-TIME SALARIES | 4,200 | 7,000 | 7,000 | 7,000 | Salary for Town Council members at \$40 per Council meeting. |
| 111-1-4070 | SOCIAL SECURITY | 321 | 536 | 536 | 536 | Employer Social Security contribution. |
| 111-1-5040 | MEETINGS & EDUCATIONAL | 0 | 100 | 100 | 100 | Funds for mandatory Council training. |
| 111-1-5080 | LEGAL/ADVERTISING | 0 | 0 | 0 | 0 | |
| 111-1-5840 | COUNCIL OF GOVERNMENTS | 11,185 | 12,300 | 12,300 | 11,500 | Dues to the Greater Portland Council of Governments - services include group purchasing, research, planning, cartography, and regional representation on various issues. |
| 111-1-5850 | MAINE MUNICIPAL ASSOCIATION | 12,463 | 12,700 | 12,700 | 12,700 | Dues to the Maine Municipal Association - services include representation before the State Legislature, consulting on personnel and legal matters, and self-insurance pools. |
| 111-1-5900 | OTHER CONTRACTUAL SERVICES | 1,252 | 4,750 | 4,750 | 8,250 | Funding for long-range planning and research studies that are directed by the Council. The Council may allocate some of these funds to support advisory land use boards such as LPAC, and the Conservation Commission. Water Quality assessment project near Mussel Cove (\$5,500) |
| 111-1-6900 | OTHER COMMODITIES | 3,349 | 1,000 | 1,000 | 2,000 | Miscellaneous Council expenses. |
| 111-1-6910 | BANQUET | 5,315 | 3,800 | 3,800 | 4,500 | Funds for the annual municipal banquet. |

LEGAL

DEPARTMENT: LEGAL

| Acct | Account Name | Actual 2013-2014 | Budget 2014-2015 | Estimated 2014-2015 | Proposed 2015-2016 | 2015-2016 Line Item Budget Notes |
|--------------|--------------------------|---------------------|---------------------|------------------------|-----------------------|---|
| No | | | | | | |
| - | DEPARTMENT TOTAL | 151,121 | 100,000 | 100,000 | 110,000 | 10% over(- under) FY15 budget |
| 111-2 | DEPARTMENT: LEGAL | | | | | |
| 111-2-5400 | LEGAL SERVICES | 151,121 | 100,000 | 100,000 | 110,000 | General Town legal services for various issues. |

TOWN CLERK

DEPARTMENT: TOWN CLERK

| Acct No | Account Name | Actual 2013-2014 | Budget 2014-2015 | Estimated 2014-2015 | Proposed 2015-2016 | 2014-2015 Line Item Budget Notes |
|------------|-------------------------------|------------------|------------------|---------------------|--------------------|---|
| - | DEPARTMENT TOTAL | 339,382 | 391,656 | 383,277 | 377,743 | -3.55% over(- under) FY14 budget |
| 112 | DEPARTMENT: TOWN CLERK | | | | | |
| 112-4010 | FULL-TIME SALARIES | 187,552 | 180,516 | 177,780 | 182,332 | Salary for the Town Clerk, Deputy Town Clerk, and two Excise Clerks. |
| 112-4020 | PART-TIME SALARIES | 12,163 | 17,780 | 16,784 | 14,880 | Hourly wages paid to election workers for two elections. This line also includes Registrar's salary. This line item should go down. The elections will not be as large as the previous year |
| 112-4030 | OVERTIME | 1,541 | 2,500 | 2,500 | 2,500 | Overtime for the Deputy Town Clerk and Registrar for election work. |
| 112-4050 | HEALTH INSURANCE | 38,793 | 39,968 | 40,256 | 42,566 | Employer Contribution. PPO plan contribution % increased 10.2%, Assumes move to PPO500 on 1/1/2016 |
| 112-4060 | RETIREMENT | 11,273 | 11,856 | 11,856 | 12,676 | Employer Contribution. MPERS contribution % increased 14% |
| 112-4061 | RETIREMENT HEALTH SAVINGS | 0 | 0 | | 1,788 | previously in contingency now split by department. |
| 112-4070 | SOCIAL SECURITY | 14,473 | 15,361 | 15,075 | 15,278 | Employer Social Security contribution. |
| 112-5010 | POSTAGE | | | | 7,000 | Postage for certified letters in August, September, and February for taxes, absentee ballots June and November. Weekly large mailings to Vitals, IFW and BMV. Previously used Finance and Admin postage accounts. |

DEPARTMENT: TOWN CLERK

| Acct No | Account Name | Actual 2013-2014 | Budget 2014-2015 | Estimated 2014-2015 | Proposed 2015-2016 | 2014-2015 Line Item Budget Notes |
|------------|-------------------------------|------------------|------------------|---------------------|--------------------|---|
| - | DEPARTMENT TOTAL | 339,382 | 391,656 | 383,277 | 377,743 | -3.55% over(- under) FY14 budget |
| 112 | DEPARTMENT: TOWN CLERK | | | | | |
| 112-5020 | TELEPHONE | 1,659 | 1,700 | 1,900 | 648 | Cell phone and internet access charges. |
| 112-5030 | TRANSPORTATION | 70 | 100 | 0 | 200 | Mileage reimbursement. Trips to nursing homes during 2 elections and other misc travel. |
| 112-5040 | EDUCATIONAL/MEETING | 366 | 1,800 | 1,800 | 1,800 | I am anticipating using Kim Darling for coverage to allow more training opportunities for all staff. Costs include Secretary of State's election conference, Vital Records classes, Title 21-A (State Election Law), 30-A (Municipal Law), MMA Convention and |
| 112-5060 | PRINTING | 4,404 | 5,750 | 5,500 | 5,500 | Printing needs for two elections (\$5000) and throughout the year. |
| 112-5080 | LEGAL/ADVERTISING | 4,390 | 6,200 | 6,200 | 6,000 | Funds for legal ads in newspapers. |
| 112-5300 | MACHINE/EQUIPMENT MAINTENANCE | 589 | 1,600 | 1,600 | 1,600 | Maintenance agreement and programming for the voting machines. |
| 112-5410 | COMPUTER SERVICES | 5,979 | 24,400 | 24,400 | 6,300 | Costs associated to Trio renewal fee and Imageflo. This may need to increase for en-code. |
| 112-5490 | OTHER PROFESSIONAL SERV | 9,613 | 14,000 | 9,000 | 8,600 | Preservation of old town records (\$5500), Binding of 1 years of Council records (\$300) and misc. needs. Printing and issuance of tax bills (\$8200). |
| 112-5800 | DUES & MEMBERSHIPS | 70 | 75 | 75 | 125 | Membership dues include Cumberland County Clerks Association, \$25 & Maine Town City Clerks Assoc. each for Clerk and Deputy Clerk., Tax and Treasurers Dues \$25. |

DEPARTMENT: TOWN CLERK

| Acct No | Account Name | Actual 2013-2014 | Budget 2014-2015 | Estimated 2014-2015 | Proposed 2015-2016 | 2014-2015 Line Item Budget Notes |
|------------|-------------------------------|------------------|------------------|---------------------|--------------------|--|
| - | DEPARTMENT TOTAL | 339,382 | 391,656 | 383,277 | 377,743 | -3.55% over(- under) FY14 budget |
| 112 | DEPARTMENT: TOWN CLERK | | | | | |
| 112-5830 | SOCIAL SERVICE AGENCIES | 18,500 | 18,500 | 18,500 | 18,500 | Funds for the Human Service Committee to allocate to local social service agencies. Falmouth has a long history of supporting organizations that provide economic and social service resources to residents in need. |
| 112-5890 | GENERAL ASSISTANCE | 23,699 | 45,000 | 45,000 | 45,000 | Funds for the Human Service Committee to allocate to local social service agencies. Falmouth has a long history of supporting organizations that provide economic and social service resources to residents in need. |
| 112-5900 | OTHER CONTRACTUAL SERVICES | 281 | 800 | 800 | 800 | Miscellaneous services, such as custom painting for election signs, etc. |
| 112-6010 | OFFICE SUPPLIES | 2,290 | 2,000 | 2,500 | 2,500 | Office supplies needed during the year. |
| 112-6020 | BOOKS/SUBSCRIPTIONS | 275 | 250 | 250 | 150 | Educational books and subscriptions, including MMA manuals. |
| 112-6900 | OTHER COMMODITIES | 1,401 | 1,500 | 1,500 | 1,000 | Misc expenses include for Elections and absentee voting. |

BUILDING MAINTENANCE

DEPARTMENT: BUILDING MAINTENANCE

| Acct No | Account Name | Actual 2013-2014 | Budget 2014-2015 | Estimated 2014-2015 | Proposed 2015-2016 | 2015-2016 Line Item Budget Notes |
|------------|---|------------------|------------------|---------------------|--------------------|--|
| - | DEPARTMENT TOTAL | 165,660 | 225,705 | 219,640 | 238,568 | 5.7% over(- under) FY14 budget |
| 113 | DEPARTMENT: BUILDING MAINTENANCE | | | | | |
| 113-4010 | FULL-TIME SALARIES | 81,704 | 115,020 | 101,602 | 116,086 | Salaries for three custodians at all town facilities plus IT Assistant (10%) |
| 113-4030 | OVERTIME | 2,882 | 1,000 | 3,000 | 1,000 | Overtime for special projects. |
| 113-4050 | HEALTH INSURANCE | 29,349 | 45,941 | 46,272 | 48,942 | Employer health insurance contribution. 10.23% inc PPO plans. Assumes move to PPO500 on 1/1/2016 |
| 113-4060 | RETIREMENT | 6,086 | 9,079 | 8,139 | 9,854 | Employer retirement contribution. MPERS contribution % increased by 14% |
| 113-4061 | RETIREMENT HEALTH SAVINGS | 0 | 0 | 0 | 1,180 | previously in contingency now split between departments. |
| 113-4070 | SOCIAL SECURITY | 6,073 | 8,876 | 7,773 | 8,957 | Employer Social Security contribution. |
| 113-4100 | WORKER'S COMPENSATION | 0 | 0 | 0 | 0 | This line item has been consolidated into one cost center. |
| 113-5030 | TRANSPORTATION | 0 | 240 | 140 | 240 | Monthly mileage reimbursement at \$20/month |
| 113-5200 | ELECTRICITY | 14,507 | 14,750 | 21,915 | 22,189 | Electricity for the Town Hall. This reflects the latest contract rate for calendar year 2015 of \$.12892 per KWh and assumes we get that same rate for 2016. |
| 113-5220 | WATER | 555 | 625 | 625 | 644 | Water and sewer charges for Town Hall. |
| 113-5230 | PROPANE | 10,105 | 10,175 | 10,175 | 11,976 | Heating fuel for Town Hall. |
| 113-5500 | MAINTENANCE/BUILDING | 9,531 | 7,000 | 7,000 | 7,000 | Funds for repairs to plumbing, electrical, phone, heating and other systems as well as general maintenance to the building as needed. |

DEPARTMENT: BUILDING MAINTENANCE

| Acct No | Account Name | Actual 2013-2014 | Budget 2014-2015 | Estimated 2014-2015 | Proposed 2015-2016 | 2015-2016 Line Item Budget Notes |
|---|------------------------------------|------------------|------------------|---------------------|--------------------|--|
| - | DEPARTMENT TOTAL | 165,660 | 225,705 | 219,640 | 238,568 | 5.7% over(- under) FY14 budget |
| DEPARTMENT: BUILDING MAINTENANCE | | | | | | |
| 113-5900 | OTHER CONTRACTUAL SERVICES | 3,191 | 6,000 | 6,000 | 6,000 | Annual service contracts for: HVAC, elevator license inspection and periodic service, sprinkler and alarm system, generator service, security monitoring and pest control. |
| 113-6830 | BUILDING RENOVATIONS | 0 | 2,000 | 2,000 | 0 | |
| 113-6900 | OTHER COMMODITIES | 1,679 | 5,000 | 5,000 | 4,500 | Funds for cleaning and misc. supplies for Town Hall. |
| 113-7020 | BUILDING IMPROVEMENTS (To Reserve) | 0 | 0 | 0 | 0 | |

CABLE TELEVISION

DEPARTMENT: CABLE TV

| Acct No | Account Name | Estimated 2013-2014 | Budget 2014-2015 | Estimated 2014-2015 | Proposed 2015-2016 | 2015-2016 Line Item Budget Notes |
|------------|--|---------------------|------------------|---------------------|--------------------|---|
| - | DEPARTMENT TOTAL | 54,552 | 59,548 | 59,611 | 59,054 | -0.83% over(- under) FY15 budget |
| 116 | DEPARTMENT: CABLE T.V. | | | | | |
| 116-4020 | PART-TIME SALARIES | 32,696 | 35,813 | 35,813 | 34,145 | Salary for the Cable TV Station Manager (60%). |
| 116-4050 | HEALTH INSURANCE | 8,132 | 8,719 | 8,782 | 9,289 | Employer health insurance contribution. PPO plan contributions increased 10.2%, assumes move to PPO500 on 1/1/2016 |
| 116-4060 | RETIREMENT | 2,064 | 2,476 | 2,476 | 2,884 | Employer retirement contribution. MPERS contribution % increased 14% |
| 116-4061 | RETIREMENT HEALTH SAVINGS | 0 | 0 | | 324 | Previously in contingency now split by department. |
| 116-4070 | SOCIAL SECURITY | 2,322 | 2,740 | 2,740 | 2,612 | Employer Social Security contribution. |
| 116-5040 | EDUCATIONAL/MEETING | 43 | 800 | 800 | 800 | Professional development, attendance at professional associations, and meetings associated with franchise agreement renewal. |
| 116-5060 | PRINTING | 0 | 0 | | | |
| 116-5300 | MACHINE/EQUIPMENT MAINTENANCE/SOFTWARE | 1,830 | 2,500 | 2,500 | 2,500 | Funds to cover repairs for equipment that is out of warranty. |
| 116-5900 | PROGRAM DEVELOPMENT | 7,146 | 6,000 | 6,000 | 6,000 | Earth Channel streaming and On-Demand programs (\$5,500) and contract work (\$500). |
| 116-6010 | OFFICE SUPPLIES | 318 | 500 | 500 | 500 | Office supplies needed during the year. Includes purchase of DVDs, batteries, light bulbs and other specialty media supplies. |

FINANCE



ASSESSMENT ADMINISTRATION

DEPARTMENT: ASSESSMENT ADMINISTRATION

| Acct No | Account Name | Actual 2013-2014 | Budget 2014-2015 | Estimated 2014-2015 | Proposed 2015-2016 | 2015-2016 Line Item Budget Notes |
|----------|--------------------------------|------------------|------------------|---------------------|--------------------|--|
| - | DEPARTMENT TOTAL | 204,271 | 162,794 | 162,480 | 150,159 | -7.76% over(under) FY15 budget |
| 121 | DEPARTMENT: ASSESSMENT ADMINIS | | | | | |
| 121-4010 | FULL-TIME SALARIES | 111,335 | 24,376 | 24,376 | 7,850 | Provides for the salary of the Admin Coordinator (20%). |
| 121-4030 | OVERTIME | 464 | 0 | 0 | 500 | Provides for administrative time for Board of Assessment Review & Personal Property discovery. |
| 121-4050 | HEALTH INSURANCE | 19,994 | 3,664 | 3,350 | 3,539 | Provides department's share of actual health insurance premiums. |
| 121-4060 | RETIREMENT | 6,890 | 1,901 | 1,901 | 628 | Provides department's actual share of retirement. |
| 121-4061 | RETIREMENT HEALTH SAVINGS | 0 | 0 | 0 | 122 | previously in contingency, now split between departments. |
| 121-4070 | SOCIAL SECURITY | 8,076 | 1,865 | 1,865 | 639 | Employer's share of Social Security. |
| 121-4100 | WORKERS COMPENSATION | 0 | 0 | 0 | 0 | Move Assessing to County |
| 121-5010 | POSTAGE | 1,558 | 0 | 0 | 0 | Move Assessing to County |
| 121-5020 | TELEPHONE | 1,098 | 0 | 0 | 0 | Move Assessing to County |
| 121-5030 | TRANSPORTATION | 40 | 0 | 0 | 0 | Move Assessing to County |
| 121-5040 | EDUCATIONAL/MEETING | 970 | 0 | 0 | 0 | Move Assessing to County |
| 121-5070 | MAPS & BLUEPRINTS | 6,735 | 0 | 0 | 0 | Move Assessing to County |
| 121-5340 | OFFICE MACHINE MAINTENANCE | 0 | 0 | 0 | 0 | Move Assessing to County |
| 121-5410 | COMPUTER SERVICES | 1,125 | 0 | 0 | 750 | PDF Property Cards |
| 121-5490 | OTHER PROFESSIONAL SERVICES | 42,888 | 130,988 | 130,988 | 136,131 | Use of Regional Assessing/Move Assessing to County, 3% increase, 1% increase in share of total costs |

DEPARTMENT: ASSESSMENT ADMINISTRATION

| Acct No | Account Name | Actual 2013-2014 | Budget 2014-2015 | Estimated 2014-2015 | Proposed 2015-2016 | 2015-2016 Line Item Budget Notes |
|----------|--------------------------------|------------------|------------------|---------------------|--------------------|----------------------------------|
| - | DEPARTMENT TOTAL | 204,271 | 162,794 | 162,480 | 150,159 | -7.76% over(under) FY15 budget |
| 121 | DEPARTMENT: ASSESSMENT ADMINIS | | | | | |
| 121-5700 | TRANSFER FEES | 1,005 | 0 | 0 | 0 | Move Assessing to County |
| 121-5800 | DUES & MEMBERSHIPS | 590 | 0 | 0 | 0 | Move Assessing to County |
| 121-5810 | BOARD OF ASSESSMENT REVIEW | 116 | 0 | 0 | 0 | Move Assessing to County |
| 121-6010 | OFFICE SUPPLIES | 697 | 0 | 0 | 0 | Move Assessing to County |
| 121-6020 | BOOKS/SUBSCRIPTIONS | 690 | 0 | 0 | 0 | Move Assessing to County |

ACCOUNTING AND CONTROL

DEPARTMENT: ACCOUNTING AND CONTROL

| Acct No | Account Name | Actual 2013-2014 | Budget 2014-2015 | Estimated 2014-2015 | Proposed 2015-2016 | 2015-2016 Line Item Budget Notes |
|----------|---|------------------|------------------|---------------------|--------------------|---|
| - | DEPARTMENT TOTAL | 246,553 | 259,690 | 266,349 | 278,874 | 7.39% over(- under) FY15 budget |
| 122 | DEPARTMENT: ACCOUNTING & CONTROL | | | | | |
| 122-4010 | FULL-TIME SALARIES | 158,934 | 153,937 | 153,937 | 172,334 | Salaries for Finance Director (75%), Bookkeeper (75%) and Accountant (85%), 6% of the Administrative Assistant and 19.1% of Energy Sustainability Coordinator. |
| 122-4020 | PART-TIME SALARIES | 0 | 9,996 | 6,397 | 0 | Energy Sustainability Position moved to full-time |
| 122-4030 | OVERTIME | 2,236 | 4,150 | 4,650 | 4,000 | Overtime for Bookkeeper |
| 122-4050 | HEALTH INSURANCE | 18,245 | 19,849 | 27,618 | 33,096 | Employer Contribution. PPO plan contributions increased 10.2%, assumes move to PPO500 on 1/1/2016 |
| 122-4060 | RETIREMENT | 9,804 | 12,339 | 12,339 | 14,425 | Employer Contribution. MPERS contribution % increased 14% |
| 122-4061 | RETIREMENT HEALTH SAVINGS | 0 | 0 | 860 | 1,704 | Moved from contingency and split between departments |
| 122-4070 | SOCIAL SECURITY | 11,955 | 12,858 | 12,621 | 13,490 | Employer's share of Social Security. |
| 122-5010 | POSTAGE | 8,706 | 9,100 | 11,000 | 5,200 | Provides funds for various activities such as mailing tax bills, checks to vendors, etc. This account also Provides the Town wide cost of the annual maintenance agreement for the Town's postage meter. Moved \$3,500 to Town Clerk to cover correspondence. |
| 122-5020 | TELEPHONE | 1,952 | 2,000 | 2,000 | 0 | Telephone lines and fax line. |
| 122-5030 | TRANSPORTATION | 165 | 300 | 300 | 175 | Transportation expenses for Finance employees to conduct Town business and to attend training seminars. |
| 122-5040 | EDUCATIONAL/MEETING | 516 | 4,000 | 2,800 | 2,500 | Professional development and training for staff. Send 1 staff to MUNIS users group conference. CPE credits for Finance Director. |
| 122-5080 | LEGAL/ADVERTISING | 0 | 0 | | 0 | |
| 122-5430 | AUDIT | 17,200 | 19,000 | 19,000 | 19,000 | Audit services may rise substantially due to market conditions. This assumes we will continue to be at \$32K for School, Town and Wastewater. The amount shown here is the Town portion only. |

DEPARTMENT: ACCOUNTING AND CONTROL

| Acct No | Account Name | Actual 2013-2014 | Budget 2014-2015 | Estimated 2014-2015 | Proposed 2015-2016 | 2015-2016 Line Item Budget Notes |
|------------|---|------------------|------------------|---------------------|--------------------|---|
| - | DEPARTMENT TOTAL | 246,553 | 259,690 | 266,349 | 278,874 | 7.39% over(- under) FY15 budget |
| 122 | DEPARTMENT: ACCOUNTING & CONTROL | | | | | |
| 122-5490 | OTHER PROFESSIONAL SERVICES | 2,418 | 4,950 | 4,950 | 4,950 | GASB 45, 68 and 69 MMA \$4,000 actuarial fee for CAFR (2 audits OPEB and Pension). |
| 122-5700 | TRANSFER FEES | 3,360 | 3,760 | 4,376 | 3,800 | This line item reflects the cost of filing and discharging liens and is offset by lien fees assessed to delinquent property taxpayers. |
| 122-5800 | DUES & MEMBERSHIPS | 840 | 1,300 | 1,000 | 1,000 | Provides dues to various professional associations such as Government Finance Officers Association and the Maine Tax Collectors and Treasurers Association. |
| 122-6010 | OFFICE SUPPLIES | 1,439 | 1,000 | 1,400 | 1,400 | In-house printing, forms and general office supplies. |
| 122-6015 | COMPUTER FORMS/SUPPLIES | 1,732 | 1,050 | 1,050 | 1,700 | Payroll and disbursement check stock, and computer paper and supplies used by all departments. |
| 122-6020 | BOOKS/SUBSCRIPTIONS | 40 | 100 | 50 | 100 | Educational materials, newsletters etc. |
| 122-8525 | INTEREST PENALTY EXPENSE | 7,011 | 0 | 0 | 0 | |

DEBT SERVICE

DEPARTMENT: DEBT SERVICE

| Acct No | Account Name | Actual 2013-2014 | Budget 2014-2015 | Estimated 2014-2015 | Proposed 2015-2016 | 2015-2016 Line Item Budget Notes |
|----------|------------------------------------|------------------|------------------|---------------------|--------------------|---|
| - | DEPARTMENT TOTAL | 305,500 | 297,500 | 297,500 | 289,500 | -2.69% over(- under) FY15 budget |
| 123 | DEPARTMENT: DEBT SERVICE | | | | | |
| 123-8060 | 2007 PS BLDG IMPROV BOND PRINCIPAL | 200,000 | 200,000 | 200,000 | 200,000 | Annual principal payment on the 2007 Public Safety Building bond issue. This payment is also reflected in the Town's Capital Improvement Plan. |
| 123-8200 | BOND INTEREST | 105,500 | 97,500 | 97,500 | 89,500 | Annual interest payments on the 2007 Public Safety Building bond issue. These payments are also reflected in the Town's Capital Improvement Plan. |

INSURANCE/RISK MANAGEMENT

DEPARTMENT: INSURANCE

| Acct No | Account Name | Actual 2013-2014 | Budget 2014-2015 | Estimated 2014-2015 | Proposed 2015-2016 | 2015-2016 Line Item Budget Notes |
|------------|---|------------------|------------------|---------------------|--------------------|---|
| - | DEPARTMENT TOTAL | 208,361 | 224,373 | 224,373 | 227,088 | 10.04% over(- under) FY14 budget |
| 124 | DEPARTMENT: INSURANCES/RISK MANAGEMENT | | | | | |
| 124-4050 | HEALTH INSURANCE | 204 | 0 | 0 | 0 | |
| 124-4060 | MPERS UNFUNDED LIABILITY | 35 | 0 | 0 | 0 | |
| 124-4070 | TRANSFERS TO OTHER DEPARTMENTS | 74 | 0 | 0 | 0 | |
| 124-4080 | GROUP INSURANCE | 2,412 | 2,500 | 2,500 | 2,575 | This is a group term life insurance program through MainePERS. The Town pays a premium for the first \$9,000 coverage per employee. Assume 3% inflation |
| 124-4090 | INCOME PROTECTION | 20,099 | 20,700 | 20,700 | 21,321 | This is the employer cost for the short-term disability insurance available to all Town employees. For Police and non-union employees, the cost split is 50% employer /50% employee. For Public Works the cost is 100% employee. Assumes a 3% increase. |
| 124-4095 | LONG-TERM DISABILITY | 1,879 | 1,973 | 1,973 | 1,973 | This is the cost for long-term disability insurance provided to regular employees. |
| 124-4100 | WORKERS' COMPENSATION | 67,982 | 73,475 | 73,475 | 70,014 | Assume a 4.7% increase due to employee raises and a change in loss ratio due to claims experience similar to 2015 increase. |
| 124-4110 | UNEMPLOYMENT COMPENSATION | 7,460 | 8,000 | 8,000 | 8,000 | The Town participates in the Maine Municipal Association statewide self-insurance pool. |
| 124-4120 | EMPLOYEE WELLNESS | 3,845 | 3,960 | 3,960 | 3,960 | Provides funds for the Employee Wellness Program which provides health education programs, an incentive point system to motivate employees to be physically active, and an Employee Assistance Program which provides outside counseling for employees. |
| 124-5105 | LIABILITY INSURANCE | 94,847 | 103,383 | 103,383 | 108,552 | The amount budgeted for this account reflects costs for general liability and building insurance, which cannot be allocated by department. Assumes a 5% increase due to increased claims and a 3.6% increase in property values. |

DEPARTMENT: INSURANCE

| Acct No | Account Name | Actual 2013-2014 | Budget 2014-2015 | Estimated 2014-2015 | Proposed 2015-2016 | 2015-2016 Line Item Budget Notes |
|----------|--|------------------|------------------|---------------------|--------------------|---|
| - | DEPARTMENT TOTAL | 208,361 | 224,373 | 224,373 | 227,088 | 10.04% over(- under) FY14 budget |
| 124 | DEPARTMENT: INSURANCES/RISK MANAGEMENT | | | | | |
| 124-5120 | PUBLIC OFFICIALS LIABILITY INS. | 9,524 | 10,381 | 10,381 | 10,693 | This is the cost for public officials liability insurance for elected and appointed board members. Assumes a 3% increase. |

INFORMATION SYSTEMS

DEPARTMENT: INFORMATION SYSTEMS

| Acct No | Account Name | Actual 2013-2014 | Budget 2014-2015 | Estimated 2014-2015 | Proposed 2015-2016 | 2015-2016 Line Item Budget Notes |
|----------|---------------------------------|------------------|------------------|---------------------|--------------------|---|
| - | DEPARTMENT TOTAL | 361,216 | 403,437 | 406,366 | 441,444 | 9.42% over(- under) FY15 budget |
| 125 | DEPARTMENT: INFORMATION SYSTEMS | | | | | |
| 125-4010 | FULL-TIME SALARIES | 78,905 | 80,989 | 80,989 | 84,384 | Salary for the Information Systems Administrator (95%) and IT Assistant (30%). |
| 125-4020 | PART-TIME SALARIES | 20 | 0 | | | |
| 125-4050 | HEALTH INSURANCE | 16,831 | 17,878 | 18,007 | 19,046 | Employer health insurance contribution. PPO contribution increased 10.2%, assumes move to PPO500 on 1/1/2016 |
| 125-4060 | RETIREMENT | 5,129 | 6,227 | 6,227 | 7,365 | Employer retirement contribution. MPERS contribution % increased 14% |
| 125-4061 | RETIREMENT HEALTH SAVINGS | 0 | 0 | | 828 | Previously in contingency now split by department. |
| 125-4070 | SOCIAL SECURITY | 5,669 | 6,196 | 6,196 | 6,455 | Employer Social Security contribution. |
| 125-5020 | TELEPHONE | 706 | 648 | 648 | 22,366 | Cell phone at \$54 per month. Moved Telephone usage charges to IT in FY16 (\$21,718) from other departments |
| 125-5040 | EDUCATIONAL/MEETING | 497 | 3,000 | 3,000 | 3,000 | Professional development and training related costs, such as travel, misc. conference fees. GMIS national conference and/or other IT training - \$2,650, GMIS annual dues - \$150, URISA Dues - \$175, MEGUG Dues - \$25 |
| 125-5410 | COMPUTER SERVICES/WEB PAGE | 36,083 | 47,000 | 50,300 | 56,900 | Public Works, Mason/Motz, Town Hall, Central Fire Fiber Charges - \$34,900, Wirrn Rd and Foreside Fire internet fees - \$3,100, Public Safety fiber charges - \$11,400, Web Hosting - \$4,000, Web Updates - \$1,000, and IMS Hosting - \$2,500. Variance is due to fiber expansion to Mason/Motz building. |

DEPARTMENT: INFORMATION SYSTEMS

| Acct No | Account Name | Actual 2013-2014 | Budget 2014-2015 | Estimated 2014-2015 | Proposed 2015-2016 | 2015-2016 Line Item Budget Notes |
|--|-----------------------------|------------------|------------------|---------------------|--------------------|--|
| - | DEPARTMENT TOTAL | 361,216 | 403,437 | 406,366 | 441,444 | 9.42% over(- under) FY15 budget |
| DEPARTMENT: INFORMATION SYSTEMS | | | | | | |
| 125-5490 | OTHER PROFESSIONAL SERVICES | 70,775 | 78,300 | 78,300 | 78,300 | Funds for outside consulting services to operate and manage the Town's Computer System which includes 18 servers, 100 pcs, 102 phones and 155 users. This item includes \$45,550 for the Managed Services Agreement, which gives the Town 24/7 access to network engineers and on-going monitoring, management and maintenance of Town servers including the phone system; \$15,850 for maintenance contracts on routers, switches, firewalls and phone system; \$8,000 for IT support for items not covered under the Managed Services Agreement; \$8,900 for HP Warranty agreements and Xenserver/CAG maintenance. |
| 125-5900 | CONTRACTUAL SERVICES | 90,333 | 92,000 | 92,000 | 97,500 | Annual license/maintenance fees for the network software (i.e. XenDesktop, Backup Software, Anti-Virus Software and Security Software) - \$12,600; annual license and maintenance fees for VUEWorks/Asset Management Software and ArcGIS Server - \$15,100; and MUNIS ASP Fees for our Financial, HR, Payroll, Tax and Permitting Software system - \$64,300. Includes \$5,500 annual fee for Encode 180. |
| 125-5903 | PRINTER/COPIER CHARGES | 10,006 | 8,500 | 8,500 | 8,500 | All printer and copier maintenance costs for the Town. |
| 125-6010 | OFFICE SUPPLIES | 296 | 1,200 | 700 | 800 | Office supplies needed during the year (includes ID security cards). |
| 125-6800 | EQUIPMENT | 29,942 | 40,000 | 40,000 | 34,500 | Replacement items that were formally part of a reserve. Computers, printers, servers, software, etc. The variance is due to needing to purchase less equipment. |
| 125-7540 | COMPUTER NETWORK | 16,024 | 21,500 | 21,500 | 21,500 | Funds to update the GIS layers, street map, GIS data collection, website, online Mapping updates, and the maintenance of the Town's wide area network. |

PUBLIC SAFETY



POLICE ADMINISTRATION

DEPARTMENT: POLICE ADMINISTRATION

| Acct No | Account Name | Estimated 2013-2014 | Budget 2014-2015 | Estimated 2014-2015 | Proposed 2015-2016 | 2015-2016 Line Item Budget Notes |
|--------------|--|---------------------|------------------|---------------------|--------------------|---|
| - | DEPARTMENT TOTAL | 267,906 | 279,420 | 279,875 | 290,047 | 3.8% over(- under) FY15 budget |
| 131-1 | DEPARTMENT: POLICE ADMINISTRATION | | | | | |
| 131-1-4010 | FULL-TIME SALARIES | 192,735 | 197,348 | 197,348 | 201,323 | Salary for the Police Chief (93%), Lieutenant (100%) and Administrative Asst (90%). |
| 131-1-4050 | HEALTH INSURANCE | 26,408 | 28,283 | 28,487 | 30,130 | Employer health insurance contribution. PPO contribution increased 10.2%, assume move to PPO500 on 1/1/2016 |
| 131-1-4060 | RETIREMENT | 14,648 | 16,193 | 16,193 | 17,918 | Employer retirement contribution. MPERS contribution % increased 14% |
| 131-1-4061 | RETIREMENT HEALTH SAVINGS | 0 | 0 | 0 | 2,013 | Previously in contingency now split by department. |
| 131-1-4070 | SOCIAL SECURITY | 14,301 | 15,097 | 15,097 | 15,401 | Employer Social Security contribution. |
| 131-1-5010 | POSTAGE | 768 | 650 | 550 | 800 | Funds for department mailings. |
| 131-1-5040 | EDUCATIONAL/MEETING | 2,994 | 3,800 | 3,800 | 3,800 | One national conference (\$2,000), and local administrative trainings (\$1,300). Possible tuition reimbursement. |
| 131-1-5060 | PRINTING | 350 | 500 | 300 | 350 | Printing needs throughout the year. |
| 131-1-5080 | LEGAL/ADVERTISING | 400 | 400 | 100 | 400 | Funds for legal ads in newspapers. |
| 131-1-5310 | VEHICLE MAINTENANCE | 800 | 850 | 1,000 | 1,100 | Maintenance of the chief's vehicle beyond costs associated with fuel and lube. Vehicle is a 2012, thus increase in the maint. |
| 131-1-5340 | OFFICE MACHINE MAINTENANCE | 0 | 0 | 0 | 0 | Copier and printer maintenance is now in IT. |
| 131-1-5800 | DUES & MEMBERSHIPS | 510 | 700 | 700 | 700 | Dues for law enforcement associations: Maine Chiefs of Police (Chief and Lieutenant, \$300), IACP (Chief and Lt. \$200), FBI National Academy Associates (Chief & Lt. \$200). |

DEPARTMENT: POLICE ADMINISTRATION

| Acct No | Account Name | Estimated 2013-2014 | Budget 2014-2015 | Estimated 2014-2015 | Proposed 2015-2016 | 2015-2016 Line Item Budget Notes |
|------------|-----------------------------------|---------------------|------------------|---------------------|--------------------|---|
| - | DEPARTMENT TOTAL | 267,906 | 279,420 | 279,875 | 290,047 | 3.8% over(- under) FY15 budget |
| 131-1 | DEPARTMENT: POLICE ADMINISTRATION | | | | | |
| 131-1-5900 | OTHER CONTRACTUAL SERVICES | 8,584 | 9,500 | 10,000 | 10,500 | Funds to cover the cost of physical and psychological exams for new hires, fees for acquiring background reports, and miscellaneous contractual services. The annual fee of \$8,500 for FY 16 for the Regional Crime Lab at Portland PD is taken from this account. |
| 131-1-6010 | OFFICE SUPPLIES | 1,107 | 1,500 | 1,500 | 1,200 | Office supplies needed during the year. Costs for most supplies have gone up. |
| 131-1-6130 | MOTOR FUEL AND LUBRICANTS | 2,800 | 2,800 | 2,800 | 2,611 | Funds for gasoline and lubricants for chief's vehicle. |
| 131-1-6900 | OTHER COMMODITIES | 1,501 | 1,800 | 2,000 | 1,800 | Funds for the purchase of criminal statutes, concealed firearms permits, bulletins, training materials, office medical supplies, and misc. costs. |

PATROL

DEPARTMENT: PATROL

| Acct No | Account Name | Estimated 2013-2014 | Budget 2014-2015 | Estimated 2014-2015 | Proposed 2015-2016 | 2015-2016 Line Item Budget Notes |
|------------|---------------------------|---------------------|------------------|---------------------|--------------------|---|
| - | DEPARTMENT TOTAL | 1,153,545 | 1,270,216 | 1,248,532 | 1,198,324 | -5.66% over(- under) FY15 budget |
| 131 | DEPARTMENT: PATROL | | | | | |
| 131-4010 | FULL-TIME SALARIES | 654,190 | 714,415 | 714,415 | 672,953 | Salaries for 3 Sergeants, 10 Patrol Officers, and School Resource Officer (30%). Reflects COLA and contract adjustments. |
| 131-4020 | PART-TIME SALARIES | 8,203 | 9,600 | 9,000 | 9,600 | Salaries for reserve officers and members of the fire/police unit. This account supports the increased use of reserve officers' training and details. The department now utilizes 7 reserve officers. |
| 131-4025 | OVERTIME-COURT TIME | 4,289 | 4,000 | 5,000 | 5,000 | Reimburses the 3 hour minimum overtime for attendance at court, per collective bargaining. Former changes in procedure at District Court provides no control of when our officers appear in court. Increase is reflective of more appearances in court by officers. |
| 131-4030 | OVERTIME | 80,485 | 78,000 | 80,000 | 80,000 | Overtime to cover vacant patrol shifts due to vacations, holidays, illness, officers attending training, Council and School Board meetings, etc. |
| 131-4040 | H.V.S. LEAVE BUYOUT | 0 | 500 | 0 | 500 | Provides funds for officers to buyback vacation or sick time, per collective bargaining. This line has not been used for many years, but the union has a request in the bargaining process for the ability to buy back time. |
| 131-4050 | HEALTH INSURANCE | 128,744 | 157,643 | 140,913 | 148,992 | Employer Contribution, PPO contribution increase 10.2%, assume move to PPO500 on 1/1/2016 |
| 131-4060 | RETIREMENT | 57,933 | 65,060 | 65,060 | 57,558 | Employer Contribution. MPEKS contribution % increased 14% |
| 131-4061 | RETIREMENT HEALTH SAVINGS | 0 | 0 | 0 | 1,824 | Previously in contingency now split by department. |
| 131-4070 | SOCIAL SECURITY | 55,294 | 61,698 | 61,844 | 58,756 | Employer Social Security contribution. |

DEPARTMENT: PATROL

| Acct No | Account Name | Estimated 2013-2014 | Budget 2014-2015 | Estimated 2014-2015 | Proposed 2015-2016 | 2015-2016 Line Item Budget Notes |
|----------|----------------------------|---------------------|------------------|---------------------|--------------------|---|
| - | DEPARTMENT TOTAL | 1,153,545 | 1,270,216 | 1,248,532 | 1,198,324 | -5.66% over(- under) FY15 budget |
| 131 | DEPARTMENT: PATROL | | | | | |
| 131-5030 | TRANSPORTATION | 127 | 200 | 300 | 0 | Transportation expenses to attend training seminars and parking fees at the County garage when officers attend court. Increase for more court appearances. Move to 131-5310, vehicle maintenance |
| 131-5040 | EDUCATIONAL/MEETING | 7,092 | 7,000 | 7,000 | 7,000 | Provides training seminar fees for officers. Currently, the State Academy Board of Trustees has mandated that all officers attend 40 hours of training on a bi-annual basis. \$2,000 provides the fee for JPMMA for the mandatory on-line training. \$5,000 for additional training sessions that must be attended in person. Tuition for the 18 week basic school is \$2,500 should we need to send an officer.. |
| 131-5060 | PRINTING | 1,939 | 2,500 | 2,000 | 2,000 | Printing needs throughout the year. |
| 131-5080 | LEGAL/ADVERTISING | 586 | 500 | 400 | 600 | Funds for legal ads in newspapers. |
| 131-5310 | VEHICLE MAINTENANCE | 29,646 | 37,000 | 30,000 | 32,400 | Maintenance of the department's six marked police cruisers, three unmarked vehicles and the police/town's general purpose car. Insurance deductible for cruiser accidents now comes out of this account. |
| 131-5300 | EQUIPMENT MAINTENANCE | 1,912 | 1,600 | 1,600 | 1,600 | Service contract for the radar display trailer and \$500 for fitness equipment maintenance. |
| 131-5330 | RADIO/RADAR MAINTENANCE | 4,129 | 4,200 | 4,000 | 4,200 | Funds for routine maintenance of department mobile (13) and portable radios (30), and radar units (10). |
| 131-5340 | OFFICE MACHINE MAINTENANCE | 0 | 0 | 0 | 0 | Combined with Equipment Maintenance. |

DEPARTMENT: PATROL

| Acct No | Account Name | Estimated 2013-2014 | Budget 2014-2015 | Estimated 2014-2015 | Proposed 2015-2016 | 2015-2016 Line Item Budget Notes |
|------------|---------------------------|---------------------|------------------|---------------------|--------------------|--|
| - | DEPARTMENT TOTAL | 1,153,545 | 1,270,216 | 1,248,532 | 1,198,324 | -5.66% over(- under) FY15 budget |
| 131 | DEPARTMENT: PATROL | | | | | |
| 131-5410 | COMPUTER SERVICES | 7,023 | 7,200 | 7,200 | 7,200 | Provides 50% the cost of the time and materials maintenance contract and upgrades for the IMC records management system. Fee split with 134-5410. Contract for FY16 is \$14,400. |
| 131-6010 | OFFICE SUPPLIES | 2,845 | 3,500 | 3,500 | 3,000 | Office supplies needed during the year. |
| 131-6130 | MOTOR FUEL AND LUBRICANTS | 46,772 | 50,000 | 50,000 | 44,640 | Cost of gasoline and lubricants for the department's six marked police cruisers, three unmarked police vehicles, and the PD/Town General Purpose vehicle. |
| 131-6140 | TIRES | 4,564 | 7,500 | 7,500 | 7,500 | Tires and tire repairs for six marked police cruisers, three unmarked police vehicles, and truck. Snow tires \$140 each, regular tires \$125 each plus \$95 per vehicle for mounting and balancing. |
| 131-6520 | SAFETY EQUIPMENT/SUPPLIES | 4,659 | 4,500 | 5,000 | 5,000 | Replacement of leather gear, flashlights, chemical agents, traffic vests, and other safety related equipment. Price increases for almost all safety equipment. |
| 131-6610 | UNIFORMS/CLEANING/TURNOUT | 13,261 | 17,000 | 17,000 | 17,000 | Uniforms and equipment for the officers are purchased from this account, as well as contractual cleaning allowance of \$4080 (18 x \$240); clothing allowance of \$7,200 (\$400 per officer x 18). The contract also provides funds for replacement clothing. The 7 reserve officers' uniforms and equipment is also provided from this account. Examples of prices: uniform shirt \$60, pants \$85, summer jacket \$250, winter coat \$450 and boots \$155. \$3,000 for initial equipment and uniforms for a new officer. |
| 131-6620 | AMMUNITION / SUPPLIES | 2,529 | 2,800 | 3,000 | 3,200 | Ammunition for officers to qualify with their duty weapons, shotguns and rifles twice a year. We continue to see an increase in the cost of ammo because of consumer and DOD demand. |

DEPARTMENT: PATROL

| Acct No | Account Name | Estimated 2013-2014 | Budget 2014-2015 | Estimated 2014-2015 | Proposed 2015-2016 | 2015-2016 Line Item Budget Notes |
|----------|-----------------------|---------------------|------------------|---------------------|--------------------|---|
| - | DEPARTMENT TOTAL | 1,153,545 | 1,270,216 | 1,248,532 | 1,198,324 | -5.66% over(- under) FY15 budget |
| 131 | DEPARTMENT: PATROL | | | | | |
| 131-6800 | EQUIPMENT | 25,605 | 21,000 | 21,000 | 22,000 | Equipment that was formally included in a reserve, including radar units, weapons, portable radios, protective body armor, cruiser consoles and protective screens behind the front seat, etc. |
| 131-6810 | EQUIPMENT MAINTENANCE | 6,653 | 7,000 | 7,000 | 0 | Maintenance of the Town's traffic lights including replacement bulbs and control box maintenance. This expense was formally included in a reserve. Move to account 135, street lights |
| 131-6820 | OFFICE EQUIPMENT | 642 | 1,300 | 1,300 | 1,300 | Office equipment that was formally included in a reserve, including chairs, monitors, shelving, etc. |
| 131-6900 | OTHER COMMODITIES | 4,423 | 4,500 | 4,500 | 4,500 | Provides the cost of various publications, New England States Police Information Network (NESPIN) background investigation software, kitchen and cleaning supplies for the PD and misc. state fees. |

INVESTIGATIONS/COURT

DEPARTMENT: COURT/INVESTIGATIONS

| Acct No | Account Name | Estimated 2013-2014 | Budget 2014-2015 | Estimated 2014-2015 | Proposed 2015-2016 | 2015-2016 Line Item Budget Notes |
|---|---------------------------|---------------------|------------------|---------------------|--------------------|--|
| - | DEPARTMENT TOTAL | 79,215 | 84,261 | 84,658 | 167,657 | 98.97% over(- under) FY15 budget |
| DEPARTMENT: INVESTIGATIONS/COURT | | | | | | |
| 131-2-4010 | FULL-TIME SALARIES | 57,062 | 58,365 | 58,365 | 115,962 | Salary for the Detective/Court Officer. |
| 131-2-4030 | OVERTIME | 2,642 | 4,500 | 5,000 | 5,000 | Detective's overtime when called in or held over for investigations. Increase reflects the addition of a second detective in 2015 and the additional time spent on more complex investigations |
| 131-2-4050 | HEALTH INSURANCE | 5,984 | 6,533 | 6,580 | 22,571 | Employer health insurance contribution. PPO contribution increased 10.2%, assume move to PPO5000 on 1/1/2016 |
| 131-2-4060 | RETIREMENT | 4,702 | 5,204 | 5,204 | 10,089 | Employer Contribution. MPERS contribution % increased 14% |
| 131-2-4061 | RETIREMENT HEALTH SAVINGS | 0 | 0 | 0 | 0 | Previously in contingency now split by department. |
| 131-2-4070 | SOCIAL SECURITY | 4,452 | 4,809 | 4,809 | 9,254 | Employer Social Security contribution. |
| 131-2-5030 | TRANSPORTATION | 0 | 100 | 100 | 0 | Funds for parking charges when attending court and travel to training seminars. Move to 131-2-5319 vehicle maintenance. |
| 131-2-5310 | VEHICLE MAINTENANCE | 1,000 | 1,000 | 1,000 | 1,200 | Maintenance of the Detective's vehicle. Detective's vehicle was replaced in FY13. |
| 131-2-5330 | RADIO/RADAR MAINTENANCE | 107 | 150 | 100 | 150 | Maintenance of the Detective's mobile and portable radios. |

DEPARTMENT: COURT/INVESTIGATIONS

| Acct No | Account Name | Estimated 2013-2014 | Budget 2014-2015 | Estimated 2014-2015 | Proposed 2015-2016 | 2015-2016 Line Item Budget Notes |
|------------|----------------------------------|---------------------|------------------|---------------------|--------------------|--|
| - | DEPARTMENT TOTAL | 79,215 | 84,261 | 84,658 | 167,657 | 98.97% over(- under) FY15 budget |
| 131-2 | DEPARTMENT: INVESTIGATIONS/COURT | | | | | |
| 131-2-5650 | FILM/PHOTO SUPPLIES | 109 | 200 | 200 | 0 | Funds for the purchase of film, disks, and other camera supplies for investigations. Move to 131-2-6010 office supplies. |
| 131-2-6010 | OFFICE SUPPLIES | 286 | 400 | 300 | 700 | Office supplies needed during the year. Also includes a monthly fee of \$110 for a maintenance contract for TLO, an internet investigative software. |
| 131-2-6130 | MOTOR FUEL AND LUBRICANTS | 2,500 | 2,500 | 2,500 | 2,331 | Gasoline and lubricants for Detective's cruiser. |
| 131-2-6140 | TIRES AND TUBES | 371 | 500 | 500 | 400 | Tires and tire repairs for the Detective's vehicle. Snow tires at \$140 each and regular tires at \$125 each. |

SCHOOL RESOURCE OFFICER

DEPARTMENT: SCHOOL RESOURCE OFFICER

| Acct No | Account Name | Estimated 2013-2014 | Budget 2014-2015 | Estimated 2014-2015 | Proposed 2015-2016 | 2015-2016 Line Item Budget Notes |
|--|--------------------|---------------------|------------------|---------------------|--------------------|---|
| - | DEPARTMENT TOTAL | 57,847 | 57,886 | 57,744 | 59,590 | 2.94% over(- under) FY15 budget |
| 131-3 DEPARTMENT: SCHOOL RESOURCE OFFICER | | | | | | |
| 131-3-4010 | FULL-TIME SALARIES | 41,058 | 40,076 | 40,076 | 40,849 | Salary for the School Resource officer (SRO at 70%). |
| 131-3-4030 | OVERTIME | 524 | 700 | 500 | 700 | Funds for meetings and presentations outside normal hours. |
| 131-3-4050 | HEALTH INSURANCE | 9,297 | 10,258 | 10,332 | 10,928 | Employer health insurance contribution. PPO contribution increased 10.2%, assume move to PPO500 on 1/1/2016 |
| 131-3-4060 | RETIREMENT | 3,774 | 3,382 | 3,382 | 3,635 | Employer retirement contribution. MPERS contribution % increased 14% |
| 131-3-4070 | SOCIAL SECURITY | 2,977 | 3,119 | 3,104 | 3,178 | Employer Social Security contribution. |
| 131-3-4200 | UNALLOCATED | 0 | 0 | 0 | | |
| 131-3-6010 | OFFICE SUPPLIES | 217 | 350 | 350 | 300 | Office supplies needed during the year. |

FIRE PROTECTION

DEPARTMENT: FIRE

| Acct No | Account Name | Actual 2013-2014 | Budget 2014-2015 | Estimated 2014-2015 | Proposed 2015-2016 | 2015-2016 Line Item Budget Notes |
|----------|---------------------------|------------------|------------------|---------------------|--------------------|--|
| - | DEPARTMENT TOTAL | 1,038,234 | 1,253,242 | 1,252,579 | 1,318,573 | 5.21% over(- under) FY15 budget |
| 132 | DEPARTMENT: FIRE/EMS | | | | | |
| 132-4010 | FULL-TIME SALARIES | 182,321 | 186,903 | 186,903 | 258,168 | Salary for the Fire Chief, EMS Captain, and Office Administrator/Lieutenant. |
| 132-4020 | PART-TIME SALARIES | 294,922 | 432,048 | 432,048 | 408,616 | Hourly wages paid to call firefighters and emergency medical technicians. Includes the overnight stipend for EMS responders and the salaries for the following officers: 2 Deputy Chiefs (\$250/month); 3 Captains (\$150/month); 11 Lieutenants (\$50/month). Budget based on 1,000 EMS incidents and 600 fire incidents. Increase based on paying for weekly training (\$43k/yr), adding stipend for medical director (\$3k), daytime coverage for EMS crews (\$50k), and half position for EMA (\$30k). |
| 132-4050 | HEALTH INSURANCE | 26,107 | 27,719 | 27,919 | 36,489 | Employer health insurance contribution. PPO plan contribution increased 10.2%, assumes move to PPO500 on 1/1/2016 |
| 132-4060 | RETIREMENT | 7,886 | 14,578 | 14,578 | 21,271 | Employer retirement contribution. MPERS contribution % increased 14% |
| 132-4061 | RETIREMENT HEALTH SAVINGS | 0 | 0 | 0 | 2,515 | previously in contingency now in departments. |
| 132-4070 | SOCIAL SECURITY | 35,844 | 47,350 | 47,350 | 51,009 | Employer Social Security contribution. |
| 132-5010 | POSTAGE | 178 | 300 | 300 | 300 | Funds for department mailings. |
| 132-5020 | TELEPHONE | 7,672 | 12,125 | 8,500 | 5,760 | Portion of telephone usage attributed to department. Includes cell phones for the Fire Chief, EMS Captain and ambulances. |
| 132-5040 | EDUCATIONAL/ MEETING | 8,224 | 15,500 | 15,500 | 15,500 | Training to increase certification of personnel and meet annual training requirements of the Town, State, and Federal Gov. Includes cost of instructors brought in to teach courses at department. |
| 132-5050 | FITNESS TRAINING | 99 | 100 | 100 | 100 | Fitness Club reimbursement. |
| 132-5100 | VEHICLE INSURANCE | 0 | 0 | 0 | 0 | This line item has been consolidated into one cost center. |

DEPARTMENT: FIRE

| Acct No | Account Name | Actual 2013-2014 | Budget 2014-2015 | Estimated 2014-2015 | Proposed 2015-2016 | 2015-2016 Line Item Budget Notes |
|----------|--------------------------------------|------------------|------------------|---------------------|--------------------|---|
| - | DEPARTMENT TOTAL | 1,038,234 | 1,253,242 | 1,252,579 | 1,318,573 | 5.21% over(- under) FY15 budget |
| 132 | DEPARTMENT: FIRE/EMS | | | | | |
| 132-5200 | ELECTRICITY | 13,587 | 15,000 | 22,287 | 22,565 | Funds for electrical usage at three fire stations. |
| 132-5220 | WATER | 1,358 | 1,500 | 1,500 | 1,500 | Funds for water usage at three fire stations. Decrease based on prior years experience. |
| 132-5230 | FUEL OIL | 11,765 | 12,025 | 12,000 | 11,980 | Funds for heating at three fire stations. Estimate based on current projections from town Finance. |
| 132-5240 | SEWER | 3,577 | 3,800 | 3,800 | 3,800 | Sewer cost for three fire stations. |
| 132-5300 | MACHINE/EQUIPMENT MAINTENANCE | 17,939 | 17,250 | 17,250 | 18,000 | Provides the annual maintenance and repair of the breathing apparatus. (i.e. flow tests, parts, labor, etc.) , annual maintenance and air testing for the Cascade System, annual maintenance and repairs on hydraulic rescue tools and annual servicing on heart monitors and defibrillators. |
| 132-5310 | VEHICLE MAINTENANCE | 59,843 | 85,000 | 80,500 | 85,000 | Preventative and unanticipated maintenance of all department apparatus vehicles. Includes brakes, oil changes, inspections, alignments, etc. Also includes pump testing and repairs of all pumps, and annual certification of the aerial. |
| 132-5330 | RADIO MAINTENANCE | 4,527 | 5,000 | 5,000 | 5,000 | Ongoing maintenance and repair of portable radios, mobile radios, pagers, and antennas. |
| 132-5350 | FIRE ALARM MAINTENANCE | 1,008 | 1,500 | 1,500 | 1,500 | Fire alarm monitoring and maintenance for three fire stations. |
| 132-5490 | AMBULANCE BILLING SERVICES | 22,196 | 29,960 | 29,960 | 24,000 | Payment for billing services based on 7% of collections. Increase based on revenue projections. |
| 132-5500 | MAINTENANCE/BUILDING SERVICES | 10,709 | 8,500 | 8,500 | 11,000 | Provides cost of standard upkeep and operations of facilities. Includes annual maintenance on overhead doors, exhaust capture system, and boiler licensing. |
| 132-5410 | COMPUTER/ COMMUNICATION SERVICE FEES | 6,225 | 6,500 | 6,500 | 6,500 | Fire Department operations software maintenance through IMC and EMS software licensing through Imagetrend. |
| 132-5610 | EQUIPMENT RENTALS | 3,619 | 4,000 | 4,000 | 4,000 | Oxygen cylinder rentals and service. |

DEPARTMENT: FIRE

| Acct No | Account Name | Actual 2013-2014 | Budget 2014-2015 | Estimated 2014-2015 | Proposed 2015-2016 | 2015-2016 Line Item Budget Notes |
|----------|----------------------------|------------------|------------------|---------------------|--------------------|--|
| - | DEPARTMENT TOTAL | 1,038,234 | 1,253,242 | 1,252,579 | 1,318,573 | 5.21% over(- under) FY15 budget |
| 132 | DEPARTMENT: FIRE/EMS | | | | | |
| 132-5630 | FIRE HYDRANT RENTAL | 106,108 | 109,500 | 109,500 | 109,500 | Fee charged by the Portland Water District for Fire Protection Services related to the water distribution system. Charges based on the number of fire hydrants. There are 393 public hydrants in town. |
| 132-5800 | DUES & MEMBERSHIPS | 3,033 | 3,150 | 3,150 | 3,150 | Dues to various Fire professional organizations (NFA, Maine Chiefs, International Fire Chiefs, Coastal Mutual Aid, New England Fire Chiefs). This includes annual NFPA codes subscription. |
| 132-5810 | SOUTHERN MAINE EMS DUES | 1,375 | 1,750 | 1,750 | 1,750 | Southern Maine EMS annual dues. |
| 132-5820 | VOLUNTEER RECOGNITION | 12,718 | 13,900 | 13,900 | 13,900 | Funds for the annual awards recognition dinner, accident insurance through MMA (\$52.48 per volunteer), and for the Volunteer Incentive Program. |
| 132-5900 | OTHER CONTRACTUAL SERVICES | 10,429 | 8,250 | 8,250 | 10,500 | Medical evaluations for existing and new members as well as annual vaccinations and other health-related costs per DOL requirements. |
| 132-6010 | OFFICE SUPPLIES | 1,705 | 2,200 | 2,200 | 2,000 | Office supplies needed during the year. |
| 132-6020 | BOOKS/ SUBSCRIPTIONS | 745 | 600 | 600 | 750 | Educational books and subscriptions. |
| 132-6130 | MOTOR FUEL AND LUBRICANTS | 24,356 | 21,083 | 21,083 | 23,000 | Funds for gasoline and diesel fuel for department vehicles. |
| 132-6160 | FIRE PREVENTION SUPPLIES | 1,635 | 1,750 | 1,750 | 1,750 | Funds for fire prevention supplies and costs associated with Fire Prevention Week and other fire and injury prevention events. Increase based on increased attendance at Open House. |

DEPARTMENT: FIRE

| Acct No | Account Name | Actual 2013-2014 | Budget 2014-2015 | Estimated 2014-2015 | Proposed 2015-2016 | 2015-2016 Line Item Budget Notes |
|----------|------------------------------------|------------------|------------------|---------------------|--------------------|--|
| - | DEPARTMENT TOTAL | 1,038,234 | 1,253,242 | 1,252,579 | 1,318,573 | 5.21% over(- under) FY15 budget |
| 132 | DEPARTMENT: FIRE/EMS | | | | | |
| 132-6400 | MAINT/BUILDINGS & GROUNDS SUPPLIES | 2,354 | 3,000 | 3,000 | 3,000 | Cleaning supplies for three fire stations and small maintenance items. |
| 132-6450 | FOAMS | 2,474 | 2,500 | 2,500 | 2,500 | Class A and B firefighting foam and fire extinguisher refills and required annual testing. |
| 132-6500 | TOOLS | 15,237 | 15,000 | 15,000 | 15,000 | Funds to replace small tools such as nozzles, axes, salvage covers, hose, hand lights, and pump fittings. Proposed equipment purchases are based on apparatus mission requirements and efficiencies. |
| 132-6520 | SCBA REPAIR/REPLACEMENT | 1,700 | 1,500 | 1,500 | 1,700 | Funds for safety equipment (vests, traffic cones). |
| 132-6530 | CONFINED SPACE RESCUE | 6,111 | 0 | 0 | 6,100 | |
| 132-6610 | UNIFORMS/ CLEANING/ TURNOUT | 5,929 | 5,500 | 5,500 | 6,000 | Maintenance and repairs to firefighting and EMS gear. Also includes uniform costs for members to wear while on duty. |
| 132-6670 | MEDICAL SUPPLIES | 10,296 | 12,500 | 12,500 | 10,300 | All medical supplies that must be replaced or upgraded. |
| 132-6800 | EQUIPMENT | 80,173 | 79,000 | 79,000 | 80,100 | Equipment that was formally included in a reserve - annual replacement schedules for SCBA equipment, turnout gear, hose, and communications equipment, new projector for Central and new training room tables for station 4. |
| 132-6830 | BUILDING RENOVATIONS | 24,318 | 37,000 | 37,000 | 25,000 | Renovations to the fire stations formally included in a reserve. Projects include repair of the bay floor at Central Station and security system upgrades at all three fire stations. |
| 132-6900 | OTHER COMMODITIES | 2,337 | 2,900 | 2,900 | 2,500 | Emergency station supplies for the firefighters and emergency medical technicians at all stations. |

DEPARTMENT: FIRE

| Acct No | Account Name | Actual 2013-2014 | Budget 2014-2015 | Estimated 2014-2015 | Proposed 2015-2016 | 2015-2016 Line Item Budget Notes |
|----------|----------------------|------------------|------------------|---------------------|--------------------|--|
| - | DEPARTMENT TOTAL | 1,038,234 | 1,253,242 | 1,252,579 | 1,318,573 | 5.21% over(- under) FY15 budget |
| 132 | DEPARTMENT: FIRE/EMS | | | | | |
| 132-7530 | MEDICAL EQUIPMENT | 5,595 | 5,500 | 5,500 | 5,500 | Medical equipment for the Ambulances and First Responders. |

COMMUNICATIONS

DEPARTMENT: COMMUNICATIONS

| Acct No | Account Name | Estimated 2013-2014 | Budget 2014-2015 | Estimated 2014-2015 | Proposed 2015-2016 | 2015-2016 Line Item Budget Notes |
|---|---------------------------|---------------------|------------------|---------------------|--------------------|---|
| - | DEPARTMENT TOTAL | 552,429 | 563,765 | 566,095 | 568,176 | 0.78% over(- under) FY15 budget |
| 134 DEPARTMENT: COMMUNICATIONS (SBE REVENUE SECTION FOR DISPATCH FROM OTHER TOWNS OFFSETTING THIS EXPENSE) | | | | | | |
| 134-4010 | FULL-TIME SALARIES | 318,197 | 322,580 | 322,580 | 328,701 | Salary for 7 dispatchers. |
| 134-4020 | PART-TIME SALARIES | 21,145 | 16,000 | 16,000 | 16,000 | Salaries for part-time dispatchers who replace the full-time dispatchers when there are open shifts for vacation, sick and holiday leave. Utilization of reserve dispatchers saves overtime expense. Calculated at approximately 941 hours per year @ \$17/hr or \$16,000 per year. Extraordinary expenditure in FY14 and FY15 due to several dispatchers on leave for extended time. |
| 134-4030 | OVERTIME | 49,414 | 46,500 | 48,000 | 46,500 | Funds for replacement shifts created by vacations, sick time, holidays and attendance at training. It is estimated that we will need to cover 1,500 hours with overtime in FY16 @ an average of \$31.62/hr or \$47,430. |
| 134-4050 | HEALTH INSURANCE | 74,426 | 78,214 | 78,779 | 83,324 | Employer health insurance contribution. PPO contribution increased 10.2%, assume move to PPO500 on 1/1/2016 |
| 134-4060 | RETIREMENT | 24,549 | 29,163 | 29,163 | 29,254 | Employer retirement contribution. MPERS contribution % increased 14% |
| 134-4061 | RETIREMENT HEALTH SAVINGS | 0 | 0 | 0 | 574 | Previously in contingency now split by department. |
| 134-4070 | SOCIAL SECURITY | 28,252 | 29,459 | 29,573 | 29,927 | Employer Social Security contribution. |

DEPARTMENT: COMMUNICATIONS

| Acct No | Account Name | Estimated 2013-2014 | Budget 2014-2015 | Estimated 2014-2015 | Proposed 2015-2016 | 2015-2016 Line Item Budget Notes |
|---|----------------------------|---------------------|------------------|---------------------|--------------------|---|
| - | DEPARTMENT TOTAL | 552,429 | 563,765 | 566,095 | 568,176 | 0.78% over(- under) FY15 budget |
| 134 DEPARTMENT: COMMUNICATIONS (SEE REVENUE SECTION FOR DISPATCH FROM OTHER TOWNS OFFSETTING THIS EXPENSE) | | | | | | |
| 134-5020 | TELEPHONE | 13,463 | 15,750 | 15,000 | 7,697 | Cost of 9 cellular phones (average of \$35/month per phone = \$3,500/year); reimbursement to officers for cell phones (\$39/month); 911 telephone fees for Verizon/AT&T (\$1,440); department telephone charges moved to IT (8,053) |
| 134-5040 | EDUCATIONAL/MEETING | 207 | 600 | 1,500 | 1,000 | Training sessions for CTO (Certified Terminal Operator) recertification and other in-service classes. Over drafted budget in FY15 due to additional training requirements. |
| 134-5300 | EQUIPMENT MAINTENANCE | 1,909 | 2,500 | 2,000 | 2,500 | Security camera and key system maintenance (\$1,560). Remaining amount for misc equipment maintenance. |
| 134-5330 | RADIO/RADAR MAINTENANCE | 1,000 | 1,500 | 1,500 | 1,500 | Cost of repair and maintenance of communication console and base radio. The increase is for a more realistic number in the event of our radio consoles |
| 134-5410 | COMPUTER SERVICES | 7,040 | 7,200 | 7,200 | 7,200 | Provides 50% share of the support contracts for IMC, records management software. Fee split with 131-5410. Contract for FY16 is \$14,400. |
| 134-5610 | LEASED EQUIPMENT AND LINES | 9,071 | 9,500 | 9,500 | 9,500 | Rental cost of tower space for the radio repeater system (\$225/month = \$2,700); VOTER telephone line connection (\$1000); monthly cellular fee (\$50/month) for dispatch center connection to 7 in-car computers (\$4,2000); secure telephone link to DMV records in Augusta (\$125/month = \$1,500). |

DEPARTMENT: COMMUNICATIONS

| Acct No | Account Name | Estimated 2013-2014 | Budget 2014-2015 | Estimated 2014-2015 | Proposed 2015-2016 | 2015-2016 Line Item Budget Notes |
|---|---------------------------|---------------------|------------------|---------------------|--------------------|---|
| - | DEPARTMENT TOTAL | 552,429 | 563,765 | 566,095 | 568,176 | 0.78% over(- under) FY15 budget |
| 134 DEPARTMENT: COMMUNICATIONS (SEE REVENUE SECTION FOR DISPATCH FROM OTHER TOWNS OFFSETTING THIS EXPENSE) | | | | | | |
| 134-6010 | OFFICE SUPPLIES | 1,348 | 1,900 | 1,900 | 1,500 | Office supplies needed during the year. Largest percentage is for the cost of paper for the DMV/NCIC computer system. |
| 134-6610 | UNIFORMS/CLEANING/TURNOUT | 212 | 900 | 900 | 900 | Dispatcher uniforms. |
| 134-6820 | OFFICE EQUIPMENT | 1,683 | 1,500 | 2,000 | 1,600 | Office equipment that was formally included in a reserve, including chairs, monitors, shelving, etc. |
| 134-6900 | OTHER COMMODITIES | 513 | 500 | 500 | 500 | Funds for meetings, maintenance, etc. |

HARBOR CONTROL

DEPARTMENT: HARBOR

| Acct No | Account Name | Estimated 2013-2014 | Budget 2014-2015 | Estimated 2014-2015 | Proposed 2015-2016 | 2015-2016 Line Item Budget Notes |
|------------|-----------------------------------|---------------------|------------------|---------------------|--------------------|--|
| - | DEPARTMENT TOTAL | 140,761 | 147,706 | 147,824 | 153,723 | 4.07% over(- under) FY14 budget |
| 136 | DEPARTMENT: HARBOR CONTROL | | | | | |
| 136-4010 | FULL-TIME SALARIES | 62,263 | 60,637 | 60,637 | 64,503 | Salary for the Patrol Officer/Harbormaster, Police Chief (7%) and Administrative Asst (10%). |
| 136-4020 | PART-TIME SALARIES | 18,954 | 24,313 | 24,000 | 22,766 | Salary for the Assistant Harbormaster. Salary is based on 32 hours per week for 13 weeks and 24 hours per week for 9 additional weeks. Additional funds are for two Summer Park Rangers, who are budgeted for 40 hours per week each for 15 weeks. |
| 136-4030 | OVERTIME | 2,217 | 3,500 | 2,500 | 3,500 | Harbormaster's overtime during busy periods in the summer and other urgent situations. |
| 136-4050 | HEALTH INSURANCE | 14,190 | 14,947 | 15,793 | 16,704 | Employer health insurance contribution. PPO contribution increased 10.2%, assume move to PPO500 on 1/1/2016 |
| 136-4060 | RETIREMENT | 5,035 | 5,142 | 5,142 | 5,258 | Employer Contribution. MPERS contribution % increased 14% |
| 136-4061 | RETIREMENT HEALTH SAVINGS | 0 | 0 | 0 | 219 | Previously in contingency now split by department. |
| 136-4070 | SOCIAL SECURITY | 6,100 | 6,766 | 6,666 | 6,944 | Employer Social Security contribution. |
| 136-5010 | POSTAGE | 382 | 350 | 350 | 380 | Funds to mail informational materials to mooring holders. Reduction represents the use of the online mooring program eliminating the mailings. |
| 136-5020 | TELEPHONE | 774 | 1,100 | 1,000 | 595 | Telephone service at Harbormaster's office moved to IT (\$405) and Internet cellular phone at \$50/month. |

DEPARTMENT: HARBOR

| Acct No | Account Name | Estimated 2013-2014 | Budget 2014-2015 | Estimated 2014-2015 | Proposed 2015-2016 | 2015-2016 Line Item Budget Notes |
|----------|----------------------------|---------------------|------------------|---------------------|--------------------|--|
| - | DEPARTMENT TOTAL | 140,761 | 147,706 | 147,824 | 153,723 | 4.07% over(- under) FY14 budget |
| 136 | DEPARTMENT: HARBOR CONTROL | | | | | |
| 136-5040 | EDUCATION/MEETING | 120 | 400 | 400 | 400 | Two day annual certification for Harbormaster and Assistant at Maine Maritime Academy. |
| 136-5060 | PRINTING | 135 | 500 | 300 | 500 | Printing of mooring and launch stickers and misc. documents. |
| 136-5200 | ELECTRICITY | 976 | 1,000 | 1,486 | 1,504 | This reflects the latest contract rate for calendar year 2015 of \$.12892 per KWh and assumes we get that same rate for 2016. |
| 136-5220 | WATER | 611 | 300 | 300 | 600 | Cost of public water at the pier facility. |
| 136-5240 | SANITARY SERVICES | 1,064 | 1,800 | 1,500 | 1,500 | Rental and service of restroom facilities at Town Pier during warmer months. |
| 136-5310 | VEHICLE MAINTENANCE | 12,184 | 7,000 | 7,500 | 12,000 | Maintenance of the Harbormaster's boat and trailer as well as a portion of the harbor truck. |
| 136-5330 | RADIO/RADAR MAINTENANCE | 387 | 250 | 250 | 250 | Funds for the repairs to the marine and police radios. |
| 136-5500 | MAINTENANCE BUILDING | 5,580 | 5,000 | 6,000 | 5,500 | Funds for minor repairs to the pier and the seasonal removal and installation of the floats. Pier is 14 years old and is requiring more maintenance every year. Floats are requiring replacement in the CIP. |
| 136-5900 | OTHER CONTRACTUAL SERVICES | 248 | 400 | 300 | 300 | Funds are for incidental services at the town landing. |

DEPARTMENT: HARBOR

| Acct No | Account Name | Estimated 2013-2014 | Budget 2014-2015 | Estimated 2014-2015 | Proposed 2015-2016 | 2015-2016 Line Item Budget Notes |
|----------|-----------------------------|---------------------|------------------|---------------------|--------------------|---|
| - | DEPARTMENT TOTAL | 140,761 | 147,706 | 147,824 | 153,723 | 4.07% over(- under) FY14 budget |
| 136 | DEPARTMENT: HARBOR CONTROL | | | | | |
| 136-6130 | MOTOR FUEL AND LUBRICANTS | 3,564 | 5,800 | 5,800 | 4,200 | Funds for the fuel and lubricants for the Harbormaster's boat. Work with the USCG has been reduced which requires us to pay for fuel, thus the increase for FY12 and similar cost for FY 13 and FY 14. Also includes cost of fuel for the harbor truck. |
| 136-6520 | SAFETY EQUIPMENT/SUPPLIES | 406 | 400 | 400 | 400 | Replacement of safety equipment such as life jackets, survival gear, flares, etc. |
| 136-6610 | UNIFORMS/ CLEANING/ TURNOUT | 919 | 800 | 800 | 900 | Uniform replacement for the Harbormaster and Assistant Harbormaster, and the annual cleaning stipend for the Harbormaster (\$240). \$200 added for park ranger's uniforms. |
| 136-6800 | EQUIPMENT | 920 | 900 | 900 | 900 | Misc. equipment. This expense was formally included in a reserve. |
| 136-6810 | EQUIPMENT MAINTENANCE | 3,357 | 6,000 | 5,500 | 3,500 | Maintenance on the Harbor's floats. This expense was formally included in a reserve. |
| 136-6900 | OTHER COMMODITIES | 375 | 400 | 300 | 400 | Line item provides for accounting of misc. operating equipment and hardware needs. |

ANIMAL CONTROL

DEPARTMENT: ANIMAL CONTROL

| Acct No | Account Name | Estimated 2013-2014 | Budget 2014-2015 | Estimated 2014-2015 | Proposed 2015-2016 | 2015-2016 Line Item Budget Notes |
|------------|--|---------------------|------------------|---------------------|--------------------|---|
| - | DEPARTMENT TOTAL | 12,575 | 27,783 | 24,625 | 25,061 | -9.8% over(- under) FY15 budget |
| 136-1 | DEPARTMENT: ANIMAL CONTROL (SEE REVENUE SECTION FOR ANIMAL CONTROL FROM OTHER TOWNS OFFSETTING THIS EXPENSE) | | | | | |
| 136-1-4010 | FULL-TIME SALARIES | 135 | 0 | | | |
| 136-1-4020 | PART-TIME SALARIES | 11,440 | 0 | 11,440 | 11,669 | Salary for part-time Animal Control Officer. This is a shared position with the Assistant Harbor Master. Salary is based on 600 hours. The town may become involved in a regional ACO with Cumberland, Yarmouth and No. Yarmouth which will require additional hours for the ACO which would increase the salary. |
| 136-1-4070 | SOCIAL SECURITY | 885 | 0 | 885 | 893 | Employer Social Security contribution. |
| 136-1-5900 | OTHER CONTRACTUAL SERVICES | 0 | 25,283 | 0 | 0 | |
| 136-1-5940 | CANINE CONTROL | 115 | 2,000 | 12,000 | 12,000 | The large increase is due to the need to enter into a contract with Coastal Humane Society (\$10,067) and maintain funds for Charlie's Friends in the event we have stray dogs not claimed. |
| 136-1-6900 | OTHER COMMODITIES | 0 | 500 | 300 | 500 | Nets, leashes, cages, and misc. items. |

POLICE BUILDING MAINTENANCE

DEPARTMENT: POLICE BUILDING MAINTENANCE

| Acct No | Account Name | Estimated 2013-2014 | Budget 2014-2015 | Estimated 2014-2015 | Proposed 2015-2016 | 2015-2016 Line Item Budget Notes |
|----------|---|---------------------|------------------|---------------------|--------------------|--|
| - | DEPARTMENT | 39,241 | 38,220 | 45,430 | 49,732 | 30.12% over(- under) FY15 budget |
| 137 | DEPARTMENT: POLICE BUILDING MAINTENANCE | | | | | |
| 137-5200 | ELECTRICITY | 13,535 | 15,500 | 23,030 | 23,318 | This reflects the latest contract rate for calendar year 2015 of \$.12892 per KWh and assumes we get that same rate for 2016. |
| 137-5220 | WATER | 2,568 | 2,800 | 2,800 | 2,800 | Water costs for the public safety building. |
| 137-5230 | FUEL OIL | 4,308 | 5,920 | 5,600 | 5,614 | Propane costs for the public safety building. |
| 137-5500 | MAINTENANCE/BUILDING | 18,830 | 14,000 | 14,000 | 18,000 | This item covers the costs of repairs to plumbing, electrical, phone, heating and other systems as well as general maintenance to the building as needed. As the building gets older more maintenance is required. |

STREET LIGHTS & TRAFFIC SIGNALS

DEPARTMENT: STREETLIGHTS AND TRAFFIC SIGNALS

| Acct No | Account Name | Estimated 2013-2014 | Budget 2014-2015 | Estimated 2014-2015 | Proposed 2015-2016 | 2015-2016 Line Item Budget Notes |
|----------|--|---------------------|------------------|---------------------|--------------------|--|
| - | DEPARTMENT TOTAL | 96,762 | 92,000 | 99,000 | 109,743 | 19.29% over(- under) FY15 budget |
| 135 | DEPARTMENT: STREETLIGHTS & TRAFFIC SIGNALS | | | | | |
| 135-5210 | STREET LIGHTING | 96,762 | 92,000 | 99,000 | 102,743 | Cost of electricity for the town's streetlights and traffic signals. Total number of street lights is 612. Monthly rental rate including delivery Charge averaged \$13.17 in 2014. In 2015 with increased delivery charge of roughly \$.82 per light charge is \$13.99 per fixture on average. |
| 135-5300 | | | | 0 | 7,000 | |
| 135-5360 | INTELLEAGENT SIGNAL UPGR | 0 | 0 | 0 | 0 | Update of Intelligent signals |

PUBLIC WORKS

PUBLIC WORKS

**STREETS &
RIGHT OF WAY**

SOLID WASTE

STREETS AND RIGHTS OF WAY

DEPARTMENT: STREETS AND RIGHT OF WAY

| Acct No | Account Name | Actual 2013-2014 | Budget 2014-2015 | Estimated 2014-2015 | Proposed 2015-2016 | 2015-2016 Line Item Budget Notes |
|----------|---------------------------------------|------------------|------------------|---------------------|--------------------|---|
| - | DEPARTMENT TOTAL | 1,512,647 | 1,502,512 | 1,522,700 | 1,514,491 | 0.8% over(- under) FY15 budget |
| 141 | DEPARTMENT: STREETS AND RIGHTS OF WAY | | | | | |
| 141-4010 | FULL-TIME SALARIES | 527,063 | 525,955 | 525,955 | 511,562 | Salary for the Public Works Director (75%), PW Admin Assistant (75%), Town Engineer (65%), Street Superintendent and Truck Drivers (8). |
| 141-4020 | PART TIME SALARIES | 888 | 3,500 | 4,200 | 3,500 | Part-time seasonal help to assist with flagging costs. |
| 141-4030 | OVERTIME | 57,035 | 48,000 | 48,000 | 48,000 | Overtime for snow removal, emergencies, and other department needs. |
| 141-4050 | HEALTH INSURANCE | 131,372 | 139,026 | 155,318 | 144,491 | Employer Contribution. PPO plan contributions increased 10.2%, assumes move to PPOS00 on 1/1/2016 |
| 141-4060 | RETIREMENT | 37,848 | 45,280 | 45,280 | 43,644 | Employer Contribution. MPERS contribution % increased 14% |
| 141-4061 | RETIREMENT HEALTH SAVINGS | 0 | 0 | 0 | 5,396 | previously in contingency now split by department |
| 141-4070 | SOCIAL SECURITY | 42,237 | 44,175 | 44,175 | 43,074 | Employer Social Security contribution. |
| 141-4100 | WORKERS COMPENSATION | 0 | 0 | 0 | 0 | This line item has been consolidated into one cost center. |
| 141-5010 | POSTAGE | 309 | 425 | 250 | 425 | Postage for associated mailings. |
| 141-5020 | TELEPHONE | 3,530 | 5,000 | 3,600 | 3,000 | Telephone lines, fax line, cell phone and staff pagers. |
| 141-5040 | EDUCATIONAL/MEETING | 1,572 | 3,300 | 2,000 | 3,300 | Staff Training for entire department. |
| 141-5080 | LEGAL/ ADVERTISING | 3,339 | 2,500 | 1,400 | 2,500 | Funds for legal ads in newspapers. |
| 141-5100 | VEHICLE INSURANCE | 0 | 0 | 0 | 0 | Insurance costs for the Public Works department vehicles and equipment. This line item is now funded under 'general government'. |

DEPARTMENT: STREETS AND RIGHT OF WAY

| Acct No | Account Name | Actual 2013-2014 | Budget 2014-2015 | Estimated 2014-2015 | Proposed 2015-2016 | 2015-2016 Line Item Budget Notes |
|----------|---------------------------------------|------------------|------------------|---------------------|--------------------|--|
| - | DEPARTMENT TOTAL | 1,512,647 | 1,502,512 | 1,522,700 | 1,514,491 | 0.8% over(- under) FY15 budget |
| 141 | DEPARTMENT: STREETS AND RIGHTS OF WAY | | | | | |
| 141-5200 | ELECTRICITY | 10,724 | 12,500 | 18,572 | 18,804 | Provides the electricity charges for Public Works. Increase due to rising electricity costs. |
| 141-5220 | WATER | 2,486 | 2,500 | 2,500 | 2,500 | Water and sewer service for Public Works. |
| 141-5230 | FUEL OIL | 17,207 | 18,000 | 18,000 | 20,170 | Propane for heating fuel system. Increase based on new/expected prices for propane. |
| 141-5310 | VEHICLE MAINTENANCE | 211,542 | 190,000 | 195,000 | 195,000 | Public Works Department labor based on three year average of actual hours used. |
| 141-5330 | RADIO/RADAR MAINTENANCE | 1,101 | 800 | 800 | 800 | Base and vehicle radio maintenance costs. |
| 141-5440 | ENGINEERING SERVICES | 8,521 | 4,000 | 4,500 | 4,000 | Misc. engineering costs such as traffic studies and drainage design. Includes DEP permit renewal (every 5 years) and rewrite of stormwater plan and PACTS application assistance. |
| 141-5490 | OTHER PROFESSIONAL SERVICES | 8,672 | 8,500 | 9,200 | 10,000 | Misc. consultant costs relating to stormwater (NPDES) compliance and work with the Interlocal Stormwater Working Group (ISWG), and CCSWCD. Increase due to cover ISWG budget increase. |
| 141-5580 | TREE CARE | 18,719 | 17,500 | 17,500 | 17,500 | Provides pruning and removal of dead trees along the right-of-way. |
| 141-5610 | EQUIPMENT RENTALS | 1,810 | 4,100 | 3,000 | 4,100 | Rental of miscellaneous equipment used for routine maintenance and construction projects. |
| 141-5620 | UNIFORMS | 6,882 | 8,000 | 8,500 | 8,200 | Boot allowance and uniform rental per union contract. Increase due to vendor cost increase. |

DEPARTMENT: STREETS AND RIGHT OF WAY

| Acct No | Account Name | Actual 2013-2014 | Budget 2014-2015 | Estimated 2014-2015 | Proposed 2015-2016 | 2015-2016 Line Item Budget Notes |
|----------|---------------------------------------|------------------|------------------|---------------------|--------------------|--|
| - | DEPARTMENT TOTAL | 1,512,647 | 1,502,512 | 1,522,700 | 1,514,491 | 0.8% over(- under) FY15 budget |
| 141 | DEPARTMENT: STREETS AND RIGHTS OF WAY | | | | | |
| 141-5800 | DUES & MEMBERSHIPS | 604 | 450 | 450 | 450 | Dues to APWA, ITE, and other professional affiliations. |
| 141-5900 | OTHER CONTRACTUAL SERVICES | 20,531 | 29,000 | 25,000 | 25,000 | Catch basin cleaning and other contractual services. Decrease based on historical costs. |
| 141-5901 | STREET PAINTING | 8,418 | 40,000 | 40,000 | 37,000 | Annual street line painting costs. |
| 141-5902 | CONTRACT PLOWING | 22,441 | 18,000 | 16,000 | 18,000 | Contract plowing of sidewalks. Price varies with snow amount and miles plowed. Cost increase due to increase in new sidewalk infrastructure (Lower Route 1, etc.). |
| 141-6010 | OFFICE SUPPLIES | 3,607 | 2,500 | 2,700 | 2,900 | Office supplies needed during the year. |
| 141-6020 | BOOKS/SUBSCRIPTIONS | 337 | 300 | 300 | 300 | Professional manuals, reference books, etc. |
| 141-6100 | MAINTENANCE/MACHINE | 4,313 | 4,800 | 6,000 | 4,800 | Maint. contracts and service for various machines. Includes furnaces, compressor, waste oil furnace, pressure washer, et cetera. |
| 141-6110 | VEHICLE MAINTENANCE SERVICE | 38,728 | 27,000 | 27,000 | 28,000 | Parts and vendor services for heavy equipment. |
| 141-6120 | PLOWS SPREADER PART | 21,095 | 19,500 | 16,000 | 19,500 | Plow cutting edges and misc. parts for plow, spreader, and de-icing equipment. |
| 141-6130 | MOTOR FUEL AND LUBRICANTS | 82,711 | 79,000 | 78,000 | 74,000 | Provides fuel, oil, etc. for department's vehicles. Decrease based on lower contract price for diesel. |
| 141-6140 | TIRES AND TUBES | 5,945 | 7,000 | 6,800 | 7,000 | Tire replacement for department vehicles. |
| 141-6150 | WELDING SUPPLIES | 3,145 | 2,600 | 2,400 | 2,600 | Welding supplies for vehicle maintenance/repairs. |

DEPARTMENT: STREETS AND RIGHT OF WAY

| Acct No | Account Name | Actual 2013-2014 | Budget 2014-2015 | Estimated 2014-2015 | Proposed 2015-2016 | 2015-2016 Line Item Budget Notes |
|----------|---------------------------------------|------------------|------------------|---------------------|--------------------|--|
| - | DEPARTMENT TOTAL | 1,512,647 | 1,502,512 | 1,522,700 | 1,514,491 | 0.8% over(- under) FY15 budget |
| 141 | DEPARTMENT: STREETS AND RIGHTS OF WAY | | | | | |
| 141-6210 | SALT/DE-ICING CHEMICALS | 135,902 | 105,000 | 105,000 | 108,000 | Salt and de-icing materials for winter operations. Increase to compensate for increase salt costs. |
| 141-6220 | SAND (WINTER) | 20,286 | 15,000 | 15,000 | 15,000 | Sand used to treat and provide safe roads in the winter. |
| 141-6230 | GRAVEL/ROCK/LOAM | 3,169 | 7,800 | 7,800 | 7,800 | Materials for various construction projects. |
| 141-6240 | COLD PATCH | 7,195 | 2,200 | 2,200 | 2,200 | Cold patch for winter pavement repair. |
| 141-6250 | ASPHALT | 10,768 | 14,500 | 18,100 | 14,500 | Paving for small road repair areas. |
| 141-6270 | CULVERTS/CATCH BASIN | 3,505 | 8,000 | 7,000 | 8,000 | Materials for drainage repairs and improvements. |
| 141-6280 | STREET /TRAFFIC SIGNS | 2,080 | 4,900 | 4,900 | 4,900 | Street sign repair and replacement. |
| 141-6285 | GUARD RAILS | 253 | 2,500 | 3,300 | 2,500 | Repair to street guard rails. |
| 141-6400 | MAINTENANCE/BUILDINGS & GROUNDS | 10,266 | 7,000 | 9,500 | 7,000 | Misc. maintenance to buildings and grounds |
| 141-6510 | EXPENDABLE HAND TOOL | 2,162 | 2,200 | 2,200 | 2,200 | Rakes, shovels and other construction and engineering tools. |
| 141-6520 | SAFETY EQUIPMENT /SUPPLIES | 4,035 | 5,500 | 5,000 | 5,250 | Cones, traffic signs, vests, etc. |

DEPARTMENT: STREETS AND RIGHT OF WAY

| Acct No | Account Name | Actual 2013-2014 | Budget 2014-2015 | Estimated 2014-2015 | Proposed 2015-2016 | 2015-2016 Line Item Budget Notes |
|----------|---------------------------------------|------------------|------------------|---------------------|--------------------|---|
| - | DEPARTMENT TOTAL | 1,512,647 | 1,502,512 | 1,522,700 | 1,514,491 | 0.8% over(- under) FY15 budget |
| 141 | DEPARTMENT: STREETS AND RIGHTS OF WAY | | | | | |
| 141-6800 | EQUIPMENT | 1,168 | 3,300 | 3,300 | 4,325 | Equipment expense that was formally part of a reserve, including mig welder, transmission jack, air conditioner, and power broom. Budgeting amounts will vary from year to year, and is based on the replacement schedule of existing equipment. This is due to the restructuring of the CIP that was done in FY '13. |
| 141-6830 | BUILDING RENOVATIONS | 0 | 3,000 | 2,700 | 3,000 | This expense was formally part of a reserve. Budgeting amounts will vary from year to year, and is based on the replacement schedule of existing equipment. |
| 141-6850 | ROAD MAINTENANCE | 293 | 3,000 | 2,700 | 13,000 | Misc. road repaving and street tree program expense that was formally part of a reserve. Added \$10K for Road Maintenance for invasive species control and eradication |
| 141-6900 | OTHER COMMODITIES | 6,833 | 5,400 | 5,600 | 7,300 | Misc. materials for department operations (\$5,500), expense to install and remove flags for Memorial Day (\$1,800). |

SOLID WASTE

DEPARTMENT: SOLID WASTE

| Acct No | Account Name | Actual 2013-2014 | Budget 2014-2015 | Estimated 2014-2015 | Proposed 2015-2016 | 2015-2016 Line Item Budget Notes |
|------------|--------------------------------|------------------|------------------|---------------------|--------------------|--|
| - | DEPARTMENT TOTAL | 529,006 | 411,721 | 411,771 | 423,829 | 2.94% over(- under) FY15 budget |
| 143 | DEPARTMENT: SOLID WASTE | | | | | |
| 143-4010 | FULL-TIME SALARIES | 70,258 | 74,947 | 68,500 | 74,191 | Salary for the Public Works Director (10%), and Transfer Station Attendants (1.8 FTEs). |
| 143-4030 | OVERTIME | 6,711 | 5,000 | 3,500 | 5,000 | Overtime needed for extended hours, coverage for vacations and sick time. |
| 143-4050 | HEALTH INSURANCE | 18,044 | 13,877 | 21,500 | 22,740 | Employer Contribution. PPO plan contributions increased 10.2%, assumes move to PPO500 on 1/1/2016 |
| 143-4060 | RETIREMENT | 5,344 | 6,406 | 6,404 | 6,280 | Employer Contribution. MPERS contribution % increased 14% |
| 110 | | | | | | |
| 143-4061 | RETIREMENT HEALTH SAVINGS | 0 | 0 | 0 | 742 | previously in contingency now split by department |
| 143-4070 | SOCIAL SECURITY | 6,096 | 6,116 | 6,116 | 6,058 | Employer's Social Security contribution. |
| 143-4100 | WORKERS COMPENSATION | 0 | 0 | 0 | 0 | This line item has been consolidated into one cost center. |
| 143-5010 | POSTAGE | 3 | 50 | 0 | 50 | Postage for associated mailings. |
| 143-5020 | TELEPHONE | 357 | 525 | 525 | 0 | Phone service at Transfer Station. |
| 143-5040 | EDUCATIONAL/MEETING | 0 | 300 | 0 | 300 | Training for Attendants (seminars and workshops). |
| 143-5060 | PRINTING | 967 | 750 | 1,350 | 750 | Printing of stickers, brochures and other materials for the Transfer Station or curbside collection. |
| 143-5080 | LEGAL/ADVERTISING | 402 | 800 | 500 | 800 | Funds for legal ads in newspapers. |

DEPARTMENT: SOLID WASTE

| Acct No | Account Name | Actual 2013-2014 | Budget 2014-2015 | Estimated 2014-2015 | Proposed 2015-2016 | 2015-2016 Line Item Budget Notes |
|----------|----------------------------|------------------|------------------|---------------------|--------------------|---|
| - | DEPARTMENT TOTAL | 529,006 | 411,721 | 411,771 | 423,829 | 2.94% over(- under) FY15 budget |
| 143 | DEPARTMENT: SOLID WASTE | | | | | |
| 143-5200 | ELECTRICITY | 1,699 | 1,700 | 2,526 | 2,557 | Electrical needs for compactors, lighting, and office. Increase based on historical costs |
| 143-5220 | WATER & SEWER | 549 | 550 | 550 | 550 | Sewer and water service for the Transfer Station. |
| 143-5310 | VEHICLE MAINTENANCE | 10,850 | 7,700 | 9,000 | 10,000 | Hauling Truck, Loader and forklift parts and repairs. |
| 143-5500 | MAINTENANCE/BUILDING | 1,112 | 1,000 | 1,000 | 1,000 | Routine maintenance costs for existing buildings. |
| 143-5620 | UNIFORM RENTALS | 1,755 | 1,800 | 1,700 | 2,150 | Boot allowance and uniform rentals. Increase due to vendor cost increases. |
| 143-5900 | OTHER CONTRACTUAL SERVICES | 14,147 | 10,000 | 11,000 | 11,000 | Hauling of the solid waste and bulky waste bins at the Transfer Station. Increase based on historical costs. |
| 143-5915 | RECYCLING SERVICES | 0 | 1,500 | 500 | 1,500 | Hauling of recycling containers; for contingency in event of equipment failure. |
| 143-5950 | WASTE DISPOSAL | 5,322 | 6,500 | 6,250 | 6,500 | Costs to dispose of Hazardous Waste (ex. antifreeze, propane tanks) and Universal Wastes (ex. computers and TVs). |
| 143-5960 | COLLECTION SERVICES | 369,165 | 249,000 | 249,000 | 249,000 | Approximately two-thirds of the curbside collection of trash and recycling. ECOMaine's elimination of all corporate assessment fees has allowed for the remaining 1/3 of costs to be paid with the pay-per-bag program. |
| 143-6100 | MAINTENANCE/MACHINE | 257 | 1,500 | 750 | 1,500 | Maintenance costs for two compactors. |

DEPARTMENT: SOLID WASTE

| Acct No | Account Name | Actual 2013-2014 | Budget 2014-2015 | Estimated 2014-2015 | Proposed 2015-2016 | 2015-2016 Line Item Budget Notes |
|----------|---------------------------|------------------|------------------|---------------------|--------------------|---|
| - | DEPARTMENT TOTAL | 529,006 | 411,721 | 411,771 | 423,829 | 2.94% over(- under) FY15 budget |
| 143 | DEPARTMENT: SOLID WASTE | | | | | |
| 143-6130 | MOTOR FUEL AND LUBRICANTS | 9,607 | 9,700 | 9,700 | 9,161 | Fuel for loader, forklift, and roll-off truck. |
| 143-6900 | OTHER COMMODITIES | 6,361 | 9,000 | 8,900 | 9,000 | Leaf bags and Leaf Screener Rental |
| 143-7015 | TRANSFER TO EQUIP RESERVE | 0 | 0 | 0 | 0 | This account has been discontinued. |
| 143-7550 | IMPROVEMENTS TO BUILDINGS | 0 | 3,000 | 2,500 | 3,000 | Improvements to Transfer Station to allow for improved operations, safety, and service. Decrease based on historical costs. |

COMMUNITY DEVELOPMENT

COMMUNITY DEVELOPMENT

DEPARTMENT: CC COMMUNITY DEVELOPMENT

| Acct No | Account Name | Actual 2013-2014 | Budget 2014-2015 | Estimated 2014-2015 | Proposed 2015-2016 | 2015-2016 Line Item Budget Notes |
|----------|-----------------------------------|------------------|------------------|---------------------|--------------------|---|
| - | DEPARTMENT TOTAL | 459,406 | 458,210 | 459,630 | 477,944 | 4.31% over(- under) FY15 budget |
| 162 | DEPARTMENT: COMMUNITY DEVELOPMENT | | | | | |
| 162-4010 | FULL-TIME SALARIES | 315,609 | 315,791 | 315,791 | 332,979 | Salary for the Community Development Director (80%), Senior Planner, Code Enforcement Officer , Town Engineer (15%), Field Inspector (37 hours), Planning Admin (68.8%), and Code Admin (37 hours). |
| 162-4020 | PART-TIME SALARIES | 3,660 | 0 | 1,076 | 0 | |
| 162-4030 | OVERTIME | 144 | 0 | 0 | 0 | Overtime not necessary for this department |
| 162-4050 | HEALTH INSURANCE | 49,613 | 50,240 | 50,584 | 53,522 | Employer Contribution, PPO plan contribution increased 10.2%, assume move to PPO500 on 1/1/2016 |
| 162-4060 | RETIREMENT | 22,444 | 25,330 | 25,330 | 28,266 | Employer Contribution, MPERS contribution % increased 14% |
| 162-4061 | RETIREMENT HEALTH SAVINGS | 0 | 0 | 0 | 3,286 | Previously in contingency now split by department |
| 162-4070 | SOCIAL SECURITY | 23,434 | 24,158 | 24,158 | 25,473 | Employer Social Security contribution. |
| 162-5010 | POSTAGE | 1,147 | 1,800 | 1,800 | 1,500 | Funds for department mailings. |
| 162-5020 | TELEPHONE | 3,608 | 4,200 | 4,200 | 1,580 | Telephone usage attributed to this department moved to IT. Cell phone reimbursement at \$54/month for CDD, CEO and FI. |
| 162-5030 | TRANSPORTATION | 55 | 150 | 150 | 150 | Mileage reimbursement. |

DEPARTMENT: COMMUNITY DEVELOPMENT

| Acct No | Account Name | Actual 2013-2014 | Budget 2014-2015 | Estimated 2014-2015 | Proposed 2015-2016 | 2015-2016 Line Item Budget Notes |
|----------|-----------------------------------|------------------|------------------|---------------------|--------------------|---|
| - | DEPARTMENT TOTAL | 459,406 | 458,210 | 459,630 | 477,944 | 4.31% over(- under) FY15 budget |
| 162 | DEPARTMENT: COMMUNITY DEVELOPMENT | | | | | |
| 162-5040 | EDUCATIONAL/MEETING | 1,615 | 7,000 | 7,000 | 6,250 | American Planning Association(APA) conference (1 staff) - \$2,200, Northern New England Chapter of the American Planning Association (NNECAPA) (1 staff) - \$750, Maine Association of Planners (MAP) (2 staff) - \$200, Misc. education and training for staff and Planning Board - \$600. New England Municipal Building Officials (NEMBO) Seminar(2 Staff) - \$1,400; Maine Building Officials (MBOIA) Conf (2 Staff) - \$550. Misc. education and training for staff and Zoning Board - \$550 |
| 162-5060 | PRINTING | 77 | 200 | 200 | 700 | Printing needs during the year. Includes \$500 for Falmouth Conservation Commission printing costs for invasives education |
| 162-5080 | LEGAL/ADVERTISING | 4,196 | 2,800 | 2,800 | 3,500 | Funds for legal ads in newspapers. |
| 162-5310 | VEHICLE MAINTENANCE | 1,044 | 1,000 | 1,000 | 1,000 | Supports the brown Prius for Codes. |
| 162-5400 | LEGAL SERVICES | 7,359 | 10,000 | 10,000 | 10,000 | The Town Attorney provides legal advice to the Planning Board, BZA, and staff. |

DEPARTMENT: COMMUNITY DEVELOPMENT

| Acct No | Account Name | Actual 2013-2014 | Budget 2014-2015 | Estimated 2014-2015 | Proposed 2015-2016 | 2015-2016 Line Item Budget Notes |
|----------|-----------------------------------|------------------|------------------|---------------------|--------------------|---|
| - | DEPARTMENT TOTAL | 459,406 | 458,210 | 459,630 | 477,944 | 4.31% over(- under) FY15 budget |
| 162 | DEPARTMENT: COMMUNITY DEVELOPMENT | | | | | |
| 162-5800 | DUES & MEMBERSHIPS | 1,040 | 2,040 | 2,040 | 2,040 | Comm Dev Director / APA - \$1075, Planner / APA - \$215, MAP x 2 - \$80, ME GIS User Group (GIS) - \$24, MBOLA- \$90. Maine Association of Site Evaluators (MASE)- \$35, National Fire Prevention Association (NFPA)- \$160, International Association of Electrical Inspectors (IAEI) - \$240, International Code Council (ICC)- \$119 |
| 162-5900 | OTHER CONTRACTUAL SERVICES | 21,660 | 10,000 | 10,000 | 4,500 | Includes the \$5,500 annual fee for encode180 plus miscellaneous consulting services. |
| 162-6010 | OFFICE SUPPLIES | 1,832 | 2,000 | 2,000 | 2,000 | Office supplies needed during the year. |
| 162-6020 | BOOKS/SUBSCRIPTIONS | 280 | 500 | 500 | 500 | Educational books and subscriptions. |
| 162-6130 | MOTOR FUEL AND LUBE | 589 | 1,000 | 1,000 | 698 | Fuel for department vehicle. |

ECONOMIC DEVELOPMENT

ECONOMIC DEVELOPMENT

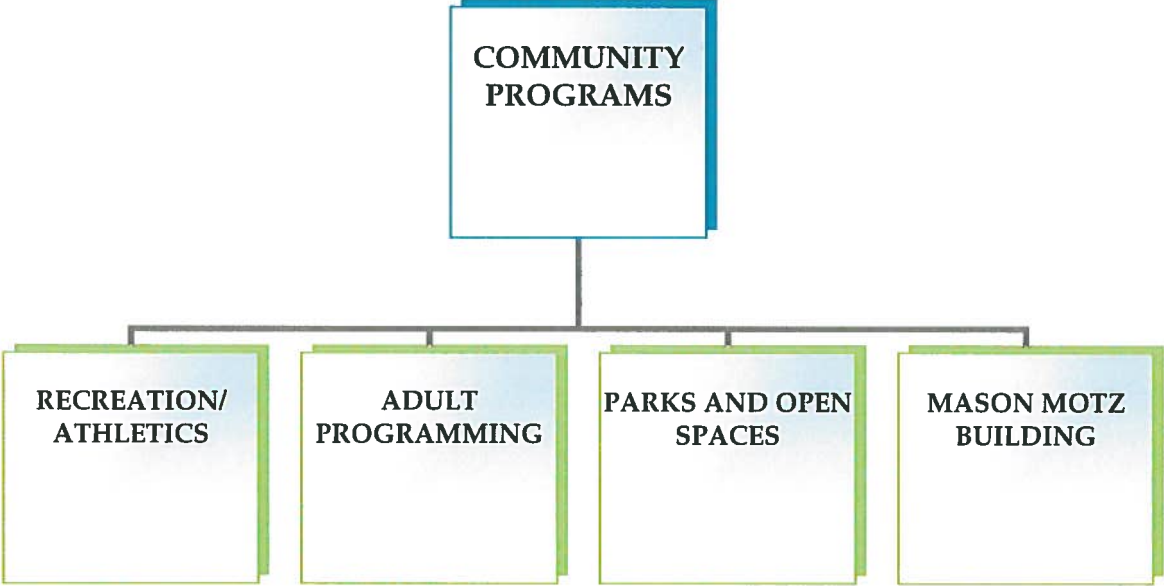
DEPARTMENT: ECONOMIC DEVELOPMENT

| Acct No | Account Name | Actual 2013-2014 | Budget 2014-2015 | Estimated 2014-2015 | Proposed 2015-2016 | 2015-2016 Line Item Budget Notes |
|---|---------------------------|------------------|------------------|---------------------|--------------------|--|
| | DEPARTMENT TOTAL | 84,309 | 98,323 | 100,105 | 82,495 | -16.1% over(- under) FY15 budget |
| DEPARTMENT: ECONOMIC DEVELOPMENT | | | | | | |
| 163-4010 | FULL-TIME SALARIES | 62,935 | 69,193 | 69,193 | 54,654 | Salary for the Economic Development/Long Range Planning Director (52.9%) and 12.5% of the Administrative Assistant |
| 163-4020 | PART-TIME SALARIES | 490 | 0 | 0 | 0 | |
| 163-4050 | HEALTH INSURANCE | 9,678 | 10,258 | 12,040 | 10,139 | Employer health insurance contribution. PPO plan contribution increased 10.2%, assumes move to PPO500 on 1/1/2016 |
| 163-4060 | RETIREMENT | 4,066 | 4,979 | 4,979 | 4,815 | Employer retirement contribution. MPERS contribution % increased 14% |
| 163-4061 | RETIREMENT HEALTH SAVINGS | 0 | 0 | 0 | 706 | previously in contingency now split between departments |
| 163-4070 | SOCIAL SECURITY | 4,677 | 5,293 | 5,293 | 4,181 | Employer Social Security contribution. |
| 163-5010 | POSTAGE | 49 | 200 | 200 | 200 | Postage for mailings during the year. |
| 163-5020 | TELEPHONE | 1,138 | 1,300 | 1,300 | 600 | Portion of telephone usage attributed to department moved to IT. Includes monthly cell phone reimbursement. |
| 163-5030 | TRANSPORTATION | 351 | 250 | 250 | 350 | Mileage reimbursement. |
| 163-5040 | EDUCATIONAL/MEETING | 99 | 4,000 | 4,000 | 4,000 | Annual attendance at a national and regional conferences. |
| 163-5080 | LEGAL/ADVERTISING | 67 | 200 | 200 | 200 | Funds for legal ads in newspapers. |

DEPARTMENT: ECONOMIC DEVELOPMENT

| Acct No | Account Name | Actual 2013-2014 | Budget 2014-2015 | Estimated 2014-2015 | Proposed 2015-2016 | 2015-2016 Line Item Budget Notes |
|---|----------------------------|------------------|------------------|---------------------|--------------------|--|
| | DEPARTMENT TOTAL | 84,309 | 98,323 | 100,105 | 82,495 | -16.1% over(- under) FY15 budget |
| DEPARTMENT: ECONOMIC DEVELOPMENT | | | | | | |
| 163-5800 | DUES & MEMBERSHIPS | 660 | 1,000 | 1,000 | 1,000 | Professional association dues and memberships. |
| 163-5900 | OTHER CONTRACTUAL SERVICES | 0 | 1,000 | 1,000 | 1,000 | Funds for other programs that would require outside consultants. |
| 163-6010 | OFFICE SUPPLIES | 20 | 250 | 250 | 250 | Office supplies needed during the year. |
| 163-6020 | BOOKS/SUBSCRIPTIONS | 79 | 400 | 400 | 400 | Subscriptions for planning and economic development periodicals. |

COMMUNITY PROGRAMS



RECREATION

DEPARTMENT: RECREATION

| Acct No | Account Name | Actual 2013-2014 | Budget 2014-2015 | Estimated 2014-2015 | Proposed 2015-2016 | 2015-2016 Line Item Budget Notes |
|----------|--|------------------|------------------|---------------------|--------------------|---|
| - | DEPARTMENT TOTAL | 35,104 | 35,408 | 35,443 | 33,427 | -5.59% over(- under) FY15 budget |
| 172 | DEPARTMENT: RECREATION | | | | | |
| 172-4010 | FULL-TIME SALARIES | 24,836 | 25,348 | 25,348 | 23,071 | Salary for the Director (20%), and Assistant Director (14%). |
| 172-4020 | PART-TIME SALARIES | 720 | 0 | | 0 | Seasonal Staff |
| 172-4050 | HEALTH INSURANCE | 4,701 | 4,982 | 5,018 | 5,308 | Employer health insurance contribution. PPO plan contribution increased 10.2%, assumes move to PPO500 on 1/1/2016 |
| 172-4060 | RETIREMENT | 1,612 | 1,388 | 1,388 | 2,053 | Employer Contribution, MPERS contribution % increased 14% |
| 172-4061 | RETIREMENT HEALTH SAVINGS | 0 | 0 | | 231 | Previously in contingency now split between departments. |
| 172-4070 | SOCIAL SECURITY | 1,837 | 1,939 | 1,939 | 1,765 | Employer Social Security contribution. |
| 172-5020 | TELEPHONE | 509 | 750 | 750 | 0 | Portion of telephone usage attributed to department moved to IT. |
| 172-5310 | VEHICLE MAINTENANCE | 889 | 1,000 | 1,000 | 1,000 | Maintenance for department vehicles. |
| 172-9020 | TRANSFER TO SPECIAL REV. FUND - reclass from account below | 0 | 0 | | 0 | |

ADULT PROGRAMMING

DEPARTMENT: ADULT PROGRAMMING

| Acct No | Account Name | Actual 2013-2014 | Budget 2014-2015 | Estimated 2014-2015 | Proposed 2015-2016 | 2015-2016 Line Item Budget Notes |
|------------|--|------------------|------------------|---------------------|--------------------|--|
| - | DEPARTMENT | 117,600 | 118,544 | 118,582 | 116,593 | -1.65% over(- under) FY15 budget |
| 173 | DEPARTMENT: ADULT PROGRAMMING | | | | | |
| 173-4010 | FULL-TIME SALARIES | 28,436 | 28,559 | 28,559 | 26,349 | Salary for the Director (30%), and Assistant Director (6%). |
| 173-4050 | HEALTH INSURANCE | 4,948 | 5,276 | 5,313 | 5,620 | Employer health insurance contribution. PPO plan contribution increased 10.2%, assumes move to PPO500 on 1/1/2016 |
| 173-4060 | RETIREMENT | 1,792 | 1,975 | 1,975 | 2,345 | Employer Contribution, MPERS contribution % increased 14% |
| 173-4061 | RETIREMENT HEALTH SAVINGS | 0 | 0 | | 263 | Previously in contingency now split between departments. |
| 173-4070 | SOCIAL SECURITY | 2,044 | 2,185 | 2,185 | 2,016 | Employer Social Security contribution. |
| 173-5020 | TELEPHONE | 380 | 550 | 550 | 0 | Moved to IT |
| 173-9020 | TRANSFER TO SPECIAL REV. FUND - reclass from account below | 80,000 | 80,000 | 80,000 | 80,000 | Total contribution of the town to Adult Education program expenses. Fees will be increased to reduce this to \$80,000. |

PARKS

| Acct No | Account Name | Estimated 2013-2014 | Budget 2014-2015 | Estimated 2014-2015 | Proposed 2015-2016 | 2015-2016 Line Item Budget Notes |
|----------|----------------------------------|---------------------|------------------|---------------------|--------------------|--|
| - | DEPARTMENT TOTAL | 293,029 | 317,620 | 323,599 | 333,343 | 7.09% over(- under) FY14 budget |
| 171 | DEPARTMENT: PARKS AND FACILITIES | | | | | |
| 171-4010 | FULL-TIME SALARIES | 92,023 | 96,933 | 96,933 | 98,869 | Salary for the Parks Supervisor, Maintenance Assistant and Parks Worker (20%). |
| 171-4020 | SEASONAL SALARIES | 24,573 | 29,000 | 25,000 | 25,000 | Seasonal employees to maintain parks, town facilities and open space areas. Covers part-time maintenance assistant. |
| 171-4030 | OVERTIME | 9,251 | 6,000 | 9,000 | 9,500 | Overtime to cover winter weather conditions, emergencies, and additional maintenance responsibilities. Reduction based on historical use. |
| 171-4050 | HEALTH INSURANCE | 27,766 | 21,761 | 30,836 | 32,615 | Employer health insurance contribution. PPO plan contribution increased 10.2%, assumes move to PPO500 on 1/1/2016 |
| 171-4060 | RETIREMENT | 6,467 | 8,041 | 8,041 | 8,796 | Employer retirement contribution. MPERS contribution % increased 14% |
| 171-4061 | RETIREMENT HEALTH SAVINGS | 0 | 0 | | 988 | Previously in contingency but now split by department. |
| 171-4070 | SOCIAL SECURITY | 9,178 | 10,093 | 10,016 | 10,203 | Employer's Social Security contribution. |
| 171-5020 | TELEPHONE | 798 | 1,092 | 900 | 300 | Telephone at Parks building. Also includes cell phone reimbursement of \$24/ month for Maintenance Asst. |
| 171-5040 | EDUCATIONAL/MEETING | 738 | 900 | 900 | 900 | Training sessions and seminars for educational and safety requirements. |
| 171-5200 | ELECTRICITY | 4,330 | 5,400 | 8,023 | 8,124 | This line item includes the cost of lighting seven tennis courts, two ice rinks, general security, and parking lot lighting at various facilities. |
| 171-5220 | WATER | 3,735 | 4,500 | 4,000 | 4,000 | Water and sewer for the Parks building as well as irrigation at various facilities. |

| Acct No | Account Name | Estimated 2013-2014 | Budget 2014-2015 | Estimated 2014-2015 | Proposed 2015-2016 | 2015-2016 Line Item Budget Notes |
|------------|---|---------------------|------------------|---------------------|--------------------|---|
| - | DEPARTMENT TOTAL | 293,029 | 317,620 | 323,599 | 333,343 | 7.09% over(- under) FY14 budget |
| 171 | DEPARTMENT: PARKS AND FACILITIES | | | | | |
| 171-5230 | HEATING FUEL | 3,053 | 2,100 | 3,100 | 3,555 | Heating for Village Park and Mill Road garages. |
| 171-5300 | MACHINE/EQUIPMENT MAINTENANCE | 14,659 | 13,000 | 14,000 | 14,000 | This item is used for regular routine equipment maintenance along with preventative maintenance of vehicles, trailers, and equipment. |
| 171-5410 | COMPUTER/INTERNET FEES | 600 | 600 | 600 | 600 | Funds for the internet connection which allows staff to review daily facility reservation schedules and weather reports as well as the ability to communicate through e-mail. |
| 171-5500 | MAINTENANCE/BUILDING | 591 | 2,500 | 500 | 500 | Contractual services to repair electrical, plumbing, heating systems, and other building maintenance repairs. Decrease in funding based on historical use. |
| 171-5580 | TURF/TREE MAINTENANCE | 10,217 | 12,000 | 11,000 | 11,000 | Field maintenance at parks and facilities and contractual work required to service flower beds, landscaping, etc. An increase is needed to manage invasives at additional park locations. |
| 171-5610 | EQUIPMENT RENTALS | 0 | 200 | 200 | 200 | Equipment rentals are reserved for equipment and attachments not commonly used on a regular basis such as a ditchwitch, boom-lift, etc. |
| 171-5615 | LEGION FIELD PARKING | 450 | 450 | 450 | 450 | Money from this line is dedicated to Legion Post #164 to cover seasonal parking for Little League and Community Programs activity use. |
| 171-5900 | OTHER CONTRACTUAL SERVICES | 60,650 | 65,000 | 65,000 | 70,000 | Open Space Ombudsman at \$55,000 and land management operations at \$10,000. \$5K for invasive species control and eradication. |

| Acct No | Account Name | Estimated 2013-2014 | Budget 2014-2015 | Estimated 2014-2015 | Proposed 2015-2016 | 2015-2016 Line Item Budget Notes |
|------------|---|---------------------|------------------|---------------------|--------------------|--|
| - | DEPARTMENT TOTAL | 293,029 | 317,620 | 323,599 | 333,343 | 7.09% over(- under) FY14 budget |
| 171 | DEPARTMENT: PARKS AND FACILITIES | | | | | |
| 171-5920 | WINTER TRAIL MAINTENANCE | 500 | 500 | 500 | 500 | Provides funds to the Sno-Voyagers for the purpose of winter trail maintenance. |
| 171-5950 | WASTE DISPOSAL | 2,892 | 4,100 | 3,500 | 3,500 | Rental costs for portable rest rooms at Community and Huston Parks. |
| 171-6130 | MOTOR FUEL AND LUBRICANTS | 12,580 | 13,800 | 13,800 | 12,442 | Gas and oil supplies for tractors, trucks, and mowers. |
| 171-6400 | BUILDING/GROUNDS SUPPLIES | 6,494 | 9,000 | 7,000 | 7,000 | Landscaping materials, chemicals, paint, grass seed, lumber and other pertinent items. Additional cost based on historical trending and increase in Parks maintenance. |
| 171-6500 | TOOLS AND APPARATUS | 210 | 800 | 800 | 800 | Funds to purchase tools and equipment to service tractors, trucks, and mowers. |
| 132 | | | | | | |
| 171-6800 | EQUIPMENT | 0 | 750 | 500 | 500 | Equipment that was formally part of a reserve including push mowers, trimmers, blowers, et cetera. Budgeting amounts will vary from year to year, and is based on the replacement schedule of existing equipment. Increase to replace aging tools. |
| 171-6840 | PARKS RENOVATIONS | 1,206 | 4,000 | 4,000 | 4,000 | Renovations for the Town's parks and courts that was formally part of a reserve. Projects include tennis court repaving, landscaping, Pine Grove Forest maintenance and softball field drainage. Budgeting amounts will vary from year to year and is based on the replacement schedule of existing equipment. |
| 171-6900 | OTHER COMMODITIES | 68 | 5,100 | 5,000 | 5,000 | Funds available for miscellaneous purchases not accounted for in other line items such as a Veteran gravesite flags (\$5,000) |

MASON - MOTZ BUILDING

| Acct No | Account Name | Actual 2013-2014 | Budget 2014-2015 | Estimated 2015-2016 | Proposed 2015-2016 | 2015-2016 Line Item Budget Notes |
|----------|---------------------------------|------------------|------------------|---------------------|--------------------|---|
| - | DEPARTMENT TOTAL | 28,982 | 30,589 | 26,894 | 25,256 | 3.59% over(- under) FY15 budget |
| 196 | DEPARTMENT: MASON-MOTZ BUILDING | | | | | |
| 196-5100 | INSURANCE | 0 | 0 | 0 | | Insurance charges for these buildings. |
| 196-5200 | ELECTRICITY | 4,303 | 4,388 | 6,520 | 6,601 | Electrical charges for these buildings. |
| 196-5220 | WATER | 695 | 499 | 724 | 700 | Water and sewer charges for these buildings. |
| 196-5230 | HEATING FUEL | 13,424 | 19,651 | 13,600 | 11,905 | Heating fuel charges for these buildings. |
| 134 | | | | | | |
| 196-5900 | OTHER CONTRACTUAL SERVICES | 10,560 | 6,050 | 6,050 | 6,050 | Misc. items needed to maintain these buildings including security, heating system maintenance, insurance, and pest control. |

NON-DEPARTMENTAL & OTHER AGENCIES

NON-DEPARTMENTAL

DEPARTMENT: NON-DEPARTMENTAL

| Acct No | Account Name | Actual 2013-2014 | Budget 2014-2015 | Estimated 2015-2016 | Proposed 2015-2016 | 2015-2016 Line Item Budget Notes |
|------------|--|------------------|------------------|---------------------|--------------------|---|
| - | DEPARTMENT TOTAL | 1,646,450 | 1,563,728 | 1,544,595 | 1,391,746 | -11% over(- under) FY15 budget |
| 198 | DEPARTMENT: NON-DEPARTMENTAL | | | | | |
| 198-9030 | TRANSFER TO CAPITAL IMPROVEMENT PROGRAM (CIP) FUND | 1,357,188 | 1,318,728 | 1,318,728 | 1,128,246 | Amount to be transferred to the capital fund. |
| 198-9020 | TRANSFER TO SPECIAL REVENUE FUND | 210,000 | 130,000 | 130,000 | 108,500 | The Open Space Reserve (\$76K) and energy efficiency (\$10,000) special revenue appropriations are recorded here. This also includes reserve \$20,000 a year to pay for one Assessing property revaluation every 5 years. Wellness \$2,500. |
| 198-9025 | TRANSFER OUT TO TIF | 32,510 | 0 | 0 | | Amount to transferred to the TIF fund. |
| 198-8515 | METRO ASSESSMENT | 4,092 | 15,000 | 15,000 | 15,000 | Regional Transport Program - fixed RTE paratransit, which is a Federal requirement. |
| 198-8920 | CONTINGENCY | 42,661 | 100,000 | 80,867 | 140,000 | Contingency funds for unanticipated expenses. |

OTHER AGENCIES

DEPARTMENT: OTHER AGENCIES

| Acct No | Account Name | Actual 2013-2014 | Budget 2014-2015 | Estimated 2014-2015 | Proposed 2015-2016 | 2015-2016 Line Item Budget Notes |
|-----------------------------------|-------------------------|------------------|------------------|---------------------|--------------------|--|
| - | DEPARTMENT TOTAL | 591,088 | 581,276 | 581,276 | 594,379 | 2.25% over(- under) FY15 budget |
| DEPARTMENT: OTHER AGENCIES | | | | | | |
| 199-8515 | METRO ASSESSMENT | 137,627 | 147,800 | 147,800 | 152,234 | Falmouth portion of the Metro Budget. |
| 199-8500 | CONTRIBUTION TO LIBRARY | 453,461 | 433,476 | 433,476 | 442,146 | Funding for the Falmouth Memorial Library. |

DEPARTMENT: OTHER AGENCIES

| Acct No | COUNTY BUDGET | | Budget 2014-2015 | Proposed 2015-2016 | 2015-2016 Line Item Budget Notes |
|----------|-----------------------|---------------------|------------------|--------------------|---|
| | Account Name | Estimated 2013-2014 | | | |
| 199-8510 | CUMBERLAND COUNTY TAX | 1,321,522 | 1,376,320 | 1,456,279 | 5.81% over(- under) FY15 budget Falmouth's portion of the County Tax assessed each year for County services. |

APPENDIX A
CAPITAL EXPENDITURE SCHEDULES
and
TAX INCREMENT FINANCING DISTRICTS

Capital Improvement Planning

Purpose

A capital improvement plan is a valuable and critical planning tool that is used to manage the continuing need to replace or add equipment, buildings, land and other capital assets. It is also a record of what assets are owned or under some form of control by the Town. The purpose of this plan is to provide a method of planning that combines the needs of all departments and units of our local government.

A. Description of the Capital Improvements Program (CIP)

Capital improvements programming involves the planning of long-term capital expenditures by the Town. Capital expenditures include funds for buildings, lands, major equipment, and other commodities that are of significant value and have a useful life of many years. In the Town of Falmouth, a capital improvement is a capital expenditure that is more than \$5,000 and has a useful life of more than one year.

The CIP provides a framework for the following administrative functions:

1. Estimating capital requirements.
2. Scheduling projects over fixed periods with appropriate planning and implementation.
3. Prioritization of capital improvements.
4. Developing a financing plan for proposed projects.
5. Coordination of activities between departments to meet project schedules.
6. Monitoring and evaluating the progress of capital improvements.
7. Informing the public of projected capital improvements.

B. Benefits of the Capital Improvements Program

The CIP, like the land use development ordinances, provides a means of implementing the objectives and policies of the Comprehensive Plan. *It is understood, and imperative, that the School Department capital improvements are included in this policy, as these are investments by the Town and supported by tax dollars.* Considerable benefits may be derived from a systematic approach to the programming of capital projects. These include:

1. Focusing attention on community goals, needs and capabilities.
2. Achieving optimum use of the taxpayer's dollar.
3. Guiding future growth and development.
4. Serving wider community interests over localized ones.
5. More efficient governmental administration.

6. Maintaining a sound and stable financial program.
7. Focusing attention on existing infrastructure conditions.
8. Enhancing opportunities for participation in federal and state funding programs.

C. Decision Factors

There are a variety of internal and external factors that may influence CIP decisions. These factors include:

1. Maintenance of Existing Facilities - Falmouth already has a considerable investment in its streets, wastewater system, town buildings, parks, etc. With limited financial resources to expand the existing capital stock, priority may be given to keep existing facilities in good working condition.
2. Availability of State and Federal Funding - The decreasing availability of revenues is cause for a concern that may require new priorities with CIP decisions.
3. State and Federal Mandates - State and federal mandates may require the renovation of existing facilities or the construction of new facilities.
4. Imponderables - Even the best planning cannot anticipate future unforeseen circumstances. These imponderables may have negative or positive consequences.

D. CIP Development and Adoption

The Town Manager, Finance Director, and Department Supervisors update the CIP once every year. Once the plan is updated, it is presented to the Town Council for review and eventually incorporated into the proposed annual budget.

Integration with GASB 34

This capital improvement plan is based on the inventory of assets required by the Government Accounting Standards Board (GASB) 34. GASB 34 requires the town to have a detailed inventory of its entire infrastructure. Infrastructure, by way of example, includes roads, bridges, sidewalks, drains, and sewer lines.

Integration with GASB 54

This capital improvement plan is also based on the fund balance reporting and government fund type definitions required by GASB 54. The objective of GASB 54 is to enhance the usefulness of fund balance information by providing clearer fund balance classifications and by clarifying the existing government fund type definitions. These clarifying definitions include general fund, capital funds, and special revenue funds.

The general fund is the operations fund, the capital fund is money set aside for the specific purchase of capital items, and a special revenue fund is an account that is required to have substantial restricted or committed revenue (this revenue does not include transfers or other financing sources). The government fund balance classifications include non-spendable, restricted, committed, assigned, and unassigned. Each fund is designated at least one of these types based on the relative strength of the constraints that control how specific amounts can be spent.

Financial Overview

A realistic CIP must be related to the Town's fiscal capacity. Consideration should be given to State-imposed debt limits (as well as other more prudent measures of debt capacity); financing options; various debt ratios; and the long-term impacts of the various capital improvements on both the capital and operating budgets of the community.

By understanding available financing options, and the dollar value of our capital needs, the Town can establish an overall fiscal policy that will help guide capital improvement decisions. Fiscal considerations include the following issues:

1. Effect on the property tax rate.
2. Limiting debt service levels.
3. Private and inter-governmental revenue options.
4. Use of service fees and user charges.

Asset Capitalization Policy

This policy is incorporated to establish procedures for keeping an inventory of fixed assets owned by the town.

A. Capital Assets.

Assets, which meet the following minimum standards, will be considered capital assets:

- Having a value of \$5,000 or more. This requirement can be an individual item in excess of \$5,000 or a "collection" such as a telephone system or computer network system.
- Having an estimated useful life of more than one year.
- Major asset categories are buildings and improvements; land and improvements; machinery and equipment; vehicles and infrastructure.

B. Capitalization Method.

All capital assets are recorded at historical cost as of the date acquired or constructed, except for infrastructure, which is discussed below. If historical cost information is not available, assets are recorded as estimated historical cost by calculating current replacement cost and by deflating the cost using the appropriate price-level index.

C. New Acquisitions.

The town capitalizes new assets that meet its Capitalization Policy as stated in Section A. Following the receipt of the item(s) that meet the criteria, the value is noted by the applicable Department Supervisor, Finance Director and Town Manager for inclusion in the asset base. Additions, improvements, repairs, or replacements to existing capital assets are not considered new acquisitions and are discussed below in Section D.

D. Extraordinary Repairs or Improvements.

The town capitalizes outlays that increase future benefits from an existing capital asset beyond its previously assessed value or condition if they meet the town's capitalization policy.

E. Collections.

The Town capitalizes the items listed below as collections:

- Computer system and associated devices.
- Personal protective equipment.
- Art and historical treasures (depending on individual value).
- Telephone systems.
- Any other assets bought in a bulk purchase that meets the Capitalization Policy.

F. Infrastructure.

The town reports its infrastructure assets at historical cost (if purchased or constructed) or estimated fair value (if donated). The town uses an estimated historical cost when the actual cost cannot be identified. Replacement costs for infrastructure assets are based on current year construction costs for similar assets or other information that approximates current replacement cost. The town reports newly acquired or constructed infrastructure assets in the period it acquires or constructs infrastructure assets. Also, the town uses any existing sources of information to provide support for the initial cost estimates for its infrastructure assets, such as bond documents, engineering documents, and capital budgets.

Capital Expenditure & TIF Schedule Overview

The Capital Expenditure Schedules show the detail of all capital outlays proposed for the next ten years. Each outlay is divided into the appropriate fund.

The first schedule is a snapshot of all capital improvement appropriations for the current fiscal year and the subsequent nine years.

The next section contains two schedules for each capital improvement fund. The first schedule is a snapshot of all the financial entries for the current fiscal year and the subsequent nine years. The entries include the fund balance at the beginning of the year, funding transfers, capital purchases, and the reserve balance at the end of the year. This schedule also notes any miscellaneous revenue and any adjustments to the fund's balance or funding amount. The purpose of the Capital Expenditure Schedule is to show that funding and revenue adjustments are enough to cover the capital outlays each year and to make sure that the fund is adequately funded at the end of ten years. The second schedule is a detailed list of all capital outlays and their costs by year that ties to the first schedule.

The TIF Schedules follow the same format with a snapshot of the financial entries for the current fiscal year and subsequent years followed by the schedule detailing a detailed list of all project outlays.

Assumptions

There is a \$23 million increase in overall valuation for 2016 and a 1% increase in each subsequent year. There will be no interest earnings for capital funds.

Work Flow

The Finance Department will review all the funds and reserves to check for adequate funding and the impact on the mil rate.

Finance Staff and Department Supervisors meet to review prior year purchases to determine the replacement schedules impact. Also, replacement schedules are reviewed to verify purchases are in the correct year.

Finance Staff determine if funding is adequate to purchase the items on the replacement schedule. If not, swap items or move items down one year to purchase all the items on the replacement schedule within the current funding model.

If the replacement item purchases are still higher than the funding for a particular capital fund, Finance Staff will globally look at the capital funds to calculate if adjusting allocations between capital funds is a viable option.

As a final option, Finance Staff will consider funding increases to adequately fund the plan.

APPENDIX A

CAPITAL EXPENDITURE SCHEDULES

TOWN OF FALMOUTH
Capital Improvement Program
2015 – 2024

Submitted by

Nathan Poore
Peter McHugh

Town Manager
Finance Director

CAPITAL IMPROVEMENT PROGRAM SUMMARY (TAX APPROPRIATIONS)
FY 2015-2024 as of FY16 - ... Scenario 2

| PROJECT DESCRIPTION | Detail Page | ORIGINAL BUDGET 2014-2015 | PROPOSED 2015-2016 | PROPOSED 2016-2017 | PROPOSED 2017-2018 | PROPOSED 2018-2019 | PROPOSED 2019-2020 | PROPOSED 2020-2021 | PROPOSED 2021-2022 | PROPOSED 2022-2023 | PROPOSED 2023-2024 |
|--|-------------|---------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| ROAD IMPROVEMENTS | | | | | | | | | | | |
| Major Collector & Sub Collector Street and Sidewalk Improvements | | \$ 703,500 | \$ 421,008 | \$ 198,730 | \$ 222,017 | \$ 222,636 | \$ 143,636 | \$ 125,636 | \$ 144,636 | \$ 169,636 | \$ 224,636 |
| Railroad Crossings - Quiet Zones | | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| TOTAL ROAD IMPROVEMENTS | | \$ 703,500 | \$ 421,008 | \$ 198,730 | \$ 222,017 | \$ 222,636 | \$ 143,636 | \$ 125,636 | \$ 144,636 | \$ 169,636 | \$ 224,636 |
| PUBLIC FACILITIES | | | | | | | | | | | |
| Fire Department Buildings | | \$ 5,000 | \$ 65,673 | \$ 40,000 | \$ 40,000 | \$ 15,000 | \$ 65,673 | \$ 40,000 | \$ 40,000 | \$ 15,000 | \$ 40,000 |
| Public Safety Building Bond Addition \$3.9 million bond | | \$ 297,494 | \$ 289,494 | \$ 281,494 | \$ 273,494 | \$ 265,494 | \$ 257,494 | \$ 249,494 | \$ 241,394 | \$ 233,194 | \$ 200,506 |
| Town Hall Renovations | | \$ - | \$ 8,000 | \$ 9,000 | \$ 9,000 | \$ 9,000 | \$ 9,364 | \$ 9,000 | \$ 9,000 | \$ 5,000 | \$ 5,000 |
| Community Center | | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| TOTAL PUBLIC FACILITIES | | \$ 302,494 | \$ 363,167 | \$ 330,494 | \$ 322,494 | \$ 289,494 | \$ 332,531 | \$ 298,494 | \$ 290,394 | \$ 253,194 | \$ 245,506 |
| LIBRARY BOND | | | | | | | | | | | |
| Library Project Bond 2.81 Million 20 yr bond at 3% | | \$ - | \$ - | \$ - | \$ - | \$ 229,300 | \$ 224,950 | \$ 215,600 | \$ 211,400 | \$ 207,200 | \$ 203,000 |
| PARKS AND OPEN SPACE | | | | | | | | | | | |
| Parks Land | | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Parks Renovation | | \$ 20,000 | \$ 20,000 | \$ - | \$ 56,063 | \$ 55,000 | \$ 25,000 | \$ 80,000 | \$ 25,000 | \$ 25,000 | \$ 25,000 |
| Open Space Acquisition (November 2007 referendum) | | \$ 100,000 | \$ 76,000 | \$ 100,000 | \$ 100,000 | \$ 100,000 | \$ 100,000 | \$ 100,000 | \$ 100,000 | \$ 100,000 | \$ 100,000 |
| TOTAL PARKS & OPEN SPACE | | \$ 120,000 | \$ 96,000 | \$ 100,000 | \$ 156,063 | \$ 155,000 | \$ 125,000 | \$ 180,000 | \$ 125,000 | \$ 125,000 | \$ 125,000 |
| EQUIPMENT REPLACEMENT | | | | | | | | | | | |
| Town Hall office equipment | | \$ 5,500 | \$ 5,500 | \$ 5,500 | \$ 5,500 | \$ 5,500 | \$ 5,500 | \$ 5,500 | \$ 5,500 | \$ 5,500 | \$ 5,500 |
| Police Vehicles | | \$ 64,389 | \$ 75,600 | \$ 30,500 | \$ 143,200 | \$ 64,500 | \$ 64,500 | \$ 91,800 | \$ 14,500 | \$ 64,500 | \$ 114,500 |
| Police communication and Office Equipment | | \$ 7,540 | \$ 10,000 | \$ 10,000 | \$ 31,000 | \$ 25,815 | \$ 26,807 | \$ 25,000 | \$ 5,000 | \$ 5,815 | \$ 62,540 |
| Fire Department Vehicle and Equipment | | \$ 192,400 | \$ 232,400 | \$ 297,400 | \$ 82,400 | \$ 42,400 | \$ 152,400 | \$ 167,400 | \$ 341,007 | \$ 336,007 | \$ 170,000 |
| Tower Truck Bond | | \$ - | \$ - | \$ - | \$ 150,000 | \$ 150,000 | \$ 150,000 | \$ 150,000 | \$ 150,000 | \$ 150,000 | \$ 100,000 |
| Harbor Control | | \$ 27,000 | \$ 27,000 | \$ 180,000 | \$ 20,000 | \$ 20,000 | \$ 20,000 | \$ 20,000 | \$ 20,000 | \$ 20,000 | \$ 20,000 |
| Public Works Buildings and Equipment | | \$ 6,000 | \$ 12,000 | \$ 43,579 | \$ 42,500 | \$ 27,500 | \$ 12,000 | \$ 52,500 | \$ 12,500 | \$ 52,500 | \$ 92,500 |
| Public Works Heavy Equipment | | \$ 198,000 | \$ 146,000 | \$ 173,000 | \$ 175,000 | \$ 173,000 | \$ 168,000 | \$ 173,000 | \$ 125,000 | \$ 173,000 | \$ 218,000 |
| Transfer Station/Landfill Equipment | | \$ - | \$ 5,000 | \$ 5,000 | \$ 45,000 | \$ 10,000 | \$ 10,000 | \$ 20,000 | \$ 81,070 | \$ - | \$ - |
| Parks Equipment | | \$ 11,400 | \$ 13,000 | \$ 13,000 | \$ 24,400 | \$ 13,000 | \$ 13,000 | \$ 13,000 | \$ 24,400 | \$ 13,000 | \$ 13,000 |
| Community Programs Vehicles | | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Computer equipment | | \$ 78,000 | \$ 81,065 | \$ 80,000 | \$ 75,000 | \$ 191,400 | \$ 171,000 | \$ 100,000 | \$ 100,000 | \$ 100,000 | \$ 100,000 |
| Cable equipment | | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 3,000 |
| Town Hall vehicles | | \$ - | \$ 6,000 | \$ 6,000 | \$ 6,000 | \$ 6,000 | \$ 6,000 | \$ 6,000 | \$ 6,000 | \$ 6,000 | \$ 6,000 |
| Energy Efficiency | | \$ 10,000 | \$ 10,000 | \$ 16,000 | \$ 16,000 | \$ 16,000 | \$ 16,000 | \$ 16,000 | \$ 16,000 | \$ 16,000 | \$ 16,000 |
| TOTAL EQUIPMENT REPLACEMENT | | \$ 600,229 | \$ 623,565 | \$ 859,979 | \$ 816,000 | \$ 745,115 | \$ 815,207 | \$ 840,200 | \$ 900,977 | \$ 945,322 | \$ 921,040 |
| TOTAL APPROPRIATION | | \$ 1,726,223 | \$ 1,503,740 | \$ 1,489,203 | \$ 1,516,574 | \$ 1,641,545 | \$ 1,641,324 | \$ 1,659,950 | \$ 1,672,407 | \$ 1,700,352 | \$ 1,719,182 |
| Contribution funds toward PS building from Reserves | | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| TAX REQUIREMENT | | \$ 1,726,223 | \$ 1,503,740 | \$ 1,489,203 | \$ 1,516,574 | \$ 1,641,545 | \$ 1,641,324 | \$ 1,659,950 | \$ 1,672,407 | \$ 1,700,352 | \$ 1,719,182 |
| TAX RATE | | \$ 0.74 | \$ 0.64 | \$ 0.63 | \$ 0.63 | \$ 0.68 | \$ 0.67 | \$ 0.67 | \$ 0.67 | \$ 0.67 | \$ 0.67 |
| TAX RATE w/o Library | | \$ 0.74 | \$ 0.64 | \$ 0.63 | \$ 0.63 | \$ 0.58 | \$ 0.58 | \$ 0.58 | \$ 0.59 | \$ 0.59 | \$ 0.60 |
| REQUIRED TO LEVEL FUND | | \$ 1,627,048 | \$ 1,627,048 | \$ 1,627,048 | \$ 1,627,048 | \$ 1,627,048 | \$ 1,627,048 | \$ 1,627,048 | \$ 1,627,048 | \$ 1,627,048 | \$ 1,627,048 |
| TAX RATE REQUIRED TO LEVEL FUND | | \$ 0.70 | \$ 0.69 | \$ 0.68 | \$ 0.68 | \$ 0.67 | \$ 0.66 | \$ 0.66 | \$ 0.65 | \$ 0.65 | \$ 0.64 |
| VALUATION (1% GROWTH PER YEAR) | | \$ 2,328,863 | \$ 2,352,152 | \$ 2,375,673 | \$ 2,399,430 | \$ 2,423,424 | \$ 2,447,658 | \$ 2,472,135 | \$ 2,496,856 | \$ 2,521,825 | \$ 2,547,043 |

Town of Falmouth
Capital Fund - Police - Vehicles
2015 - 2016 Budget

| Account | 030-83PV | | | | | | | | | |
|---------|-----------|-------------|---------|----------|-----------|----------|-----------|-----------|----------|-----------|
| | (a) | (b) | (c) | (d) | (e) | (f) | (g) | (h) | (i) | (h) |
| | Beginning | Budgeted | Misc. | Subtotal | 8000 | Less | Net | Subtotal | Plus | Projected |
| Year | Balance | Transfer In | Revenue | Reserve | Capital | Trade-In | Capital | Less | Interest | Ending |
| | | | | | Purchases | Value | Purchases | Purchases | | Balance |
| 2015 | 77,103 | 64,389 | - | 141,492 | 79,000 | (7,900) | 71,100 | 70,392 | | 70,392 |
| 2016 | 70,392 | 75,600 | - | 145,992 | 54,000 | (8,000) | 46,000 | 99,992 | | 99,992 |
| 2017 | 99,992 | 30,500 | - | 130,492 | 81,000 | (9,600) | 71,400 | 59,092 | | 59,092 |
| 2018 | 59,092 | 143,200 | - | 202,292 | 84,000 | (11,200) | 72,800 | 129,492 | | 129,492 |
| 2019 | 129,492 | 64,500 | - | 193,992 | 76,000 | (6,000) | 70,000 | 123,992 | | 123,992 |
| 2020 | 123,992 | 64,500 | - | 188,492 | 81,000 | (12,000) | 69,000 | 119,492 | | 119,492 |
| 2021 | 119,492 | 91,800 | - | 211,292 | 109,000 | (15,000) | 94,000 | 117,292 | | 117,292 |
| 2022 | 117,292 | 14,500 | - | 131,792 | 91,000 | (11,000) | 80,000 | 51,792 | | 51,792 |
| 2023 | 51,792 | 64,500 | - | 116,292 | 60,000 | (8,000) | 52,000 | 64,292 | | 64,292 |
| 2024 | 64,292 | 114,500 | - | 178,792 | 85,000 | (8,000) | 77,000 | 101,792 | | 101,792 |

- [a] This column states the beginning balance of the fund for each year.
- [b] This column states the budgeted amount to be funded to the reserve by year
- [c] This column states any other revenue added to the reserve (i.e. grants, fees, etc.
- [d] This column calculates a subtotal balance by adding the funding to the beginning balance. (a + b + c = d
- [e] This column states the total capital purchases by year. A detailed list can be found on the next page
- [f] This column states the total trade in value realized by year. A detailed list can be found on the next page
- [g] This column calculates the net capital purchases by year. (e + f = g
- [h] This column calculates the ending balance of the reserve. (d - g = h

| Capital Fund - Police - Vehicles | | | |
|----------------------------------|------------------|-----------------|------------------------------------|
| Year | Expense | Trade-In | Explanation |
| 2015 | | | |
| Police Cruisers (2) | \$54,000 | \$5,400 | Vehicle & set-up for cruisers |
| Replace Cruiser in accident | | | |
| Lieutenant Car | \$25,000 | \$2,500 | Vehicle for lieutenant. |
| Total | \$79,000 | \$7,900 | |
| 2016 | | | |
| Police Cruisers (2) | \$54,000 | \$8,000 | Vehicles & set-up for cruisers |
| Total | \$54,000 | \$8,000 | |
| 2017 | | | |
| Police Cruiser (2) | \$56,000 | \$5,600 | Vehicles & set-up for cruisers |
| Detective Car | \$25,000 | \$4,000 | Vehicle for Police Detective. |
| Total | \$81,000 | \$9,600 | |
| 2018 | | | |
| Police Cruisers (3) | \$84,000 | \$11,200 | Vehicles & set-up for cruisers |
| Total | \$84,000 | \$11,200 | |
| 2019 | | | |
| Police Cruiser (2) | \$56,000 | \$6,000 | Vehicles & set-up for cruisers |
| Radar Display Trailer | \$20,000 | | Roadside electric sign with radar. |
| Total | \$76,000 | \$6,000 | |
| 2020 | | | |
| Chief Car | \$25,000 | \$4,000 | Vehicle for Chief |
| Police cruiser (2) | \$56,000 | \$8,000 | Vehicle & set-up for cruisers |
| Total | \$81,000 | \$12,000 | |
| 2021 | | | |
| Police Cruisers (3) | \$84,000 | \$12,000 | Vehicles & set-up for cruisers |
| Lieutenant Car | \$25,000 | \$3,000 | Vehicle for lieutenant. |
| Total | \$109,000 | \$15,000 | |
| 2022 | | | |
| Police Cruisers (2) | \$60,000 | \$6,000 | Vehicles & set-up for cruisers |
| Harbor Truck | \$31,000 | \$5,000 | Truck for Harbor/ACO |
| Total | \$91,000 | \$11,000 | |
| 2023 | | | |
| Police Cruisers (2) | \$60,000 | \$8,000 | Vehicles & set-up for cruisers |
| Total | \$60,000 | \$8,000 | |
| 2024 | | | |
| Police cruisers (3) | \$85,000 | \$8,000 | Vehicles and set-up for cruisers |
| Total | \$85,000 | \$8,000 | |

Town of Falmouth
Police Communication Capital Expenditure Schedule
2015 - 2016 Budget

| Account | 030-83CE | | | | | | | |
|-------------|----------------|------------------------------|----------------|----------------|------------------|------------------|------------------|---------------------|
| | [a] | [b] | [c] | [d] | [e] | [f] | [g] | [h] |
| | Beginning | Plus Budgeted Transfer | Plus Misc. | Subtotal | 8100 Capital | Less Trade-In | Net Capital | Projected Ending |
| <u>Year</u> | <u>Balance</u> | <u>In (Out)</u> | <u>Revenue</u> | <u>Reserve</u> | <u>Purchases</u> | <u>Value</u> | <u>Purchases</u> | <u>Balance</u> |
| 2015 | 38,995 | 5,000 | - | 43,995 | 13,000 | - | 13,000 | 30,995 |
| 2016 | 30,995 | 5,000 | - | 35,995 | 15,000 | - | 15,000 | 20,995 |
| 2017 | 20,995 | 5,000 | - | 25,995 | 9,000 | - | 9,000 | 16,995 |
| 2018 | 16,995 | 26,000 | - | 42,995 | 15,600 | - | 15,600 | 27,395 |
| 2019 | 27,395 | 20,000 | - | 47,395 | 12,500 | - | 12,500 | 34,895 |
| 2020 | 34,895 | 20,000 | - | 54,895 | 6,000 | - | 6,000 | 48,895 |
| 2021 | 48,895 | 20,000 | - | 68,895 | 8,000 | - | 8,000 | 60,895 |
| 2022 | 60,895 | - | - | 60,895 | 15,000 | - | 15,000 | 45,895 |
| 2023 | 45,895 | - | - | 45,895 | 8,000 | - | 8,000 | 37,895 |
| 2024 | 37,895 | 60,000 | - | 97,895 | 12,000 | - | 12,000 | 85,895 |

- [a] This column states the beginning balance of the fund for each year.
- [b] This column states the budgeted amount to be funded to the reserve by year.
- [c] This column states any other revenue added to the reserve (i.e. grants, fees, etc.)
- [d] This column calculates a subtotal balance by adding the funding to the beginning balance. (a + b + c = d)
- [e] This column states the total capital purchases by year. A detailed list can be found on the next page.
- [f] This column states the total trade in value realized by year. A detailed list can be found on the next page.
- [g] This column calculates the net capital purchases by year. (e + f = g)
- [h] This column calculates the ending balance of the reserve. (d - g = h)

| Capital Fund - Police Communications - Equipment | | |
|--|-----------------|--|
| Year | Expense | Explanation |
| 2015 | | |
| Telephone/Radio Recorder | \$13,000 | Records all radio and telephone calls through the dispatch center. Current technology is 8 yrs old and software is outdated |
| Total | \$13,000 | |
| 2016 | | |
| Repeater | \$10,000 | Equipment attached to the radio tower on Blackstrap Road that is used to boost the signal from the cruiser mobile radios to allow for complete coverage of the town. |
| Voter Link Receiver at repeater site | \$5,000 | System that connects repeater to the two voters (Central Fire Station and Engine 1). |
| Total | \$15,000 | |
| 2017 | | |
| Radio PCs (2 @ \$2,100 each) | \$4,200 | The PCs that operate the software that controls our radio system |
| Back-up radios (2 @ \$2,400 each) | \$4,800 | Back-ups for the main radios |
| Total | \$9,000 | |
| 2018 | | |
| Radio control station for all base radios | \$15,600 | The operating system @ the PD for all radios |
| Total | \$15,600 | |
| 2019 | | |
| Replace all radio antennas | \$12,500 | All antennas on the tower replaced |
| Total | \$12,500 | |
| 2020 | | |
| Voter Radio system - Eng 1 station | \$6,000 | Equipment located at Engine 1 fire station that boosts signal from the officer's portable radios to provide better radio coverage. |
| Total | \$6,000 | |
| 2021 | | |
| Voter system at repeater site | \$8,000 | Controls the 3 part system of repeater and 2 voters that provide radio coverage to the town. |
| Total | \$8,000 | |
| 2022 | | |
| Add third dispatch console | \$15,000 | Add a third dispatch console |
| Total | \$15,000 | |
| 2023 | | |
| Voter system at Central station | \$8,000 | Voter system located at Central station |
| Total | \$8,000 | |
| 2024 | | |
| Mobile radios (6) @ \$2,00 each | \$12,000 | Mobile radios for cruisers |
| Total | \$12,000 | |

Town of Falmouth
Harbor Control Capital Expenditure Schedule
2015 - 2016 Budget

| Account | 030-83HE | | | | | | | |
|---------|-----------|----------|---------|----------|-----------|----------|-----------|-----------|
| | [a] | [b] | [c] | [d] | [e] | [f] | [g] | [h] |
| | Beginning | Plus | Plus | Subtotal | 8050 | Less | Net | Projected |
| Year | Balance | Budgeted | Misc. | Reserve | Capital | Trade-In | Capital | Ending |
| | | Funding | Revenue | | Purchases | Value | Purchases | Balance |
| 2015 | 46,239 | 27,000 | - | 73,239 | 10,000 | - | 10,000 | 63,239 |
| 2016 | 63,239 | 27,000 | - | 90,239 | 5,000 | - | 5,000 | 85,239 |
| 2017 | 85,239 | 180,000 | - | 265,239 | 240,000 | - | 240,000 | 25,239 |
| 2018 | 25,239 | 20,000 | - | 45,239 | 5,000 | - | 5,000 | 40,239 |
| 2019 | 40,239 | 20,000 | - | 60,239 | 5,000 | - | 5,000 | 55,239 |
| 2020 | 55,239 | 20,000 | - | 75,239 | 13,000 | - | 13,000 | 62,239 |
| 2021 | 62,239 | 20,000 | - | 82,239 | 5,000 | - | 5,000 | 77,239 |
| 2022 | 77,239 | 20,000 | - | 97,239 | 5,000 | - | 5,000 | 92,239 |
| 2023 | 92,239 | 20,000 | - | 112,239 | 5,000 | - | 5,000 | 107,239 |
| 2024 | 107,239 | 20,000 | - | 127,239 | 5,000 | - | 5,000 | 122,239 |

- [a] This column states the beginning balance of the fund for each year.
- [b] This column states the budgeted amount to be funded to the reserve by year.
- [c] This column states any other revenue added to the reserve (i.e. grants, fees, etc.)
- [d] This column calculates a subtotal balance by adding the funding to the beginning balance. (a + b + c = d)
- [e] This column states the total capital purchases by year. A detailed list can be found on the next page.
- [f] This column states the total trade in value realized by year. A detailed list can be found on the next page.
- [g] This column calculates the net capital purchases by year. (e + f = g)
- [h] This column calculates the ending balance of the reserve. (d - g = h)

| Capital Fund - Harbor - Boat/Equip | | | |
|------------------------------------|------------------|------------|---|
| Year | Expense | | Explanation |
| 2015 | | | |
| Float Replacement | \$5,000 | | Spring Replacement of Floats |
| Fairway Markers | \$5,000 | | Replace old fairway markers |
| Total | \$10,000 | | |
| 2016 | | | |
| Float replacement | \$5,000 | | Replace floats |
| Total | \$5,000 | | |
| 2017 | | | |
| Replace department boat | \$240,000 | | Replace the 18 year old boat. If the boat is replaced no need to replace motors |
| Total | \$240,000 | | |
| 2018 | | | |
| Float replacement | \$5,000 | | Replace floats |
| Total | \$5,000 | | |
| 2019 | | | |
| Float Replacement | \$5,000 | | Spring Replacement of Floats |
| Total | \$5,000 | | |
| 2020 | | | |
| Chart Plotter/Radar | \$13,000 | | Replace chart plotter and radar. Can be eliminated if boat is replaced. |
| Total | \$13,000 | | |
| 2021 | | | |
| Float Replacement | \$5,000 | | Spring Replacement of Floats |
| Total | \$5,000 | | |
| 2022 | | | |
| Float replacement | \$5,000 | | Float replacement |
| Total | \$5,000 | | |
| 2023 | | | |
| Float replacement | \$5,000 | | Replace floats |
| Total | \$5,000 | \$0 | |
| 2024 | | | |
| Float replacement | \$5,000 | | Float replacment |
| Total | \$5,000 | \$0 | |

Town of Falmouth
Police Building and Equipment Capital Expenditure Schedule
2015 - 2016 Budget

Account 030-83PE

| <u>Year</u> | <u>[a] Beginning Balance</u> | <u>[b] Plus Budgeted Funding</u> | <u>[c] Plus Misc. Revenue</u> | <u>[d] Subtotal Reserve</u> | <u>[e] 8100 Capital Purchases</u> | <u>[f] Less Trade-In Value</u> | <u>[g] Net Capital Purchases</u> | <u>[h] Projected Ending Balance</u> |
|-------------|--------------------------------------|--|---|-------------------------------------|---|--|--|---|
| 2015 | 32,298 | 2,540 | - | 34,838 | 12,000 | - | 12,000 | 22,838 |
| 2016 | 22,838 | 5,000 | - | 27,838 | 6,000 | - | 6,000 | 21,838 |
| 2017 | 21,838 | 5,000 | - | 26,838 | 15,000 | - | 15,000 | 11,838 |
| 2018 | 11,838 | 5,000 | - | 16,838 | 10,000 | - | 10,000 | 6,838 |
| 2019 | 6,838 | 5,815 | - | 12,653 | 9,000 | - | 9,000 | 3,653 |
| 2020 | 3,653 | 6,807 | - | 10,460 | 8,000 | - | 8,000 | 2,460 |
| 2021 | 2,460 | 5,000 | - | 7,460 | 10,000 | - | 10,000 | (2,540) |
| 2022 | (2,540) | 5,000 | - | 2,460 | - | - | - | 2,460 |
| 2023 | 2,460 | 5,815 | - | 8,275 | 5,000 | - | 5,000 | 3,275 |
| 2024 | 3,275 | 2,540 | - | 5,815 | 5,000 | - | 5,000 | 815 |

- [a] This column states the beginning balance of the fund for each year.
- [b] This column states the budgeted amount to be funded to the reserve by year.
- [c] This column states any other revenue added to the reserve (i.e. grants, fees, etc.)
- [d] This column calculates a subtotal balance by adding the funding to the beginning balance. (a + b + c = d)
- [e] This column states the total capital purchases by year. A detailed list can be found on the next page.
- [f] This column states the total trade in value realized by year. A detailed list can be found on the next page.
- [g] This column calculates the net capital purchases by year. (e + f = g)
- [h] This column calculates the ending balance of the reserve. (d - g = h)

| Capital Fund - Police - Building and Equipment | | |
|--|-----------------|---|
| Year | Expense | Explantation |
| 2015 | | |
| Records Room Storage Racks | \$7,000 | Additional records room storage racks |
| Gutter extension/ paint | \$5,000 | Extending gutters at rear of building and paint walls |
| Total | \$12,000 | |
| 2016 | | |
| Furniture (office and dispatch chairs) | \$6,000 | Replace office and dispatch chairs |
| Total | \$6,000 | |
| 2017 | | |
| Carpet for building | \$15,000 | Replace original carpet |
| Total | \$15,000 | |
| 2018 | | |
| Replace Training Room AV equipment | \$10,000 | replace AV equipment |
| Total | \$10,000 | |
| 2019 | | |
| Fitness equipment | \$9,000 | Treadmill & elliptical need to be replaced |
| Total | \$9,000 | |
| 2020 | | |
| Furniture (desks and chairs) | \$8,000 | Funds to rplace furniture in need of replacement |
| Total | \$8,000 | |
| 2021 | | |
| Exterior Paint | \$10,000 | paint exterior of building |
| Total | \$10,000 | |
| 2022 | | |
| No purchases | | |
| Total | \$0 | |
| 2023 | | |
| Replacement Furniture | \$5,000 | Replacement desk, chair, cabinets. |
| Total | \$5,000 | |
| 2024 | | |
| Paint interior | \$5,000 | Paint interior of the building |
| Total | \$5,000 | |

Town of Falmouth
Fire Department Building Capital Expenditure Schedule
2015 - 2016 Budget

| Account | 030-83FE | | | | | | | | |
|---------|-----------|----------|---------|----------|-----------|----------|-----------|-----------|-----------|
| | [a] | [b] | [c] | [d] | [e] | [f] | [g] | [h] | [i] |
| | Beginning | Plus | Plus | Subtotal | Capital | Less | Net | Subtotal | Projected |
| Year | Balance | Budgeted | Misc. | Reserve | Purchases | Trade-In | Capital | Less | Ending |
| | | Funding | Revenue | | | Value | Purchases | Purchases | Balance |
| 2015 | 172,827 | 5,000 | - | 177,827 | 187,500 | - | 187,500 | (9,673) | (9,673) |
| 2016 | (9,673) | 65,673 | - | 56,000 | 45,000 | - | 45,000 | 11,000 | 11,000 |
| 2017 | 11,000 | 40,000 | - | 51,000 | 25,000 | - | 25,000 | 26,000 | 26,000 |
| 2018 | 26,000 | 40,000 | - | 66,000 | 35,000 | - | 35,000 | 31,000 | 31,000 |
| 2019 | 31,000 | 15,000 | - | 46,000 | 25,000 | - | 25,000 | 21,000 | 21,000 |
| 2020 | 21,000 | 65,673 | - | 86,673 | 20,000 | - | 20,000 | 66,673 | 66,673 |
| 2021 | 66,673 | 40,000 | - | 106,673 | 50,000 | - | 50,000 | 56,673 | 56,673 |
| 2022 | 56,673 | 40,000 | - | 96,673 | 30,000 | - | 30,000 | 66,673 | 66,673 |
| 2023 | 66,673 | 15,000 | - | 81,673 | 30,000 | - | 30,000 | 51,673 | 51,673 |
| 2024 | 51,673 | 40,000 | - | 91,673 | 60,000 | - | 60,000 | 31,673 | 31,673 |

Note: Need to vary funding through the years to match the replacement schedule. Misc. Revenue is from the Car Seat Grant that repays expenses from the prior year

- [a] This column states the beginning balance of the reserve for each year. In 2010, we have the actual balance. In subsequent years, we take the balance from column [j] of the previous year
- [b] This column states the budgeted amount to be funded to the reserve by year
- [c] This column states any other revenue added to the reserve (i.e. grants, fees, etc.)
- [d] This column calculates a subtotal balance by adding the additional funding to the beginning balance. (a + b + c = d)
- [e] This column states the total capital purchases by year. A detailed list of these purchases can be found on the next page
- [f] This column states the total trade in value realized by year. A detailed list of these trade-ins can be found on the next page
- [g] This column calculates the net capital purchases by year. (e + f = g)
- [h] This column calculates a subtotal balance by subtracting the net capital purchases from the previous column. (d - g = h)
- [i] This column calculates the ending balance of the reserve. (h + i = j)

| Fire Department Equipment Capital Expenditure Schedule 010-2455 | | |
|---|------------------|--|
| Year | Expense | Explanation |
| 2015 | | |
| Update Training Tower / Hose Tower - Central | \$15,000 | Add door and outside stair case to training tower at Central Station |
| | \$30,000 | Replace Floor Central Fire Station (possible) |
| | \$50,000 | Carried over from FY2014 - Replace siding at all 4 sides of building |
| | \$17,500 | Carried over from FY2014 - Repair Water Damage to outside walls |
| | \$30,000 | Carried over from FY14 - 24'x24' storage building at Central to house equipment, gear, MCI trailer |
| Sprinkler System for Station 4 | \$45,000 | \$30K Carried over from FY2014 - Remainder to fund a sprinkler system at Station 4 |
| Total | \$187,500 | |
| 2016 | | |
| Roof - Central | \$30,000 | New roof over bays at Central Station |
| Bathroom Addition to Station 1 | \$15,000 | Add a bathroom on the 1st floor at Station 1 |
| Total | \$45,000 | |
| 2017 | | |
| Roof - Station 1 | \$25,000 | New Roof for Station 1 |
| Total | \$25,000 | |
| 2018 | | |
| Roof - Station 4 | \$35,000 | New Roof at Station 4 |
| Total | \$35,000 | |
| 2019 | | |
| Outside Siding/Repairs - Central Station | \$25,000 | Repairs to Central Station |
| Total | \$25,000 | |
| 2020 | | |
| Overhead Doors - Central | \$20,000 | Start replacement cycle of overhead doors at Central |
| Total | \$20,000 | |
| 2021 | | |
| Overhead Doors - Station 4 | \$15,000 | Start replacement cycle of overhead doors at Station 4 |
| Parking Lot Repairs - Central | \$35,000 | Parking Lot Repairs - Central |
| Total | \$50,000 | |
| 2022 | | |
| Generator Replacement - Central | \$30,000 | Generator at Central |
| Total | \$30,000 | |
| 2023 | | |
| Generator Replacement - Station 4 | \$30,000 | Generator at Station 4 |
| Total | \$30,000 | |
| 2024 | | |
| Hydraulic Rescue Tools | \$60,000 | Replace hydraulic rescue tools |
| Total | \$60,000 | |

Town of Falmouth
Fire Department Vehicle and Equipment Capital Expenditure Schedule
2015 - 2016 Budget

| Account | 030-83FV | [a] | [b] | [c] | [d] | [e] | [f] | [g] | [h] |
|---------|-----------|----------|---------|----------|-----------|----------|-----------|-----------|-----------|
| | | Plus | Plus | | | | Less | Net | Projected |
| Year | Beginning | Budgeted | Misc. | Subtotal | 8000 | Trade-In | Capital | Capital | Ending |
| | Balance | Funding | Revenue | Reserve | Purchases | Value | Purchases | Purchases | Balance |
| 2015 | 25,336 | 192,400 | - | 217,736 | 95,000 | (10,000) | 85,000 | | 132,736 |
| 2016 | 132,736 | 232,400 | - | 365,136 | 90,000 | (5,000) | 85,000 | | 280,136 |
| 2017 | 280,136 | 297,400 | - | 577,536 | 685,000 | (30,000) | 655,000 | | (77,464) |
| 2018 | (77,464) | 232,400 | - | 154,936 | 180,000 | (55,000) | 125,000 | | 29,936 |
| 2019 | 29,936 | 192,400 | - | 222,336 | 195,000 | (5,000) | 190,000 | | 32,336 |
| 2020 | 32,336 | 302,400 | - | 334,736 | 150,000 | - | 150,000 | | 184,736 |
| 2021 | 184,736 | 317,400 | - | 502,136 | 400,000 | (10,000) | 390,000 | | 112,136 |
| 2022 | 112,136 | 491,007 | - | 603,143 | 695,000 | (10,000) | 685,000 | | (81,857) |
| 2023 | (81,857) | 486,007 | - | 404,150 | 150,000 | - | 150,000 | | 254,150 |
| 2024 | 254,150 | 270,000 | - | 524,150 | 375,000 | (10,000) | 365,000 | | 159,150 |

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- [f] This column states the total trade in value realized by year. A detailed list can be found on the next page
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- [h] This column calculates the ending balance of the reserve. (d - g = h)

| Capital Fund - Fire - Equipment/Vehicles | | | |
|---|------------------|-----------------|---|
| Year | Expense | Trade-In | Explanation |
| 2015 | | | |
| Cardiac Monitors | \$60,000 | | Replace 2 Cardiac Monitors in Ambulances |
| | \$35,000 | \$10,000 | Chief Vehicle is on 6-year replacement schedule |
| Total | \$95,000 | \$10,000 | |
| 2016 | | | |
| Unit 2 - Captain / Duty Officer | \$45,000 | \$0 | Unit 2 is on a 8-year replacement schedule |
| Utility 4 | \$45,000 | \$5,000 | Replace 2005 heavy-duty utility truck |
| Total | \$90,000 | \$5,000 | |
| 2017 | | | |
| Engine 4 | \$485,000 | \$20,000 | Replace 2001 Engine 4 |
| Ambulance 1 | \$200,000 | \$10,000 | Replace 2006 Ambulance |
| Total | \$685,000 | \$30,000 | |
| 2018 | | | |
| Tower Truck | \$150,000 | \$50,000 | Bond Payment to replace Tower Truck (\$1,000,000) |
| Unit 3 - hybrid | \$30,000 | \$5,000 | Unit 3 is on a 8-year replacement schedule |
| Total | \$180,000 | \$55,000 | |
| 2019 | | | |
| Tower Truck | \$150,000 | | Bond Payment to replace Tower Truck (\$1,000,000) |
| Unit 2 - Duty Officer | \$45,000 | \$5,000 | Unit 2 moved to 11 year replacement |
| Total | \$195,000 | \$5,000 | |
| 2020 | | | |
| Tower Truck | \$150,000 | | Bond Payment to replace Tower Truck (\$1,000,000) |
| Total | \$150,000 | \$0 | |
| 2021 | | | |
| Tower Truck | \$150,000 | | Bond Payment to replace Tower Truck (\$1,000,000) |
| Cardiac Monitor | \$35,000 | | Replace 1 cardiac monitor in ambulance |
| Ambulance 3 | \$215,000 | \$10,000 | Replace 2010 Ambulance |
| Total | \$400,000 | \$10,000 | |
| 2022 | | | |
| Rescue 1 | \$0 | \$0 | Do not replace 2001 Rescue (\$500,000 savings) |
| Tank 4 | \$500,000 | \$5,000 | Replace 1992 Tank 4 |
| Unit 1 - Chief Car | \$45,000 | \$5,000 | Chief Vehicle is on 7-year replacement schedule |
| Tower Truck | \$150,000 | | Bond Payment to replace Tower Truck (\$1,000,000) |
| Total | \$695,000 | \$10,000 | |
| 2023 | | | |
| Tower Truck | \$150,000 | | Bond Payment to replace Tower Truck (\$1,000,000) |
| Total | \$150,000 | \$0 | |
| 2024 | | | |
| Ambulance 2 | \$225,000 | \$10,000 | Replace 2013 Ambulance |
| Tower Truck | \$150,000 | | Bond Payment to replace Tower Truck (\$1,000,000) |
| Total | \$375,000 | \$10,000 | |

Community Programs Vehicle Capital Expenditure Schedule
2015 - 2016 Budget

| Account | 030-83AV | | | | | | | |
|---------|----------------------|-----------------------------|--------------------------|---------------------|------------------------------|---------------------------|-----------------------------|--------------------------------|
| [a] | [b] | [c] | [d] | [e] | [f] | [g] | [h] | |
| Year | Beginning Balance | Plus Budgeted Funding | Plus Misc. Revenue | Subtotal Reserve | 8000 Capital Purchases | Less Trade-In Value | Net Capital Purchases | Projected Ending Balance |
| 2015 | 41,069 | - | 12,000 | 53,069 | - | - | - | 53,069 |
| 2016 | 53,069 | - | 12,000 | 65,069 | - | - | - | 65,069 |
| 2017 | 65,069 | - | 12,000 | 77,069 | 42,000 | (5,200) | 36,800 | 40,269 |
| 2018 | 40,269 | - | 12,000 | 52,269 | - | - | - | 52,269 |
| 2019 | 52,269 | - | 12,000 | 64,269 | 31,000 | (2,500) | 28,500 | 35,769 |
| 2020 | 35,769 | - | 12,000 | 47,769 | - | - | - | 47,769 |
| 2021 | 47,769 | - | 12,000 | 59,769 | - | - | - | 59,769 |
| 2022 | 59,769 | - | 12,000 | 71,769 | - | - | - | 71,769 |
| 2023 | 71,769 | - | 12,000 | 83,769 | - | - | - | 83,769 |
| 2024 | 83,769 | - | 12,000 | 95,769 | - | - | - | 95,769 |

Note: The misc. revenue comes from fees charged for their recreational programs.

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- [d] This column calculates a subtotal balance by adding the funding to the beginning balance. (a + b + c = d)
- [e] This column states the total capital purchases by year. A detailed list can be found on the next page.
- [f] This column states the total trade in value realized by year. A detailed list can be found on the next page.
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- [h] This column calculates the ending balance of the reserve. (d - g = h)

Capital Fund - Community Programs - Vehicles

| Year | Expense | Trade-in | Explanation |
|--------------|-----------------|-----------------|---|
| 2015 | | | |
| | \$0 | \$0 | |
| Total | \$0 | \$0 | |
| 2016 | | | |
| No Purchases | \$0 | | |
| 2017 | | | |
| Mini-Bus | \$42,000 | \$5,200 | 15 Passenger bus for program transportation. |
| Total | \$42,000 | \$5,200 | |
| 2018 | | | |
| No Purchases | \$0 | | |
| 2019 | | | |
| Pick up | \$31,000 | \$2,500 | Replace 2007 pick-up used to transport program materials (ex., soccer goals, bball standards) |
| 2020 | | | |
| No Purchases | \$0 | | |
| 2021 | | | |
| No Purchases | \$0 | | |
| 2022 | | | |
| No Purchases | \$0 | | |
| 2023 | | | |
| | | | |
| | | | |
| Total | \$0 | \$0 | |
| 2024 | | | |
| | | | |
| | | | |
| Total | \$0 | \$0 | |

Town of Falmouth
Parks Equipment Capital Expenditure Schedule
2015 - 2016 Budget

| Account | 030-83KV | | | | | | | |
|---------|-----------|----------|---------|----------|-----------|----------|-----------|-----------|
| | [a] | [b] | [c] | [d] | [e] | [f] | [g] | [h] |
| | Beginning | Plus | Plus | Subtotal | 8000 | Less | Net | Projected |
| Year | Balance | Budgeted | Misc. | Subtotal | Capital | Trade-In | Capital | Ending |
| | | Funding | Revenue | Reserve | Purchases | Value | Purchases | Balance |
| 2015 | 37,675 | 11,400 | - | 49,075 | 30,000 | - | 30,000 | 19,075 |
| 2016 | 19,075 | 13,000 | - | 32,075 | - | - | - | 32,075 |
| 2017 | 32,075 | 13,000 | - | 45,075 | 18,000 | (500) | 17,500 | 27,575 |
| 2018 | 27,575 | 24,400 | - | 51,975 | 20,000 | (500) | 19,500 | 32,475 |
| 2019 | 32,475 | 13,000 | - | 45,475 | 33,000 | (3,300) | 29,700 | 15,775 |
| 2020 | 15,775 | 13,000 | - | 28,775 | 40,000 | (10,000) | 30,000 | (1,225) |
| 2021 | (1,225) | 13,000 | - | 11,775 | - | - | - | 11,775 |
| 2022 | 11,775 | 24,400 | - | 36,175 | - | - | - | 36,175 |
| 2023 | 36,175 | 13,000 | - | 49,175 | - | - | - | 49,175 |
| 2024 | 49,175 | 13,000 | - | 62,175 | 35,000 | - | 35,000 | 27,175 |

- [a] This column states the beginning balance of the fund for each year.
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- [c] This column states any other revenue added to the reserve (i.e. grants, fees, etc.)
- [d] This column calculates a subtotal balance by adding the funding to the beginning balance. (a + b + c = d)
- [e] This column states the total capital purchases by year. A detailed list can be found on the next page.
- [f] This column states the total trade in value realized by year. A detailed list can be found on the next page.
- [g] This column calculates the net capital purchases by year. (e + f = g)
- [h] This column calculates the ending balance of the reserve. (d - g = h)

| Capital Fund - Parks - Vehicles | | | |
|---------------------------------|-----------------|-----------------|---|
| Year | Expense | Trade-In | Explanation |
| 2015 | | | |
| Walker Mower | \$14,000 | \$0 | This zero turn mower will be used for Rt. 1 island(s) and sidewalk esplanades. Winter use as snow removal for ice rink. |
| X749 Tractor | \$16,000 | | This John Deere tractor has mid-mount mower, snow blower and sweeper attachments and is a universal piece of parks equipment. |
| Total | \$30,000 | \$0 | |
| 2016 | | | |
| No Purchases | \$0 | | |
| Total | \$0 | \$0 | |
| 2017 | | | |
| 748 Tractor | \$18,000 | \$500 | This John Deere tractor has a mid-mount mower and is used to mow fields and cemeteries. |
| Total | \$18,000 | \$500 | |
| 2018 | | | |
| X749 Tractor | \$20,000 | \$500 | This John Deere tractor has a front mounted mower with snow blower and sweeper attachments. |
| Total | \$20,000 | \$500 | |
| 2019 | | | |
| 3/4 Ton Truck | \$33,000 | \$3,300 | This vehicle is used by staff to transport either maintenance staff or equipment. All trucks are used for plowing in the winter. |
| Total | \$33,000 | \$3,300 | |
| 2020 | | | |
| 5410 Tractor | \$40,000 | \$10,000 | This mid-size tractor has a mid-mount mower and a bucket attachment. It is used for trail maintenance as well as spreading fertilizer and aerating fields.*This was originally in 2015 for replacement determined will last an additional 5+ years. |
| Total | \$40,000 | \$10,000 | |
| 2021 | | | |
| No Purchases | \$0 | | |
| Total | \$0 | \$0 | |
| 2022 | | | |
| No Purchases | \$0 | | |
| Total | \$0 | \$0 | |
| 2023 | | | |
| | | | |
| | | | |
| Total | \$0 | \$0 | |
| 2024 | | | |
| 3/4 Ton Pick-up | \$35,000 | | Replacement |
| | | | |
| Total | \$35,000 | \$0 | |

Town of Falmouth
Parks Renovation Capital Expenditure Schedule
2015 - 2016 Budget

| Account | 030-83KR | | | | | | | |
|-------------|------------------|-----------------|----------------|-----------------|------------------|-----------------|------------------|----------------|
| | [a] | [b] | [c] | [d] | [e] | [f] | [g] | [h] |
| | | Plus | Plus | | 8200 | Less | Net | Projected |
| <u>Year</u> | <u>Beginning</u> | <u>Budgeted</u> | <u>Misc.</u> | <u>Subtotal</u> | <u>Capital</u> | <u>Trade-In</u> | <u>Capital</u> | <u>Ending</u> |
| | <u>Balance</u> | <u>Funding</u> | <u>Revenue</u> | <u>Reserve</u> | <u>Purchases</u> | <u>Value</u> | <u>Purchases</u> | <u>Balance</u> |
| 2015 | 253,937 | 81,000 | - | 334,937 | 61,000 | - | 61,000 | 273,937 |
| 2016 | 273,937 | 20,000 | - | 293,937 | 135,000 | - | 135,000 | 158,937 |
| 2017 | 158,937 | - | - | 158,937 | 85,000 | - | 85,000 | 73,937 |
| 2018 | 73,937 | 56,063 | - | 130,000 | 69,000 | - | 69,000 | 61,000 |
| 2019 | 61,000 | 55,000 | - | 116,000 | 116,000 | - | 116,000 | - |
| 2020 | - | 25,000 | - | 25,000 | 25,000 | - | 25,000 | - |
| 2021 | - | 80,000 | - | 80,000 | 80,000 | - | 80,000 | - |
| 2022 | - | 25,000 | - | 25,000 | 25,000 | - | 25,000 | - |
| 2023 | - | 25,000 | - | 25,000 | - | - | - | 25,000 |
| 2024 | 25,000 | 25,000 | - | 50,000 | - | - | - | 50,000 |

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- [d] This column calculates a subtotal balance by adding the funding to the beginning balance. (a + b + c = d)
- [e] This column states the total capital purchases by year. A detailed list can be found on the next page.
- [f] This column states the total trade in value realized by year. A detailed list can be found on the next page.
- [g] This column calculates the net capital purchases by year. (e + f = g)
- [h] This column calculates the ending balance of the reserve. (d - g = h)

| Year | Expense | Explanation |
|--|------------------|--|
| 2015 | | |
| Storm Water and lighting upgrades Village Park | \$61,000 | per construction agreement with Casco Bay Hockey Arena \$33K in storm water improvements and \$28K in lighting improvements will be done at Village Park |
| Total | \$61,000 | |
| 2016 | | |
| Park Lighting upgrades | \$110,000 | Replacement of aging lighting systems at Huston Park |
| BB Court Replacement | \$25,000 | Huston Park basketball court repaved |
| Total | \$135,000 | |
| 2017 | | |
| Legion Field Drainage Improvements | \$60,000 | Senior Baseball Field |
| HS Triple Courts tennis court improvements | \$25,000 | Substantial repairs for cracks, resurfacing and recoating |
| Total | \$85,000 | |
| 2018 | | |
| Legion Ball Field Complex Maintenance Facility | \$69,000 | Maintenance garage at Legion Complex that will house equip for ball fields and Rt. 1 maintenance as well as storage. |
| Total | \$69,000 | |
| 2019 | | |
| Parking Lot Improvements | \$16,000 | Improved lot size and circulation at Underwood Park |
| Lighting upgrades | \$100,000 | Replacement of aging lighting systems at HS Tennis Courts |
| Total | \$116,000 | |
| 2020 | | |
| Supt Office Tennis Court recoating | \$25,000 | Repair cracks and recoat surface of tennis courts |
| Total | \$25,000 | |
| 2021 | | |
| Park Lighting upgrades | \$80,000 | Replacement of aging lighting systems at Bucknam Tennis Courts |
| Total | \$80,000 | |
| 2022 | | |
| Huston Tennis Court recoating | \$25,000 | Repair cracks and recoat surface of tennis courts |
| Total | \$25,000 | |
| 2023 | | |
| TBD | | |
| | | |
| Total | \$0 | |
| 2024 | | |
| TBD | | |
| | | |
| Total | \$0 | |

Town of Falmouth
Parks Land Acquisition Capital Expenditure Schedule
2015 - 2016 Budget

| Account | 030-83KL | | | | | | | |
|-------------|----------------|-----------------|----------------|----------------|------------------|-----------------|------------------|----------------|
| | [a] | [b] | [c] | [d] | [e] | [f] | [g] | [h] |
| | Beginning | Plus | Plus | Subtotal | 8300 | Less | Net | Projected |
| <u>Year</u> | <u>Balance</u> | <u>Budgeted</u> | <u>Misc.</u> | <u>Reserve</u> | <u>Purchases</u> | <u>Trade-In</u> | <u>Capital</u> | <u>Ending</u> |
| | | <u>Funding</u> | <u>Revenue</u> | | | <u>Value</u> | <u>Purchases</u> | <u>Balance</u> |
| 2015 | 419,414 | - | - | 419,414 | 20,000 | - | 20,000 | 399,414 |
| 2016 | 399,414 | - | - | 399,414 | 20,000 | - | 20,000 | 379,414 |
| 2017 | 379,414 | - | - | 379,414 | 20,000 | - | 20,000 | 359,414 |
| 2018 | 359,414 | - | - | 359,414 | 20,000 | - | 20,000 | 339,414 |
| 2019 | 339,414 | - | - | 339,414 | 20,000 | - | 20,000 | 319,414 |
| 2020 | 319,414 | - | - | 319,414 | 20,000 | - | 20,000 | 299,414 |
| 2021 | 299,414 | - | - | 299,414 | 20,000 | - | 20,000 | 279,414 |
| 2022 | 279,414 | - | - | 279,414 | 20,000 | - | 20,000 | 259,414 |
| 2023 | 259,414 | - | - | 259,414 | 20,000 | - | 20,000 | 239,414 |
| 2024 | 239,414 | - | - | 239,414 | 20,000 | - | 20,000 | 219,414 |

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- [c] This column states any other revenue added to the reserve (i.e. grants, fees, etc.)
- [d] This column calculates a subtotal balance by adding the funding to the beginning balance. (a + b + c = d)
- [e] This column states the total capital purchases by year. A detailed list can be found on the next page.
- [f] This column states the total trade in value realized by year. A detailed list can be found on the next page.
- [g] This column calculates the net capital purchases by year. (e + f = g)
- [h] This column calculates the ending balance of the reserve. (d - g = h)

Capital Fund - Parks - Land 030-25KL

| Year | Expense | Explanation |
|-----------------------|-----------------|---|
| 2015 | | |
| Misc Land Acquisition | \$20,000 | Funds to purchase available land for future Town use. |
| Total | \$20,000 | |
| 2016 | | |
| Misc Land Acquisition | \$20,000 | Funds to purchase available land for future Town use. |
| Total | \$20,000 | |
| 2017 | | |
| Misc Land Acquisition | \$20,000 | Funds to purchase available land for future Town use. |
| Total | \$20,000 | |
| 2018 | | |
| Misc Land Acquisition | \$20,000 | Funds to purchase available land for future Town use. |
| Total | \$20,000 | |
| 2019 | | |
| Misc Land Acquisition | \$20,000 | Funds to purchase available land for future Town use. |
| Total | \$20,000 | |
| 2020 | | |
| Misc Land Acquisition | \$20,000 | Funds to purchase available land for future Town use. |
| Total | \$20,000 | |
| 2021 | | |
| Misc Land Acquisition | \$20,000 | Funds to purchase available land for future Town use. |
| Total | \$20,000 | |
| 2022 | | |
| Misc Land Acquisition | \$20,000 | Funds to purchase available land for future Town use. |
| Total | \$20,000 | |
| 2023 | | |
| Misc Land Acquisition | \$20,000 | Funds to purchase available land for future Town use. |
| | | |
| Total | \$20,000 | |
| 2024 | | |
| Misc Land Acquisition | \$20,000 | Funds to purchase available land for future Town use. |
| | | |
| Total | \$20,000 | |

Town of Falmouth
Community Center Capital Expenditure Schedule
2015 - 2016 Budget

| Account | 030-83AR | | | | | | | | |
|---------|-----------|----------|---------|----------|-----------|----------|-----------|-----------|--|
| | [a] | [b] | [c] | [d] | [e] | [f] | [g] | [h] | |
| | Beginning | Plus | Plus | Subtotal | 8300 | Less | Net | Projected | |
| Year | Balance | Budgeted | Misc. | Reserve | Capital | Trade-In | Capital | Ending | |
| | | Funding | Revenue | | Purchases | Value | Purchases | Balance | |
| 2015 | 86,108 | - | - | 86,108 | - | - | - | 86,108 | |
| 2016 | 86,108 | - | - | 86,108 | - | - | - | 86,108 | |
| 2017 | 86,108 | - | - | 86,108 | - | - | - | 86,108 | |
| 2018 | 86,108 | - | - | 86,108 | - | - | - | 86,108 | |
| 2019 | 86,108 | - | - | 86,108 | - | - | - | 86,108 | |
| 2020 | 86,108 | - | - | 86,108 | 35,000 | - | 35,000 | 51,108 | |
| 2021 | 51,108 | - | - | 51,108 | - | - | - | 51,108 | |
| 2022 | 51,108 | - | - | 51,108 | - | - | - | 51,108 | |
| 2023 | 51,108 | - | - | 51,108 | - | - | - | 51,108 | |
| 2024 | 51,108 | - | - | 51,108 | - | - | - | 51,108 | |

- [a] This column states the beginning balance of the fund for each year.
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- [c] This column states any other revenue added to the reserve (i.e. grants, fees, etc.)
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- [f] This column states the total trade in value realized by year. A detailed list can be found on the next page.
- [g] This column calculates the net capital purchases by year. (e + f = g)
- [h] This column calculates the ending balance of the reserve. (d - g = h)

Capital Fund - Community Center 030-83AR

| Year | Expense | Explanation |
|--------------|-----------------|--------------------|
| 2015 | | |
| Total | \$0 | |
| 2016 | | |
| Total | \$0 | |
| 2017 | | |
| Total | \$0 | |
| 2018 | | |
| Total | \$0 | |
| 2019 | | |
| Total | \$0 | |
| 2020 | | |
| Roof | \$35,000 | |
| Total | \$35,000 | |
| 2021 | | |
| Total | \$0 | |
| 2022 | | |
| Total | \$0 | |
| 2023 | | |
| | \$0 | |
| | | |
| Total | \$0 | |
| 2024 | | |
| | \$0 | |
| | | |
| Total | \$0 | |

Town of Falmouth
Open Space Acquisition Capital Expenditure Schedule
2015 - 2016 Budget

| Account | 020-830L | | | | | | | |
|---------|-----------|----------|---------|----------|-----------|----------|-----------|-----------|
| | [a] | [b] | [c] | [d] | [e] | [f] | [g] | [h] |
| | Beginning | Plus | Plus | Subtotal | 8300 | Less | Net | Projected |
| Year | Balance | Budgeted | Misc. | Reserve | Capital | Trade-In | Capital | Ending |
| | | Funding | Revenue | | Purchases | Value | Purchases | Balance |
| 2015 | 31,504 | 100,000 | - | 131,504 | 100,000 | - | 100,000 | 31,504 |
| 2016 | 31,504 | 76,000 | - | 107,504 | 100,000 | - | 100,000 | 7,504 |
| 2017 | 7,504 | 100,000 | - | 107,504 | 100,000 | - | 100,000 | 7,504 |
| 2018 | 7,504 | 100,000 | - | 107,504 | 100,000 | - | 100,000 | 7,504 |
| 2019 | 7,504 | 100,000 | - | 107,504 | 100,000 | - | 100,000 | 7,504 |
| 2020 | 7,504 | 100,000 | - | 107,504 | 100,000 | - | 100,000 | 7,504 |
| 2021 | 7,504 | 100,000 | - | 107,504 | 100,000 | - | 100,000 | 7,504 |
| 2022 | 7,504 | 100,000 | - | 107,504 | 100,000 | - | 100,000 | 7,504 |
| 2023 | 7,504 | 100,000 | - | 107,504 | 100,000 | - | 100,000 | 7,504 |
| 2024 | 7,504 | 100,000 | - | 107,504 | 100,000 | - | 100,000 | 7,504 |

Note: The Misc. Revenue are grant funds.

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- [e] This column states the total capital purchases by year. A detailed list can be found on the next page.
- [f] This column states the total trade in value realized by year. A detailed list can be found on the next page.
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- [h] This column calculates the ending balance of the reserve. (d - g = h)

| Special Revenue Fund - Parks- Open Space | | | |
|--|------------------|--|---|
| Year | Expense | | Explanation |
| 2015 | | | |
| Misc Land Acquisition | \$100,000 | | Funds to purchase available land for future Town use. |
| Total | \$100,000 | | |
| 2016 | | | |
| Misc Land Acquisition | \$100,000 | | Funds to purchase available land for future Town use. |
| Total | \$100,000 | | |
| 2017 | | | |
| Misc Land Acquisition | \$100,000 | | Funds to purchase available land for future Town use. |
| Total | \$100,000 | | |
| 2018 | | | |
| Misc Land Acquisition | \$100,000 | | Funds to purchase available land for future Town use. |
| Total | \$100,000 | | |
| 2019 | | | |
| Misc Land Acquisition | \$100,000 | | Funds to purchase available land for future Town use. |
| Total | \$100,000 | | |
| 2020 | | | |
| Misc Land Acquisition | \$100,000 | | Funds to purchase available land for future Town use. |
| Total | \$100,000 | | |
| 2021 | | | |
| Misc Land Acquisition | \$100,000 | | Funds to purchase available land for future Town use. |
| Total | \$100,000 | | |
| 2022 | | | |
| Misc Land Acquisition | \$100,000 | | Funds to purchase available land for future Town use. |
| Total | \$100,000 | | |
| 2023 | | | |
| Misc Land Acquisition | \$100,000 | | Funds to purchase available land for future Town use. |
| | | | |
| Total | \$100,000 | | |
| 2024 | | | |
| Misc Land Acquisition | \$100,000 | | |
| | | | |
| Total | \$100,000 | | |

Town of Falmouth
Public Works Heavy Equipment Capital Expenditure Schedule
2015 - 2016 Budget

| Account | 030-441-83WV | | | | | | | |
|---------|------------------------------|-----------------------------|--------------------------|-----------------------------|------------------------------|---------------------------|------------------------------|---|
| | [a] | [b] Plus | [c] Plus | [d] | [e] 8000 | [f] Less | [g] Net | [h] |
| Year | <u>Beginning Balance</u> | <u>Budgeted Funding</u> | <u>Misc. Revenue</u> | <u>Subtotal Reserve</u> | <u>Capital Purchases</u> | <u>Trade-In Value</u> | <u>Capital Purchases</u> | <u>Projected Ending Balance</u> |
| 2015 | 58,843 | 198,000 | - | 256,843 | 170,000 | (8,000) | 162,000 | 94,843 |
| 2016 | 94,843 | 146,000 | - | 240,843 | 165,000 | (10,000) | 155,000 | 85,843 |
| 2017 | 85,843 | 173,000 | - | 258,843 | 170,000 | (8,000) | 162,000 | 96,843 |
| 2018 | 96,843 | 175,000 | - | 271,843 | 258,000 | (8,800) | 249,200 | 22,643 |
| 2019 | 22,643 | 173,000 | - | 195,643 | 182,000 | (10,000) | 172,000 | 23,643 |
| 2020 | 23,643 | 168,000 | - | 191,643 | 154,000 | (20,200) | 133,800 | 57,843 |
| 2021 | 57,843 | 173,000 | - | 230,843 | 170,000 | (8,000) | 162,000 | 68,843 |
| 2022 | 68,843 | 125,000 | - | 193,843 | 170,000 | (8,000) | 162,000 | 31,843 |
| 2023 | 31,843 | 173,000 | - | 204,843 | 165,000 | (4,000) | 161,000 | 43,843 |
| 2024 | 43,843 | 218,000 | - | 261,843 | 170,000 | (4,000) | 166,000 | 95,843 |

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- [f] This column states the total trade in value realized by year. A detailed list can be found on the next page.
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- [h] This column calculates the ending balance of the reserve. (d - g = h)

Capital Fund - Public Works - Vehicles

| Year | Expense | Trade-In | Explanation |
|------------------------------|------------------|-----------------|--|
| 2015 | | | |
| Skid Steer | \$0 | \$0 | to be purchased with TIF district Funds |
| Dump Truck | \$170,000 | \$8,000 | Plow/utility and road maintenance vehicle |
| Total | \$170,000 | \$8,000 | |
| 2016 | | | |
| Dump Truck | \$150,000 | \$10,000 | Plow/utility and road maintenance vehicle |
| Message Board Trailer | \$15,000 | \$0 | Replace portable message board |
| Total | \$165,000 | \$10,000 | |
| 2017 | | | |
| Dump Truck | \$170,000 | \$8,000 | Plow/utility and road maintenance vehicle |
| Total | \$170,000 | \$8,000 | |
| 2018 | | | |
| 2500 Truck | \$26,000 | \$2,600 | Light plow and maintenance vehicle |
| F-550 Pick-up | \$100,000 | \$2,700 | Light plow and maintenance vehicle |
| 4345 Mower | \$132,000 | \$3,500 | Roadside mower and attachment |
| Total | \$258,000 | \$8,800 | |
| 2019 | | | |
| Trailer | \$22,000 | \$2,000 | Transports various construction equipment |
| Tractor | \$160,000 | \$8,000 | Plow/utility and road maintenance vehicle |
| Total | \$182,000 | \$10,000 | |
| 2020 | | | |
| 2500 Truck | \$26,000 | \$2,600 | Light plow and maintenance vehicle |
| 2500 Truck | \$26,000 | \$2,600 | Light plow and maintenance vehicle |
| Shoulder/Pavement Maintainer | \$102,000 | \$15,000 | Machine that is used to place gravel and asphalt |
| Total | \$154,000 | \$20,200 | |
| 2021 | | | |
| Dump Truck | \$170,000 | \$8,000 | Plow/utility and road maintenance vehicle |
| Total | \$170,000 | \$8,000 | |
| 2022 | | | |
| Dump Truck | \$170,000 | \$8,000 | |
| Total | \$170,000 | \$8,000 | |
| 2023 | | | |
| Loader | \$165,000 | \$4,000 | |
| Total | \$165,000 | \$4,000 | |
| 2024 | | | |
| Dump Truck | \$170,000 | \$4,000 | |
| Total | \$170,000 | \$4,000 | |

Town of Falmouth
Public Works Building and Equipment Capital Expenditure Schedule
2015 - 2016 Budget

| Account | 030-441-83WE | | | | | | | |
|---------|--------------|----------|---------|----------|-----------|----------|-----------|-----------|
| | [a] | [b] | [c] | [d] | [e] | [f] | [g] | [h] |
| | Beginning | Plus | Plus | Subtotal | 8100 | Less | Net | Projected |
| Year | Balance | Budgeted | Misc. | Reserve | Capital | Trade-In | Capital | Ending |
| | | Funding | Revenue | | Purchases | Value | Purchases | Balance |
| 2015 | 18,944 | 6,000 | - | 24,944 | 6,000 | - | 6,000 | 18,944 |
| 2016 | 18,944 | 12,000 | - | 30,944 | 12,000 | - | 12,000 | 18,944 |
| 2017 | 18,944 | 43,579 | - | 62,523 | 60,000 | - | 60,000 | 2,523 |
| 2018 | 2,523 | 42,500 | - | 45,023 | 16,000 | - | 16,000 | 29,023 |
| 2019 | 29,023 | 27,500 | - | 56,523 | 27,000 | - | 27,000 | 29,523 |
| 2020 | 29,523 | 12,000 | - | 41,523 | 50,000 | - | 50,000 | (8,477) |
| 2021 | (8,477) | 52,500 | - | 44,023 | 20,000 | - | 20,000 | 24,023 |
| 2022 | 24,023 | 12,500 | - | 36,523 | 15,000 | - | 15,000 | 21,523 |
| 2023 | 21,523 | 52,500 | - | 74,023 | 15,000 | - | 15,000 | 59,023 |
| 2024 | 59,023 | 92,500 | - | 151,523 | 15,000 | - | 15,000 | 136,523 |

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- [f] This column states the total trade in value realized by year. A detailed list can be found on the next page.
- [g] This column calculates the net capital purchases by year. (e + f = g)
- [h] This column calculates the ending balance of the reserve. (d - g = h)

| Capital Fund - Public Works - Building and Equipment | | |
|---|-----------------|--|
| Year | Expense | Explanation |
| 2015 | | |
| Storage Tanks Replacement | \$6,000 | Replacement of existing fuel/lubricant storage tanks |
| Total | \$6,000 | |
| 2016 | | |
| Equipment Attachments | \$12,000 | New multi-purpose equipment attachments to improve departmental operations |
| Total | \$12,000 | |
| 2017 | | |
| Roof Replacement | \$60,000 | Replace Roof on DPW building (original bldg. portion) |
| Total | \$60,000 | |
| 2018 | | |
| Equipment Attachment | \$6,000 | New multi-purpose equipment attachment |
| Welder/Generator | \$10,000 | Portable welder/generator for outside/emergency repairs |
| Total | \$16,000 | |
| 2019 | | |
| Compressor (portable) | \$12,000 | Supplies air for tools on construction sites |
| Wood Chpper | \$15,000 | Replacement |
| Total | \$27,000 | |
| 2020 | | |
| Salt Brine Unit | \$50,000 | Used to make salt brine to treat roads in the winter |
| 2021 | | |
| Air Compressor | \$20,000 | Supplies air for mechanic tools and equipment |
| Total | \$20,000 | |
| 2022 | | |
| Purchases TBD | \$15,000 | |
| Total | \$15,000 | |
| 2023 | | |
| Purchases TBD | \$15,000 | |
| Total | \$15,000 | |
| 2024 | | |
| Purchases TBD | \$15,000 | |
| Total | \$15,000 | |

Town of Falmouth
Public Works Street and Sidewalk Improvement Capital Expenditure Schedule (INCLUDES Ledgewood Drive)
2015 - 2016 Budget

| Accounts | 030-441-83WS | & | 030-83LW | TIF Scenario 2 | | | | |
|----------|----------------|----------------|----------------|----------------|------------------|--------------|------------------|----------------|
| | [a] | [b] | [c] | [d] | [e] | [f] | [g] | [h] |
| | Plus | Plus | | | | Less | Net | Projected |
| Year | Beginning | Budgeted | Misc. | Subtotal | Capital | Trade-In | Capital | Ending |
| | <u>Balance</u> | <u>Funding</u> | <u>Revenue</u> | <u>Reserve</u> | <u>Purchases</u> | <u>Value</u> | <u>Purchases</u> | <u>Balance</u> |
| 2015 | 2,388,373 | 703,500 | 150,000 | 3,241,873 | 1,187,000 | - | 1,187,000 | 2,054,873 |
| 2016 | 2,054,873 | 421,008 | 150,000 | 2,625,881 | 860,000 | - | 860,000 | 1,765,881 |
| 2017 | 1,765,881 | 198,730 | 150,000 | 2,114,611 | 848,000 | - | 848,000 | 1,266,611 |
| 2018 | 1,266,611 | 222,017 | 150,000 | 1,638,628 | 1,158,000 | - | 1,158,000 | 480,628 |
| 2019 | 480,628 | 222,636 | 150,000 | 853,264 | 400,000 | - | 400,000 | 453,264 |
| 2020 | 453,264 | 143,636 | 150,000 | 746,900 | 335,000 | - | 335,000 | 411,900 |
| 2021 | 411,900 | 125,636 | 150,000 | 687,536 | 157,000 | - | 157,000 | 530,536 |
| 2022 | 530,536 | 144,636 | 150,000 | 825,172 | 518,000 | - | 518,000 | 307,172 |
| 2023 | 307,172 | 169,636 | 150,000 | 626,808 | 250,000 | - | 250,000 | 376,808 |
| 2024 | 376,808 | 224,636 | 150,000 | 751,444 | 100,000 | - | 100,000 | 651,444 |

Note: The misc. revenue comes from the State (URIP) to help fund road improvements.

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- [b] This column states the budgeted amount to be funded to the reserve by year.
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- [d] This column calculates a subtotal balance by adding the funding to the beginning balance. (a + b + c = d)
- [e] This column states the total capital purchases by year. A detailed list can be found on the next page.
- [f] This column states the total trade in value realized by year. A detailed list can be found on the next page.
- [g] This column calculates the net capital purchases by year. (e + f = g)
- [h] This column calculates the ending balance of the reserve. (d - g = h)

Capital Fund - Public Works - Street and Sidewalk Renovation

| Year | Expense | Explanation |
|--|--------------------|---|
| The following projects are street repaving and reconstruction complete with sidewalks, drainage and culverts. | | |
| 2015 | | |
| Leighton Road | \$80,000 | Local Match for PACTS repaving project |
| Railroad Channellization | \$0 | in its own project code |
| Route 1 Paving: 2005 project (MDOT) | \$55,000 | Retroactive payment for paving between Bucknam Rd. and Rt. 88 |
| Blackstrap Road | \$802,000 | Road reconstruction between Hamlin Rd. and the urban/compact line |
| Misc. Road Repaving | \$250,000 | Resurface roads per Pavement Management Program |
| Total | \$1,187,000 | |
| 2016 | | |
| Mountain Road | \$316,000 | Resurface entire street |
| Bicycle Detection for Johnson Rd and Bucknam Intersection | \$50,000 | \$25K for each Intersection |
| Dale/Ramsdell Street Drainage System | \$75,000 | Replace and Upgrade existing failing drainage system |
| Misc. Road Repaving | 111,000 | Resurface roads per Pavement Management Program |
| Route 1 Median Islands | \$225,000 | Islands between Brown/Hammond, prior to FY'17 paving project |
| Route 1 Culvert Replacements | \$83,000 | Replace failing culverts prior to FY'17 paving project |
| Total | \$860,000 | |
| 2017 | | |
| Middle Road Rehabilitation | 735,000 | Rehabilitation between Woods Rd. and Johnson Road |
| Bike Ped Plan Funding | \$0 | |
| Underwood Road Drainage System | \$60,000 | Upgrades to drainage system between Foreside and Glen Roads |
| Pavement Condition Analysis | \$15,000 | 5-year update of the road condition survey |
| Route 1 paving projects | - | Local matches for three PACTS paving projects |
| Pleasant Hill Rd. Drainage Pipe Replacement | \$38,000 | Replace portion of Drainage system that is failing |
| Blueberry Lane Repaving | - | Repave entire street and sidewalk |
| Total | \$848,000 | |
| 2018 | | |
| Middle Road Paving and Drainage | 808,000 | Rehabilitation between Johnson Road and Cumberland Town Line |
| Bike Ped Plan Funding | \$0 | |
| Woodville Road Repaving | 235,000 | Repaving between Falmouth Road and Woods Road |
| Drainage System Repairs - TBD | \$35,000 | Upgrade/Replace failing drainage system |
| Pleasant Hill Road Repaving | \$80,000 | Repave entire street |
| Total | \$1,158,000 | |
| 2019 | | |
| Blackstrap Road Rehabilitation | 70,000 | Road rehabilitation between Mountain and Mast Roads |
| Bike Ped Plan Funding | \$0 | |
| Falmouth Road Repaving | \$130,000 | Repave Falmouth Road between Allen Ave. Ext. and Woodville Road |
| Kelley/Greenway/Providence Drainage Systems | \$200,000 | Replace failing drainage systems |
| Bucknam Road Repaving | - | Resurface entire street |
| Total | \$400,000 | |
| 2020 | | |
| Falmouth Road Rehabilitation | \$300,000 | Road rehabilitation between Gray Road and Winn Road |
| Bike Ped Plan Funding | \$0 | |
| Drainage System Repairs | \$35,000 | Specific Locations TBD |
| Misc. Road Repaving | - | Resurface roads per Pavement Management Program |
| Total | \$335,000 | |
| 2021 | | |
| Road Improvement - TBD | - | Road construction and pavement replacement. |
| Bike Ped Plan Funding | \$0 | |
| Pavement Condition Analysis | \$12,000 | 5-year update of the road condition survey |
| Misc. Road Repaving | 145,000 | Resurface roads per Pavement Management Program |
| Total | \$157,000 | |
| 2022 | | |
| Road Improvement - TBD | 318,000 | Road construction and pavement replacement. |
| Bike Ped Plan Funding | \$0 | |
| Misc. Road Repaving | \$200,000 | Resurface roads per Pavement Management Program |
| Total | \$518,000 | |
| 2023 | | |
| Road Improvement - TBD | 50,000 | Road construction and pavement replacement. |
| Bike Ped Plan Funding | \$0 | |
| Misc. Road Repaving | 200,000 | Resurface roads per Pavement Management Program |
| Total | \$250,000 | |
| 2024 | | |
| Road Improvement - TBD | - | Road construction and pavement replacement. |
| Bike Ped Plan Funding | \$0 | |
| Misc. Road Repaving | 100,000 | Resurface roads per Pavement Management Program |
| Total | \$100,000 | |

Town of Falmouth
Transfer Station/Landfill Equipment Capital Expenditure Schedule
2015 - 2016 Budget

| Account | 030-83TE | | | | | | | |
|---------|-----------|----------|---------|----------|-----------|----------|-----------|-----------|
| | [a] | [b] | [c] | [d] | [e] | [f] | [g] | [h] |
| | Beginning | Plus | Plus | Subtotal | 8100 | Less | Net | Projected |
| Year | Balance | Budgeted | Misc. | Reserve | Capital | Trade-In | Capital | Ending |
| | | Funding | Revenue | | Purchases | Value | Purchases | Balance |
| 2015 | 40,930 | - | - | 40,930 | 5,500 | - | 5,500 | 35,430 |
| 2016 | 35,430 | 5,000 | - | 40,430 | 12,000 | - | 12,000 | 28,430 |
| 2017 | 28,430 | 5,000 | - | 33,430 | - | - | - | 33,430 |
| 2018 | 33,430 | 45,000 | - | 78,430 | 23,000 | - | 23,000 | 55,430 |
| 2019 | 55,430 | 10,000 | - | 65,430 | - | - | - | 65,430 |
| 2020 | 65,430 | 10,000 | - | 75,430 | - | - | - | 75,430 |
| 2021 | 75,430 | 20,000 | - | 95,430 | 22,000 | - | 22,000 | 73,430 |
| 2022 | 73,430 | 81,070 | - | 154,500 | 145,000 | - | 145,000 | 9,500 |
| 2023 | 9,500 | - | - | 9,500 | - | - | - | 9,500 |
| 2024 | 9,500 | - | - | 9,500 | - | - | - | 9,500 |

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- [d] This column calculates a subtotal balance by adding the funding to the beginning balance. (a + b + c = d)
- [e] This column states the total capital purchases by year. A detailed list can be found on the next page
- [f] This column states the total trade in value realized by year. A detailed list can be found on the next page.
- [g] This column calculates the net capital purchases by year. (e + f = g)
- [h] This column calculates the ending balance of the reserve. (d - g = h)

| Capital Fund - Transfer Station - Equipment | | |
|---|-----------------|--|
| Year | Expense | Explanation |
| 2015 | | |
| Roof Replacement | \$5,500 | Roofing replacement for bargain barn |
| Total | \$5,500 | |
| 2016 | | |
| Rolloff Truck Tarp System | \$12,000 | Tarp will allow for hauling of materials and reduce operating expenses |
| Total | \$12,000 | |
| 2017 | | |
| No Purchases | \$0 | |
| 2018 | | |
| Compactor | \$23,000 | Replace existing trash compactor and electrical upgrade |
| 2019 | | |
| No Purchases | \$0 | |
| 2020 | | |
| No Purchases | \$0 | |
| 2021 | | |
| Cardboard Compactor | \$22,000 | Used to compact cardboard for easy transport. |
| 2022 | | |
| Roll-off Truck | \$145,000 | Used to transport recycling containers to ECOMaine |
| 2023 | | |
| No Purchases | \$0 | |
| | | |
| Total | \$0 | |
| 2024 | | |
| No Purchases | \$0 | |
| | | |
| Total | \$0 | |

Town of Falmouth
 General Government Vehicle Capital Expenditure Schedule
 2015 - 2016 Budget

| Account | 030-83GV | [a] | [b] | [c] | [d] | [e] | [f] | [g] | [h] |
|---------|----------|-----------|----------|---------|----------|-----------|----------|-----------|-----------|
| | | Beginning | Plus | Plus | Subtotal | 8000 | Less | Net | Projected |
| Year | | Balance | Budgeted | Misc. | Reserve | Capital | Trade-In | Capital | Ending |
| | | | Funding | Revenue | | Purchases | Value | Purchases | Balance |
| 2015 | | 53,992 | - | - | 53,992 | - | - | - | 53,992 |
| 2016 | | 53,992 | 6,000 | - | 59,992 | 21,218 | (8,100) | 13,118 | 46,874 |
| 2017 | | 46,874 | 6,000 | - | 52,874 | - | - | - | 52,874 |
| 2018 | | 52,874 | 6,000 | - | 58,874 | 22,510 | (6,800) | 15,710 | 43,164 |
| 2019 | | 43,164 | 6,000 | - | 49,164 | - | - | - | 49,164 |
| 2020 | | 49,164 | 6,000 | - | 55,164 | - | - | - | 55,164 |
| 2021 | | 55,164 | 6,000 | - | 61,164 | - | - | - | 61,164 |
| 2022 | | 61,164 | 6,000 | - | 67,164 | - | - | - | 67,164 |
| 2023 | | 67,164 | 6,000 | - | 73,164 | - | - | - | 73,164 |
| 2023 | | 73,164 | 6,000 | - | 79,164 | - | - | - | 79,164 |

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- [d] This column calculates a subtotal balance by adding the funding to the beginning balance. (a + b + c = d)
- [e] This column states the total capital purchases by year. A detailed list can be found on the next page.
- [f] This column states the total trade in value realized by year. A detailed list can be found on the next page.
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- [h] This column calculates the ending balance of the reserve. (d - g = h)

Capital Fund - Administration - Vehicles

| Year | Expense | Trade-in | Explanation |
|----------------------------|-----------------|-----------------|---------------------------|
| 2015 | | | |
| No purchases | \$0 | \$0 | |
| Total | \$0 | \$0 | |
| 2016 | | | |
| Multi-Purpose Car | \$21,218 | \$8,100 | Relacement of 2008 Prius |
| Total | \$21,218 | \$8,100 | |
| 2017 | | | |
| No Purchases | \$0 | | |
| Total | \$0 | \$0 | |
| 2018 | | | |
| Inspections/Backup Vehicle | \$22,510 | \$6,800 | Replacement of 2009 Prius |
| Total | \$22,510 | \$6,800 | |
| 2019 | | | |
| No Purchases | \$0 | | |
| Total | \$0 | \$0 | |
| 2020 | | | |
| Code Enforcement Car | \$0 | \$0 | |
| Total | \$0 | \$0 | |
| 2021 | | | |
| No Purchases | \$0 | | |
| Total | \$0 | \$0 | |
| 2022 | | | |
| No Purchases | \$0 | | |
| Total | \$0 | \$0 | |
| 2023 | | | |
| | \$0 | | |
| | | | |
| Total | \$0 | | |
| 2024 | | | |
| | \$0 | | |
| | | | |
| Total | \$0 | | |

Town of Falmouth
Town Hall Office Equipment Capital Expenditure Schedule
2015 - 2016 Budget

| Account | 030-83GE | | | | | | | |
|---------|-----------|----------|---------|----------|-----------|----------|-----------|-----------|
| | [a] | [b] | [c] | [d] | [e] | [f] | [g] | [h] |
| | Beginning | Plus | Plus | Subtotal | 8100 | Less | Net | Projected |
| Year | Balance | Budgeted | Misc. | Reserve | Capital | Trade-In | Capital | Ending |
| | | Funding | Revenue | | Purchases | Value | Purchases | Balance |
| 2015 | 79,201 | 5,500 | - | 84,701 | 2,600 | - | 2,600 | 82,101 |
| 2016 | 82,101 | 5,500 | - | 87,601 | 12,500 | - | 12,500 | 75,101 |
| 2017 | 75,101 | 5,500 | - | 80,601 | 5,000 | - | 5,000 | 75,601 |
| 2018 | 75,601 | 5,500 | - | 81,101 | 36,500 | - | 36,500 | 44,601 |
| 2019 | 44,601 | 5,500 | - | 50,101 | 7,500 | - | 7,500 | 42,601 |
| 2020 | 42,601 | 5,500 | - | 48,101 | 7,500 | - | 7,500 | 40,601 |
| 2021 | 40,601 | 5,500 | - | 46,101 | 21,500 | - | 21,500 | 24,601 |
| 2022 | 24,601 | 5,500 | - | 30,101 | 7,500 | - | 7,500 | 22,601 |
| 2023 | 22,601 | 5,500 | - | 28,101 | 7,500 | - | 7,500 | 20,601 |
| 2024 | 20,601 | 5,500 | - | 26,101 | 7,500 | - | 7,500 | 18,601 |

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- [e] This column states the total capital purchases by year. A detailed list can be found on the next page.
- [f] This column states the total trade in value realized by year. A detailed list can be found on the next page.
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- [h] This column calculates the ending balance of the reserve. (d - g = h)

Town Hall Office Equipment Capital Expenditure Schedule 010-2495

| Year | Expense | Explanation |
|---------------------------------------|-----------------|--------------------|
| 2015 | | |
| Microwave - Lunch Room | \$200 | |
| Guest Chairs (2) - Assessing | \$600 | |
| Guest Chairs (6) - Community Programs | \$1,800 | |
| Total | \$2,600 | |
| 2016 | | |
| Fire Proof Filing Cabinets | \$7,500 | Disaster Recovery |
| Furnishings & Equipment | \$5,000 | |
| Total | \$12,500 | |
| 2017 | | |
| Furnishings & Equipment | \$5,000 | |
| Total | \$5,000 | |
| 2018 | | |
| Copier Replacement | \$36,500 | |
| Furnishings & Equipment | \$5,000 | |
| Total | \$36,500 | |
| 2019 | | |
| Furnishings & Equipment | \$7,500 | |
| | \$0 | |
| Total | \$7,500 | |
| 2020 | | |
| Furnishings & Equipment | \$7,500 | |
| Total | \$7,500 | |
| 2021 | | |
| Furnishings & Equipment | \$7,500 | |
| Accuvote - Town Clerk | \$14,000 | |
| Total | \$21,500 | |
| 2022 | | |
| Furnishings & Equipment | \$7,500 | |
| Total | \$7,500 | |
| 2023 | | |
| Furnishings & Equipment | \$7,500 | |
| Total | \$7,500 | |
| 2024 | | |
| Furnishings & Equipment | \$7,500 | |
| Total | \$7,500 | |

Town of Falmouth
Cable Capital Expenditure Schedule
2015 - 2016 Budget

| Account | 020-83VE | | | | | | | | |
|-------------|----------------|-----------------|----------------|----------------|------------------|-----------------|------------------|----------------|----------------|
| | [a] | [b] | [c] | [d] | [e] | [f] | [g] | [h] | |
| | Beginning | Plus | Plus | Subtotal | 8100 | Less | Net | Projected | |
| <u>Year</u> | <u>Balance</u> | <u>Budgeted</u> | <u>Misc.</u> | <u>Reserve</u> | <u>Purchases</u> | <u>Trade-In</u> | <u>Capital</u> | <u>Ending</u> | <u>Balance</u> |
| | | <u>Funding</u> | <u>Revenue</u> | | | <u>Value</u> | <u>Purchases</u> | <u>Balance</u> | |
| 2015 | 223,557 | - | - | 223,557 | 30,400 | - | 30,400 | 193,157 | |
| 2016 | 193,157 | - | - | 193,157 | 38,650 | - | 38,650 | 154,507 | |
| 2017 | 154,507 | - | - | 154,507 | 28,000 | - | 28,000 | 126,507 | |
| 2018 | 126,507 | - | - | 126,507 | 23,000 | - | 23,000 | 103,507 | |
| 2019 | 103,507 | - | - | 103,507 | 3,000 | - | 3,000 | 100,507 | |
| 2020 | 100,507 | - | - | 100,507 | 21,000 | - | 21,000 | 79,507 | |
| 2021 | 79,507 | - | - | 79,507 | 14,150 | - | 14,150 | 65,357 | |
| 2022 | 65,357 | - | - | 65,357 | 36,500 | - | 36,500 | 28,857 | |
| 2023 | 28,857 | 3,000 | - | 31,857 | 11,500 | - | 11,500 | 20,357 | |
| 2024 | 20,357 | 3,000 | - | 23,357 | 3,000 | - | 3,000 | 20,357 | |

Note:

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| Special Revenue Fund - Cable TV - Restricted | | |
|--|-----------------|---|
| Year | Expense | Explanation |
| 2015 | | |
| Video Control Switcher | \$26,000 | Replace Video Switcher to control chambers cameras (includes monitors). |
| DVD Burner | \$1,400 | Replacement of recorder |
| Equipment Maintenance | \$2,000 | Maintenance of Cable TV Equipment |
| Software Updates | \$1,000 | Update video production software |
| Total | \$30,400 | |
| 2016 | | |
| DVD Recorder | \$650 | Replace Digital recording device |
| SAN Video Server for video production | \$6,000 | Replace Server for video production (7 years old) |
| Editing System | \$12,000 | Replace current computer editing system (7 years Old) |
| System Controller | \$8,500 | Replace NEXUS video control system for Ch.2-(9 Years Old) |
| Camera ENG | \$8,500 | Replacement of ENG cameras (9 yrs old) |
| Equipment Maintenance | \$2,000 | Maintenance of Cable TV Equipment |
| Software Updates | \$1,000 | Update video production software |
| Total | \$38,650 | |
| 2017 | | |
| Video Control Switcher - Elem School | \$25,000 | Replace video switcher for School Board meetings |
| Equipment Maintenance | \$2,000 | Maintenance of Cable TV Equipment |
| Software Updates | \$1,000 | Update video production software |
| Total | \$28,000 | |
| 2018 | | |
| Camera (5) | \$20,000 | Replace Cameras for Council Chamber (10 years old) |
| Equipment Maintenance | \$2,000 | Maintenance of Cable TV Equipment |
| Software Updates | \$1,000 | Update video production software |
| Total | \$23,000 | |
| 2019 | | |
| Equipment Maintenance | \$2,000 | Maintenance of Cable TV Equipment |
| Software Updates | \$1,000 | Update video production software |
| Total | \$3,000 | |
| 2020 | | |
| Microphones | \$6,000 | Replace microphones (11 years old) |
| Editing Computer / hardware cards | \$6,000 | Replace Server for video production |
| SAN Video Server for video production | \$6,000 | Replace Server for video production |
| Equipment Maintenance | \$2,000 | Maintenance of Cable TV Equipment |
| Software Updates | \$1,000 | Update video production software |
| Total | \$21,000 | |
| 2021 | | |
| Camera ENG | \$8,500 | Replacement of ENG cameras (8 yrs old) |
| DVD Recorder | \$650 | Replace Digital recording device |
| Equipment Maintenance | \$2,000 | Maintenance of Cable TV Equipment |
| Editing System | \$2,000 | Replace current computer editing system (5 years Old) |
| Software Updates | \$1,000 | Update video production software |
| Total | \$14,150 | |
| 2022 | | |
| Video Control Switcher - Elem School | \$25,000 | Replace video switcher for School Board meetings |
| System Controller | \$8,500 | Replace NEXUS video control system for Ch.2- |
| Equipment Maintenance | \$2,000 | Maintenance of Cable TV Equipment |
| Software Updates | \$1,000 | Update video production software |
| Total | \$36,500 | |
| 2023 | | |
| Equipment Maintenance | \$2,000 | Maintenance of Cable TV Equipment |
| Software Updates | \$1,000 | Update video production software |
| System Controller | \$8,500 | Replace NEXUS video control system for Ch.2-(9 Years Old) |
| | \$0 | |
| Total | \$11,500 | |
| 2024 | | |
| Equipment Maintenance | \$2,000 | Maintenance of Cable TV Equipment |
| Software Updates | \$1,000 | Update video production software |
| | \$0 | |
| Total | \$3,000 | |

Town of Falmouth
Town Hall Renovations Capital Expenditure Schedule
2015 - 2016 Budget

| Account | 030-83GR | | | | | | | |
|---------|-----------|----------|---------|----------|-----------|----------|-----------|-----------|
| | [a] | [b] | [c] | [d] | [e] | [f] | [g] | [h] |
| | Beginning | Plus | Plus | Subtotal | 8100 | Less | Net | Projected |
| Year | Balance | Budgeted | Misc. | Reserve | Capital | Trade-In | Capital | Ending |
| | | Funding | Revenue | | Purchases | Value | Purchases | Balance |
| 2015 | 70,636 | - | - | 70,636 | - | - | - | 70,636 |
| 2016 | 70,636 | 8,000 | - | 78,636 | 25,000 | - | 25,000 | 53,636 |
| 2017 | 53,636 | 9,000 | - | 62,636 | 35,000 | - | 35,000 | 27,636 |
| 2018 | 27,636 | 9,000 | - | 36,636 | 25,000 | - | 25,000 | 11,636 |
| 2019 | 11,636 | 9,000 | - | 20,636 | 25,000 | - | 25,000 | (4,364) |
| 2020 | (4,364) | 9,364 | - | 5,000 | 5,000 | - | 5,000 | - |
| 2021 | - | 9,000 | - | 9,000 | 5,000 | - | 5,000 | 4,000 |
| 2022 | 4,000 | 9,000 | - | 13,000 | 5,000 | - | 5,000 | 8,000 |
| 2023 | 8,000 | 5,000 | - | 13,000 | 5,000 | - | 5,000 | 8,000 |
| 2024 | 8,000 | 5,000 | - | 13,000 | 5,000 | - | 5,000 | 8,000 |

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- [h] This column calculates the ending balance of the reserve. (d - g = h)

Capital Fund - Administration - Town Hall Renovations

| Year | Expense | | Explanation |
|--|-----------------|--|-----------------------|
| 2015 | | | |
| | \$0 | | |
| Total | \$0 | | |
| 2016 | | | |
| Council Chamber Dais, conf room chairs | \$25,000 | | Both need replacement |
| Total | \$25,000 | | |
| 2017 | | | |
| 2nd Floor Town Hall Paint | \$10,000 | | |
| Generator | \$25,000 | | Replace generator. |
| Total | \$35,000 | | |
| 2018 | | | |
| HVAC Control Town Hall | \$25,000 | | |
| Total | \$25,000 | | |
| 2019 | | | |
| Replace 2nd floor carpet - Town Hall | \$25,000 | | |
| Total | \$25,000 | | |
| 2020 | | | |
| TBD | \$5,000 | | |
| | \$5,000 | | |
| 2021 | | | |
| TBD | \$5,000 | | |
| Total | \$5,000 | | |
| 2022 | | | |
| TBD | \$5,000 | | |
| Total | \$5,000 | | |
| 2023 | | | |
| TBD | \$5,000 | | |
| | | | |
| Total | \$5,000 | | |
| 2024 | | | |
| TBD | \$5,000 | | |
| | | | |
| Total | \$5,000 | | |

Town of Falmouth
Energy Efficiency Capital Expenditure Schedule
2015 - 2016 Budget

| Account | 020-83ER | | | | | | | |
|-------------|----------------|----------------|----------------------|----------------|--------------------------|-----------------------|--------------------------|-----------------------|
| | [a] | [b] | [c] | [d] | [e] | [f] | [g] | [h] |
| | Beginning | Plus | Plus | Subtotal | 8100 | Less | Net | Projected |
| <u>Year</u> | <u>Balance</u> | <u>Funding</u> | <u>Misc. Revenue</u> | <u>Reserve</u> | <u>Capital Purchases</u> | <u>Trade-In Value</u> | <u>Capital Purchases</u> | <u>Ending Balance</u> |
| 2015 | 35,744 | 10,000 | - | 45,744 | 16,000 | - | 16,000 | 29,744 |
| 2016 | 29,744 | 10,000 | - | 39,744 | 16,000 | - | 16,000 | 23,744 |
| 2017 | 23,744 | 16,000 | - | 39,744 | 16,000 | - | 16,000 | 23,744 |
| 2018 | 23,744 | 16,000 | - | 39,744 | 16,000 | - | 16,000 | 23,744 |
| 2019 | 23,744 | 16,000 | - | 39,744 | 16,000 | - | 16,000 | 23,744 |
| 2020 | 23,744 | 16,000 | - | 39,744 | 16,000 | - | 16,000 | 23,744 |
| 2021 | 23,744 | 16,000 | - | 39,744 | 16,000 | - | 16,000 | 23,744 |
| 2022 | 23,744 | 16,000 | - | 39,744 | 16,000 | - | 16,000 | 23,744 |
| 2023 | 23,744 | 16,000 | - | 39,744 | 16,000 | - | 16,000 | 23,744 |
| 2024 | 23,744 | 16,000 | - | 39,744 | 16,000 | - | 16,000 | 23,744 |

- [a] This column states the beginning balance of the fund for each year.
- [b] This column states the budgeted amount to be funded to the reserve by year.
- [c] This column states any other revenue added to the reserve (i.e. grants, fees, etc.)
- [d] This column calculates a subtotal balance by adding the funding to the beginning balance. (a + b + c = d)
- [e] This column states the total capital purchases by year. A detailed list can be found on the next page
- [f] This column states the total trade in value realized by year. A detailed list can be found on the next page
- [g] This column calculates the net capital purchases by year. (e + f = g)
- [h] This column calculates the ending balance of the reserve. (d - g = h)

Special Revenue Fund - Administration - Energy Efficiency Renovations

| Year | Expense | | Explanation |
|----------------------------|-----------------|--|---|
| 2015 | | | |
| Energy Efficient Purchases | \$16,000 | | Fund projects to conserve energy or fuel. |
| Total | \$16,000 | | |
| 2016 | | | |
| Energy Efficient Purchases | \$16,000 | | Fund projects to conserve energy or fuel. |
| Total | \$16,000 | | |
| 2017 | | | |
| Energy Efficient Purchases | \$16,000 | | Fund projects to conserve energy or fuel. |
| Total | \$16,000 | | |
| 2018 | | | |
| Energy Efficient Purchases | \$16,000 | | Fund projects to conserve energy or fuel. |
| Total | \$16,000 | | |
| 2019 | | | |
| Energy Efficient Purchases | \$16,000 | | Fund projects to conserve energy or fuel. |
| Total | \$16,000 | | |
| 2020 | | | |
| Energy Efficient Purchases | \$16,000 | | Fund projects to conserve energy or fuel. |
| Total | \$16,000 | | |
| 2021 | | | |
| Energy Efficient Purchases | \$16,000 | | Fund projects to conserve energy or fuel. |
| Total | \$16,000 | | |
| 2022 | | | |
| Energy Efficient Purchases | \$16,000 | | Fund projects to conserve energy or fuel. |
| Total | \$16,000 | | |
| 2023 | | | |
| Energy Efficient Purchases | \$16,000 | | Fund projects to conserve energy or fuel. |
| | | | |
| Total | \$16,000 | | |
| 2024 | | | |
| Energy Efficient Purchases | \$16,000 | | Fund projects to conserve energy or fuel. |
| | | | |
| Total | \$16,000 | | |

Town of Falmouth
Computer Capital Expenditure Schedule
2015 - 2016 Budget

| Account | 030-83IE & 030-83ME | | | | | | | |
|-------------|---------------------|------------------|----------------|----------------|------------------|------------------|------------------|---------------------------|
| | [a] | [b] | [c] | [d] | [e] | [f] | [g] | [h] |
| | Beginning | Plus Budgeted | Plus Misc. | Subtotal | 8100 Capital | Less Trade-In | Net Capital | Projected |
| <u>Year</u> | <u>Balance</u> | <u>Funding</u> | <u>Revenue</u> | <u>Reserve</u> | <u>Purchases</u> | <u>Value</u> | <u>Purchases</u> | <u>Ending Balance</u> |
| 2015 | 189,320 | 78,000 | - | 267,320 | 179,545 | - | 179,545 | 87,775 |
| 2016 | 87,775 | 81,065 | - | 168,840 | 53,700 | - | 53,700 | 115,140 |
| 2017 | 115,140 | 80,000 | - | 195,140 | 13,000 | - | 13,000 | 182,140 |
| 2018 | 182,140 | 75,000 | - | 257,140 | 195,700 | - | 195,700 | 61,440 |
| 2019 | 61,440 | 191,400 | - | 252,840 | 210,700 | - | 210,700 | 42,140 |
| 2020 | 42,140 | 171,000 | - | 213,140 | 125,500 | - | 125,500 | 87,640 |
| 2021 | 87,640 | 100,000 | - | 187,640 | 15,000 | - | 15,000 | 172,640 |
| 2022 | 172,640 | 100,000 | - | 272,640 | 122,700 | - | 122,700 | 149,940 |
| 2023 | 149,940 | 100,000 | - | 249,940 | 14,000 | - | 14,000 | 235,940 |
| 2024 | 235,940 | 100,000 | - | 335,940 | 200,000 | - | 200,000 | 135,940 |

- [a] This column states the beginning balance of the fund for each year.
- [b] This column states the budgeted amount to be funded to the reserve by year.
- [c] This column states any other revenue added to the reserve (i.e. grants, fees, etc.)
- [d] This column calculates a subtotal balance by adding the funding to the beginning balance. (a + b + c = d)
- [e] This column states the total capital purchases by year. A detailed list can be found on the next page.
- [f] This column states the total trade in value realized by year. A detailed list can be found on the next page.
- [g] This column calculates the net capital purchases by year. (e + f = g)
- [h] This column calculates the ending balance of the reserve. (d - g = h)

| Capital Fund - Information Technology - Equipment | | |
|---|------------------|--|
| Year | Expense | Explanation |
| 2015 | | |
| PW Fleet and Inventory Maintenance Software | \$10,000 | PW Fleet and Inventory Maintenance Software |
| CCTV Cameras and Servers | \$107,045 | CCTV Cameras and Servers for All Town Facilities |
| Microsoft Office 2010 | \$41,500 | software |
| Exchange Server | \$21,000 | E-mail upgrade. |
| Total | \$179,545 | |
| 2016 | | |
| Plotter/Scanner - Planning | \$23,000 | Large color format printer/copier/scanner. |
| Barracuda Web Filtering Appliance | \$10,700 | Barracuda Web Filtering Appliance |
| GPS Unit | \$6,000 | New GPS unit to replace current Trimble Unit |
| CCTV Cameras PW | \$14,000 | CCTV Cameras for PW |
| Total | \$53,700 | |
| 2017 | | |
| IMC Mobile server | \$5,000 | server equipment |
| Trio Software | \$8,000 | Vehicle Registration software. |
| Total | \$13,000 | |
| 2018 | | |
| VoIP Phone System | \$100,000 | Communication system for all Town facilities. |
| IMC Software - Fire | \$30,000 | Software for dispatch. |
| IMC Software - Police | \$65,700 | Software for dispatch and police cars. |
| Total | \$195,700 | |
| 2019 | | |
| New Data System | \$200,000 | Information management and redundancy system. |
| Barracuda Web Filtering Appliance | \$10,700 | Barracuda Web Filtering Appliance |
| Total | \$210,700 | |
| 2020 | | |
| CCTV Servers | \$50,000 | CCTV Servers for All Town Facilities |
| Exchange Server | \$21,000 | E-mail upgrade. |
| Microsoft Office 2010 | \$41,500 | software |
| CP Wireless Aps | \$13,000 | Community Programs Wireless Access System |
| Total | \$125,500 | |
| 2021 | | |
| PW Fleet and Inventory Maintenance Software | \$10,000 | PW Fleet and Inventory Maintenance Software |
| IMC Mobile server | \$5,000 | server equipment |
| Total | \$15,000 | |
| 2022 | | |
| Plotter/Scanner - Planning | \$23,000 | Large color format printer/copier/scanner. |
| CCTV Cameras | \$89,000 | CCTV Cameras for all locations |
| Barracuda Web Filtering Appliance | \$10,700 | Barracuda Web Filtering Appliance |
| Total | \$122,700 | |
| 2023 | | |
| Trio Software | \$8,000 | Vehicle Registration Software |
| GPS Unit | \$6,000 | New GPS unit to replace current Trimble Unit |
| Total | \$14,000 | |
| 2024 | | |
| New Data System | \$200,000 | Information management and redundancy system. |
| Total | \$200,000 | |

APPENDIX A
TAX INCREMENT FINANCING DISTRICTS

**Town of Falmouth
TIF Route 1 South Capital Expenditure Schedule**

Account

| | [a] | [b] | [c] | | [d] | [e] | [f] | [g] | [h] |
|------|----------------|--------------|-----------------|----------------|----------------|-----------------|----------------|-----------------|----------------|
| | Beginning | Plus | Plus | Plus | Subtotal | TIF | Debt | Total | Projected |
| Year | <u>Balance</u> | <u>Taxes</u> | <u>Bond</u> | <u>Grant</u> | <u>Reserve</u> | <u>Project</u> | <u>Service</u> | <u>Spending</u> | <u>Ending</u> |
| | | | <u>Issuance</u> | <u>Revenue</u> | | <u>Expenses</u> | | | <u>Balance</u> |
| 2013 | 2,331,735 | 821,928 | - | | 3,153,663 | 528,758 | - | 528,758 | 2,624,905 |
| 2014 | 2,624,905 | 892,496 | 9,672,542 | 32,460 | 13,222,403 | 1,324,374 | - | 1,324,374 | 11,898,029 |
| 2015 | 11,898,029 | 919,673 | - | | 12,817,702 | 9,705,031 | 820,412 | 10,525,443 | 2,292,259 |
| 2016 | 2,292,259 | 935,791 | - | | 3,228,050 | 1,720,681 | 808,612 | 2,529,293 | 698,757 |
| 2017 | 698,757 | 950,832 | - | | 1,649,589 | 160,712 | 796,813 | 957,525 | 692,064 |
| 2018 | 692,064 | 966,779 | - | | 1,658,843 | 86,708 | 785,013 | 871,721 | 787,122 |
| 2019 | 787,122 | 986,404 | - | | 1,773,526 | 137,734 | 773,213 | 910,947 | 862,579 |
| 2020 | 862,579 | 998,734 | - | | 1,861,313 | 233,791 | 761,413 | 995,204 | 866,109 |
| 2021 | 866,109 | 1,011,219 | - | | 1,877,328 | 139,879 | 749,613 | 889,492 | 987,836 |
| 2022 | 987,836 | 1,023,859 | - | | 2,011,695 | 181,000 | 737,813 | 918,813 | 1,092,882 |
| 2023 | 1,092,882 | 1,036,657 | - | | 2,129,539 | 217,155 | 721,013 | 938,168 | 1,191,371 |
| 2024 | 1,191,371 | 1,049,615 | - | | 2,240,986 | 43,344 | 706,388 | 749,732 | 1,491,254 |
| 2025 | 1,491,254 | 1,062,736 | - | | 2,553,990 | 499,569 | 691,763 | 1,191,332 | 1,362,658 |
| 2026 | 1,362,658 | 1,076,020 | - | | 2,438,678 | 593,931 | 677,138 | 1,271,069 | 1,167,609 |
| 2027 | 1,167,609 | 1,089,470 | - | | 2,257,079 | 383,130 | 659,588 | 1,042,718 | 1,214,361 |
| 2028 | 1,214,361 | 1,103,088 | - | | 2,317,449 | 298,469 | 642,038 | 940,507 | 1,376,942 |
| 2029 | 1,376,942 | 1,116,877 | - | | 2,493,819 | 344,197 | 624,488 | 968,685 | 1,525,134 |
| 2030 | 1,525,134 | 1,130,838 | - | | 2,655,972 | 1,509,226 | 605,475 | 2,114,701 | 541,271 |

[a] This column states the beginning balance of the reserve for each year. In 2010, we have the actual balance. In subsequent years, we take the balance from column [j] of the previous year

[b] This column states the budgeted amount to be funded to the reserve by year

[c] This column states any other revenue added to the reserve (i.e. grants, fees, etc.)

[d] This column calculates a subtotal balance by adding the additional funding to the beginning balance. (a + b + c = d)

[e] This column states the total capital purchases by year. A detailed list of these purchases can be found on the next page

[f] This column states the total trade in value realized by year. A detailed list of these trade-ins can be found on the next page

[g] This column calculates the net capital purchases by year. [e + f = g]

[h] This column calculates the ending balance of the reserve. (h + i = j)

| TIF Route 1 South Capital Expenditure Schedule | | 025 | 613 |
|--|----------------|-------------------|------------|
| Draft: November 13, 2014 | | | |
| Year | Expense | | |
| 2013 | | | |
| TIF Staff Time | \$ | 21,890 | |
| GIS Maintenance | \$ | 2,513 | |
| Route 1 sidewalk (Providence Avenue to Martin's Point Bridge) | \$ | 504,355 | |
| Total | \$ | 528,758 | |
| 2014 | | | |
| TIF Staff Time | \$ | 22,567 | |
| Route 1 Infrastructure Project Portion Paid from TIF proceeds | \$ | 1,285,041 | |
| GIS Maintenance | \$ | 2,567 | |
| Wayfinding Signage | \$ | 14,199 | |
| Total | \$ | 1,324,374 | |
| 2015 | | | |
| TIF Staff Time | \$ | 31,294 | |
| GIS Maintenance | \$ | 2,500 | |
| Route 1 Infrastructure Project Portion Paid from TIF proceeds | \$ | 9,641,023 | |
| Debt Service - Route 1 Infrastructure Project | \$ | 820,412 | |
| | \$ | - | |
| District Operations | \$ | 30,214 | |
| Total | \$ | 10,525,443 | |
| 2016 | | | |
| TIF Staff Time | \$ | 32,233 | |
| GIS Maintenance | \$ | 2,513 | |
| Add traffic pre-emption to traffic lights | \$ | 12,000 | |
| Route 1 Infrastructure Project Portion Paid from TIF proceeds | \$ | 1,373,936 | |
| Debt Service - Route 1 Infrastructure Project | \$ | 808,612 | |
| Hat Trick Drive | \$ | 100,000 | |
| Town assistance with private stormwater retrofits | \$ | 100,000 | |
| Costs of funding economic development programs and events and funding the marketing of the municipality as a business location | \$ | 100,000 | |
| Total | \$ | 2,529,293 | |
| 2017 | | | |
| TIF Staff Time | \$ | 33,200 | |
| GIS Maintenance | \$ | 2,513 | |
| Debt Service - Route 1 Infrastructure Project | \$ | 796,813 | |
| Town assistance with private stormwater retrofits | \$ | 125,000 | |
| Total | \$ | 957,525 | |
| 2018 | | | |
| TIF Staff Time | \$ | 34,196 | |
| GIS Maintenance | \$ | 2,513 | |
| Debt Service - Route 1 Infrastructure Project | \$ | 785,013 | |
| Town assistance with private frontage redevelopment | \$ | 50,000 | |
| Total | \$ | 871,721 | |
| 2019 | | | |
| TIF Staff Time | \$ | 35,222 | |
| GIS Maintenance | \$ | 2,513 | |
| Debt Service - Route 1 Infrastructure Project | \$ | 773,213 | |
| Town assistance with private stormwater retrofits | \$ | 50,000 | |

| | | | |
|--|-----------|------------------|--|
| Professional service costs for special studies related to the district | \$ | 50,000 | |
| Total | \$ | 910,947 | |
| 2020 | | | |
| TIF Staff Time | \$ | 36,278 | |
| GIS Maintenance | \$ | 2,513 | |
| Debt Service - Route 1 Infrastructure Project | \$ | 761,413 | |
| Item 5 Depot Rd Sidewalk | \$ | 15,000 | |
| Item 6 Bucknam Rd Sidewalk | \$ | 30,000 | |
| Alt 1 Fundy Road Sidewalk | \$ | 100,000 | |
| Town assistance with private frontage redevelopment | \$ | 50,000 | |
| Total | \$ | 995,204 | |
| 2021 | | | |
| TIF Staff Time | \$ | 37,367 | |
| GIS Maintenance | \$ | 2,513 | |
| Debt Service - Route 1 Infrastructure Project | \$ | 749,613 | |
| Town assistance with private stormwater retrofits | \$ | 100,000 | |
| Total | \$ | 889,492 | |
| 2022 | | | |
| TIF Staff Time | \$ | 38,488 | |
| GIS Maintenance | \$ | 2,513 | |
| Debt Service - Route 1 Infrastructure Project | \$ | 737,813 | |
| Depot Rd Stormwater Quality | \$ | 40,000 | |
| Funding to establish permanent investment fund | \$ | 100,000 | |
| Total | \$ | 918,813 | |
| 2023 | | | |
| TIF Staff Time | \$ | 39,642 | |
| GIS Maintenance | \$ | 2,513 | |
| Debt Service - Route 1 Infrastructure Project | \$ | 721,013 | |
| Route 9/Bucknam Road Intersection | \$ | 175,000 | |
| Total | \$ | 938,168 | |
| 2024 | | | |
| TIF Staff Time | \$ | 40,832 | |
| GIS Maintenance | \$ | 2,513 | |
| Debt Service - Route 1 Infrastructure Project | \$ | 706,388 | |
| Total | \$ | 749,732 | |
| 2025 | | | |
| TIF Staff Time | \$ | 42,057 | |
| GIS Maintenance | \$ | 2,513 | |
| Debt Service - Route 1 Infrastructure Project | \$ | 691,763 | |
| Alt 3 Stormwater Repairs | \$ | 350,000 | |
| Streetscape Improvements | \$ | 105,000 | |
| Total | \$ | 1,191,332 | |
| 2026 | | | |
| TIF Staff Time | \$ | 43,318 | |
| GIS Maintenance | \$ | 2,513 | |
| Debt Service - Route 1 Infrastructure Project | \$ | 677,138 | |
| Route 1-Bucknam Road Intersection Capacity | \$ | 548,100 | |
| Total | \$ | 1,271,069 | |
| 2027 | | | |
| TIF Staff Time | \$ | 44,618 | |

| | | | |
|--|-------------|-------------------|-----------|
| GIS Maintenance | \$ | 2,513 | |
| Debt Service - Route 1 Infrastructure Project | \$ | 659,588 | |
| Clearwater Drive "Gateway" upgrade | \$ | 336,000 | |
| Total | \$ | 1,042,718 | |
| 2028 | | | |
| TIF Staff Time | \$ | 45,956 | |
| GIS Maintenance | \$ | 2,513 | |
| Debt Service - Route 1 Infrastructure Project | \$ | 642,038 | |
| Town assistance with private stormwater retrofits | \$ | 250,000 | |
| Total | \$ | 940,507 | |
| 2029 | | | |
| TIF Staff Time | \$ | 47,335 | |
| GIS Maintenance | \$ | 2,513 | |
| Debt Service - Route 1 Infrastructure Project | \$ | 624,488 | |
| Route 1-Depot Rod Intersection Capacity | \$ | 244,350 | |
| Town assistance with private frontage redevelopment | \$ | 50,000 | |
| Total | \$ | 968,685 | |
| 2030 | | | |
| TIF Staff Time | \$ | 48,755 | |
| GIS Maintenance | \$ | 2,513 | |
| Debt Service - Route 1 Infrastructure Project | \$ | 605,475 | |
| Route 1-Fundy Road Intersection Capacity | \$ | 244,350 | |
| Town assistance with private stormwater retrofits | \$ | 213,608 | |
| Depot Road Bangor Savings Connector | \$ | 1,000,000 | |
| Total | \$ | 2,114,701 | |
| | | | |
| Total TIF expenses | \$ | 29,668,482 | |
| | | | |
| <i>Expenses by category:</i> | | | |
| <i>Total debt service (principal and interest)</i> | \$ | 11,560,793 | |
| <i>Route 1 Infrastructure Project Portion</i> | \$ | 12,300,000 | |
| <i>Stormwater retrofits</i> | \$ | 838,608 | |
| <i>Frontage redevelopment</i> | \$ | 150,000 | |
| <i>TIF staff</i> | \$ | 675,246 | \$ 37,514 |
| <i>GIS</i> | \$ | 45,267 | \$ 2,515 |
| <i>Intersection/road projects</i> | \$ | 3,402,155 | |
| <i>Other</i> | \$ | 684,413 | |
| | | | |
| Total TIF expenses (check) | \$ | 29,656,482 | |
| Less: Proceeds from Bond | \$ | 9,672,542 | |
| | \$ | 19,983,940 | |
| | | | |
| Route 1 Infrastructure Project (total expenditure timing) | | | |
| | 2014 | 1,285,041 | |
| | 2015 | 9,641,023 | |
| | 2016 | 1,373,936 | |
| Total | | 12,300,000 | |
| | | | |
| | | | |
| | | | |

**Town of Falmouth
TIF Route 1 North Capital Expenditure Schedule**

| Account | [a] | [b] | [c] | [d] | [e] | [f] | [g] | [h] |
|-------------|----------------|--------------|----------------|----------------|-----------------|---------------|-----------------|---------------------------|
| | Beginning | Plus TIF | Plus Grant | Subtotal | TIF Project | Developer | Total | Projected |
| <u>Year</u> | <u>Balance</u> | <u>Taxes</u> | <u>Revenue</u> | <u>Reserve</u> | <u>Expenses</u> | <u>Refund</u> | <u>Spending</u> | <u>Ending Balance</u> |
| 2013 | 1,617,941 | 297,878 | - | 1,915,819 | 39,423 | 13,074 | 52,497 | 1,863,322 |
| 2014 | 1,863,322 | 362,636 | - | 2,225,958 | 48,876 | 39,609 | 88,485 | 2,137,473 |
| 2015 | 2,137,473 | 363,544 | - | 2,501,017 | 90,719 | 35,546 | 126,265 | 2,374,752 |
| 2016 | 2,374,752 | 366,261 | - | 2,741,013 | 31,179 | 35,629 | 66,808 | 2,674,205 |
| 2017 | 2,674,205 | 368,473 | - | 3,042,678 | 25,897 | 35,629 | 61,526 | 2,981,152 |
| 2018 | 2,981,152 | 370,952 | - | 3,352,104 | 326,637 | 35,629 | 362,266 | 2,989,838 |
| 2019 | 2,989,838 | 381,286 | - | 3,371,124 | 412,199 | 35,629 | 447,828 | 2,923,296 |
| 2020 | 2,923,296 | 382,240 | - | 3,305,536 | 28,184 | 35,629 | 63,813 | 3,241,723 |
| 2021 | 3,241,723 | 383,195 | - | 3,624,918 | 28,992 | 35,629 | 64,621 | 3,560,297 |
| 2022 | 3,560,297 | 384,153 | - | 3,944,450 | 29,825 | 35,629 | 65,454 | 3,878,996 |

- [a] This column states the beginning balance of the reserve for each year. In 2010, we have the actual balance. In subsequent years, we take the balance from column [j] of the previous year
- [b] This column states the budgeted amount to be funded to the reserve by year
- [c] This column states any other revenue added to the reserve (i.e. grants, fees, etc.
- [d] This column calculates a subtotal balance by adding the additional funding to the beginning balance. (a + b + c = d
- [e] This column states the total capital purchases by year. A detailed list of these purchases can be found on the next page
- [f] This column states the total trade in value realized by year. A detailed list of these trade-ins can be found on the next page
- [g] This column calculates the net capital purchases by year. (e + f = g
- [h] This column calculates the ending balance of the reserve. (h + i = j

| Year | Expense | Explanation |
|---|------------------|-----------------------------------|
| 2013 | | |
| TIF Staff Time | \$31,269 | |
| Adjustment | \$1,056 | |
| Shop Falmouth | \$1,238 | |
| Route 1 Sidewalk Design | \$5,860 | |
| Northbrook Developer Refund | \$13,074 | |
| Total | \$52,497 | |
| 2014 | | |
| TIF Staff Time | \$22,567 | |
| GIS Maintenance | \$0 | |
| Shop Falmouth | \$1,309 | |
| CMP | \$25,000 | |
| Northbrook Developer Refund | \$39,609 | |
| Total | \$88,485 | |
| 2015 | | |
| TIF Staff Time | \$23,244 | |
| GIS Maintenance | \$1,238 | |
| Jordan Equipment Co | \$66,237 | |
| Northbrook Developer Refund | \$35,546 | |
| Total | \$126,265 | |
| 2016 | | |
| TIF Staff Time | \$23,941 | |
| GIS Maintenance | \$1,238 | |
| Add Traffic pre-emption to traffic lights | \$6,000 | |
| Northbrook Developer Refund | \$35,629 | |
| Total | \$66,808 | |
| 2017 | | |
| TIF Staff Time | \$24,660 | |
| GIS Maintenance | \$1,238 | |
| Northbrook Developer Refund | \$35,629 | |
| Total | \$61,526 | |
| 2018 | | |
| TIF Staff Time | \$25,399 | |
| GIS Maintenance | \$1,238 | |
| Northbrook Rd Culvert Repair | \$300,000 | |
| Northbrook Developer Refund | \$35,629 | |
| Total | \$362,266 | |
| 2019 | | |
| | | Placeholder Projects |
| TIF Staff Time | \$26,161 | |
| GIS Maintenance | \$1,238 | |
| Sewer line capacity upgrade | \$200,000 | Johnson Road to Mill Creek |
| Stormwater Management | \$19,800 | Clean stormwater in Route 1 area. |
| Sidewalk Repair and Construction | \$82,500 | Sites to be determined. |

| | | |
|-----------------------------|------------------|--|
| Street Tree Planting | \$82,500 | |
| Northbrook Developer Refund | \$35,629 | |
| Total | \$447,828 | |
| 2020 | | |
| TIF Staff Time | \$26,946 | |
| GIS Maintenance | \$1,238 | |
| Northbrook Developer Refund | \$35,629 | |
| Total | \$63,813 | |
| 2021 | | |
| TIF Staff Time | \$27,755 | |
| GIS Maintenance | \$1,238 | |
| Northbrook Developer Refund | \$35,629 | |
| Total | \$64,621 | |
| 2022 | | |
| TIF Staff Time | \$28,587 | |
| GIS Maintenance | \$1,238 | |
| Northbrook Developer Refund | \$35,629 | |
| Total | \$65,454 | |

| | |
|------------------------|--------------------|
| Total Project Spending | \$1,061,929 |
| Total Developer Refund | \$337,632 |
| Total | \$1,399,561 |

**Town of Falmouth
TIF West Falmouth Capital Expenditure Schedule**

| <u>Year</u> | <u>[a] Beginning Balance</u> | <u>[b] Plus Budgeted Funding</u> | <u>[c] Plus Misc. Revenue</u> | <u>[d] Subtotal Reserve</u> | <u>[e] TIF Project Expenses</u> | <u>[f] Developer Refund</u> | <u>[g] Total Spending</u> | <u>[h] Projected Ending Balance</u> |
|-------------|--------------------------------------|--|---|-------------------------------------|---|-------------------------------------|-----------------------------------|---|
| 2013 | 906,603 | 623,891 | - | 1,530,494 | 145,516 | 406,156 | 551,672 | 978,822 |
| 2014 | 978,822 | 651,529 | - | 1,630,351 | 55,744 | 415,594 | 471,338 | 1,159,013 |
| 2015 | 1,159,013 | 744,646 | - | 1,903,659 | 84,828 | 283,535 | 368,363 | 1,535,296 |
| 2016 | 1,535,296 | 750,214 | - | 2,285,510 | 69,756 | 290,060 | 359,816 | 1,925,694 |
| 2017 | 1,925,694 | 754,743 | - | 2,680,437 | 1,179,196 | 296,585 | 1,475,781 | 1,204,656 |
| 2018 | 1,204,656 | 759,823 | - | 1,964,479 | 54,680 | 303,110 | 357,790 | 1,606,689 |
| 2019 | 1,606,689 | 780,989 | - | 2,387,678 | 56,208 | 309,635 | 365,843 | 2,021,835 |
| 2020 | 2,021,835 | 782,942 | - | 2,804,777 | 57,781 | 316,160 | 373,941 | 2,430,836 |
| 2021 | 2,430,836 | 784,899 | - | 3,215,735 | 59,402 | 322,685 | 382,087 | 2,833,648 |
| 2022 | 2,833,648 | 786,861 | - | 3,620,509 | 61,072 | 329,209 | 390,281 | 3,230,228 |
| 2023 | 3,230,228 | 788,829 | - | 4,019,057 | 62,792 | 335,734 | 398,526 | 3,620,531 |
| 2024 | 3,620,531 | 790,801 | - | 4,411,332 | 64,563 | 342,259 | 406,822 | 4,004,510 |
| 2025 | 4,004,510 | 792,778 | - | 4,797,288 | 66,387 | 348,784 | 415,171 | 4,382,117 |

- [a] This column states the beginning balance of the reserve for each year. In 2010, we have the actual balance. In subsequent years, we take the balance from column [j] of the previous year
- [b] This column states the budgeted amount to be funded to the reserve by year
- [c] This column states any other revenue added to the reserve (i.e. grants, fees, etc.
- [d] This column calculates a subtotal balance by adding the additional funding to the beginning balance. (a + b + c = d
- [e] This column states the total capital purchases by year. A detailed list of these purchases can be found on the next page
- [f] This column states the total trade in value realized by year. A detailed list of these trade-ins can be found on the next page
- [g] This column calculates the net capital purchases by year. (e + f = g
- [h] This column calculates the ending balance of the reserve. (h + i = j

| Year | Expense | Explanation |
|---|--------------------|--|
| 2013 | | |
| TIF Staff Time | \$42,241 | |
| Blackstrap Road Rehab | \$100,730 | Repaving road between Turnpike overpass and Portland line. |
| Shop Falmouth | \$545 | |
| GPEDC | \$2,000 | |
| Developer Refund | \$406,156 | |
| Total | \$551,672 | |
| 2014 | | |
| TIF Staff Time | \$46,187 | |
| Shop Falmouth | \$609 | |
| Blackstrap Road Rehab | \$8,948 | |
| Developer Refund | \$415,594 | |
| Total | \$471,338 | |
| 2015 | | |
| TIF Staff Time | \$46,608 | |
| Economic Development Plan | \$13,398 | |
| Wayfinding Signage | \$8,263 | |
| Jordan Equipment Corp | \$16,559 | Equipment to maintain sidewalks/amenities in District |
| Developer Refund | \$283,535 | Corrected payment |
| | \$368,363 | |
| 2016 | | |
| TIF Staff Time | \$48,006 | |
| Add traffic pre-emption to traffic lights | \$18,000 | |
| GIS Maintenance | \$3,750 | |
| Developer Refund | \$290,060 | |
| Total | \$359,816 | |
| 2017 | | |
| TIF Staff Time | \$49,446 | |
| Sidewalk Repair and Construction | \$250,000 | New sidewalk between Leighton Road and Mountain Road as part of DOT Project. |
| Pump Station Upgrades | \$400,000 | |
| Leighton Road Sidewalk | \$96,000 | Add sidewalk to Leighton Road - Gray to TPKE overpass then to Brook Rd |
| Street Tree Planting | \$100,000 | |
| GIS Maintenance | \$3,750 | |
| Route 100 Vision Investments | | |
| Public Parking | \$280,000 | Add Park and Ride facility near Maine Turnpike. |
| Developer Refund | \$296,585 | |
| Total | \$1,475,781 | |
| 2018 | | |
| TIF Staff Time | \$50,930 | |
| GIS Maintenance | \$3,750 | |
| Developer Refund | \$303,110 | |
| Total | \$357,790 | |

| | | |
|------------------|------------------|--|
| 2019 | | |
| TIF Staff Time | \$52,458 | |
| GIS Maintenance | \$3,750 | |
| Developer Refund | \$309,635 | |
| | \$365,843 | |
| 2020 | | |
| TIF Staff Time | \$54,031 | |
| GIS Maintenance | \$3,750 | |
| Developer Refund | \$316,160 | |
| Total | \$373,941 | |
| 2021 | | |
| TIF Staff Time | \$55,652 | |
| GIS Maintenance | \$3,750 | |
| Developer Refund | \$322,685 | |
| Total | \$382,087 | |
| 2022 | | |
| TIF Staff Time | \$57,322 | |
| GIS Maintenance | \$3,750 | |
| Developer Refund | \$329,209 | |
| Total | \$390,281 | |
| 2023 | | |
| TIF Staff Time | \$59,042 | |
| GIS Maintenance | \$3,750 | |
| Developer Refund | \$335,734 | |
| Total | \$398,526 | |
| 2024 | | |
| TIF Staff Time | \$60,813 | |
| GIS Maintenance | \$3,750 | |
| Developer Refund | \$342,259 | |
| Total | \$406,822 | |
| 2025 | | |
| TIF Staff Time | \$62,637 | |
| GIS Maintenance | \$3,750 | |
| Developer Refund | \$348,784 | |
| Total | \$415,171 | |

| | |
|---------------------------------|--------------------|
| Project expenditures 2013 -2025 | \$2,017,926 |
| Developer Refund 2013 - 2025 | \$4,299,506 |
| Expenditures 2013 - 2025 | <u>\$6,317,432</u> |

West Falmouth TIF

Updated 1/16/2015

Prepared: PMM

| | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 |
|---|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|
| Beginning Balance | 906,603 | 978,822 | 1,159,013 | 1,535,296 | 1,925,694 | 1,204,656 | 1,606,689 | 2,021,835 | 2,430,836 | 2,833,647 | 3,230,228 |
| REVENUES | | | | | | | | | | | |
| Add Funds from Bond Issuance | | | | | | | | | | | |
| Transfer from GF | | | | | | | | | | | |
| Grant Revenue | 623,891 | 651,529 | 744,646 | 750,214 | 754,743 | 759,823 | 780,989 | 782,942 | 784,899 | 786,861 | 788,829 |
| Additional TIF Taxes | 1,530,494 | 1,630,351 | 1,903,659 | 2,285,510 | 2,680,437 | 1,964,479 | 2,387,678 | 2,804,777 | 3,215,735 | 3,620,509 | 4,019,056 |
| Subtotal | | | | | | | | | | | |
| EXPENSES | | | | | | | | | | | |
| TIF Project Expenses per TIF Development Plan | 145,516 | 55,744 | 84,828 | 69,756 | 1,179,196 | 54,680 | 56,208 | 57,781 | 59,402 | 61,072 | 62,792 |
| Developer Refund | 406,156 | 415,594 | 283,535 | 290,060 | 296,585 | 303,110 | 309,635 | 316,160 | 322,685 | 329,209 | 335,734 |
| Subtotal | 551,672 | 471,338 | 368,363 | 359,816 | 1,475,781 | 357,790 | 365,843 | 373,941 | 382,087 | 390,281 | 398,526 |
| Ending Balance | 978,822 | 1,159,013 | 1,535,296 | 1,925,694 | 1,204,656 | 1,606,689 | 2,021,835 | 2,430,836 | 2,833,647 | 3,230,228 | 3,620,531 |
| Increase in valuation | | 13.40% | 0.25% | 0.25% | 0.25% | 0.25% | 2.00% | 0.25% | 0.25% | 0.25% | 0.25% |
| Valuation | 46,455,000 | 52,680,100 | 52,811,800 | 52,943,830 | 53,076,189 | 53,208,880 | 54,273,057 | 54,408,740 | 54,544,762 | 54,681,124 | 54,817,827 |
| Tax Rate | 13.43 | 14.10 | 14.10 | 14.17 | 14.22 | 14.28 | 14.39 | 14.39 | 14.39 | 14.39 | 14.39 |
| Funds from Property Tax | 623,891 | 651,529 | 744,646 | 750,214 | 754,743 | 759,823 | 780,989 | 782,942 | 784,899 | 786,861 | 788,829 |
| Beginning Balance | 3,620,531 | 4,004,510 | 4,382,116 | 4,382,116 | 4,382,116 | 4,382,116 | 4,382,116 | 4,382,116 | 4,382,116 | 4,382,116 | 4,382,116 |
| REVENUES | | | | | | | | | | | |
| Add Funds from Bond Issuance | | | | | | | | | | | |
| Additional TIF Taxes | 790,801 | 792,778 | | | | | | | | | |
| Subtotal | 790,801 | 792,778 | | | | | | | | | |
| EXPENSES | | | | | | | | | | | |
| TIF Project Expenses per TIF Development Plan | 64,563 | 66,387 | | | | | | | | | |
| Developer Refund | 342,259 | 348,784 | | | | | | | | | |
| Subtotal | 406,822 | 415,171 | | | | | | | | | |
| Ending Balance | 4,004,510 | 4,382,116 | 4,382,116 | 4,382,116 | 4,382,116 | 4,382,116 | 4,382,116 | 4,382,116 | 4,382,116 | 4,382,116 | 4,382,116 |
| Increase in valuation | | 0.25% | 0.25% | 0.25% | 0.25% | 0.25% | 0.25% | 0.25% | 0.25% | 0.25% | 0.25% |
| Valuation | 54,954,871 | 55,092,258 | | | | | | | | | |
| Tax Rate | 14.39 | 14.39 | 14.39 | 14.39 | 14.39 | 14.39 | 14.39 | 14.39 | 14.39 | 14.39 | 14.39 |
| Funds from Property tax | 790,801 | 792,778 | | | | | | | | | |

**Town of Falmouth
TIF OceanView/Natural Gas Capital Expenditure Schedule**

| <u>Year</u> | [a] <u>Beginning Balance</u> | [b] Plus <u>Budgeted Funding</u> | [c] Plus <u>Misc. Revenue</u> | [d] <u>Subtotal Reserve</u> | [e] TIF <u>Project Expenses</u> | [f] <u>Developer Refund</u> | [g] <u>Total Spending</u> | [h] Projected <u>Ending Balance</u> |
|-------------|-------------------------------------|--|---|------------------------------------|---|------------------------------------|----------------------------------|---|
| 2015 | - | - | - | - | - | - | - | - |
| 2016 | - | 197,400 | - | 197,400 | 175,115 | - | 175,115 | 22,285 |
| 2017 | 22,285 | 354,250 | - | 376,535 | 205,115 | - | 205,115 | 171,420 |
| 2018 | 171,420 | 583,020 | - | 754,440 | 275,115 | - | 275,115 | 479,325 |
| 2019 | 479,325 | 685,440 | - | 1,164,765 | 680,115 | - | 680,115 | 484,650 |
| 2020 | 484,650 | 719,500 | - | 1,204,150 | 494,915 | - | 494,915 | 709,235 |
| 2021 | 709,235 | 719,500 | - | 1,428,735 | 607,115 | - | 607,115 | 821,620 |
| 2022 | 821,620 | 719,500 | - | 1,541,120 | 207,115 | - | 207,115 | 1,334,005 |
| 2023 | 1,334,005 | 719,500 | - | 2,053,505 | 475,115 | - | 475,115 | 1,578,390 |
| 2024 | 1,578,390 | 719,500 | - | 2,297,890 | 634,615 | - | 634,615 | 1,663,275 |
| 2025 | 1,663,275 | 719,500 | - | 2,382,775 | 475,115 | - | 475,115 | 1,907,660 |

- [a] This column states the beginning balance of the reserve for each year. In 2010, we have the actual balance. In subsequent years, we take the balance from column [j] of the previous year.
- [b] This column states the budgeted amount to be funded to the reserve by year.
- [c] This column states any other revenue added to the reserve (i.e. grants, fees, etc.)
- [d] This column calculates a subtotal balance by adding the additional funding to the beginning balance. (a + b + c = d)
- [e] This column states the total capital purchases by year. A detailed list of these purchases can be found on the next page.
- [f] This column states the total trade in value realized by year. A detailed list of these trade-ins can be found on the next page.
- [g] This column calculates the net capital purchases by year. (e + f = g)
- [h] This column calculates a subtotal balance by subtracting the net capital purchases from the previous column. (d - g = h)
- [i] This column states the interest earned by the reserve by year.
- [h] This column calculates the ending balance of the reserve. (h + i = j)

TIF Project, draft: February 26, 2015

| Project Name | Proposed Work (cost for construction projects include 10% design and construction oversight by Public Works staff) | Year | Estimated Cost | Total cost over 30 years |
|---|---|-------------------------------|-----------------------|---------------------------------|
| 1 Lunt Road Improvements | On-street parking improvements, street/sidewalk lighting, stormwater drainage improvements from Falmouth Road to Middle Road | 2016 | \$ 100,000 | \$ 100,000 |
| 2 Blueberry Lane Improvements | Road and sidewalk resurfacing and other streetscape amenities, upgrade street lighting, from Falmouth Road to Middle Road | 2017 | \$ 85,000 | \$ 85,000 |
| 3 Middle Road Sidewalk 1 | New sidewalk from Lunt Road to Blueberry lane | 2018 | \$ 200,000 | \$ 200,000 |
| 4 Falmouth Corners Intersection Improvements | Intersection capacity rebuild, including new turn lanes, bicycle lanes, sidewalk, traffic signals, and mast arms at Falmouth/Middle/Bucknam road intersection ("Falmouth Corners") | 2019 | \$ 305,000 | \$ 305,000 |
| 5 Depot Road Repaving | Pavement Resurfacing from Lunt Road to Route One | 2020 | \$ 19,800 | \$ 19,800 |
| 6 Middle Road Sidewalk 2 | New sidewalk from Lunt Road to Falmouth Corners | 2021 | \$ 132,000 | \$ 132,000 |
| 7 Merrill Road Sidewalk | New Sidewalk from Falmouth Road to Middle Road | 2022 | \$ 132,000 | \$ 132,000 |
| 8 Allen Avenue Extension Repaving | Pavement Resurfacing from Falmouth Road to Portland city line | 2024 | \$ 159,500 | \$ 159,500 |
| 9 Falmouth Road Repaving | Pavement Resurfacing from Middle Road to Allen Avenue Extension | 2027 | \$ 181,500 | \$ 181,500 |
| 10 Town-wide Road Improvements | Annual road improvements, incl.repaving and maintenance, on public streets per Town of Falmouth Street Schedule | 2016-2045 | | \$ 13,100,000 |
| 11 TIF District Preparation | Staff, assessor, and consultant time to develop TIF district materials | 2017 | \$ 45,000 | \$ 45,000 |
| 12 TIF District Ongoing Administration | Staff, assessor, and consultant time to conduct annual update of TIF district data | annual amount, 2016-2045 | \$ 5,000 | \$ 150,000 |
| 13 Economic Development Programs | Economic activities aimed at business retention and attraction (pro-rated ED staff salaries) | annual amount, 2016-2045 | \$ 70,115 | \$ 2,103,450 |
| | | | Subtotal 1-13 | |
| 14 Gigabit Broadband Expansion | Community-wide upgrade of broad band network | | \$ 500,000 | \$ 500,000 |
| 15 Stormwater Quality | Public-private stormwater improvements aimed at preventing impaired streams near commercial districts | | | \$ 1,000,000 |
| 16 Energy Efficiency Coordination | Activities related to energy-conservation measures for Falmouth businesses (incl. pro-rated staff salary) | annual amount, 2016-2045 | \$ 30,000 | \$ 900,000 |
| 17 Economic Development Projects | Economic Development Projects including business marketing/promotion, market studies aimed at commercial vacancy reduction, and Revolving Loan program to provide gap financing for business start-ups and business expansions. | average \$25K/year, 2016-2045 | \$25,000 | \$ 750,000 |
| 18 Public Safety Improvements | Pro-rated Fire/EMS staff time and equipment | | \$ 500,000 | \$ 500,000 |
| 19 Pan Am Rail Tunnel | Pedestrian tunnel under rail line connecting recreational trail from Community Park to Falmouth School Campus | | \$ 753,500 | \$ 753,500 |
| 20 Overall Bike-Ped Improvements | Bicycle-pedestrian improvements on select public roads in TIF district | | \$ 2,400,000 | \$ 2,400,000 |
| 21 Lunt Road-I-295 Pedestrian Improvements | Bicycle-Pedestrian connection across I-295 that is linked to current end of Portland Trails system from Middle Road to Depot Road | | \$ 495,000 | \$ 495,000 |
| 22 Transit Infrastructure | Bus shelters at locations TBD | | | \$ 100,000 |
| | | | Total | \$ 24,111,750 |

Scenario - Base Package with \$3.8M TBD Projects (100% Capturing)

| Year | Expense Explanation | |
|------|---------------------|--|
|------|---------------------|--|

2015

| | | |
|------------------------------------|------------|---------------|
| TIF District Preparation | \$0 | See Year 2017 |
| TIF District Annual Administration | \$0 | |
| Economic Development Programs | \$0 | |
| | \$0 | |

2016

| | | |
|------------------------------------|------------------|--|
| TIF District Annual Administration | \$5,000 | |
| Lunt Road Improvements | \$100,000 | |
| Economic Development Programs | \$70,115 | |
| | \$175,115 | |

2017

| | | |
|------------------------------------|------------------|---|
| TIF District Annual Administration | \$5,000 | |
| Transfer to GF | \$45,000 | Expenditures for initial TIF District Preparation |
| Economic Development Programs | \$70,115 | |
| Blueberry Lane Improvements | \$85,000 | |
| | \$205,115 | |

2018

| | | |
|------------------------------------|------------------|--|
| TIF District Annual Administration | \$5,000 | |
| Middle Road Sidewalk 1 | \$200,000 | |
| Economic Development Programs | \$70,115 | |
| | \$275,115 | |

2019

| | | |
|--|------------------|--|
| TIF District Annual Administration | \$5,000 | |
| Economic Development Programs | \$70,115 | |
| Falmouth Corners Intersection Improvements | \$305,000 | |
| Town-wide Road Improvements | \$300,000 | |
| | \$680,115 | |

2020

| | | |
|------------------------------------|------------------|--|
| Depot Road Repaving | \$19,800 | |
| TIF District Annual Administration | \$5,000 | |
| Economic Development Programs | \$70,115 | |
| Town-wide Road Improvements | \$400,000 | |
| | \$494,915 | |

2021

| | | |
|------------------------------------|------------------|--|
| TIF District Annual Administration | \$5,000 | |
| Economic Development Programs | \$70,115 | |
| Town-wide Road Improvements | \$400,000 | |
| Middle Road Sidewalk 2 | \$132,000 | |
| | \$607,115 | |

2022

| | | |
|------------------------------------|------------------|--|
| TIF District Annual Administration | \$5,000 | |
| Merrill Road Sidewalk | \$132,000 | |
| Economic Development Programs | \$70,115 | |
| | \$207,115 | |

2023

| | | |
|------------------------------------|------------------|--|
| TIF District Annual Administration | \$5,000 | |
| Economic Development Programs | \$70,115 | |
| Town-wide Road Improvements | \$400,000 | |
| | \$475,115 | |

2024

| | | |
|------------------------------------|------------------|--|
| Allen Avenue Extension Repaving | \$159,500 | |
| TIF District Annual Administration | \$5,000 | |
| Economic Development Programs | \$70,115 | |
| Town-wide Road Improvements | \$400,000 | |
| | \$634,615 | |

2025

| | | |
|------------------------------------|------------------|--|
| TIF District Annual Administration | \$5,000 | |
| Economic Development Programs | \$70,115 | |
| Town-wide Road Improvements | \$400,000 | |
| | \$475,115 | |

2026

| | | |
|------------------------------------|------------------|--|
| TIF District Annual Administration | \$5,000 | |
| Economic Development Programs | \$70,115 | |
| Town-wide Road Improvements | \$400,000 | |
| | \$475,115 | |

2027

| | | |
|------------------------------------|------------------|--|
| Falmouth Road Repaving | \$181,500 | |
| TIF District Annual Administration | \$5,000 | |
| Economic Development Programs | \$70,115 | |
| Town-wide Road Improvements | \$400,000 | |
| | \$656,615 | |

2028

| | | |
|------------------------------------|------------------|--|
| TIF District Annual Administration | \$5,000 | |
| Economic Development Programs | \$70,115 | |
| Town-wide Road Improvements | \$400,000 | |
| | \$475,115 | |

2029

| | | |
|------------------------------------|------------------|--|
| TIF District Annual Administration | \$5,000 | |
| Economic Development Programs | \$70,115 | |
| Town-wide Road Improvements | \$400,000 | |
| | \$475,115 | |

2030

| | | |
|------------------------------------|------------------|--|
| TIF District Annual Administration | \$5,000 | |
| Economic Development Programs | \$70,115 | |
| Town-wide Road Improvements | \$400,000 | |
| | \$475,115 | |

2031

| | | |
|------------------------------------|------------------|--|
| TIF District Annual Administration | \$5,000 | |
| Economic Development Programs | \$70,115 | |
| Town-wide Road Improvements | \$400,000 | |
| | \$475,115 | |

2032

| | | |
|------------------------------------|------------------|--|
| TIF District Annual Administration | \$5,000 | |
| Economic Development Programs | \$70,115 | |
| Town-wide Road Improvements | \$400,000 | |
| | \$475,115 | |

2033

| | | |
|------------------------------------|------------------|--|
| TIF District Annual Administration | \$5,000 | |
| Economic Development Programs | \$70,115 | |
| Town-wide Road Improvements | \$400,000 | |
| | \$475,115 | |

2034

| | | |
|------------------------------------|------------------|--|
| TIF District Annual Administration | \$5,000 | |
| Economic Development Programs | \$70,115 | |
| Town-wide Road Improvements | \$400,000 | |
| | \$475,115 | |

2035

| | | |
|------------------------------------|------------------|--|
| TIF District Annual Administration | \$5,000 | |
| Economic Development Programs | \$70,115 | |
| Town-wide Road Improvements | \$400,000 | |
| | \$475,115 | |

2036

| | | |
|------------------------------------|------------------|--|
| TIF District Annual Administration | \$5,000 | |
| Economic Development Programs | \$70,115 | |
| Town-wide Road Improvements | \$400,000 | |
| | \$475,115 | |

2037

| | | |
|------------------------------------|------------------|--|
| TIF District Annual Administration | \$5,000 | |
| Economic Development Programs | \$70,115 | |
| Town-wide Road Improvements | \$400,000 | |
| | \$475,115 | |

2038

| | | |
|------------------------------------|------------------|--|
| TIF District Annual Administration | \$5,000 | |
| Economic Development Programs | \$70,115 | |
| Town-wide Road Improvements | \$400,000 | |
| | \$475,115 | |

2039

| | | |
|------------------------------------|------------------|--|
| TIF District Annual Administration | \$5,000 | |
| Economic Development Programs | \$70,115 | |
| Town-wide Road Improvements | \$800,000 | |
| | \$875,115 | |

2040

| | | |
|------------------------------------|------------------|--|
| TIF District Annual Administration | \$5,000 | |
| Economic Development Programs | \$70,115 | |
| Town-wide Road Improvements | \$800,000 | |
| | \$875,115 | |

2041

| | | |
|------------------------------------|------------------|--|
| TIF District Annual Administration | \$5,000 | |
| Economic Development Programs | \$70,115 | |
| Town-wide Road Improvements | \$800,000 | |
| | \$875,115 | |

2042

| | | |
|------------------------------------|------------------|--|
| TIF District Annual Administration | \$5,000 | |
| Economic Development Programs | \$70,115 | |
| Town-wide Road Improvements | \$800,000 | |
| | \$875,115 | |

2043

| | | |
|------------------------------------|------------------|--|
| TIF District Annual Administration | \$5,000 | |
| Economic Development Programs | \$70,115 | |
| Town-wide Road Improvements | \$800,000 | |
| | \$875,115 | |

2044

| | | |
|------------------------------------|------------------|--|
| TIF District Annual Administration | \$5,000 | |
| Economic Development Programs | \$70,115 | |
| Town-wide Road Improvements | \$800,000 | |
| | \$875,115 | |

2045

| | | |
|------------------------------------|------------------|--|
| TIF District Annual Administration | \$5,000 | |
| Economic Development Programs | \$70,115 | |
| Town-wide Road Improvements | \$800,000 | |
| | \$875,115 | |

Total

\$16,713,250

OceanView-Natural Gas TIF

Updated 02/26/2015

Prepared:

Scenario 2 - Base Package with \$3.8M TBD Projects (100% Capturing)

| | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 |
|---|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| Beginning Balance | 0 | - | 22,285 | 171,420 | 479,325 | 484,650 | 709,235 | 821,620 | 1,334,005 | 1,578,390 | 1,663,275 |
| REVENUES | | | | | | | | | | | |
| Add Funds from Bond Issuance | - | 197,400 | 354,250 | 583,020 | 685,440 | 719,500 | 719,500 | 719,500 | 719,500 | 719,500 | 719,500 |
| Transfer from GF | - | 197,400 | 354,250 | 583,020 | 685,440 | 719,500 | 719,500 | 719,500 | 719,500 | 719,500 | 719,500 |
| Grant Revenue | - | - | - | - | - | - | - | - | - | - | - |
| Additional TIF Taxes | - | - | - | - | - | - | - | - | - | - | - |
| Subtotal | - | 394,800 | 708,500 | 1,166,040 | 1,370,880 | 1,439,000 | 1,439,000 | 1,439,000 | 1,439,000 | 1,439,000 | 1,439,000 |
| EXPENSES | | | | | | | | | | | |
| TIF Project Expenses per TIF Development Plan | - | 175,115 | 205,115 | 275,115 | 680,115 | 494,915 | 607,115 | 207,115 | 475,115 | 634,615 | 475,115 |
| Developer Refund | - | 175,115 | 205,115 | 275,115 | 680,115 | 494,915 | 607,115 | 207,115 | 475,115 | 634,615 | 475,115 |
| Subtotal | - | 350,230 | 410,230 | 550,230 | 1,360,230 | 989,830 | 1,214,230 | 414,230 | 950,230 | 1,269,230 | 950,230 |
| Ending Balance | 1,907,660 | 2,152,045 | 2,214,930 | 2,459,315 | 2,703,700 | 2,948,085 | 3,192,470 | 3,436,855 | 3,681,240 | 3,925,625 | 4,170,010 |
| Increase in valuation | | | | | | | | | | | |
| Valuation | 7,000,000 | 14,000,000 | 25,000,000 | 41,000,000 | 48,000,000 | 50,000,000 | 50,000,000 | 50,000,000 | 50,000,000 | 50,000,000 | 50,000,000 |
| Tax Rate | 14.10 | 14.10 | 14.17 | 14.22 | 14.28 | 14.39 | 14.39 | 14.39 | 14.39 | 14.39 | 14.39 |
| Funds from Property tax | \$ 14,100 | \$ 197,400 | \$ 354,250 | \$ 583,020 | \$ 685,440 | \$ 719,500 | \$ 719,500 | \$ 719,500 | \$ 719,500 | \$ 719,500 | \$ 719,500 |
| 2026 | 2027 | 2028 | 2029 | 2030 | 2031 | 2032 | 2033 | 2034 | 2035 | 2036 | |
| Beginning Balance | 1,907,660 | 2,152,045 | 2,214,930 | 2,459,315 | 2,703,700 | 2,948,085 | 3,192,470 | 3,436,855 | 3,681,240 | 3,925,625 | 4,170,010 |
| REVENUES | | | | | | | | | | | |
| Add Funds from Bond Issuance | - | - | - | - | - | - | - | - | - | - | - |
| Grant Revenue | 719,500 | 719,500 | 719,500 | 719,500 | 719,500 | 719,500 | 719,500 | 719,500 | 719,500 | 719,500 | 719,500 |
| Additional TIF Taxes | 719,500 | 719,500 | 719,500 | 719,500 | 719,500 | 719,500 | 719,500 | 719,500 | 719,500 | 719,500 | 719,500 |
| Subtotal | 1,439,000 | 1,439,000 | 1,439,000 | 1,439,000 | 1,439,000 | 1,439,000 | 1,439,000 | 1,439,000 | 1,439,000 | 1,439,000 | 1,439,000 |
| EXPENSES | | | | | | | | | | | |
| TIF Project Expenses per TIF Development Plan | 475,115 | 656,615 | 475,115 | 475,115 | 475,115 | 475,115 | 475,115 | 475,115 | 475,115 | 475,115 | 475,115 |
| Developer Refund | 475,115 | 656,615 | 475,115 | 475,115 | 475,115 | 475,115 | 475,115 | 475,115 | 475,115 | 475,115 | 475,115 |
| Subtotal | 950,230 | 1,313,230 | 950,230 | 950,230 | 950,230 | 950,230 | 950,230 | 950,230 | 950,230 | 950,230 | 950,230 |
| Ending Balance | 2,152,045 | 2,214,930 | 2,459,315 | 2,703,700 | 2,948,085 | 3,192,470 | 3,436,855 | 3,681,240 | 3,925,625 | 4,170,010 | 4,414,395 |
| Increase in valuation | | | | | | | | | | | |
| Valuation | 50,000,000 | 50,000,000 | 50,000,000 | 50,000,000 | 50,000,000 | 50,000,000 | 50,000,000 | 50,000,000 | 50,000,000 | 50,000,000 | 50,000,000 |
| Tax Rate | 14.39 | 14.39 | 14.39 | 14.39 | 14.39 | 14.39 | 14.39 | 14.39 | 14.39 | 14.39 | 14.39 |
| Funds from Property tax | \$ 719,500 | \$ 719,500 | \$ 719,500 | \$ 719,500 | \$ 719,500 | \$ 719,500 | \$ 719,500 | \$ 719,500 | \$ 719,500 | \$ 719,500 | \$ 719,500 |

| | 2037 | 2038 | 2039 | 2040 | 2041 | 2042 | 2043 | 2044 | 2045 |
|---|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| Beginning Balance | 4,414,395 | 4,658,780 | 4,903,165 | 4,747,550 | 4,591,935 | 4,436,320 | 4,280,705 | 4,125,090 | 3,969,475 |
| REVENUES | | | | | | | | | |
| Add Funds from Bond Issuance | | | | | | | | | |
| Transfer from GF | | | | | | | | | |
| Grant Revenue | 719,500 | 719,500 | 719,500 | 719,500 | 719,500 | 719,500 | 719,500 | 719,500 | 719,500 |
| Additional TIF Taxes | 719,500 | 719,500 | 719,500 | 719,500 | 719,500 | 719,500 | 719,500 | 719,500 | 719,500 |
| Subtotal | 1,439,000 | 1,439,000 | 1,439,000 | 1,439,000 | 1,439,000 | 1,439,000 | 1,439,000 | 1,439,000 | 1,439,000 |
| EXPENSES | | | | | | | | | |
| TIF Project Expenses per TIF Development Plan | 475,115 | 475,115 | 475,115 | 475,115 | 475,115 | 475,115 | 475,115 | 475,115 | 475,115 |
| Developer Refund | 475,115 | 475,115 | 475,115 | 475,115 | 475,115 | 475,115 | 475,115 | 475,115 | 475,115 |
| Subtotal | 950,230 | 950,230 | 950,230 | 950,230 | 950,230 | 950,230 | 950,230 | 950,230 | 950,230 |
| Ending Balance | 4,658,780 | 4,903,165 | 4,747,550 | 4,591,935 | 4,436,320 | 4,280,705 | 4,125,090 | 3,969,475 | 3,813,860 |
| Increase in valuation | | | | | | | | | |
| Valuation | 50,000,000 | 50,000,000 | 50,000,000 | 50,000,000 | 50,000,000 | 50,000,000 | 50,000,000 | 50,000,000 | 50,000,000 |
| Tax Rate | 14.39 | 14.39 | 14.39 | 14.39 | 14.39 | 14.39 | 14.39 | 14.39 | 14.39 |
| Funds from Property tax | 719,500 | 719,500 | 719,500 | 719,500 | 719,500 | 719,500 | 719,500 | 719,500 | 719,500 |

APPENDIX B
LIBRARY BUDGET



February 5, 2015

Nathan Poore, Town Manager
Town of Falmouth
271 Falmouth Road
Falmouth, Maine 04105

Dear Nathan,

Enclosed are the documents supporting the Falmouth Memorial Library's FY16 budget request from the Town of Falmouth. These documents present the library's regular operating budget for the coming fiscal year.

This year we are submitting two proposed budgets, Budget A and Budget B, both of which have been approved by the library's Board of Trustees. Budget A allows us to address systemic inequities in the library staff's salaries as compared to those of other local libraries; Budget B defers this problem to the future and offers only 2% salary increases overall. We will bring confidential information on staff salaries to the budget meeting in support of Budget A.

- The only differences between Budget A and Budget B are salary related; note the increases in Salaries & Wages and Payroll Taxes. Since most of the disparities affect our mostly part time staff, there is no increase included in our Retirement costs.

Two lines (one each under Other Income and Payroll) have been added to this year's budget. We have spoken in the past about the library's reliance on its credit with the Maine Public Employees Retirement System (MePERS) which has been used to meet the library's funding obligations as an employer (similar to Social Security). We are now within three or four years of reducing the credit to -0-. Once it is exhausted, we will be responsible for approximately \$17,000 annually. By including both the credit drawdown ("Transfer from MePERS funds") and the matching expense ("MePERS Expense"), we seek to highlight this reality.

Additional changes to note:

Income:

- Event-driven fundraising has decreased from FY15 as we expect to be focused on the Capital Campaign in FY16. Note that we expect the Annual Fund to remain at its current level.

Expenses:

- Most lines continue to be flat, including Acquisitions; this choice ultimately translates into fewer new items (including digital content) being added to the library's collection as prices continue to rise.
- Audio Books and Recordings lines have been combined into one line item, Audio Materials, to reflect changes in content.
- The Building & Grounds Maintenance line reflects increases in annual contracted services, as well as additional anticipated repairs to our aging HVAC and sprinkler systems.
- The Fundraising Expense line has been reduced to reflect lower fundraising activity as seen in Income.
- The Salaries & Wages line for FY16 reflects a correction; the FY15 line was increased by less than 2% over FY14.
- The Health Insurance line has risen a) to cover an additional staff member who previously had coverage elsewhere and b) for an anticipated 6% increase in current plan premiums.

We look forward to meeting with the Town's Finance Committee on Monday, February 9th at 4:00pm.

Sincerely,

Andi Jackson-Darling
Library Director

| | FY14 Actual | FY15 Budget | FY15 6 mos | FY15 Projected | FY16 Budget A | FY16 Budget B |
|----------------------------|------------------------|------------------------|-----------------------|---------------------------|--------------------------|--------------------------|
| Income | | | | | | |
| Contributions | | | | | | |
| Annual Fund | 47,332 | 48,500 | 19,328 | 48,500 | 48,500 | 48,500 |
| Donations | 1,411 | 1,500 | 947 | 1,500 | 1,500 | 1,500 |
| Fund Raising | 15,460 | 15,000 | 293 | 293 | 6,000 | 6,000 |
| Unusual Donations | 34,202 | - | 33,500 | 33,500 | - | - |
| Total Contributions | 98,406 | 65,000 | 54,068 | 83,793 | 56,000 | 56,000 |
| Town of Falmouth | 413,461 | 433,476 | 433,476 | 433,476 | 480,662 | 455,150 |
| Operations | | | | | | |
| Copier Usage | 2,013 | 1,800 | 1,378 | 2,757 | 3,000 | 3,000 |
| Lost & Damaged Items | 1,899 | 1,700 | 1,204 | 2,407 | 1,700 | 1,700 |
| Non-Resident Fees | 3,885 | 3,800 | 2,201 | 4,000 | 4,000 | 4,000 |
| Other Operations Income | 320 | 1,000 | 180 | 359 | 500 | 500 |
| Overdue Fees | 12,166 | 11,000 | 5,125 | 10,249 | 11,000 | 11,000 |
| Room Rental | 3,410 | 2,750 | 1,170 | 2,340 | 2,750 | 2,750 |
| Total Operations | 23,694 | 22,050 | 11,257 | 22,112 | 22,950 | 22,950 |
| Other Income | | | | | | |
| Book Sales | 9,285 | 9,000 | 2,737 | 7,500 | 9,200 | 9,200 |
| Interest Income | 174 | 150 | 156 | 300 | | |
| Transfer from MePERS funds | | | | | 16,800 | 16,800 |
| Transfer from BDF | | 29,600 | | 29,600 | 27,403 | 27,403 |
| Total Other Income | 9,459 | 38,750 | 2,893 | 37,400 | 53,403 | 53,403 |
| Total Income | 545,019 | 559,276 | 501,694 | 576,781 | 613,014 | 587,502 |
| Expense | | | | | | |
| Acquisitions | | | | | | |
| Audio Materials | 2,137 | 3,000 | 1,553 | 4,000 | 4,000 | 4,000 |
| Books | 25,576 | 25,000 | 14,369 | 25,000 | 25,000 | 25,000 |
| Electronic Resources | 6,378 | 8,750 | 4,850 | 8,750 | 8,750 | 8,750 |
| Periodicals | 2,967 | 3,000 | 2,517 | 3,000 | 3,000 | 3,000 |
| Recordings | - | 1,000 | - | - | - | - |
| Videos | 3,435 | 3,000 | 1,474 | 3,000 | 3,000 | 3,000 |
| Total Acquisitions | 40,493 | 43,750 | 24,764 | 43,750 | 43,750 | 43,750 |
| Building Occupancy | | | | | | |



FY16 Budget Proposal

| | FY14 | FY15 | FY15 | FY15 | FY16 | FY16 |
|---------------------------------------|----------------|----------------|----------------|------------------|-----------------|-----------------|
| | Actual | Budget | 6 mos | Projected | Budget A | Budget B |
| Bldg & Bond Insurance | 5,567 | 4,974 | 5,294 | 5,294 | 5,500 | 5,500 |
| Bldg & Grounds Maintenance | 23,841 | 26,000 | 14,296 | 28,592 | 29,000 | 29,000 |
| Bldg Reserve Set-Aside | 9,509 | 10,000 | | 10,000 | 10,000 | 10,000 |
| Cleaning & Bldg Supplies | 1,992 | 1,700 | 1,421 | 2,000 | 2,400 | 2,400 |
| Electricity | 15,804 | 16,250 | 8,190 | 14,500 | 15,000 | 15,000 |
| Heating Oil | 12,391 | 11,550 | 2,457 | 11,079 | 11,200 | 11,200 |
| Telephone | 1,979 | 2,000 | 1,009 | 2,000 | 2,100 | 2,100 |
| Water & Sewer | 2,666 | 2,700 | 1,201 | 2,500 | 2,600 | 2,600 |
| Total Building Occupancy | 73,749 | 75,174 | 33,867 | 75,966 | 77,800 | 77,800 |
| Other Expenses | | | | | | |
| Accounting Services | 10,993 | 11,545 | - | 11,545 | 11,775 | 11,775 |
| Book Processing Supplies | 2,397 | 2,300 | 1,720 | 2,800 | 2,973 | 2,973 |
| FR Expense | 9,179 | 9,900 | 1,288 | 4,500 | 4,500 | 4,500 |
| Furniture & Equipment | 895 | 1,000 | - | 1,000 | 1,000 | 1,000 |
| Inter-Library Loan | 2,683 | 3,528 | 2,694 | 3,528 | 3,522 | 3,522 |
| Miscellaneous Expenses | 2,050 | 2,500 | 455 | 2,500 | 2,400 | 2,400 |
| Office Supplies | 3,906 | 3,400 | 1,427 | 3,400 | 3,400 | 3,400 |
| Postage | 968 | 1,150 | 491 | 1,000 | 1,150 | 1,150 |
| Professional Development | 3,394 | 3,500 | 1,871 | 3,500 | 3,500 | 3,500 |
| Programs | 2,628 | 2,000 | 534 | 2,000 | 2,000 | 2,000 |
| Technology | 7,489 | 14,000 | 7,952 | 14,000 | 14,560 | 14,560 |
| Total Other Expenses | 46,582 | 54,823 | 18,432 | 49,773 | 50,780 | 50,780 |
| Payroll | | | | | | |
| Health Insurance | 30,898 | 34,586 | 18,704 | 34,161 | 37,659 | 37,659 |
| Payroll Service | 1,674 | 2,250 | 968 | 1,937 | 1,950 | 1,950 |
| PR Taxes | 11,093 | 10,710 | 5,225 | 10,710 | 13,926 | 11,606 |
| MePERS Expense | | | | | 16,800 | 16,800 |
| Retirement Funds | 9,048 | 9,369 | 4,166 | 8,686 | 8,812 | 8,812 |
| Salaries & Wages | 327,272 | 326,400 | 159,382 | 326,400 | 358,887 | 335,694 |
| Worker's Compensation | 2,171 | 2,214 | 2,887 | 2,887 | 2,650 | 2,650 |
| Total Payroll | 382,156 | 385,529 | 191,332 | 384,781 | 440,684 | 415,172 |
| Total Expense | 542,980 | 559,276 | 268,395 | 554,269 | 613,014 | 587,502 |
| Net Income | 2,039 | - | 233,299 | 22,512 | 0 | 0 |
| | | | | | 9.6% | 5.0% |

DEPARTMENT: FALMOUTH MEMORIAL LIBRARY

| Acct No | Account Name | Actual 2013-2014 | Budget 2014-2015 | Estimated 2014-2015 | Proposed 2015-2016 Budget A | Proposed 2015-2016 Budget B | 2015-2016 Line Item Budget Notes |
|----------------|--|------------------|------------------|---------------------|-----------------------------|-----------------------------|--|
| LIBRARY | DEPARTMENT TOTAL | 542,980 | 559,276 | 554,269 | 613,014 | 587,502 | |
| Account Number | LIBRARY | | | | | | |
| | FULL-TIME SALARIES (est'd 53%) | 173,454 | 153,408 | 172,992 | 168,677 | 157,777 | Flat staffing; 2% raises |
| | PART-TIME SALARIES (est'd 47%) | 153,818 | 172,992 | 153,408 | 190,210 | 177,918 | Flat staffing; 2% raises |
| | OVERTIME | 0 | 0 | 0 | 0 | 0 | |
| | HEALTH INSURANCE | 30,898 | 34,586 | 34,161 | 37,659 | 37,659 | 6% premiums increase; flat H.S.A. & 1 employee added |
| | RETIREMENT | 9,048 | 9,369 | 8,686 | 8,812 | 8,812 | 4% match + mgmt fees |
| | SOCIAL SECURITY - MEDICARE - MEPerS - UNEMPLOYMENT | 11,093 | 10,710 | 10,710 | 30,726 | 28,406 | including \$16,800 in MEPerS due to change in procedure for using up past credit...\$16,800 is included in revenue.. |
| | WORKERS COMPENSATION | 2,171 | 2,214 | 2,887 | 2,650 | 2,650 | |
| | POSTAGE | 968 | 1,150 | 1,000 | 1,150 | 1,150 | |
| | TELEPHONE | 1,979 | 2,000 | 2,000 | 2,100 | 2,100 | |
| | EDUCATIONAL/ MEETING/ PROFESSIONAL DEVELOPMENT | 3,394 | 3,500 | 3,500 | 3,500 | 3,500 | |
| | RECRUITMENT PROGRAM | 0 | 0 | 0 | 0 | 0 | |
| | VEHICLE INSURANCE | 0 | 0 | 0 | 0 | 0 | |
| | LIABILITY/BUILDING INSURANCE | 5,567 | 4,974 | 5,294 | 5,500 | 5,500 | |
| | ELECTRICITY | 15,804 | 16,250 | 14,500 | 15,000 | 15,000 | |
| | WATER | 2,666 | 2,700 | 2,500 | 2,600 | 2,600 | |
| | FUEL OIL | 12,391 | 11,550 | 11,079 | 11,200 | 11,200 | \$3.20 x 3,500 gals in Town bid |
| | SEWER (included in WATER) | | | | | | |

DEPARTMENT: FALMOUTH MEMORIAL LIBRARY

| Acct No | Account Name | Actual 2013-2014 | Budget 2014-2015 | Estimated 2014-2015 | Proposed 2015-2016 Budget A | Proposed 2015-2016 Budget B | 2015-2016 Line Item Budget Notes |
|-------------------------------|---|------------------|------------------|---------------------|-----------------------------|-----------------------------|---|
| LIBRARY | DEPARTMENT TOTAL | 542,980 | 559,276 | 554,269 | 613,014 | 587,502 | |
| Account Number LIBRARY | | | | | | | |
| | MACHINE/EQUIPMENT MAINTENANCE | 0 | 0 | 0 | 0 | 0 | |
| | VEHICLE MAINTENANCE | 0 | 0 | 0 | 0 | 0 | |
| | FIRE ALARM MAINTENANCE (included in MAINTENANCE/BUILDING SERVICES) | 0 | 0 | 0 | 0 | 0 | |
| | MAINTENANCE/BUILDING SERVICES | 23,841 | 26,000 | 28,592 | 29,000 | 29,000 | \$16,560 for cleaning; remainder in maintenance contracts, repairs and groundskeeping |
| | COMPUTER/ COMMUNICATION SERVICE FEES | 7,489 | 14,000 | 14,000 | 14,560 | 14,560 | |
| | EQUIPMENT RENTALS | 0 | 0 | 0 | 0 | 0 | |
| | DUES & MEMBERSHIPS | 0 | 0 | 0 | 0 | 0 | included in professional development line |
| | VOLUNTEER RECOGNITION | 0 | 0 | 0 | 0 | 0 | |
| | OTHER CONTRACTUAL SERVICES: Audit & Accounting | 10,993 | 11,545 | 11,545 | 11,775 | 11,775 | |
| | OFFICE SUPPLIES | 3,906 | 3,400 | 3,400 | 3,400 | 3,400 | |
| | BOOKS/ SUBSCRIPTIONS: Audio, Printed Books, Electronic Resources, Periodicals, Recordings, Videos | 40,493 | 43,750 | 43,750 | 43,750 | 43,750 | |
| | MOTOR FUEL AND LUBRICANTS | 0 | 0 | 0 | 0 | 0 | |
| | MAINT/BUILDINGS & GROUNDS SUPPLIES | 1,992 | 1,700 | 2,000 | 2,400 | 2,400 | |

DEPARTMENT: FALMOUTH MEMORIAL LIBRARY

| Acct No | Account Name | Actual 2013-2014 | Budget 2014-2015 | Estimated 2014-2015 | Proposed 2015-2016 Budget A | Proposed 2015-2016 Budget B | 2015-2016 Line Item Budget Notes |
|-------------------------------|------------------------------------|------------------|------------------|---------------------|-----------------------------|-----------------------------|----------------------------------|
| LIBRARY | DEPARTMENT TOTAL | 542,980 | 559,276 | 554,269 | 613,014 | 587,502 | |
| Account Number LIBRARY | | | | | | | |
| | TOOLS | 0 | 0 | 0 | 0 | 0 | |
| | EQUIPMENT & FURNITURE | 895 | 1,000 | 1,000 | 1,000 | 1,000 | |
| | BUILDING RENOVATIONS - NON-CAPITAL | | | | | | |
| | OTHER COMMODITIES: | | | | | | |
| | Building Reserve Set-Aside | 9,509 | 10,000 | 10,000 | 10,000 | 10,000 | |
| | Book Processing Supplies | 2,397 | 2,300 | 2,800 | 2,973 | 2,973 | |
| | Fundraising Expense | 9,179 | 9,900 | 4,500 | 4,500 | 4,500 | |
| | Inter-Library Loan | 2,683 | 3,528 | 3,528 | 3,522 | 3,522 | |
| | Miscellaneous | 2,050 | 2,500 | 2,500 | 2,400 | 2,400 | |
| | Public Programs | 2,628 | 2,000 | 2,000 | 2,000 | 2,000 | |
| | Payroll Service | 1,674 | 2,250 | 1,937 | 1,950 | 1,950 | |

APPENDIX C
DIVISION EXPENSE SUMMARY

| Acct No | Account Name | Actual 2013-2014 | Budget 2014-2015 | Estimated 2014-2015 | Proposed 2015-2016 | FY 2016 vs FY2015B | % |
|-------------------|----------------------------------|-------------------|-------------------|---------------------|--------------------|--------------------|-------------|
| TOWN TOTAL | | 12,461,376 | 12,820,947 | 12,820,948 | 12,989,683 | 168,736 | 1.3% |
| 4010 | FULL-TIME SALARIES | 3,432,996 | 3,457,221 | 3,434,619 | 3,581,415 | 124,194 | 3.6% |
| 4011 | F/T SALARIES - WINTER MAINT | 0 | 0 | 0 | 0 | - | 0.0% |
| 4012 | F/T SALARIES - ADMIN | 0 | 0 | 0 | 0 | - | 0.0% |
| 4020 | PART-TIME SALARIES | 438,905 | 592,190 | 595,898 | 553,176 | (39,014) | -6.5% |
| 4025 | OVERTIME - COURT TIME | 4,289 | 4,000 | 5,000 | 5,000 | 1,000 | 20.0% |
| 4030 | OVERTIME | 215,545 | 199,850 | 206,650 | 206,200 | 6,350 | 3.1% |
| 4035 | OVERTIME - SPECIAL DETAILS | 0 | 0 | 0 | 0 | - | 0.0% |
| 4040 | TRANSPORTATION/HOL,SK,VAC BUYOUT | 4,946 | 5,700 | 5,200 | 5,700 | - | 0.0% |
| 4050 | HEALTH INSURANCE | 691,380 | 731,834 | 767,176 | 820,638 | 88,804 | 11.6% |
| 4060 | RETIREMENT | 267,814 | 305,415 | 304,474 | 324,192 | 18,777 | 6.2% |
| 4061 | RETIREMENT HEALTH SAVINGS | 0 | 0 | 860 | 26,847 | 26,847 | 3121.8% |
| 4070 | SOCIAL SECURITY | 301,583 | 325,413 | 324,740 | 332,491 | 7,079 | 2.2% |
| 4080 | GROUP INSURANCE | 2,412 | 2,500 | 2,500 | 2,575 | 75 | 3.0% |
| 4090 | INCOME PROTECTION | 20,099 | 20,700 | 20,700 | 21,321 | 621 | 3.0% |
| 4095 | LONG-TERM DISABILITY | 1,879 | 1,973 | 1,973 | 1,973 | 0 | 0.0% |
| 4100 | WORKERS COMPENSATION | 67,982 | 73,475 | 73,475 | 70,014 | (3,461) | -4.7% |
| 4110 | UNEMPLOYMENT COMPENSATION | 7,460 | 8,000 | 8,000 | 8,000 | - | 0.0% |
| 4120 | EMPLOYEE WELLNESS | 3,845 | 3,960 | 3,960 | 3,960 | (0) | 0.0% |
| 4200 | UNALLOCATED | 0 | 0 | 0 | 0 | - | 0.0% |
| 5010 | POSTAGE | 14,050 | 14,475 | 16,050 | 17,155 | 2,680 | 16.7% |
| 5020 | TELEPHONE | 39,839 | 49,240 | 43,373 | 43,914 | (5,326) | -12.3% |
| 5030 | TRANSPORTATION | 808 | 1,340 | 1,240 | 1,115 | (225) | -18.1% |
| 5040 | EDUCATIONAL/ MEETING | 30,083 | 57,650 | 55,750 | 56,000 | (1,650) | -3.0% |
| 5045 | RECRUITMENT PROGRAM | 0 | 0 | 0 | 0 | - | 0.0% |
| 5050 | FITNESS TRAINING | 99 | 100 | 100 | 100 | - | 0.0% |
| 5060 | PRINTING | 7,872 | 10,200 | 9,650 | 9,800 | (400) | -4.1% |
| 5070 | MAPS AND BLUEPRINTS | 6,735 | 0 | 0 | 0 | - | 0.0% |
| 5080 | COUNCIL OF GOVERNMENTS/LEGAL AD | 13,380 | 13,400 | 11,600 | 14,000 | 600 | 5.2% |
| 5100 | VEHICLE INSURANCE | 0 | 0 | 0 | 0 | - | 0.0% |
| 5105 | GENERAL LIABILITY INSURANCE | 94,847 | 103,383 | 103,383 | 108,552 | 5,169 | 5.0% |
| 5120 | PUBLIC OFFICIAL LIABILITY | 9,524 | 10,381 | 10,381 | 10,693 | 311 | 3.0% |
| 5200 | ELECTRICITY | 63,661 | 70,238 | 104,359 | 105,662 | 35,424 | 33.9% |

| Acct No | Account Name | Actual 2013-2014 | Budget 2014-2015 | Estimated 2014-2015 | Proposed 2015-2016 | FY 2016 vs FY2015B | % |
|-------------------|-------------------------------|-------------------|-------------------|---------------------|--------------------|--------------------|-------------|
| TOWN TOTAL | | 12,461,376 | 12,820,947 | 12,820,948 | 12,989,683 | 168,736 | 1.3% |
| 5210 | STREET LIGHTING | 96,762 | 92,000 | 99,000 | 102,743 | 10,743 | 10.9% |
| 5220 | WATER | 12,557 | 13,274 | 12,999 | 13,294 | 20 | 0.2% |
| 5230 | FUEL OIL | 59,862 | 67,871 | 62,475 | 65,201 | (2,670) | -4.3% |
| 5240 | SEWER | 4,641 | 5,600 | 5,300 | 5,300 | (300) | -5.7% |
| 5300 | MACHINE/EQUIPMENT MAINTENANCE | 38,838 | 38,450 | 38,950 | 47,200 | 8,750 | 22.5% |
| 5310 | VEHICLE MAINTENANCE | 328,516 | 331,250 | 326,700 | 339,500 | 8,250 | 2.5% |
| 5330 | RADIO MAINTENANCE | 11,251 | 11,900 | 11,650 | 11,900 | - | 0.0% |
| 5340 | OFFICE MACHINE MAINTENANCE | 0 | 0 | 0 | 0 | - | |
| 5350 | FIRE ALARM MAINTENANCE | 1,008 | 1,500 | 1,500 | 1,500 | - | 0.0% |
| 5360 | TRAFFIC LIGHT MAINTENANCE | 0 | 0 | 0 | 0 | - | |
| 5400 | LEGAL SERVICES | 158,480 | 110,000 | 110,000 | 120,000 | 10,000 | 9.1% |
| 5410 | COMPUTER SERVICES | 64,075 | 92,900 | 96,200 | 85,450 | (7,450) | -7.7% |
| 5430 | AUDIT | 17,200 | 19,000 | 19,000 | 19,000 | - | 0.0% |
| 5440 | ENGINEERING SERVICES | 8,521 | 4,000 | 4,500 | 4,000 | - | 0.0% |
| 5490 | OTHER PROFESSIONAL SERVICES | 178,327 | 297,198 | 292,898 | 286,981 | (10,217) | -3.5% |
| 5500 | MAINTENANCE/BUILDING SERVICES | 46,353 | 38,000 | 37,000 | 43,000 | 5,000 | 13.5% |
| 5510 | JANITORIAL SERVICES | 0 | 0 | 0 | 0 | - | |
| 5580 | TREE CARE | 28,936 | 29,500 | 28,500 | 28,500 | (1,000) | -3.5% |
| 5610 | EQUIPMENT RENTALS | 14,500 | 17,800 | 16,700 | 17,800 | - | 0.0% |
| 5615 | LEGION FIELD PARKING | 450 | 450 | 450 | 450 | - | 0.0% |
| 5620 | UNIFORM RENTALS | 8,637 | 9,800 | 10,200 | 10,350 | 550 | 5.4% |
| 5630 | FIRE HYDRANT RENTAL | 106,108 | 109,500 | 109,500 | 109,500 | - | 0.0% |
| 5650 | FILM/PHOTO SUPPLIES | 109 | 200 | 200 | 0 | (200) | -100.0% |
| 5700 | TRANSFER FEES | 4,365 | 3,760 | 4,376 | 3,800 | 40 | 0.9% |
| 5800 | DUES & MEMBERSHIPS | 9,489 | 11,115 | 10,815 | 10,865 | (250) | -2.3% |
| 5810 | SOUTHERN MAINE EMS DUES | 1,491 | 1,750 | 1,750 | 1,750 | - | 0.0% |
| 5820 | VOLUNTEER RECOGNITION | 12,718 | 13,900 | 13,900 | 13,900 | - | 0.0% |
| 5830 | SOCIAL SERVICE AGENCIES | 18,500 | 18,500 | 18,500 | 18,500 | - | 0.0% |
| 5840 | COUNCIL OF GOVERNMENTS | 11,185 | 12,300 | 12,300 | 11,500 | (800) | -6.5% |
| 5850 | MAINE MUNICIPAL ASSOCIATION | 12,463 | 12,700 | 12,700 | 12,700 | - | 0.0% |
| 5860 | SERVICE CENTER COALITION | 0 | 0 | 0 | 0 | - | |
| 5870 | MCJA REIMBURSEMENT | 0 | 0 | 0 | 0 | - | |
| 5890 | GENERAL ASSISTANCE | 23,699 | 45,000 | 45,000 | 45,000 | - | 0.0% |

| Acct No | Account Name | Actual 2013-2014 | Budget 2014-2015 | Estimated 2014-2015 | Proposed 2015-2016 | FY 2016 vs FY2015B | % |
|-------------------|-------------------------------------|-------------------|-------------------|---------------------|--------------------|--------------------|-------------|
| TOWN TOTAL | | 12,461,376 | 12,820,947 | 12,820,948 | 12,989,683 | 168,736 | 1.3% |
| 5900 | OTHER CONTRACTUAL SERVICES | 249,210 | 274,783 | 246,900 | 257,400 | (17,383) | -7.0% |
| 5901 | STREET LINE PAINTING | 8,418 | 40,000 | 40,000 | 37,000 | (3,000) | -7.5% |
| 5902 | CONTRACTUAL WINTER MAINTENANCE | 22,441 | 18,000 | 16,000 | 18,000 | - | 0.0% |
| 5903 | PRINTER/COPIER CHARGES | 10,006 | 8,500 | 8,500 | 8,500 | - | 0.0% |
| 5905 | PLANNING STUDIES | 0 | 0 | 0 | 0 | - | - |
| 5915 | ACCREDITATION/RECYCLING CONTRACTUAL | 0 | 1,500 | 500 | 1,500 | - | 0.0% |
| 5920 | WINTER TRAIL MAINTENANCE | 500 | 500 | 500 | 500 | - | 0.0% |
| 5940 | ANIMAL CONTROL | 115 | 2,000 | 12,000 | 12,000 | 10,000 | 83.3% |
| 5950 | DISPOSAL FEES | 8,214 | 10,600 | 9,750 | 10,000 | (600) | -6.2% |
| 5960 | COLLECTION FEES | 369,165 | 249,000 | 249,000 | 249,000 | - | 0.0% |
| 5970 | HEAVY-ITEM PICKUP | 0 | 0 | 0 | 0 | - | - |
| 6010 | OFFICE SUPPLIES | 19,130 | 20,500 | 21,000 | 20,250 | (250) | -1.2% |
| 6015 | COMPUTER FORMS/SUPPLIES | 1,732 | 1,050 | 1,050 | 1,700 | 650 | 61.9% |
| 6020 | BOOKS/ SUBSCRIPTIONS | 2,566 | 2,350 | 2,300 | 2,200 | (150) | -6.5% |
| 6100 | MACHINE MAINTENANCE/PARTS | 4,570 | 6,300 | 6,750 | 6,300 | - | 0.0% |
| 6110 | VEHICLE MAINTENANCE /PARTS | 38,728 | 27,000 | 27,000 | 28,000 | 1,000 | 3.7% |
| 6120 | PLOWS SPREADER PART | 21,095 | 19,500 | 16,000 | 19,500 | - | 0.0% |
| 6130 | MOTOR FUEL AND LUBRICANTS | 185,864 | 186,283 | 185,183 | 173,528 | (12,755) | -6.9% |
| 6140 | TIRES | 10,880 | 15,000 | 14,800 | 14,900 | (100) | -0.7% |
| 6150 | WELDING SUPPLIES | 3,145 | 2,600 | 2,400 | 2,600 | - | 0.0% |
| 6160 | FIRE PREVENTION SUPPLIES | 1,635 | 1,750 | 1,750 | 1,750 | - | 0.0% |
| 6210 | SALT/DE-ICING CHEMICALS | 135,902 | 105,000 | 105,000 | 108,000 | 3,000 | 2.9% |
| 6220 | SAND (WINTER) | 20,286 | 15,000 | 15,000 | 15,000 | - | 0.0% |
| 6230 | GRAVEL/ROCK/LOAM | 3,169 | 7,800 | 7,800 | 7,800 | - | 0.0% |
| 6240 | COLD PATCH | 7,195 | 2,200 | 2,200 | 2,200 | - | 0.0% |
| 6250 | ASPHALT | 10,768 | 14,500 | 18,100 | 14,500 | - | 0.0% |
| 6270 | CULVERTS/CATCH BASIN | 3,505 | 8,000 | 7,000 | 8,000 | - | 0.0% |
| 6280 | STREET /TRAFF SIG /GRD | 2,080 | 4,900 | 4,900 | 4,900 | - | 0.0% |
| 6285 | GUARD RAILS | 253 | 2,500 | 3,300 | 2,500 | - | 0.0% |
| 6370 | BALING WIRE | 0 | 0 | 0 | 0 | - | - |
| 6400 | MAINT/BUILDINGS & GROUNDS SUPPLIES | 19,114 | 19,000 | 19,500 | 17,000 | (2,000) | -10.3% |

| Acct No | Account Name | Actual 2013-2014 | Budget 2014-2015 | Estimated 2014-2015 | Proposed 2015-2016 | FY 2016 vs FY2015B | % |
|-------------------|--------------------------------------|-------------------|-------------------|---------------------|--------------------|--------------------|-------------|
| TOWN TOTAL | | 12,461,376 | 12,820,947 | 12,820,948 | 12,989,683 | 168,736 | 1.3% |
| 6450 | EXTINGUISHER MAINTENANCE AND FOAMS | 2,474 | 2,500 | 2,500 | 2,500 | - | 0.0% |
| 6500 | TOOLS | 15,447 | 15,800 | 15,800 | 15,800 | - | 0.0% |
| 6510 | HAND TOOLS | 2,162 | 2,200 | 2,200 | 2,200 | - | 0.0% |
| 6520 | SCBA REPAIR/REPLACEMENT/SAFETY EQUIP | 10,800 | 11,900 | 11,900 | 12,350 | 450 | 3.8% |
| 6530 | CONFINED SPACE RESCUE | 6,111 | 0 | 0 | 6,100 | 6,100 | |
| 6610 | UNIFORMS/ CLEANING/ TURNOUT | 20,321 | 24,200 | 24,200 | 24,800 | 600 | 2.5% |
| 6620 | AMMUNITION/SUPPLIES | 2,529 | 2,800 | 3,000 | 3,200 | 400 | 13.3% |
| 6670 | MEDICAL SUPPLIES | 10,296 | 12,500 | 12,500 | 10,300 | (2,200) | -17.6% |
| 6800 | EQUIPMENT | 137,808 | 144,950 | 144,700 | 142,325 | (2,625) | -1.8% |
| 6810 | EQUIPMENT MAINTENANCE | 10,010 | 13,000 | 12,500 | 3,500 | (9,500) | -76.0% |
| 6820 | OFFICE EQUIPMENT | 2,985 | 7,300 | 7,800 | 6,400 | (900) | -11.5% |
| 6830 | BUILDING RENOVATIONS | 24,318 | 42,000 | 41,700 | 28,000 | (14,000) | -33.6% |
| 6840 | PARKS RENOVATIONS | 1,206 | 4,000 | 4,000 | 4,000 | - | 0.0% |
| 6850 | ROAD MAINTENANCE | 293 | 3,000 | 2,700 | 13,000 | 10,000 | 370.4% |
| 6900 | OTHER COMMODITIES | 36,600 | 42,100 | 42,000 | 43,500 | 1,400 | 3.3% |
| 6910 | BANQUET | 5,315 | 3,800 | 3,800 | 4,500 | 700 | 18.4% |
| 7010 | TRANSFER TO OFFICE RESERVE | 0 | 0 | 0 | 0 | - | |
| 7015 | TRANSFER TO EQUIPMENT RESERVE | 0 | 0 | 0 | 0 | - | |
| 7020 | TRANSFER TO BUILDING RESERVE | 0 | 0 | 0 | 0 | - | |
| 7025 | TRANSFER TO LANS ACQ RESERVE | 0 | 0 | 0 | 0 | - | |
| 7030 | TRANS TO COMPUTER RESERVE | 0 | 0 | 0 | 0 | - | |
| 7040 | TRANS TO REVOLVING ACCT | 0 | 0 | 0 | 0 | - | |
| 7510 | OFFICE FURNITURE/EQUIP | 0 | 0 | 0 | 0 | - | |
| 7520 | RADIO AND COMMUNICATIONS | 0 | 0 | 0 | 0 | - | |
| 7530 | MEDICAL EQUIPMENT | 5,595 | 5,500 | 5,500 | 5,500 | - | 0.0% |
| 7540 | COMPUTER EQUIPMENT | 16,024 | 21,500 | 21,500 | 21,500 | - | 0.0% |
| 7545 | COMPUTER SYSTEMS DEVELOPMENT | 0 | 0 | 0 | 0 | - | |
| 7550 | BUILDING IMPROVEMENTS | 0 | 3,000 | 2,500 | 3,000 | - | 0.0% |
| 7560 | SWIMMING POOL COMMITTEE | 0 | 0 | 0 | 0 | - | |
| 7570 | LAND ACQUISITION | 0 | 0 | 0 | 0 | - | |
| 7580 | ROUTE ONE STUDY COMMITTEE | 0 | 0 | 0 | 0 | - | |
| 8010 | 1998 LAND ACQUISITION BOND | 0 | 0 | 0 | 0 | - | |

| Acct No | Account Name | Actual 2013-2014 | Budget 2014-2015 | Estimated 2014-2015 | Proposed 2015-2016 | FY 2016 vs FY2015B | % |
|---------|----------------------------|-------------------|-------------------|---------------------|--------------------|--------------------|-------------|
| | TOWN TOTAL | 12,461,376 | 12,820,947 | 12,820,948 | 12,989,683 | 168,736 | 1.3% |
| 8060 | 2007 PS BLDG IMPROV BOND | 200,000 | 200,000 | 200,000 | 200,000 | - | 0.0% |
| 8200 | BOND/NOTE INTEREST | 105,500 | 97,500 | 97,500 | 89,500 | (8,000) | -8.2% |
| 8210 | TAN INTEREST | 0 | 0 | 0 | 0 | - | |
| 8500 | LIBRARY CONTRIBUTION | 453,461 | 433,476 | 433,476 | 442,146 | 8,670 | 2.0% |
| 8510 | COUNTY TAX ASSESSMENT | 1,321,522 | 1,376,320 | 1,376,320 | 1,456,279 | 79,959 | 5.8% |
| 8515 | METRO ASSESSMENT | 141,719 | 162,800 | 162,800 | 167,234 | 4,434 | 2.7% |
| 8520 | HIGHLAND LAKE PROJECT | 0 | 0 | 0 | 0 | - | |
| 8525 | INTEREST PENALTY EXPENSE | 7,011 | 0 | 0 | 0 | - | |
| 8910 | OVERLAY/ABATEMENTS | 0 | 0 | 0 | 0 | - | |
| 8920 | CONTINGENCY | 42,661 | 100,000 | 80,867 | 140,000 | 40,000 | 49.5% |
| 8930 | UNALLOCATED | 18,750 | 22,100 | 22,100 | 20,600 | (1,500) | -6.8% |
| 9020 | TRANS OUT TO SPEC REV FUND | 290,000 | 210,000 | 210,000 | 188,500 | (21,500) | -10.2% |
| 9025 | TRANS OUT TO TIF | 32,510 | 0 | 0 | 0 | - | |
| 9030 | TRANS OUT TO CAPITAL FUND | 1,357,188 | 1,318,728 | 1,318,728 | 1,128,246 | (190,482) | -14.4% |

APPENDIX D
FUND BALANCE POLICY

TOWN OF FALMOUTH FUND BALANCE POLICY

The purpose of this policy is to establish guidelines for preserving an adequate Unassigned Fund Balance in order to sustain financial stability for the Town of Falmouth (Town) and to provide for prudent management of the Town's financial reserves. The Town's Unassigned Fund Balance is a balance of funds that have accrued from unexpended operating budgets and unanticipated excess revenues.

The Unassigned Fund Balance provides the Town with a reserve fund for use in unforeseen, unbudgeted emergency situations, such as rapidly declining real estate values and tax collection rates; the loss of a major taxpayer; sudden changes in revenues or spending requirements imposed by the state or federal government; natural disasters or emergency infrastructure failures; or unplanned litigation. The Unassigned Fund Balance also provides proof of financial stability to bond holders and credit rating agencies. This proof offers the potential for lower interest costs on long-term financings.

The Town recognizes the importance of maintaining an appropriate level of Unassigned Fund Balance. After evaluating the Town's operating characteristics, diversity of tax base, reliability of non-property tax sources, working capital needs, current bond rating and impact on future bond rating, State and local economic outlooks, emergency and disaster risk and other contingent issues, the Town establishes the following goals regarding the Unassigned Fund Balance :

The level of fund balance that the Town strives to maintain as unassigned is an amount equal to sixteen-point-seven percent (16.7%) of the Town's General Fund Budget, i.e., an amount equal to two (2) months operating expenditures from the current operating budget. The calculation will be based on the Unassigned Fund Balance number as reported in the Town's most current audited June 30 fiscal year-end financial report. Additionally, the Town Manager shall report to the Town Council an estimated, unaudited Unassigned Fund Balance amount as of December 31 during each fiscal year.

In addition the Town will retain \$1,000,000 of additional Unassigned Fund balance for as yet unidentified capital needs.

Once the Town achieves its goal of an appropriate level of Unassigned Fund Balance, 16.7% of General Fund Budget and \$1,000,000 for as yet unidentified capital needs, as specified above, any excess funds may be utilized for other municipal fiscal purposes, including, without limitation, other capital improvement needs or debt reduction purposes.

In accordance with prudent budgeting practices, the Unassigned Fund Balance will not be used on a routine or one-time basis to lower taxes or to offset normal operating expenditures, unless done as part of a planned drawdown with a minimum drawdown period of five years.

This policy has been adopted by the Town to recognize the financial importance of a stable and sufficient level of Unassigned Fund Balance. However, the Town reserves the right to appropriate funds from the Unassigned Fund Balance for emergencies and other requirements the Town Council believes to be in the best interests of the Town.