

# Town of Freeport, Maine

A photograph of a yellow, two-story lighthouse with a red roof and balcony, situated on a rocky island in the water. The lighthouse has a red door and windows with white frames. A red American flag is flying from the balcony. The lighthouse is surrounded by a red metal railing. The water is calm, and the sky is overcast. In the background, there are more rocks and a small red metal structure on the right.

## Fiscal Year 2020 Municipal Budget

*Cover Photo Courtesy  
Town Staff*

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# TOWN OF FREEPORT, MAINE

## FISCAL YEAR 2020

### MUNICIPAL BUDGET

#### TOWN COUNCILORS

Council Chair

Sarah Tracy, District 2

Council Vice-Chair

Scott Gleeson, District 1

Councilor

John Egan, Elected At-Large

Councilor

Douglas Reighley, District 3

Councilor

Tawni Whitney, Elected At-Large

Councilor

Henry Lawrence, District 4

Councilor

Eric Horne, Elected At-Large

Council Secretary

Sharon Coffin

#### TOWN OFFICIALS

Town Manager

Peter Joseph

Cable Television Director

Rick Simard

Codes Enforcement Officer

Nicholas Adams

Finance Director

Jessica Maloy

Fire and Rescue Chief

Charles Jordan

General Assistance Director

Johanna Hanselman

Human Resources Director

Judy Hawley

Library Director

Arlene Arris

Planning Director

\*Vacant\*

Police Chief

Sue Nourse

Town Engineer

Adam Bliss

Town Assessor

Robert Konczal

Town Clerk and Registrar of Voters

Christine Wolfe

Winslow Park Manager

Neil Lyman



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Town of Freeport  
Maine**

For the Fiscal Year Beginning

**July 1, 2018**

*Christopher P. Morill*

Executive Director

# TOWN OF FREEPORT, MAINE

## MUNICIPAL BUDGET FY 2020

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## The Town of Freeport-A Brief History and Community Overview

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



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

*Photo Courtesy of the Freeport Historical Society*

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

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

While things have changed since the 1800s, Freeport continues to have a vibrant downtown which attracts millions of tourists each summer and many thriving businesses. There continues to be residential growth outside the downtown, though not immune to the national economic downturn, in recent years Freeport has begun to rebound.



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

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

<sup>2</sup> (Freeport Historical Society, [www.freeporthistoricalsociety.org](http://www.freeporthistoricalsociety.org))

There has also been renewed interest in new commercial construction beginning in FY 2018. In November of 2017 a permit was issued to rebuild at the site of the Corsican Restaurant, which was demolished due to a structure fire. A new restaurant was constructed with approximately 4,800 square feet and opened its doors in February of 2018. Maine Beer Company received approval and began construction on an expansion of their existing facility on U.S. Route 1. After purchasing an abutting parcel, they increased their total production and warehouse space from 6,000 to approximately 18,000



*Shown is the construction on the expansion of Maine Beer Company.*

*Photo Courtesy of Town Staff.*

square feet, including a relocation/expansion of their tasting room and an expansion of on-site parking for customers and employees. Power Engineers constructed a two-story office addition to their existing facilities off Stonewood Drive. They received site plan approval and began building a new facility for their business' offices, where they design and manage utility transmission lines.. It's an exciting time in Freeport, Maine and more new development is on the horizon!

There are a large number of new commercial construction projects, as well as new business activity in town. For example, Criterium Engineers purchased the large multi-tenant building at 5 Depot Street, and plans to occupy a large portion of vacant office space, moving

their offices from Portland to Freeport. They will lease the rest of the building to new and existing retail and office tenants. On Route 1, south of Desert Road, construction of new business facilities for Dimillo's Yacht Sales and New Meadows Marina, as well as new permitted construction for Casco Bay Ford and HopeWell Health Center. These facilities will be built on a portion of 40 acres (+/-) they recently purchased, and they plan to sub-divide the remainder creating new, development-ready lots for future commercial projects.

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

<b>Town of Freeport</b> <b>Top Ten Taxpayers Breakdown</b> <b>As of April 1, 2018</b>						
#	Taxpayer	Real Estate	Personal Prop.	Total Valuation	Tax	% of levy
1	BEAN L L INC	145,797,000	45,615,246	191,412,246	2,880,754	10.83
2	BERENSON ASSOCIATES INC	39,473,500	-	39,473,500	594,076	2.23
3	HARRASEEKET INN INC	10,178,400	-	10,178,400	153,185	0.58
4	W/S FREEPORT BB LLC	9,524,900	-	9,524,900	143,350	0.54
5	AAM FREEPORT HOTEL LLC	9,263,200	331,711	9,594,911	144,403	0.54
6	CENTRAL MAINE POWER CO	8,876,800	-	8,876,800	133,596	0.50
7	HOLDEN BLOCK REALTY TRUST	8,122,300	-	8,122,300	122,241	0.46
8	SHULPORT LLC ET AL	6,598,000	-	6,598,000	99,300	0.37
9	FREEPORT GROUP LLC	6,418,600	-	6,418,600	96,600	0.36
10	CAMPLIN/MARINO PROPERTIES	6,081,900	-	6,081,900	91,533	0.34
Total valuation of Top Ten				\$ 296,281,557		
Total taxes of Top Ten @15.05 per thousand				\$ 4,459,037		
Total Town taxable valuation				\$ 1,767,233,457		
Percentage of valuation carried by Top Ten				16.8%		

*Source: Town of Freeport Assessing Data*

## Current Statistics

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

<sup>3</sup> (U.S. Census Bureau)

**Town of Freeport Statistics**  
**Source: U.S. Census Bureau-Fact Sheet-American FactFinder**

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

### **Bibliography**

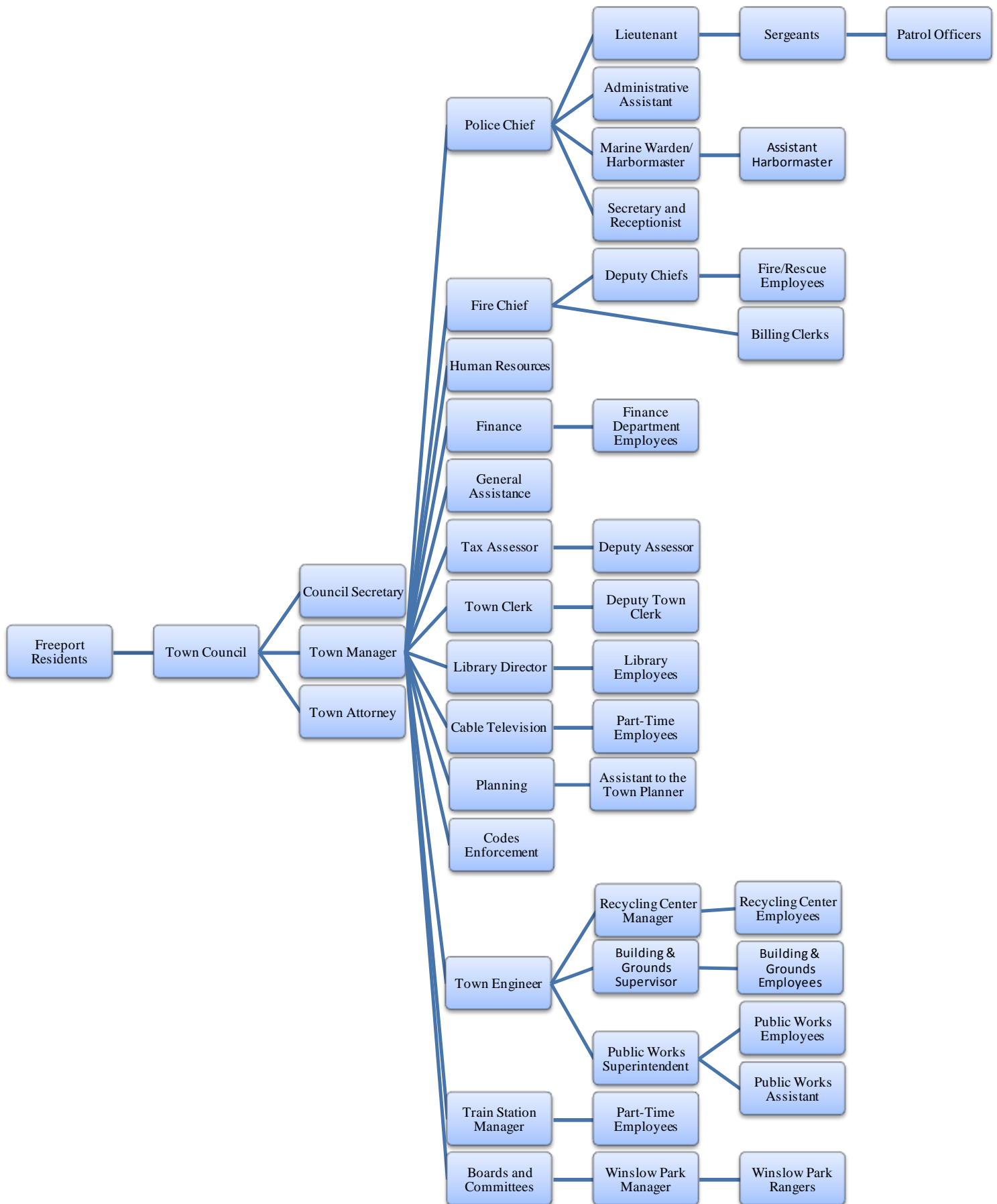
Freeport Historical Society, . *Images of America-Freeport*. Dover, NH: Arcadia Publishing, 1996. (accessed June 27, 2012).

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

## **Form of Government**

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

# Town of Freeport Organizational Chart FY 2020



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

	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	
						Full-Time	Part-Time
Town Manager	1.00	1.00	1.00	1.00	1.00	1.00	
Finance Department	4.32	5.00	5.00	5.00	5.00	5.00	
Assessing	2.00	2.00	2.00	2.00	2.00	2.00	
Town Clerk	1.75	1.93	1.93	2.00	2.00	2.00	
General Administration	1.15	1.15	1.15	1.15	1.15	1.00	0.15
Train Station	2.15	2.15	2.15	2.15	2.15		2.15
Police Department*	17.00	17.00	17.00	17.00	17.00	15.00	2.00
Marine Warden/Harbormaster	2.24	2.24	2.24	2.24	2.24	2.00	0.10
Fire Department	9.75	9.75	9.75	10.75	11.75	4.00	7.75
Rescue Department	5.20	5.20	5.20	6.70	6.70	3.00	3.70
Police Reception**	0.90	0.90	0.90	0.90	0.90	0.50	0.40
General Assistance	1.00	1.00	1.00	1.00	1.00	1.00	
Public Works	11.68	11.85	11.85	11.85	12.85	12.00	0.90
Solid Waste and Recycling	2.80	2.80	2.80	2.35	2.35	2.00	0.35
Town Engineer	1.00	1.00	1.00	1.00	1.00	1.00	
Community Library	9.30	9.30	9.30	9.20	9.20	6.75	2.55
Planning and Codes	3.00	3.00	3.00	3.00	3.00	3.00	
Cable Television	1.51	1.51	1.51	1.72	1.72	1.00	0.69
Municipal Building Maintenance	1.60	1.50	3.20	3.20	3.20	3.00	0.35
Winslow Park	4.50	4.50	4.50	4.50	4.50	1.00	3.50
Non-Emergency Transport	11.00	11.00	11.00	8.50	8.50	2.50	6.00
<b>Totals</b>	<b>94.85</b>	<b>95.78</b>	<b>97.48</b>	<b>97.21</b>	<b>99.21</b>	<b>68.75</b>	<b>30.59</b>

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

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



## Budget-in-Brief-Town of Freeport July 1, 2019-June 30, 2020

### Town of Freeport All Funds Subject to Appropriation Projected Fund Balance

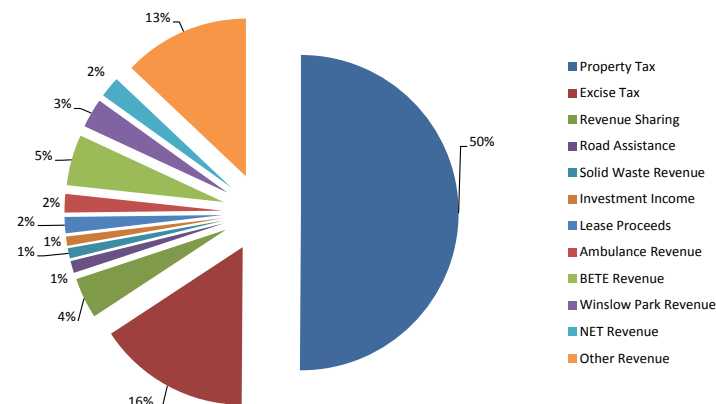
	General Fund	Winslow Park	Destination TIF Fund	NET Fund	Capital Projects Fund	Total All Funds Subject to Appropriation
<b>06/30/2019 Unaudited Fund Balance</b>	7,010,378	514,340	309,919	(235,319)	3,994,306	11,593,624
<b>Revenues</b>						
Taxes	27,183,455		301,000			27,484,455
Licenses, Permits, and Fees	308,400					308,400
Intergovernmental	1,497,000					1,497,000
Charges for Service	65,500	316,540		225,721		607,761
Fees and Fines	58,800					58,800
Unclassified	221,500				-	221,500
Investment Earnings	100,000					100,000
<b>Total Revenues</b>	29,434,655	316,540	301,000	225,721	-	30,277,916
<b>Expenditures</b>						
General Government	1,751,779					1,751,779
Public Safety	2,981,610			225,721		3,207,331
Public Works	2,445,230					2,445,230
Community Services	876,403	316,540				1,192,943
Education	18,818,939					18,818,939
Insurance and Fringe Benefits	1,912,500					1,912,500
Unclassified	1,511,269		171,000			1,682,269
Capital Outlay	-				936,725	936,725
Debt Service	106,925					106,925
<b>Total Expenditures</b>	30,404,655	316,540	171,000	225,721	936,725	32,054,641
<b>Other Financing Sources/(Uses)</b>	970,000			-	936,725	1,906,725
<b>Change in Fund Balance</b>	-	-	130,000	-	-	130,000
<b>06/30/2020 Projected Ending Fund Balance</b>	7,010,378	514,340	439,919	(235,319)	3,994,306	11,723,624

The **Destination Freeport Tax-Increment Financing District** includes the downtown Village area, and generates \$300,000 in annual tax revenue to support economic development and downtown infrastructure projects. During FY 2020, the fund will support economic development via the Freeport Economic Development Corporation in the amount of \$100,000, improve downtown sidewalks, replace sidewalk ramp detectable panels in the downtown and funds from the Destination Freeport TIF will ensure that the downtown is clean and litter-free.

The **Winslow Park Special Revenue Fund** includes \$300,000 in annual park entrance and camping fees. The Park had recently completed a large-scale erosion control and subsequent staircase reconstruction project in order that the Park will be as beautiful as it is today for decades to come. The FY 2020 budget is primarily a maintenance budget with the inclusion of \$30,000 for Capital Projects. The Park's website and campground reservations can be found at [www.freeportmaine.com](http://www.freeportmaine.com) under the Winslow Park link.

The **Non-Emergency Transport Fund** allows residents who do not have an emergency but need transportation to a doctor's appointment or medical procedure to be transported via Freeport ambulance. The fund had historically generated approximately \$570,000 in income annually, but with the loss of a local hospital in 2018 this number has declined to approximately \$220,000 and even lower in recent years. The fund is supported by insurance company payments for the service and revenue generated by emergency billing services for other towns.

### Total Revenue by Type-All Funds FY 2020 Budget



The **General Fund** - Total Budget \$10,393,312

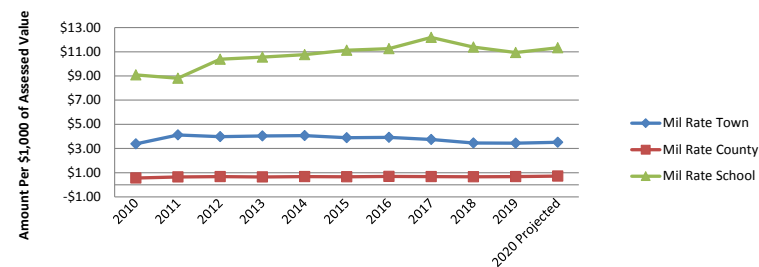
Highlights: seven-cent tax increase

On the Town's median value \$300,000 home, municipal services are projected to cost the average taxpayer \$1,053 annually

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

The **Capital Projects Fund** includes just over \$1.0 million in non-routine purchases or infrastructure improvements costing more than \$5,000. The plan is funded by the Town's reserve funds and includes such items as police cruisers, Rescue ambulance, PW dump body, road reconstruction, computer upgrades, among many other items. The five-year capital program was adopted on April 23rd, 2019, and the first-year appropriation is anticipated to be made on June 18th, 2018. This full budget can be viewed online at [www.freeportmaine.com](http://www.freeportmaine.com) under the finance department budget section.

### Property Tax Levy History





**To:** Honorable Town Councilors  
**From:** Peter Joseph, Town Manager  
 Jessica Maloy, Finance Director  
**Re:** FY 2020 Operating Budgets Transmittal Letter  
**Date:** April 23, 2019

We are pleased to present the FY 2019-2020 budgets for the Town of Freeport's general operating fund, Winslow Park fund, non-emergency transport fund, and the capital and Destination Freeport tax increment financing funds. In FY 2020, there are continued revenue adjustments that have a significant impact to the general fund operating budget.

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

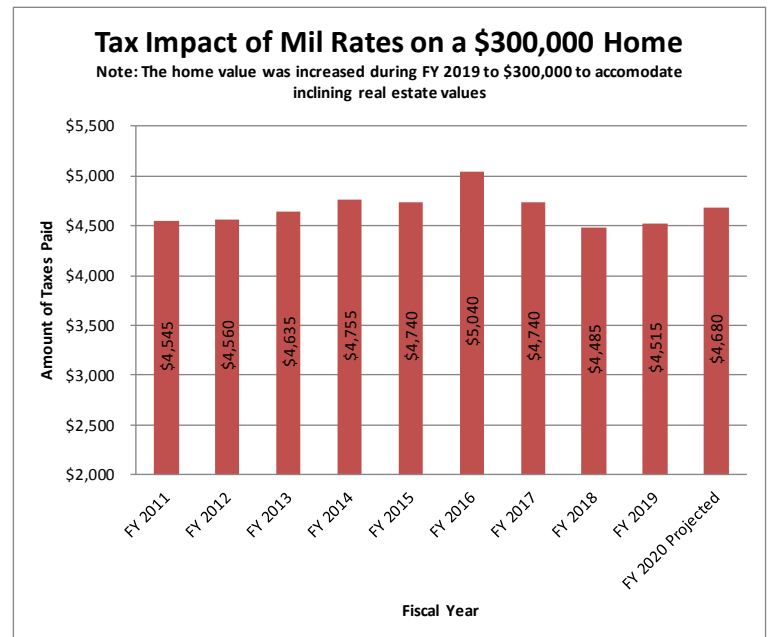
Town of Freeport Proposed Tax Changes FY 2020						
Entity	FY 2019 Tax Amount	FY 2020 Projected Tax Amount	Projected Mil Rate Impact	\$ Levy Increase	% Levy Increase	
Cumberland County	\$ 1,109,052	\$ 1,192,404	\$ 0.0479	\$ 83,352	7.52%	
RSU #5	\$ 18,133,850	\$ 18,818,939	\$ 0.3938	\$ 685,089	3.78%	
Town of Freeport	\$ 5,323,410	\$ 5,450,812	\$ 0.0732	\$ 127,402	2.39%	
<b>Total Tax</b>	<b>\$ 24,566,312</b>	<b>\$ 25,462,155</b>	<b>\$ 0.5150</b>	<b>\$ 895,843</b>	<b>3.65%</b>	
<b>Mil Rate Impact</b>	<b>0.000514956</b>	<b>\$0.52 per \$1,000 of value</b>				

The current millage rate, or property tax rate per \$1,000 of assessed valuation, is \$15.05; the Town is proposing a seven cent-per-thousand dollar of valuation increase. The RSU #5 Board of Directors is proposing a thirty-nine cent-per-thousand dollar of valuation increase, and the Cumberland County tax levy (which has been finalized) increase will include a five cent-per-thousand dollar of valuation increase. While that is a total of fifty-two cents-per-thousand dollars of valuation, the Town's portion only represents seven cents or a point four nine percent tax increase from FY 2019.

It is important to include an historic picture of the Town's tax rate so the reader can see the historic trends in the rate. Please note that during FY 2016 and FY 2018, the Town's assessor recognized that values had inclined due to the real estate market and increased all values for real property. The Town, RSU, and County

all had the same service-level needs, and when the valuations inclined, the mil rate decreased to compensate for the higher values. This is the reason the mil rate decreased from \$16.80 to \$14.95 between FY 2016 and FY 2018. The mil rate increased from \$14.95 to \$15.05 between FY 2018 and FY 2019 due to greater service-level needs as well as apparent revenue reductions.

Ten-Year Mil Rate History		Impact on	
Fiscal Year	Mil Rate	\$300,000 Home	
FY 2011	\$ 15.15	\$	4,545
FY 2012	\$ 15.20	\$	4,560
FY 2013	\$ 15.45	\$	4,635
FY 2014	\$ 15.85	\$	4,755
FY 2015	\$ 15.80	\$	4,740
FY 2016	\$ 16.80	\$	5,040
FY 2017	\$ 15.80	\$	4,740
FY 2018	\$ 14.95	\$	4,485
FY 2019	\$ 15.05	\$	4,515
FY 2020 Projected	\$ 15.60	\$	4,680



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

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

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

While the past few budget years have been difficult, and this year was no exception, the FY 2020 budget does reflect a \$288,152 increase in operating expenses. This is offset; however, by a \$160,750 increase in Non-Property Tax Revenue, leaving the Town with a \$127,402 property tax increase, or two-point three nine percent.

One large challenge for the Town has historically been the loss of State revenue sharing. Revenue sharing is comprised of sales and income taxes received from all over the State, and at its height in FY 2008, the Town received almost \$700,000 in revenue sharing. While the Governor's biennial budget allows for a small increase in the percentage to be shared, it still will not be funded to its full five percent. The FY 2019 projection is slightly increased at \$441,000.

In an effort to reduce the dependence on the use of fund balance, in FY 2017 the requested transfer in from fund balance was down to \$550,000 from \$675,000 in FY 2016. It was the intent of management to continue to decrease this over the next few years; however, given the current level of Fund Balance along with the un-

anticipated revenue from FEMA, management is recommending using \$600,000 for FY 2020 to help mitigate the tax impact.

The new items and changes in the FY 2020 budget are shown below. Employee wage and step increases total approximately \$203,000. This is due in large part to the volume of long-term employee turnover the Town experienced in FY 2017 & FY 2018 as well as employees being budgeted to receive a 2.20 percent increase during FY 2020. This is the average of the surrounding towns' wage increases, and has historically been the method of computing wage increases for Freeport town employees. Maine Employee Health Trust rates increased only 2.00% from CY 2018 and staff is budgeting for an 6% increase for CY 2020. Maine State Retirement System rates have increased for the employer from 10.5% to 10.6%. For FY 2020, staff is also budgeting for the impact of rejected recycling loads and other ecomaine assessment fees for a budgetary impact of approximately \$50,000. The Fire/Rescue department is also requesting the hiring of a QA/QI contractor and with an apparatus study for another \$23,000 impact. There is also a loss in revenue from the rental income associated with the Bartol Building. This loss is a \$150,000 impact to the FY 2020 budget. These expenditure increases/ revenue decreases are offset by an \$85,000 increase in Revenue Sharing, a \$75,000 increase in BETE Reimbursement, along with certain other revenue changes in the general fund for FY 2020 totaling \$155,000. The Town has historically taken a conservative approach to budgeting for State Revenues and that is still the current practice in FY 2020.

The non-emergency transport fund has historically had a declining fund balance, and during FY 2016, Fire and Rescue Department staff saw the loss of a major supplier of runs. This had a major impact on the NET Fund and its ability to perform at its then current capacity. Staff reviewed the impact and recognized that the fund's net position would continue in the negative, but staff continues to propose changes to service in FY 2020 to help offset and mitigate any future decline in fund balance.

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

## The General Fund

While the FY 2020 tax increase is budgeted at \$127,402 or 0.49 percent, the municipal budget has increased by \$288,152 or 2.77% from FY 2019 to FY 2020. Please see the historic Town of Freeport general fund budgets for the past five fiscal years.

Historic Town of Freeport Municipal Budget Comparison			
Town of Freeport	Budget	\$ Increase	% Increase
FY 2012	\$ 8,465,864		
FY 2013	\$ 8,758,553	\$ 292,689	3.34%
FY 2014	\$ 8,978,235	\$ 219,682	2.45%
FY 2015	\$ 8,965,659	\$ (12,576)	-0.14%
FY 2016	\$ 9,352,257	\$ 386,598	4.13%
FY 2017	\$ 9,447,391	\$ 95,134	1.01%
FY 2018	\$ 9,730,935	\$ 283,544	2.91%
FY 2019	\$ 10,105,160	\$ 374,225	3.70%
FY 2020 Proposed	\$ 10,393,312	\$ 288,152	2.77%
Excluding the County Tax and RSU #5 Tax			

As mentioned above, the FY 2020 general fund budget directive to department heads was to prioritize, evaluate and control expenditures with responsible budgeting to minimize the impact on taxpayers and to strive to maintain a stable tax rate. The impact of the largest budget changes are listed below. Please note that this is not a comprehensive list of all budget changes, but merely a listing of the larger or new items.

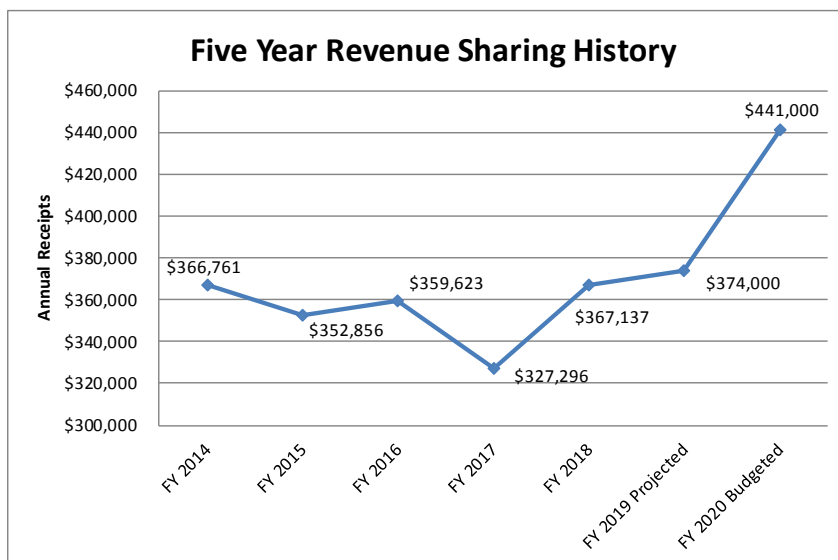
Major Budget Changes-FY 2020 General Fund					
Department	Budget Change	Reason	Budget Impact	Mil Rate	Impact
Revenue	Revenue Sharing	Increased projection based on proposed Governor's Budget	\$ (85,000)	\$	(0.048860)
Revenue	BETE Reimbursement	Increased eligible equipment	\$ (75,000)	\$	(0.043112)
Revenue	Homestead Exemption	Reimbursement increase from \$15,000 to \$20,000	\$ (40,000)	\$	(0.022993)
Revenue	CATV Transfer	Reimbursement to GF Increased based on Policy	\$ (40,000)	\$	(0.022993)
Revenue	Rescue Reserve	Reimbursement to GF Increased based on Policy	\$ (25,000)	\$	(0.014371)
Revenue	Interest Income	Increase in Interest Inc due to Market Rate Environment	\$ (50,000)	\$	(0.028741)
Revenue	Bartol Lease Revenue	Decreased Revenue due to the loss of Rental Income at Bartol	\$ 150,000	\$	0.086224
All	Salary & Wage Step Increases	2.2 Percent impact with multiple step increases	\$ 203,000	\$	0.116690
Finance	IT Services	Increased Fee Assessment for 0365 Licensing	\$ 20,000	\$	0.011497
Solid Waste	Recycling Impact	Increased Fee Assessments from EcoMaine	\$ 50,000	\$	0.028741
Fire	Contracted Services	Increase for QA/QI Processor & Apparatus Study	\$ 23,000	\$	0.013221
<b>Total Major Budget Impacts</b>			<b>\$ 131,000</b>	<b>\$</b>	<b>0.075303</b>

Historically, the Council's annual goals drive the manager's budget message. In the case of the past few years, one of the goals has been to maintain a stable tax rate. Once again, the manager has presented what is largely a maintenance budget for FY 2020.

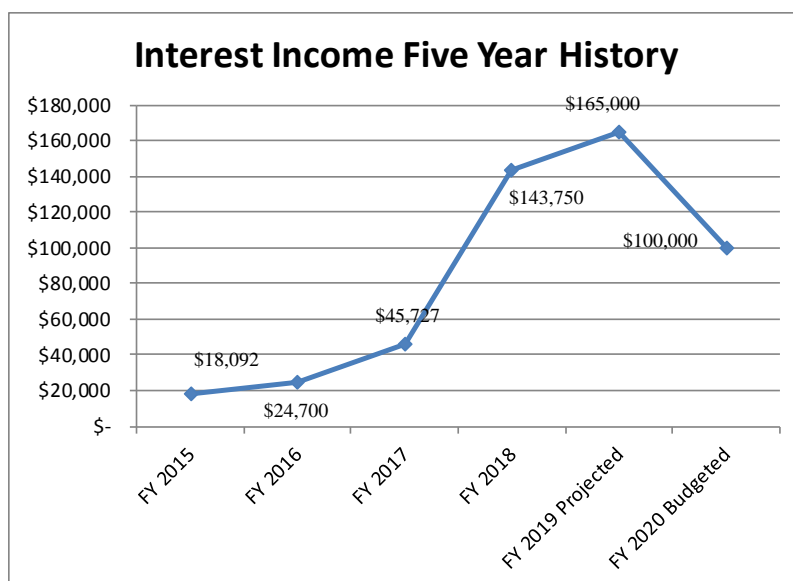
## State-Level, Market, and Other Significant Impacts on the FY 2020 Budget

### State Revenue Sharing

A large portion of the Town's general fund budget is revenue from the State of Maine, including State revenue sharing. Maine State Statute dictates that Towns are to receive five percent of the sales and income taxes received each year. These taxes are to be collected by the State and distributed based upon a valuation and population formula. Historically, the Town had received approximately \$700,000 annually, but in the past seven years, sales and income taxes have declined due to the economic downturn, and in addition, for FY 2014 the State legislature reduced the revenue sharing distribution; Freeport's share declined to \$360,000. After a few more years of decline, revenue sharing appears to have bottomed out at \$325,000 and is slowing increasing. In FY 2020 the budget shows a slight increase to \$441,000. It is notable the Governors biennial budget includes an increase to the revenue sharing distribution that is reflective in the proposed budget. A five year history of State Revenue Sharing is included here for comparison purposes.



### Market Factors-Interest Income



In addition to the large declines in State revenues the Town had been projecting significant declines in interest income. During FY 2009, the Town received \$393,000 in interest income; the FY 2013 receipt was \$13,500 which appears to have been the low. Since then we have seen a steady increase with the FY 2019 projection topping \$165,000. Management is however, maintaining its conservative approach and leveling the FY 2020 budget at \$100,000. The initial overall decline was due to the economic downturn; interest rates in low-risk investments such as checking, savings, and certificate of deposit accounts had been plummeting over the past eight years and have recently begun to turn around. The

Town's investment policy states that it invests its money (other than reserve and trust funds) in assets that preserve principal, cash-flow, and finally, give return. The Town's operating funds are invested in certificates of deposits and a nightly "sweep" account; the CDs are FDIC-insured and the "sweep" account is collateralized, and the majority of these investments are returning less than three percent of interest-per-year. A chart of the past five years' historic interest income receipts is listed here to illustrate the historic decline with gradual increase and the impact on the general fund.

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

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

Town of Freeport Budget Recap FY 2019 vs FY 2020								
Taxing Body	Budget Amount				Tax Amount			
	FY 2019	FY 2020	\$ Increase	% Increase	FY 2019	FY 2020	\$ Increase	% Increase
Cumberland County	\$ 1,109,052	\$ 1,192,404	\$ 83,352	6.99%	\$ 1,109,052	\$ 1,192,404	\$ 83,352	7.52%
Regional School Unit #5	\$ 18,133,850	\$ 18,818,939	\$ 685,089	3.64%	\$ 18,133,850	\$ 18,818,939	\$ 685,089	3.78%
Town of Freeport	\$ 10,105,160	\$ 10,393,312	\$ 288,152	2.77%	\$ 5,323,410	\$ 5,450,812	\$ 127,402	2.39%
<b>Total Increase</b>			<b>\$ 1,056,593</b>	<b>3.60%</b>	<b>Total Increase</b>			<b>\$ 895,843 3.65%</b>

## THE CAPITAL PROJECTS FUND

In addition to the general fund's operating budget, the Town Council adopted the five-year capital program which is a planning document and is expected to make the FY 2020 capital appropriations on June 18<sup>th</sup> at the same time as all other budgets. The FY 2020 capital improvement program is seen in summary here with four years of historic data for comparative purposes. Specific projects and their impact on the operating budget (if applicable) are included in the capital budgeting section of this document.

Capital Improvements Program Five-Year History					
Department	FY2016	FY 2017	FY 2018	FY2019	Proposed FY 2020
Police	\$ 88,000	\$ 155,400	\$ 147,000	\$ 48,000	\$ 110,000
Fire	\$ 750,000	\$ 95,000	\$ -	\$ 67,000	\$ -
Rescue	\$ 196,000	\$ 110,000	\$ -	\$ 20,000	\$ 285,000
Public Works	\$ 295,000	\$ 221,000	\$ 115,000	\$ 240,000	\$ 150,000
Solid Waste	\$ 170,000	\$ -	\$ 50,000	\$ 15,000	\$ 17,000
Comprehensive Town Improvements	\$ 681,000	\$ 570,000	\$ 1,064,500	\$ 425,000	\$ 220,000
Municipal Facilities	\$ 165,500	\$ 221,200	\$ 345,500	\$ 330,500	\$ 83,550
Cable	\$ 3,000	\$ 35,000	\$ 132,600	\$ 4,000	\$ 58,600
Other	\$ 35,000	\$ 5,000	\$ -	\$ -	\$ 12,575
Destination Freeport TIF District	\$ 166,000	\$ 181,000	\$ 398,000	\$ 348,600	\$ 151,000
<b>Total</b>	<b>\$2,549,500</b>	<b>\$1,593,600</b>	<b>\$2,252,600</b>	<b>\$1,498,100</b>	<b>\$ 1,087,725</b>

The five-year capital program is a listing of all intended projects and equipment purchases during the next five fiscal years. It is not an appropriation; the Town's Charter requires the capital and operating budgets to be adopted at the same time. Those appropriations will occur on June 18<sup>th</sup>, 2019.

One notable item is the method of funding capital projects; this can be confusing in light of discussions above about tax rate impacts. The Town has spent the past 30 years building reserve funds so its capital needs are large-satisfied by using reserves. The reserve funds are invested per the Town's investment policy in 25 percent equity funds and 75 percent fixed income instruments. Each year, the Council adopts the capital budget for the upcoming fiscal year, and that appropriation directs staff to transfer funds from the reserves into the capital projects fund for these upcoming projects. The Freeport Town Council has historically directed staff to produce "minimal tax increase" budgets, and this is one method of accomplishing that goal. The Town staff uses the balances as of the prior financial statements in order to "benchmark" whether or not there are sufficient funds to complete the upcoming projects, and informal unaudited fund balances to indicate the balances to the Council for budget deliberations. The December 31<sup>st</sup>, 2018 unaudited balances are shown to the right.

Town of Freeport Reserve Funds	
Draft Reserve Balances 12/31/2018	
For Funds Used in the Capital Planning Process	
Police	\$ 429,106
Fire	\$ 738,304
Rescue	\$ 764,722
Public Works	\$ 921,586
Solid Waste	\$ 161,144
Comprehensive Town Imp.	\$ 762,904
Municipal Facilities (1)	\$ 832,731
Cable	\$ 454,556
Other (2)	\$ 38,668
<p>Note 1: The Municipal Facilities capital improvement plan is taken from both the general administration and building maintenance reserves; these are summed above.</p> <p>Note 2: The "Other" projects are Board and Committee requests and will be taken from the appropriate reserves based upon the project.</p>	

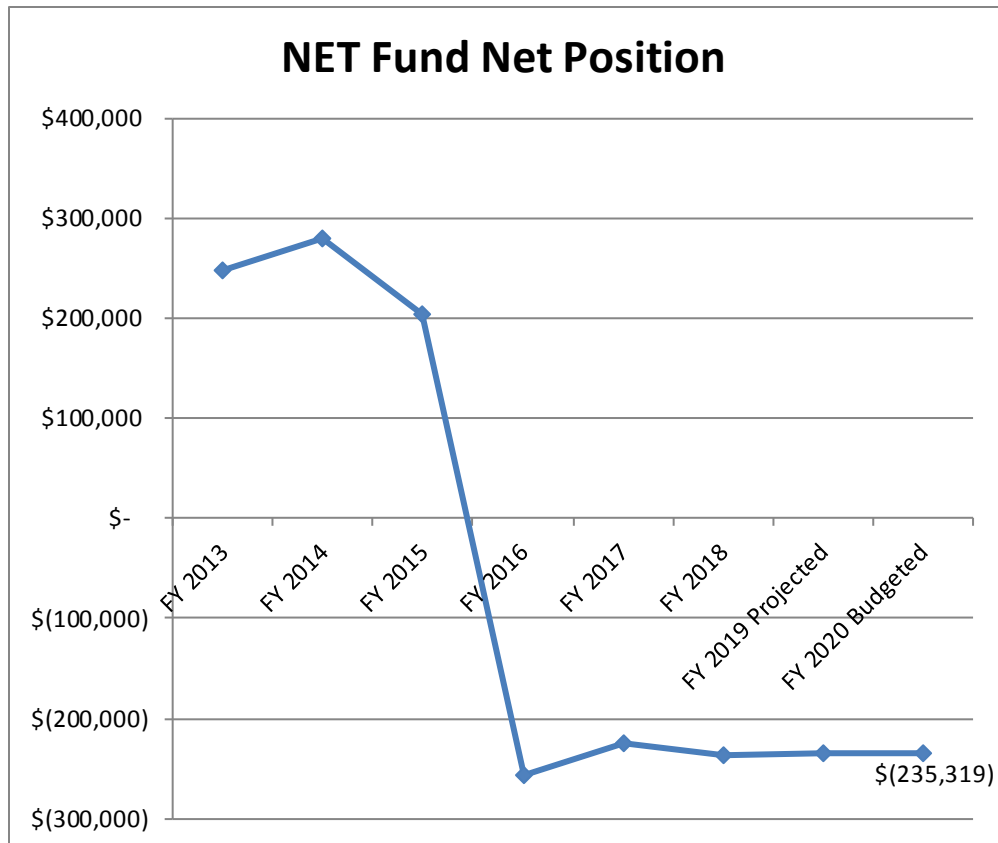
## DESTINATION FREEPORT TIF FUND

The Destination Freeport TIF five-year capital program was adopted on April 23<sup>rd</sup>, 2019, and the FY 2020 budget is scheduled to be adopted on June 18<sup>th</sup>, 2019. Maine State Statutes allow for tax-increment financing districts. Currently, the Town has five active TIF districts, but only one has increment available for infrastructure and economic development expenditures. The Town Council amended the Destination Freeport TIF in 2011 to “capture” more value and generate approximately \$25,000 more increment to support the Nordica Theatre development and support economic development efforts through the Freeport Economic Development Corporation (FEDC). In FY 2012, the Council increased the TIF’s “cap”, or value to which the tax rate is applied to generate an additional \$90,000 in increment to support economic development efforts through the Freeport Economic Development Corporation (FEDC). The FY 2020 budget includes sidewalk improvements and sidewalk ramp detectable panel replacements in the downtown, downtown maintenance, mandatory credit enhancement agreement items, and economic development. These are detailed in the fund’s section of this document.

<b>Destination Freeport Historic Value and Tax Increment</b>			
<b>Fiscal Year</b>	<b>TIF Cap</b>	<b>Mil Rate</b>	<b>TIF Increment</b>
<b>FY 2010</b>	\$ 11,415,100	\$ 12.75	\$ 145,543
<b>FY 2011</b>	\$ 11,415,100	\$ 15.15	\$ 172,939
<b>FY 2012</b>	\$ 17,000,000	\$ 15.20	\$ 258,400
<b>FY 2013</b>	\$ 17,000,000	\$ 15.45	\$ 262,650
<b>FY 2014</b>	\$ 17,000,000	\$ 15.85	\$ 269,450
<b>FY 2015</b>	\$ 17,000,000	\$ 15.80	\$ 268,600
<b>FY 2016</b>	\$ 18,332,146	\$ 16.80	\$ 307,980
<b>FY 2017</b>	\$ 19,460,346	\$ 15.80	\$ 307,473
<b>FY 2018</b>	\$ 20,000,000	\$ 14.95	\$ 299,000
<b>FY 2019</b>	\$ 20,000,000	\$ 15.05	\$ 301,000
<b>FY 2020 Projected</b>	\$ 20,000,000	\$ 15.58	\$ 311,583

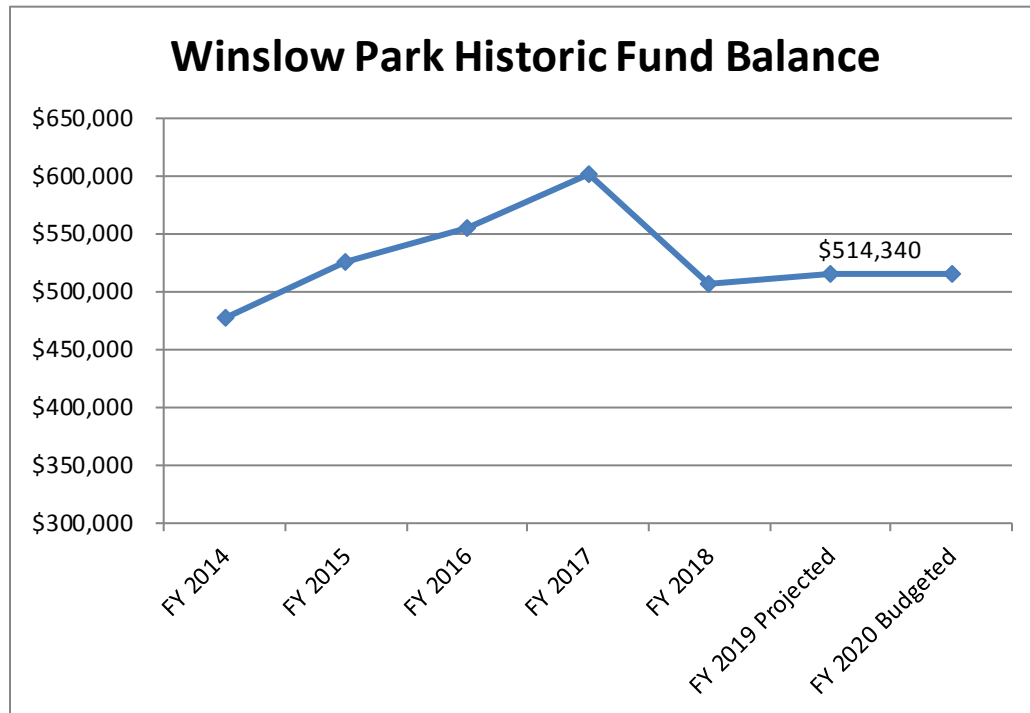
## NON-EMERGENCY TRANSPORT FUND

The Non-Emergency Transport fund is the Town's only enterprise fund; the program has been in operation for over twelve years. The firefighter/paramedics are scheduled to perform non-emergency ambulance runs to the local hospitals for patients who are unable to transport themselves to appointments and procedures. The fund lost equity; however, during FY 2016. The Town was hit with the unexpected closure of the local hospital where the majority of these runs came from and as staff projected the fund took a major hit. The anticipated June 30<sup>th</sup>, 2019 fund equity is approximately \$(235,000); however, staff has made operating adjustments to help offset this impact and keep it from increasing. The NET fund's historic net position is shown below.



## WINSLOW PARK FUND

The Winslow Park was donated by Adelaide Winslow Harb in 1953; one of the stipulations of the donation was that the revenue generated by the park's rental fees stay in a separate fund for accounting purposes. The Winslow Park generates approximately \$280,000 in revenue from park rentals, concessions, and other revenues. The fund maintains a healthy fund balance between \$450,000 and \$600,000 depending upon the required capital projects. The Park is projected to save approximately \$10,000 of its fund balance during FY 2019. The Winslow Park five-year fund balance trend is shown in the adjoining chart. The Park staff's goals and objectives for FY 2020 are included in that fund's section of this document.



## SUMMARY OF THE FY 2020 BUDGET

The FY 2020 budget was difficult to prepare, as the State's budget and pass-through revenues are declining while costs of doing business increase annually. As the budget stands as proposed, the tax increase is likely to be point four nine percent on the municipal side, or approximately seven cents per \$1,000 of valuation. The total budget as proposed by the County, RSU, and Town combined is three-point six percent up from last year and the projected tax increase for all three entities is three-point six five percent, or fifty-two cents per \$1,000 of value.

Town of Freeport Budget Recap FY 2019 vs FY 2020								
Taxing Body	Budget Amount				Tax Amount			
	FY 2019	FY 2020	\$ Increase	% Increase	FY 2019	FY 2020	\$ Increase	% Increase
Cumberland County	\$ 1,109,052	\$ 1,192,404	\$ 83,352	6.99%	\$ 1,109,052	\$ 1,192,404	\$ 83,352	7.52%
Regional School Unit #5	\$ 18,133,850	\$ 18,818,939	\$ 685,089	3.64%	\$ 18,133,850	\$ 18,818,939	\$ 685,089	3.78%
Town of Freeport	\$ 10,105,160	\$ 10,393,312	\$ 288,152	2.77%	\$ 5,323,410	\$ 5,450,812	\$ 127,402	2.39%
	<b>Total Increase \$ 1,056,593 3.60%</b>				<b>Total Increase \$ 895,843 3.65%</b>			

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

The FY 2020 budget includes projections from the fiscal year ending June 30<sup>th</sup>, 2019. These projections are as follows:

FY 2019 Fund Balance Projections Funds Subject to Appropriation						
	6/30/2018 Fund Balance	Projected		6/30/2019 Fund Balance	\$ Increase/ (Decrease)	% Increase/ (Decrease)
General Fund-Budgetary Basis	6,905,820	Revenues	Expenditures	7,727,533	\$ 821,713	11.90%
Destination Freeport TIF Fund	377,519	301,000	368,600	309,919	\$ (67,600)	-17.91%
NET Fund	-237,513	215,000	212,806	-235,319	\$ 2,194	-0.92%
Winslow Park Fund	505,994	310,200	301,854	514,340	\$ 8,346	1.65%

It is notable that the general fund's fund balance is projected to increase by \$821,713 during FY 2019. This is a preliminary estimate, and staff has taken a very conservative approach to department expenditures along with some unanticipated revenues. If departments under-spend their budgets (which they are directed to each year), the fund will show a surplus. Per Town policy, any fund balance above the one and-one-half minimum plus five percent allowed amount is either transferred to reserves if balances warrant funding, or can be used to offset taxes or conduct other projects as designated by the Town Council. Staff will report to the Town Council each year on the status of the general fund's fund balance after the financial statements are completed. During FY 2018, all excess fund balance was transferred to reserves to stabilize the accounts. The next five years of proposed capital budgets have been reviewed and constructed to minimize substantial impact to the reserves as several of the Town's reserves contain lower balances than the benchmarks of the sum of the five-year plan or twenty percent of the 20-year capital improvement plan. Staff will continue to fund the reserves in order to achieve the proper levels if possible this year and will report back to the Council on this effort after the financial statements are completed.

The Destination Freeport TIF fund will receive approximately \$301,000 in increment during FY 2019, and the proposed budget for the fund is \$368,600. It is expected that the fund balance in the Destination Freeport

TIF will decrease by that difference of approximately \$67,600 during FY 2019, and the capital program includes \$151,000 in capital improvements in the subsequent year.

The Non-emergency transport fund is projected to gain \$2.194 in net assets during FY 2019, and staff is watching the fund closely. Staff will be working with the department and watching the fund into FY 2021 and beyond for any changes that would cause the fund's net assets to deteriorate further and if necessary, report back to the Council on this.

The Winslow Park fund's fund balance is projected to increase \$8,346 during FY 2019, and while the Park's budget is balanced for FY 2020, it is likely that the operations will realize an increase in fund balance now that many of the Park's capital projects are complete. This fund has historically generated surpluses each year, but during the past couple of years the Winslow Park Commission has conducted large-scale erosion control and other renovation projects in order to keep the Park beautiful to residents and visitors alike.

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

## **PUBLIC SESSIONS**

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

**May 15<sup>th</sup> from 7:30-8:30 AM: public Q&A with department heads in the Council chambers**

**May 15<sup>th</sup> from 5:00-6:00 PM: public Q&A with department heads in the Council chambers**



**To:** Peter Joseph, Town Manager  
**From:** Jessica Maloy, Finance Director  
**Re:** Update on the Town's FY 2020 Budget After Adoption  
**Date:** June 18, 2019

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

List of Changes to the FY 2020 Operating Budget			
Item	Reserve	Net Change	Reason
Removal of Two Silver Bullet	0405-xxxx	\$ (13,375)	Adj. due to increased Hauling & Fees
Increase for Waste Tipping Fee Analysis	0405-3500	\$ 4,500	Adj. based on actual tonnage & fee increase
Contractual Increase_HRF Grounds Maint.	0406-3490	\$ 6,200	Adj. based on contract language
ACO Services (Shared with Brunswick)	0200-3430	\$ 20,000	Adj. for shared ACO services with the Town of Brunswick
Revenue Sharing Increase	REV-3110	\$ (154,000)	Adj. for increased Revenue Sharing percentage (3%)
		<u>\$ (136,675)</u>	Net Budget Impact

The approximate tax rate impact of the total budget is approximately an additional \$135 to the owner of the average \$300,000 home in Freeport.

	FY19	Projected FY20	\$ Increase	% Increase
Cumberland County	0.67	0.72	0.05	7.16%
Regional School Unit #5	10.94	11.33	0.39	3.60%
Town of Freeport	3.44	3.44	(0.01)	-0.15%
<b>Total Tax</b>	<b>15.05</b>	<b>15.49</b>	<b>0.44</b>	<b>2.90%</b>

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

Town of Freeport Budget Recap FY 2019 vs FY 2020								
Taxing Body	Budget Amount				Tax Amount			
	FY 2019	FY 2020	\$ Increase	% Increase	FY 2019	FY 2020	\$ Increase	% Increase
Cumberland County	\$ 1,109,052	\$ 1,192,404	\$ 83,352	6.99%	\$ 1,109,052	\$ 1,192,404	\$ 83,352	7.52%
Regional School Unit #5	\$ 18,133,850	\$ 18,818,939	\$ 685,089	3.64%	\$ 18,133,850	\$ 18,818,939	\$ 685,089	3.78%
Town of Freeport	\$ 10,105,160	\$ 10,410,637	\$ 305,477	2.93%	\$ 5,323,410	\$ 5,314,137	\$ (9,273)	-0.17%
<b>Total Increase</b>			<b>\$ 1,073,918</b>	<b>3.66%</b>	<b>Total Increase</b>			<b>\$ 759,168 3.09%</b>

## **Town Council Goals and Their Impact on the Budgeting Process**

Each December after the November election, the new Town Council sets annual goals. The Town Council periodically reviews these goals to ensure that they are achieved throughout the year. It is notable that while the goals cover a calendar year as that is consistent with the elections of new councilors; the financial items almost always correspond with the upcoming fiscal year. For example, the financial references in the 2019 goals below refer to the FY 2020 budget process. The Council's Calendar Year 2019 annual goals are listed below:

1. The Council will pursue solutions related to renewable energy and energy efficiency to reduce the energy costs of the Town of Freeport.
  - Update: The Town Council is serious about conserving energy and expanding the use of renewable energy resources. Municipal buildings have been evaluated for simple energy conservation measures such as shutting equipment and appliances off when not in use and reduced nighttime lighting. The Town has replaced old fluorescent lighting with LED alternatives at all municipal buildings and completed the final phase of the remaining landfill closure project. In FY18 staff began the process of converting street lights to LED fixtures and expects to have the physical replacements done in FY19. The Town will also complete a three year initiative to upgrade the heating system at all municipal facilities in FY20; where the Town is expected to recognize significant heating cost savings. The Town Council has an Energy Conservation and Renewable Resources Reserve Fund where each year 50% of any rebates received for installing energy savings or renewable resource devices will be directed as well as 50% of saving resulting from energy conservation and the use of renewable resources. These funds will be used for further energy conservation efforts and/or to expand the use of renewable resources.
2. The Council will explore infrastructure and policy opportunities that will promote active lifestyles for Freeport's residents and visitors.
  - Update: This item does not have a specific budget component, but the Town Council continues to work very hard to advance active living opportunities in Freeport. The Town has identified and installed bike racks throughout the downtown; installed pedestrian crosswalk signs, and increased the shoulder width on South Freeport Road to aid in the opportunity for bike traffic. The Town coordinated with the RSU5 School to extend the crosswalk from the high school down Snow Road to existing sidewalks on Justin's Way in order to provide a safe route for our youth as well as bike traffic. They continue to look at additional safe routes to the schools and are considering pursuing the designation of being a bike/walk friendly community. In FY20, the Town Council is looking to explore the feasibility of creating a bike/ped trail connecting from Cousin's River Bridge to the YMCA; with potential future expansion into downtown.

3. The Council will explore and undertake two initiatives to facilitate aging in place.
  - Update: This item does not have a specific budget component, but the Town Council continues to work very hard with the residents of Freeport to discuss the concerns and accessibility across all demographics. Council is also pursuing the ability to be listed as an AARP community and has held public hearings to discuss the process.
4. The Council will take reasonable efforts to resolve the Island Rover matter in 2019.
  - Update: This item does not have a specific budget component other than increased legal fees, but the Town Council continues to work very hard to discuss the concerns of residents and abutting property owners alike.
5. The Council will coordinate with FEDC, other committees, and local partners to identify and undertake efforts to encourage the continued vitality of the downtown district.
  - Update: Upon the loss of a tenant at the old library building (Bartol) on Main Street, the Town Council has begun the public process to fill the vacancy. They have held public hearings to allow the public, as well as various non-profits, an opportunity to express what they would like to see in the building, or what they could do with it. While we are still in the early stages of this particular process, between the loss of rental revenue from the Bartol Building and the increased vacancies occurring throughout Main Street, Town Council is looking to coordinate with other local stakeholders in ensuring the vitality of Freeport's downtown district. Most recently, Council has adopted the FY 2020 CIP where monies are allocated to The Arts and Cultural Alliance of Freeport (ACAF) for a performing arts center on Main Street in the heart of our downtown district.

## Town Financial Policies and How They Impact the Budget Process

The Town of Freeport is fortunate enough to have a very progressive and proactive set of policies; these have kept the Town in a strong financial position with a stable tax rate during tough economic times.

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

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

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

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

**Reserve Policy:** The Town council passed a Reserve Account Policy in 1996, and it is revised from time-to-time to add a reserve fund. The reserves are listed specifically, and their funding sources are emergency rescue revenue in excess of the amount required to be used to offset operating fund costs, cable television franchise fees in excess of the budgeted annual transfer to offset the operating budget, parking fees, excess fund balance from the general fund, sale of

equipment, lease proceeds, balances left in capital accounts, unanticipated revenues, amounts established in the annual operating budget, and interest earned by the investment account.

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

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

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

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

### **Budget Process and Calendar**

The Town's fiscal year begins on July 1<sup>st</sup> of each year, and the budget process begins by the Town Council setting goals during the prior December. The FY 2020 guidelines and goals as set in January 2019 related to the budget were as follows:

### **Budget and Taxes**

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

This sets the tone for the Town Manager and department heads, and in the case of FY 2020, staff designed budgets based upon a directive of no major discretionary expenditure increases.

It is notable that during the FY 2020 deliberations process, the department heads continued to have goals and objectives, but many had no (or minimal) impact on the general fund or tax rate. For example, the Assessing Department is conducting a revaluation of properties. This is done in-house and paid for from a reserve account that has been accumulated for the revaluation purpose. The Planning Department is continuing to work very hard with a volunteer committee of citizens on rebuilding bog bridges at Florida Lake, a town owned open space, through a Recreational Trails Program Grant process. The General Assistance Director and Planning Director continue to work on energy conservation methods for low-income residents and access to public transportation, both through the Federal Community Development Block Grant process.

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

## FY 2020 Budget Schedule

### Council Action Required

Tuesday, December 04, 2018	Council Workshop on Goal Setting	None
Tuesday, January 22, 2019	Council Adopts Annual Goals	Order Made by Council
Thursday, February 28, 2019	Manager Transmits 5-Year Capital Program to Council	None
Tuesday, March 05, 2019	Manager and Finance Director Present 5-Year Capital Program During Council Meeting	None
Tuesday, March 05, 2019	Council Sets Public Hearing for April 2	Set Public Hearing and Advertise
TBD	Joint Meeting with RSU 5, Town of Durham, Town of Pownal (Community Center)	None
Tuesday, March 19, 2019	Council Workshop on 5-Year Capital Program	None
Tuesday, April 02, 2019	Public Hearing on Capital Program	None
Thursday, April 18, 2019	Manager Transmits Operating, Capital and TIF Budget to Council	None
Tuesday, April 23, 2019	Adoption of the 5-Year Capital Program	Resolution Made by Council
Tuesday, April 23, 2019	Manager and Finance Director Present Operating, Capital and TIF Budget	None
Tuesday, May 07, 2019	Council Sets Public Hearing for June 4	Set Public Hearing and Advertise
Tuesday, May 07, 2019	Council Workshop on Operating, Capital, and TIF Budgets	None
Wednesday, May 15, 2019	7:30-8:30 AM Department Head Public Informal Q&A Session	None
Wednesday, May 15, 2019	5:00-6:00 PM Department Head Public Informal Q&A Session	None
Tuesday, May 21, 2019	Council Workshop on Operating, Capital, and TIF Budgets (OPTIONAL)	None
Tuesday, June 04, 2019	Public Hearing on Operating, Capital, and TIF Budgets	None
Tuesday, June 18, 2019	Target Date for Budget Adoption-Capital, TIF, and Operating Budgets/Appropriation Made	Order Made by Council

### Supplemental Appropriations

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

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

Staff does not expect the Town Council to make any supplemental appropriations during the FY 2020 budgeting process. However, from time-to-time staff does present supplemental appropriations when these come from reserve or capital projects funds. An example of this is when the Town receives a grant, and must approve a match. Staff does not budget these items as in the case the grant is not approved the match should not be expended.

## Description of the Town's Funds and Basis of Budgeting

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

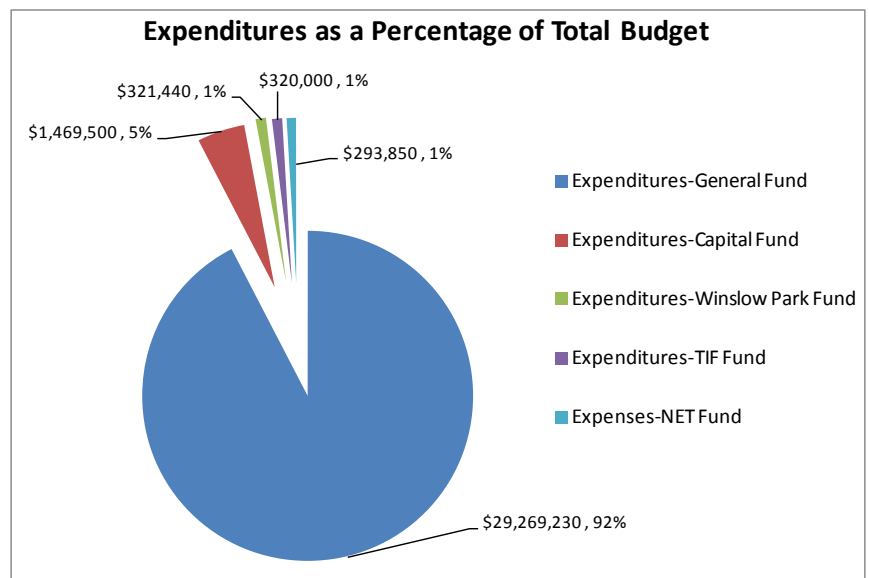
It is notable that the Destination Freeport TIF's fund balance will likely change by approximately \$18,000 or approximately 5 percent during FY 2020. The Destination Freeport TIF fund is allowed to be used both for economic development and infrastructure in the downtown TIF district. Each year, the capital budget for the TIF fluctuates, and the FY 2020 plan is almost \$78,000 less than the FY 2019 plan. This will still allow the Town to rebuild some sidewalks and roads within the downtown district.

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

as they are appropriated by the Town Council. While the table below shows the overall fund balance fluctuations and gives a good sense of the size of the budget as a whole, the funds themselves will be a better indicator of the fluctuation in fund balances due to the capital fund's effect on the schedule. The general fund is the Town's largest fund, and it is listed here individually; the table below that shows the entire amount appropriated by the Town Council by fund for FY 2020.

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

It is notable that the expenditures in the general fund include the \$18.1 million payment to RSU #5. These payments are shown in the general fund. It is also notable that the staff and Town Council made a conscious effort to reduce the size of the capital plan in order to allow reserve balances to rebuild after a couple of years of large capital appropriations, and it is likely after the large plans in FY 2015 and FY 2016, that the FY 2020 budget will be reduced, much like the FY 2017, FY 2018 and FY 2019 plans were.

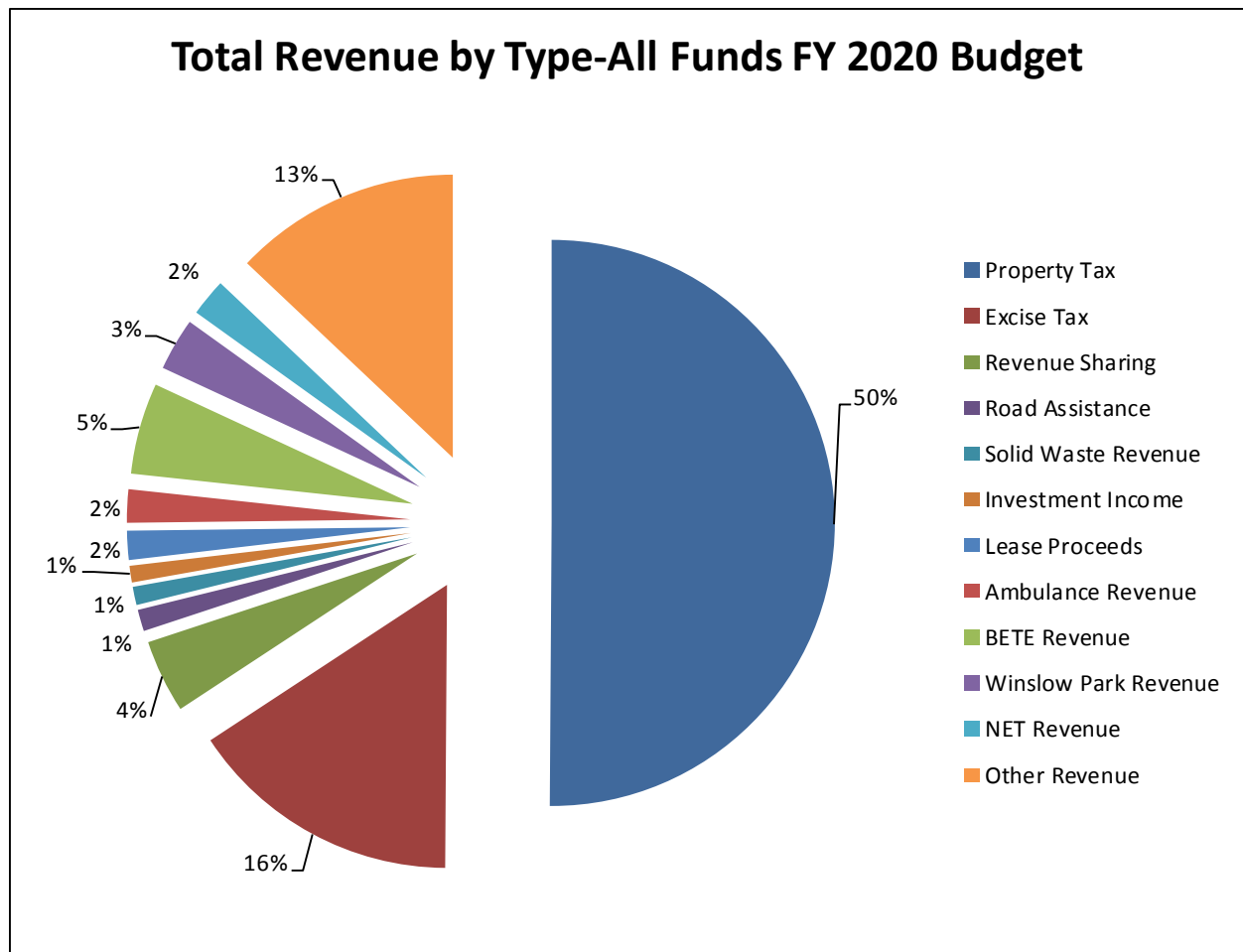


**Total All Funds Historic and Budgeted Fund Balances**

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

## Town Revenues-Sources and Historic Data

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



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



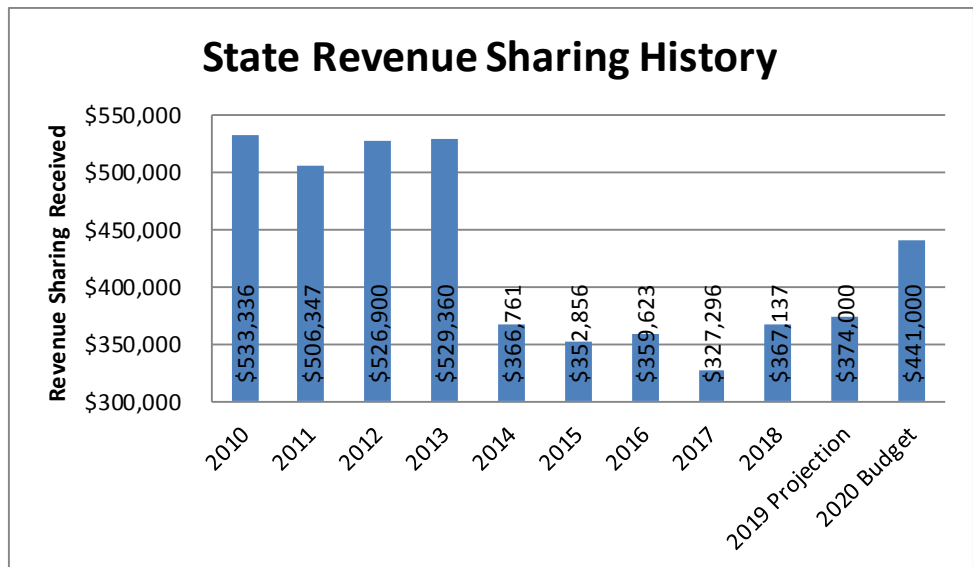
the County and RSU taxes are sent to the Town tax assessor and he must levy those exact amounts. The Town's general fund levy is approximately 22 percent of the total tax levy. The Town's proposed FY 2020 property tax levy is approximately \$3.51 per \$1,000 of assessed value. The last ten years of property tax levies is shown above by Town, School, and County.

### MOTOR VEHICLE EXCISE TAX

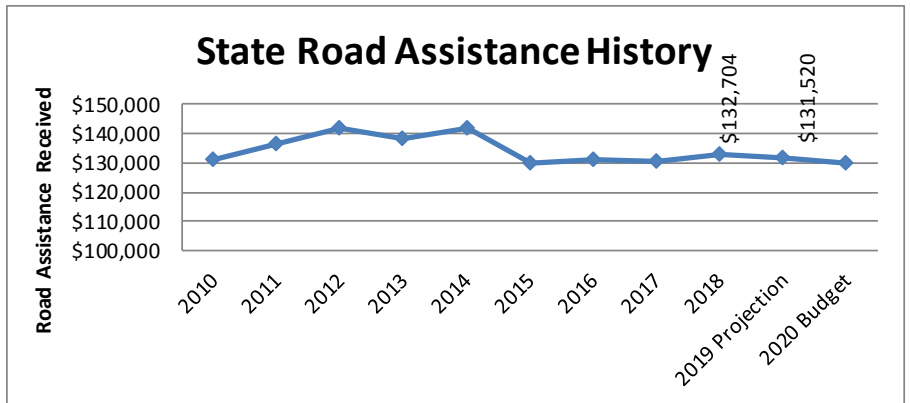
Maine State Statute Title 36 Chapter 111 allows municipalities to levy and collect motor vehicle excise tax each year from residents of the Town who operate a motor vehicle on a public way. The excise tax is based upon the original manufacturer's suggested retail price of the vehicle, and depreciates for a six-year period. Excise tax stays with the Town, and is used for road maintenance and paving. The last ten years of vehicle excise tax is shown to the right. The FY 2020 estimate is \$1.65 million.



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



**STATE ROAD ASSISTANCE** Maine State Statute Title 23 Chapter 19 Subchapter 6 defines State road assistance to municipalities, and this is based upon the number of lane miles of State roads maintained by each Town. Local Road Assistance Program (LRAP) funds are distributed quarterly. Funds are distributed based upon the type of road (rural, urban, and major vs minor collectors) in addition to a specified amount for winter and summer maintenance. Each year, the LRAP fund must be nine percent of the total State Highway Fund allocation to the Department of Transportation. As these funds fluctuate, the State Commissioner of Transportation must adjust the amount of reimbursement to meet the size of the fund. The Town's annual receipts are approximately \$130,000, and these funds are required to be used to maintain State roads located within the Town.

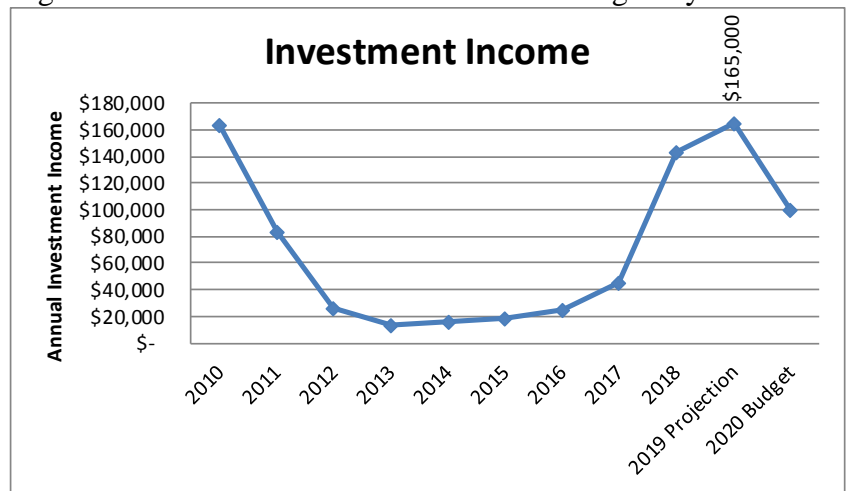


**SOLID WASTE RECYCLED MATERIAL** The Town operates the Transfer Station where residents can bring their trash and recyclables. To help cover some of the costs of running the facility, residents are charged fees for what they dispose of at the Transfer Station. Recycling is one way residents can reduce costs since recycling costs less than waste disposal. The combination of the revenue from the sale of recyclables and the user fees collected resulted in the annual revenue of approximately \$125,000 for FY 2019.



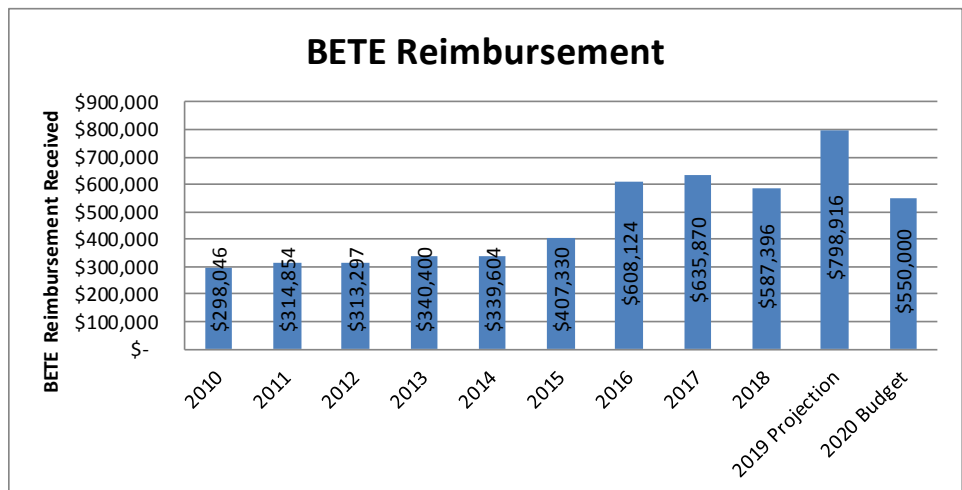
**LEASE PROCEEDS** Until approximately 1996, the Town's library was located next door to L.L. Bean on Main Street, when it moved to its current location on Library Drive outside of the Downtown area. Once the new library was constructed, the Town began renting out the former Bartol Library building. The most recent tenant was clothier Abercrombie and Fitch, and the annual rent was approximately \$350,000. In FY 2019 Abercrombie and Fitch decided not to renew their lease and have vacated the old Bartol building. This is a significant loss for the Town of Freeport, both for our General Fund and for our Reserves for capital projects. The future use of this building is currently going through a public process, but management is making adjustments to these appropriations accordingly as it is unlikely to obtain a tenant at the historic rate.

**INVESTMENT INCOME** The proceeds from the Town's bank and investment accounts other than reserves and trusts is shown in the general fund. The annual income has varied greatly from almost \$400,000 in 2009, to less than \$25,000 in 2013 due to market fluctuations, balances in the accounts, and cash-flow needs over the years. A ten-year history is shown here.

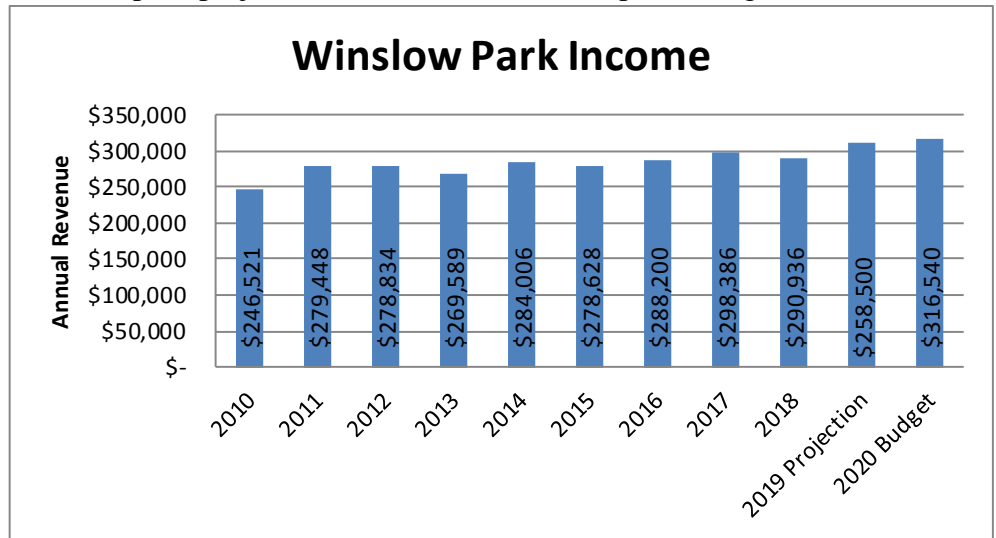


**AMBULANCE REVENUE** The Town collects approximately \$210,000 in emergency ambulance revenue each year. \$200,000 of this is transferred to the general fund to pay for the salaries of the rescue employees, medical supplies, and other overhead associated with operating an emergency rescue service. The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

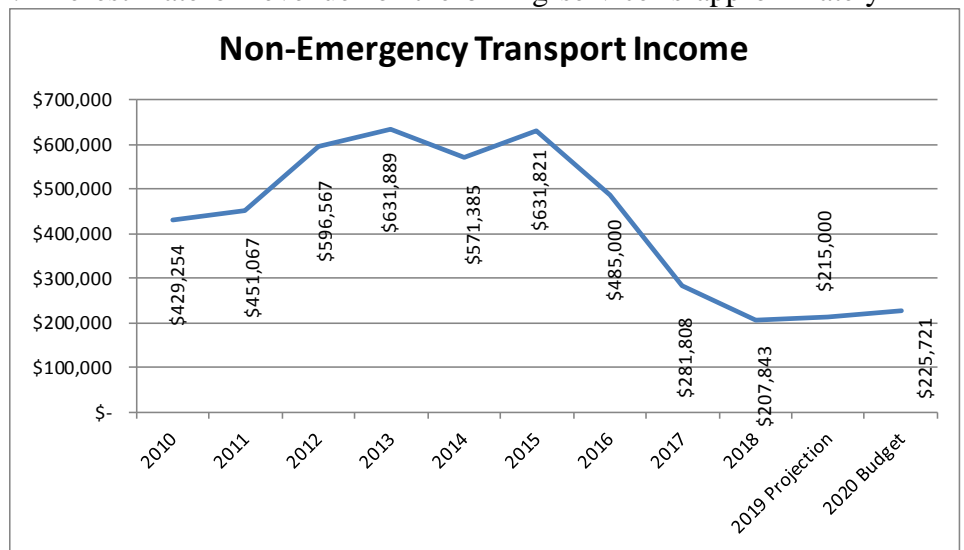
**BUSINESS EQUIPMENT TAX EXEMPTION REIMBURSEMENT** Maine State Statute Title 36 Chapter 105 describes the Business Equipment Tax Exemption (BETE) program. This program allows businesses with qualifying equipment to apply for and receive a tax exemption for their equipment. The State recognizes that personal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



**WINSLOW PARK REVENUE** Each year, approximately 25,000 people visit the Winslow Park beach, playground, and campground, which generates approximately \$300,000 in annual revenue to support operations and capital projects at the Park. This is comprised of gate fees for people visiting the beach and playground, soda and refreshment fees, and camping fees. The ten-year history of the Park's revenue is listed in the chart to the side; the Park's popularity has increased over the past years, as can be seen by the approximate number of daily visitors per year. This figure was 18,150 in calendar year 2010 and has increased to 23,680 during 2018.



**NON-EMERGENCY TRANSPORT REVENUE** The non-emergency transport fund is the Town's only enterprise fund. The fund was created more than twelve years ago, and serves community members who may need transportation from their homes (or assisted living facility) to the hospital for medical care or non-emergency appointments. These customers call the scheduling clerk, and an ambulance transports them to-and-from their appointments. The majority of the customers have insurance or Medicare that pays for these mandatory appointments and procedures, and a small minority do not have insurance and pay for their own services. In addition, the income figures include billing services for the Cities of Biddeford, Saco, Rockland and Durham. The estimate of revenue for the billing service is approximately \$75,000 annually. The past ten years of NET revenue is listed here.





## **THE GENERAL FUND**

*Photos Courtesy Town Staff*

## The General Fund-The Town's Operating Fund

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

Town of Freeport										
Summary of Revenues and Expenditures-General Fund										
	Actual FY 2015	Actual FY 2016	Actual FY 2017	Actual FY 2018	Projected FY 2019	Budget FY 2020	Increase (Decrease)	% Change		
Beginning Fund Balance	\$ 5,298,117	\$ 5,298,779	\$ 6,371,071	\$ 6,380,868	\$ 6,188,665	\$ 7,010,378				
Revenues										
Taxes	\$ 22,708,938	\$ 25,086,213	\$ 25,182,497	\$ 26,189,030	\$ 26,759,150	\$ 27,183,455	\$ 424,305	1.59%		
Licenses, Permits, and Fees	\$ 288,463	\$ 320,646	\$ 299,608	\$ 347,946	\$ 318,215	\$ 308,400	\$ (9,815)	-3.08%		
Intergovernmental	\$ 1,212,588	\$ 1,395,444	\$ 1,473,756	\$ 1,526,921	\$ 1,755,647	\$ 1,497,000	\$ (258,647)	-14.73%		
Charges for Service	\$ 226,014	\$ 233,993	\$ 238,123	\$ 277,533	\$ 100,782	\$ 65,500	\$ (35,282)	-35.01%		
Fees and Fines	\$ 121,943	\$ 103,457	\$ 71,871	\$ 56,774	\$ 55,990	\$ 58,800	\$ 2,810	5.02%		
Unclassified	\$ 201,920	\$ 133,011	\$ 161,407	\$ 46,756	\$ 182,392	\$ 221,500	\$ 39,108	21.44%		
Investment Earnings	\$ 18,092	\$ 24,700	\$ 45,727	\$ 143,750	\$ 165,000	\$ 100,000	\$ (65,000)	-39.39%		
Total Revenues	\$ 24,777,958	\$ 27,297,464	\$ 27,472,989	\$ 28,588,710	\$ 29,337,176	\$ 29,434,655	\$ 97,479	0.33%		
Expenditures										
General Government	\$ 1,425,446	\$ 1,505,434	\$ 1,583,767	\$ 1,644,785	\$ 1,601,347	\$ 1,751,779	\$ 150,432	9.39%		
Public Safety	\$ 2,329,045	\$ 2,368,731	\$ 2,673,076	\$ 2,763,843	\$ 2,810,821	\$ 2,981,610	\$ 170,789	6.08%		
Public Works	\$ 2,208,961	\$ 2,023,399	\$ 2,167,842	\$ 2,244,017	\$ 2,275,757	\$ 2,445,230	\$ 169,473	7.45%		
Community Services	\$ 760,478	\$ 763,311	\$ 742,466	\$ 795,775	\$ 851,625	\$ 876,403	\$ 24,778	2.91%		
Education	\$ 15,076,758	\$ 16,548,807	\$ 16,610,407	\$ 17,355,332	\$ 18,133,850	\$ 18,818,939	\$ 685,089	3.78%		
Insurance and Fringe Benefits	\$ 1,401,289	\$ 1,552,037	\$ 1,615,177	\$ 1,681,263	\$ 1,820,864	\$ 1,912,500	\$ 91,636	5.03%		
Unclassified	\$ 1,100,456	\$ 1,190,366	\$ 1,202,985	\$ 1,637,668	\$ 1,393,372	\$ 1,511,269	\$ 117,897	8.46%		
Debt Service	\$ 184,863	\$ 179,657	\$ 171,443	\$ 146,730	\$ 141,827	\$ 106,925	\$ (34,902)	-24.61%		
							\$ -			
Total Expenditures	\$ 24,487,296	\$ 26,131,742	\$ 26,767,163	\$ 28,269,413	\$ 29,029,463	\$ 30,404,655	\$ 1,375,192	4.74%		
Other Financing Sources/(Uses)	\$ (290,000)	\$ (93,430)	\$ (696,029)	\$ (511,500)	\$ 514,000	\$ 970,000	\$ 456,000	88.72%		
Change in Fund Balance	\$ 662	\$ 1,072,292	\$ 9,797	\$ (192,203)	\$ 821,713	\$ -	\$ 821,713	100.00%		
Ending Fund Balance	\$ 5,298,779	\$ 6,371,071	\$ 6,380,868	\$ 6,188,665	\$ 7,010,378	\$ 7,010,378	\$ -	0.00%		

General Fund										
	FY 2013 Restated	FY 2014 Audited	FY 2015 Audited	FY 2016 Audited	FY 2017 Audited	FY 2018 Audited	FY 2019 Projected	FY 2020 Budgeted		
Beginning Balance	\$ 5,000,475	\$ 5,421,160	\$ 5,298,117	\$ 5,298,779	\$ 6,371,071	\$ 6,380,868	\$ 6,188,665	\$ 7,010,378		
Revenue	\$ 23,543,173	\$ 23,763,637	\$ 24,777,958	\$ 27,297,464	\$ 27,472,989	\$ 28,588,710	\$ 29,337,176	\$ 29,434,655		
Expenditures	\$ 22,764,402	\$ 23,794,148	\$ 24,487,296	\$ 26,131,742	\$ 26,767,163	\$ 28,269,413	\$ 29,029,463	\$ 30,404,655		
Other Sources/(Uses)	\$ (358,086)	\$ (92,532)	\$ (290,000)	\$ (93,430)	\$ (696,029)	\$ (511,500)	\$ 514,000	\$ 970,000		
Ending Balance	\$ 5,421,160	\$ 5,298,117	\$ 5,298,779	\$ 6,371,071	\$ 6,380,868	\$ 6,188,665	\$ 7,010,378	\$ 7,010,378		
Change in Fund Balance	\$ 420,685	\$ (123,043)	\$ 662	\$ 1,072,292	\$ 9,797	\$ (192,203)	\$ 821,713	\$ -		

## General Government

### Town Council and Town Manager

#### Council Overview

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

#### Town Manager

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

#### Major Accomplishments for FY 2018 and FY 2019

One of the Town Council's annual goals is to minimize the impact of the budget on the property tax rate. The Council is proud to have once again achieved this goal on the municipal side, as there was a tax decrease of thirty cents on the mil rate; the municipal mil rate decreased from \$3.74 in FY 2017 to \$3.44 per \$1,000 of assessed value for FY 2019.

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



*Councilor Eric Horne recognizes the 2018  
Citizen of the Year, Betheda E. Edmonds  
Photo Courtesy Town Staff*

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

## FY 2020 Goals and Objectives

Each December after the November election, the new council sits decides on the next calendar year's goals and objectives. The Town Council's 2019 (FY 2020) goals are as follows:

- Prioritize, evaluate and control expenditures in operating and capital budgets to mitigate the impact on the tax payers and maintain a stable tax rate, while providing the highest quality of services possible within the resources available.
- Promote transparent intercommunication, information exchange and collaboration on direction and process between Councilors, while conducting Town business in a fair and efficient manner. The Council will prioritize: (a) transparency of decision-making and of Town government operations; and (b) attendance at Town Council and assigned committee meetings.
- Continue to promote efforts to engage Freeport residents and businesses in the governance, operation, and activities of the Town.
- Be active in maintaining a strong relationship with the RSU5 Board and neighboring municipalities.
- Pursue solutions related to renewable energy and energy efficiency to reduce the energy costs of the Town.
- Explore infrastructure and policy opportunities that will promote active lifestyles for Freeport's residents and visitors. While exploring and undertaking two initiatives to facilitate aging in place.
- Pursue reasonable efforts to resolve the Island Rover matter in 2019.
- Coordinate with Freeport Economic Development Corporation (FEDC), other committees, and other local partners to identify and undertake efforts to encourage the continued vitality of the down town district.

## Performance Measures

Council Goal:		Performance Measure:	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Town Council/Town Manager	Prioritize, evaluate and control expenditures in operating and capital budgets to maintain a stable tax rate	Operating Costs for Governanace and Management per \$1,000 assessment	\$9.13	\$9.27	\$8.49	\$9.68	\$9.43
		Total costs for Municipal General Operations per Capita	\$1,235.78	\$1,226.35	\$1,247.32	\$1,383.70	\$1,454.95
		Full-Time Employees per Capita Ratio	1:123	1:119	1:114	1:117	1:117
	Prioritize transparency of decision making and of Town government operations	Items of Business Considered	181	214	301	174	168
	Promote intercommunication & information exchange between Councilors and Residents	Number of Council Meetings Held	26	23	23	23	24
		Number of Council Work Sessions Held	15	9	8	8	12

## Budget

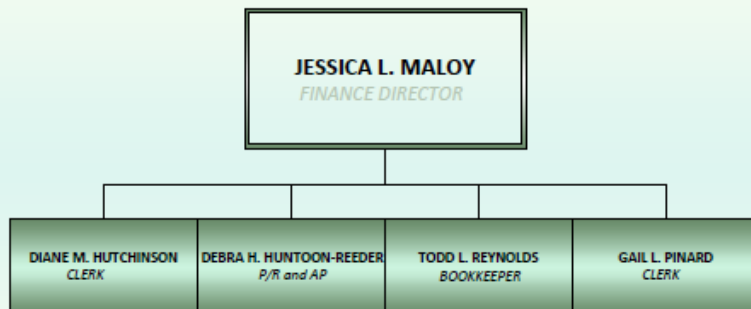
<b>Town Council</b>	<b>2017 Actual</b>	<b>2018 Actual</b>	<b>FY 2019 Budget</b>	<b>FY 2019 Projected</b>	<b>FY 2020 Budget</b>
Personnel	8,218	8,595	9,200	9,175	9,500
Contracted Services	119,916	116,810	128,110	130,541	134,400
Special Projects					
Supplies	495	1,244	1,000	950	1,000
<b>Total</b>	<b>128,629</b>	<b>126,649</b>	<b>138,310</b>	<b>140,666</b>	<b>144,900</b>
<b>Town Manager</b>	<b>2017 Actual</b>	<b>2018 Actual</b>	<b>FY 2019 Budget</b>	<b>FY 2019 Projected</b>	<b>FY 2020 Budget</b>
Personnel	106,645	108,778	111,100	111,062	113,600
Contracted Services	4,159	5,670	4,500	4,200	4,500
Special Projects					
Supplies	272	306	1,000	300	1,000
<b>Total</b>	<b>111,076</b>	<b>114,754</b>	<b>116,600</b>	<b>115,562</b>	<b>119,100</b>
<b>General Administration</b>	<b>2017 Actual</b>	<b>2018 Actual</b>	<b>FY 2019 Budget</b>	<b>FY 2019 Projected</b>	<b>FY 2020 Budget</b>
Personnel	73,538	72,319	82,200	77,800	87,300
Contracted Services	45,337	63,756	59,780	51,720	63,620
Special Projects					
Supplies	5,176	6,253	7,940	7,100	7,940
<b>Total</b>	<b>124,051</b>	<b>142,328</b>	<b>149,920</b>	<b>136,620</b>	<b>158,860</b>

## Forecast

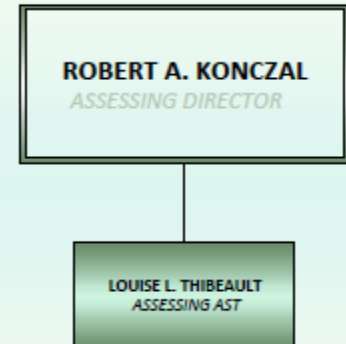
<b>Town Council</b>	<b>FY 2020 Budget</b>	<b>FY 2021 Forecast</b>	<b>FY 2022 Forecast</b>	<b>FY 2023 Forecast</b>
Personnel	9,500	9,500	9,500	9,500
Contracted Services	134,400	131,400	134,500	134,850
Special Projects				
Supplies	1,000	1,000	1,000	1,000
<b>Total</b>	<b>144,900</b>	<b>141,900</b>	<b>145,000</b>	<b>145,350</b>
<b>Town Manager</b>	<b>FY 2020 Budget</b>	<b>FY 2021 Forecast</b>	<b>FY 2022 Forecast</b>	<b>FY 2023 Forecast</b>
Personnel	113,600	116,440	119,933	122,632
Contracted Services	4,500	4,500	4,700	4,700
Special Projects				
Supplies	1,000	1,000	1,000	1,000
<b>Total</b>	<b>119,100</b>	<b>121,940</b>	<b>125,633</b>	<b>128,332</b>
<b>General Administration</b>	<b>FY 2020 Budget</b>	<b>FY 2021 Forecast</b>	<b>FY 2022 Forecast</b>	<b>FY 2023 Forecast</b>
Personnel	87,300	91,300	94,039	96,155
Contracted Services	63,620	63,610	64,400	64,900
Special Projects				
Supplies	7,940	7,940	7,940	7,940
<b>Total</b>	<b>158,860</b>	<b>162,850</b>	<b>166,379</b>	<b>168,995</b>

## Finance and Assessing

### FINANCE ORG CHART



### ASSESSING ORG CHART



**Department Overview** The Finance Department employs five employees. The department is responsible for all property and excise tax collection for approximately 4,500 real property and 500 personal property accounts and approximately 11,000 automobiles annually, weekly payroll for the Town's 70 full-time and 100 part-time employees, payment of all of the Town's bi-weekly invoices and billing for any receivables, creating the annual budget document, preparing the financial statements and working with the Town's audit firm on the annual audit field work, assisting the departments in monitoring their budgets and reconciling all bank accounts and investing the Town's funds in accordance with the State statute and applicable policies.

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

### Major Accomplishments for FY 2018 and FY 2019

During FY 2018, the Finance Department continued to streamline their processing from the front counter transactions to the back-office reporting. This has been a major undertaking for the department and we've been able to recognize major efficiencies in our operations, as well as establish control procedures to ensure the integrity of the data being processed. For FY 2019, the Finance Department continued working with the State, as well as our software provider, to transition to laser printed motor vehicle registrations. This has been a lengthy process and staff fully transitioned mid-year in FY 2019.

The Assessing Department performs “Market Updates” of all property values on an as-needed basis in order to maintain relative equity in valuation and avoid shocking shifts in tax burden. For FY 2019, we updated values of all properties to keep assessments near market value, which has been in ascent for the last few years. The resulting impact was a mil rate increase of only 10 cents.

### **FY 2020 Goals and Objectives**

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

The Finance Department will continue to work on operational efficiencies and streamlines as we feel this is an ongoing necessity. The Department is focusing on converting our remaining manual processes to a more electronic means and will continue to do so throughout FY 2020.

For FY 2020, the Assessing Department will continue to monitor the residential real estate market conditions closely, since it still seems to be on an upward swing in construction and sales. While it is possible that the market may be topping out, supply remains constrained and so it is possible that another update to property values will be performed. Interest rates may well determine its direction. As to commercial real estate, value seems to be softening ‘in-town’ while growing in value on outer Route One.

The Department also will implement a major upgrade to both Real Estate and Personal Property software’s, necessitated by the retirement of the underlying database programs.

In addition, the State Legislature may change new reimbursement rules for the homestead exemption and so our Department will closely monitor these changes and adapt accordingly.

### **Performance Measures**

<b>Council Goal:</b>		<b>Performance Measure:</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>FY 2017</b>	<b>FY 2018</b>
<b>Finance Department</b>	Prioritize, evaluate and control expenditures in operating and capital budgets to maintain a stable tax rate	Operating Costs for Finance Services per \$1,000 assessment	\$15.66	\$15.98	\$14.45	\$15.07	\$15.72
		Debt per Capita	\$562.99	\$476.05	\$389.11	\$302.77	\$234.68
	Prioritize transparency of decision making and of Town government operations	Accounts Payable Checks Issued	3,454	3,372	2,862	2,545	2,773
		Vehicle Registrations Completed	8,416	8,509	10,330	11,668	11,605
		Tax Bills Issued	4,911	4,917	4,928	4,941	4,979

<b>Council Goal:</b>		<b>Performance Measure:</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>FY 2017</b>	<b>FY 2018</b>
<b>Assessing Department</b>	Prioritize, evaluate and control expenditures in operating and capital budgets to maintain a stable tax rate	Operating Costs for Assessing Services per \$1,000 assessment	\$6.84	\$6.68	\$6.39	\$6.56	\$6.29
		Parcel Count	4,428	4,450	4,460	4,459	4,474
	Prioritize transparency of decision making and of Town government operations	Abatements	32	33	19	17	37
		Supplemental Bills	0	2	7	3	10

## Budget

<b>Finance</b>	<b>2017 Actual</b>	<b>2018 Actual</b>	<b>FY 2019 Budget</b>	<b>FY 2019 Projected</b>	<b>FY 2020 Budget</b>
Personnel	260,595	278,051	292,170	288,317	301,200
Contracted Services	107,247	120,234	122,850	121,256	145,900
Special Projects					
Supplies	5,190	4,231	5,550	5,100	5,550
<b>Total</b>	<b>373,032</b>	<b>402,516</b>	<b>420,570</b>	<b>414,673</b>	<b>452,650</b>

<b>Assessing</b>	<b>2017 Actual</b>	<b>2018 Actual</b>	<b>FY 2019 Budget</b>	<b>FY 2019 Projected</b>	<b>FY 2020 Budget</b>
Personnel	137,035	140,728	146,400	146,211	149,600
Contracted Services	23,926	19,425	29,330	21,605	29,940
Special Projects					
Supplies	1,448	928	1,600	950	1,600
<b>Total</b>	<b>162,409</b>	<b>161,081</b>	<b>177,330</b>	<b>168,766</b>	<b>181,140</b>

## Forecast

<b>Finance</b>	<b>FY 2020 Budget</b>	<b>FY 2021 Forecast</b>	<b>FY 2022 Forecast</b>	<b>FY 2023 Forecast</b>
Personnel	301,200	308,730	317,992	325,147
Contracted Services	145,900	146,400	148,300	150,238
Special Projects				
Supplies	5,550	5,200	5,200	5,200
<b>Total</b>	<b>452,650</b>	<b>460,330</b>	<b>471,492</b>	<b>480,585</b>

<b>Assessing</b>	<b>FY 2020 Budget</b>	<b>FY 2021 Forecast</b>	<b>FY 2022 Forecast</b>	<b>FY 2023 Forecast</b>
Personnel	149,600	155,408	160,070	163,672
Contracted Services	29,940	28,440	28,440	28,440
Special Projects				
Supplies	1,600	1,600	1,600	1,600
<b>Total</b>	<b>181,140</b>	<b>185,448</b>	<b>190,110</b>	<b>193,712</b>

## Town Clerk and Elections

### Department Overview

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

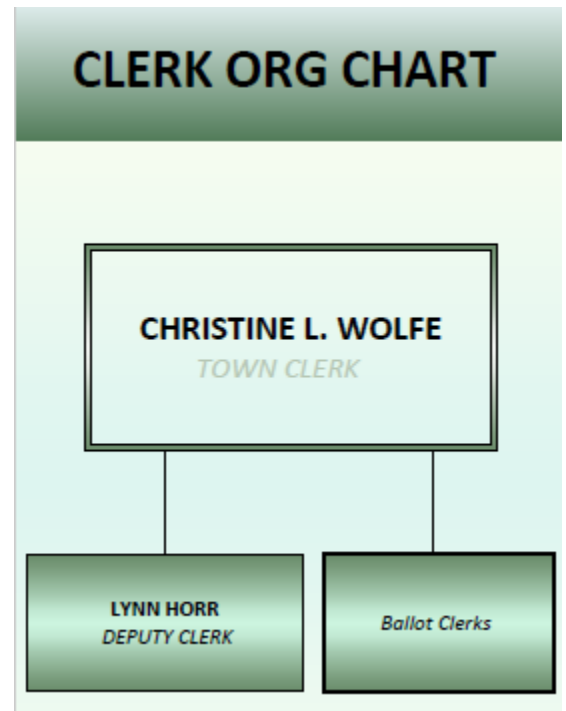
### Major Accomplishments for FY 2018 and FY 2019

This was an exciting time for the Clerk's office, as the Department produced the Annual Town Report for the first time under the tutelage of Caroline Pelletier, Interim Town Planner, who had managed this task for many years. It was a process that took many months to produce and they learned an invaluable amount of skills required to bring the whole process to fruition. The Department continued to be responsible for sporting event schedules for the Hunter Road Fields and the process became much more streamlined this year.

Deputy Clerk, Lynn Horr attended her first year at the New England Municipal Clerk's Institute (NEMCI). This is a weeklong training at Plymouth State University in New Hampshire. This is a three-year program and will give her 50 education points towards her MTCCA clerk certification. She won a full scholarship for her second year at the Institute, which will be a direct savings to our residents. Lynn also attended many MTCCA sponsored trainings and events that will also help her attain her initial certification designation. In FY 2019, Town Clerk Christine Wolfe earned her Certified Municipal Clerk designation from the International Institute of Municipal Clerks. This is a certification that has taken her 12 years to attain. She will continue to be an instructor of Title 30-A for the MTCCA, teaching two classes each year.

The Clerk's Office is now assisting the Harbormaster with more and more tasks associated with the Town Harbor. Along with clerical tasks, such as mailings, they are now are helping receipt moorings, dinghy tie up permits and use of the Town boom/hoist. The office can then enter receipt of payment into the new online mooring website, along with look up and provide information for people needing assistance.

We conducted our first rounds of State elections using Ranked Choice Voting. We learned the process of RCV and were able to pass along that information through training of our election officials and election day education of the voters at the polls. Lynn will be conducting all supervisory aspects of the June RSU Budget Validation Election. This will truly be a learning experience for her.



## FY 2020 Goals and Objectives

The Clerk's Office has one major goal this year. They will be scanning and indexing all of their older Town Council agendas, minutes and supporting documents. Supporting documents were only scanned starting in 2009 and agendas were scanned starting in 2004. By scanning and indexing the Department will be better able to assist people with searches for past Council actions without having to physically look through old binders. This project will take quite some time.

## Performance Measures

Council Goal:		Performance Measure:	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Town Clerk	Prioritize, evaluate and control expenditures in operating and capital budgets to maintain a stable tax rate	Operating Costs for Town Clerk Services per \$1,000 assessment	\$4.46	\$4.36	\$4.10	\$4.43	\$4.52
		Virtualers Licenses Issued	89	85	87	75	82
	Prioritize transparency of decision making and of Town government operations	Liquor Licenses Issued	24	24	20	18	23
		Dogs Licensed	1,424	1,475	1,559	1,558	1,656
		Shellfish Licenses Issued	150	150	152	140	150

## Budget

Town Clerk And Elections	2017 Actual	2018 Actual	FY 2019 Budget	FY 2019 Projected	FY 2020 Budget
Personnel	98,753	100,869	115,400	111,008	121,400
Contracted Services	10,240	13,025	16,545	12,320	16,545
Special Projects					
Supplies	685	1,851	800	500	800
Total	109,678	115,745	132,745	123,828	138,745

## Forecast

Town Clerk And Elections	FY 2020 Budget	FY 2021 Forecast	FY 2022 Forecast	FY 2023 Forecast
Personnel	121,400	132,500	136,235	139,120
Contracted Services	16,545	16,245	16,345	16,345
Special Projects				
Supplies	800	900	900	900
Total	138,745	149,645	153,480	156,365

## Building and Grounds

### Department Overview

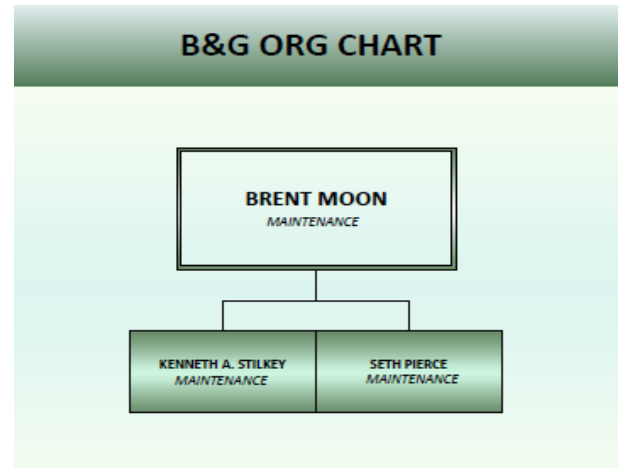
The Buildings and Grounds Division was established in FY 2016. The department employs one supervisor and one full-time employee who works approximately 40 hours-per-week, and one part-time person that works approximately 30 hours-per-week.

### Major Accomplishments for FY 2018 and FY 2019

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

### FY 2020 Goals and Objectives

The Buildings and Grounds Department mission for FY 2020 is to continue to enhance its service to Freeport staff, residents, and visitors alike, in the most effective and efficient manner possible with three full time employees.



### Performance Measures

Council Goal:		Performance Measure:	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Building and Grounds	Prioritize, evaluate and control expenditures in operating and capital budgets to maintain a stable tax rate	Operating Costs for Buildings and Grounds					
		Services per \$1,000 assessment	\$11.53	\$11.88	\$13.64	\$13.39	\$13.75

## Budget

Building Maintenance	2017 Actual	2018 Actual	FY 2019 Budget	FY 2019 Projected	FY 2020 Budget
Personnel	116,124	122,124	131,700	124,000	138,300
Contracted Services	158,256	168,376	183,735	182,750	186,975
Special Projects	44,499	45,493	48,732	48,732	49,392
Supplies	12,451	15,984	14,000	12,700	14,000
Total	331,330	351,977	378,167	368,182	388,667

## Forecast

Building Maintenance	FY 2020 Budget	FY 2021 Forecast	FY 2022 Forecast	FY 2023 Forecast
Personnel	138,300	144,100	148,393	151,709
Contracted Services	186,975	189,300	193,140	193,340
Special Projects	49,392	50,874	52,146	53,449
Supplies	14,000	14,250	14,500	14,500
Total	388,667	398,524	408,179	412,999

## Freeport Transit

### Department Overview

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

### Major Accomplishments for FY 2018 and FY 2019

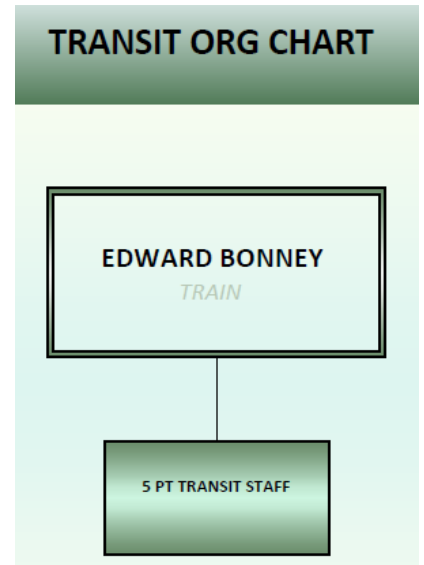
The Freeport Train Station opened in November of 2012 and through December of 2018 has served over 70,000 passengers and assisted an additional 31,000 Non-train passenger visitors with information on Freeport, area activities and the State of Maine in general. Ridership improved in calendar 2017 over the previous two years as there were fewer construction delays and train cancellations along with the sponsorship of the Sparkle Express Train. The Brunswick layover facility is fully operational and all Downeaster trains now originate in Brunswick. At present all daily Downeaster trains serve Freeport and Brunswick to Boston.

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

The METRO Breez Express Bus Service from Portland to Freeport has now been expanded to Brunswick and has increased its number of daily trips. The Breeze provides a convenient, dependable, economical, and energy efficient mode of transportation for residents and visitors to the Freeport area and has seen significant growth since its inception in 2016.

### FY 2020 Goals and Objectives

The Train Station Department's mission for FY 2020 is to continue to enhance its service to Downeaster passengers and Freeport visitors. The staff is updated frequently on all Amtrak, Downeaster, and Homeland Security regulations and procedures and implements them.



*Train Station Platform  
Photo Courtesy Town Staff*

## Performance Measures

Council Goal:		Performance Measure:	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
<b>Train Station and Visitors Center</b>	Prioritize, evaluate and control expenditures in operating and capital budgets to maintain a stable tax rate	Operating Costs for Transit Services per \$1,000 assessment	\$4.76	\$3.73	\$2.69	\$2.71	\$3.83
	Be active in maintaining a strong relationship with neighboring municipalities	Information Requests of Staff	9,466	8,570	6,344	5,741	5,105
		Ridership Figures - METRO	N/A	N/A	5,649	31,105	TBD
		Ridership Figures - Downeaster	15,820	12,757	10,343	12,503	12,988

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

## Budget

Transit	2017 Actual	2018 Actual	FY 2019 Budget	FY 2019 Projected	FY 2020 Budget
Personnel	40,927	40,870	53,450	46,500	49,450
Contracted Services	19,720	50,984	42,355	41,335	50,210
Special Projects					
Supplies	6,459	6,164	7,000	7,000	7,300
Total	67,106	98,018	102,805	94,835	106,960

## Forecast

Transit	FY 2020 Budget	FY 2021 Forecast	FY 2022 Forecast	FY 2023 Forecast
Personnel	49,450	49,950	51,420	52,556
Contracted Services	50,210	85,710	88,735	89,010
Special Projects				
Supplies	7,300	7,300	7,300	7,300
Total	106,960	142,960	147,455	148,866

## Codes and Planning

### Department Overview

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

### Major Accomplishments for FY 2018 and FY 2019

Construction in Freeport has really picked up in FY 18 and is continuing into FY 19. New residential construction is remaining fairly flat with recent years, however the number of permits issued for new commercial construction increased for FY 18 & FY 19 including the Maine Beer expansion project, the DiMillo's & New Meadow sales and storage projects along with the Stonewood expansion to include Power Engineering. Despite the increase in vacancy rates in the retail area of Freeport Village; we continue to see interest in making Freeport a sustainable business friendly community.

During fiscal year 2018, the Project Review Board's reviews continued to be projects smaller in nature such as requests for (12) Design Review Certificates, (3) Changes of Use, and (18) Site Plans or site plan amendments; the largest approvals being a 12,000 square foot boat storage building for DiMillo's Yacht Sales and a 4,800 sf addition to Power Engineers; both located on Route One (South) and which have since been constructed. The Board also started the review on two residential open-space subdivisions (both off Wardtown Road) and one commercial subdivision (Route One- South). Review of the Commercial Subdivision continued into FY 2019 with the Board granting approval for four new commercial lots on Route One and a second application for another commercial subdivision project also on Route One. FY 2019 did start with an increase in applications to the Board, with multiple presentations for Site Plans and/or Site Plan Amendments including plans for HopeWell Health Center, Casco Bay Ford, DogHouse Energy, changes at Wolfe's Neck Farm and a second commercial subdivision on US Route One.

Ridership on the Metro Breez continued to grow in FY 18 & FY19. Further growth is expected to continue as this method of transportation becomes more prominent in connecting travelers from Freeport to Portland and beyond.

The Planning Department, in FY 18 & FY 19, focused on the completion of the installation of LED streetlights. The projected savings to the General Operating Budget will be over \$80K annually with the purchase of the poles. In FY 19, council agreed to place decorative fixtures down Main Street and staff has been working with the contractor to see it through.

### CODES ORG CHART

NICK ADAMS  
CODE ENFORCEMENT

### PLANNING ORG CHART

VACANT  
TOWN PLANNER

CAROLINE PELLITIER  
INTERIM PLANNER

The Planning Department also helps out the Conservation Commission and the Active Living Committee. The Conservation Commission was awarded a grant to rebuild bog bridges at Florida Lake and has been working on expanding that project beyond the scope of the grant. The Active Living Committee works on making the town safer for bicyclists and pedestrians and is working on a bike/ped path plan for Route One South.

### **FY 2020 Goals and Objectives**

The major projects for the Planning Department this year include the completion of the installation of the decorative LED streetlights, the continuation of the bog bridge rebuild at Florida Lake, and exploring the feasibility of the bike/ped path connecting from Cousin's River Bridge to the YMCA. The Department is always looking for ways to decrease energy consumption and increase the use of renewable energy resources. As always, grants will be prepared as they become available.

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

### **Performance Measures**

<b>Council Goal:</b>		<b>Performance Measure:</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>FY 2017</b>	<b>FY 2018</b>
<b>Codes Enforcement and Planning Departments</b>	Prioritize, evaluate and control expenditures in operating and capital budgets to maintain a stable tax rate	Operating Costs for Code Enforcement Services per \$1,000 assessment	\$3.61	\$3.48	\$3.21	\$4.19	\$3.13
		Operating Costs for Planning Services per \$1,000 assessment	\$5.87	\$6.05	\$5.75	\$5.65	\$5.65
	Prioritize transparency of decision making and of Town government operations	Single Family Units	44	46	51	38	
		Duplex Units	2	4	1	6	
		Multi Family Units	0	4	0	0	
		Mobile Homes	4	7	5	8	
		Accessory Apartments	1	1	7	9	
		New Commercial Construction	4	2	5	2	
		Total Units	51	62	64	61	

## Budget

<b>Codes Enforcement</b>	<b>2017 Actual</b>	<b>2018 Actual</b>	<b>FY 2019 Budget</b>	<b>FY 2019 Projected</b>	<b>FY 2020 Budget</b>
Personnel	100,829	69,901	75,000	74,928	98,300
Contracted Services	2,500	4,544	3,315	4,830	7,250
Special Projects					
Supplies	392	1,469	700	507	700
Total	103,721	75,914	79,015	80,265	106,250

<b>Planning</b>	<b>2017 Actual</b>	<b>2018 Actual</b>	<b>FY 2019 Budget</b>	<b>FY 2019 Projected</b>	<b>FY 2020 Budget</b>
Personnel	131,727	133,492	142,600	120,275	141,600
Contracted Services	7,648	10,220	20,333	18,065	10,875
Special Projects					
Supplies	464	797	700	700	700
Total	139,839	144,509	163,633	139,040	153,175

## Forecast

<b>Codes Enforcement</b>	<b>FY 2020 Budget</b>	<b>FY 2021 Forecast</b>	<b>FY 2022 Forecast</b>	<b>FY 2023 Forecast</b>
Personnel	98,300	100,758	103,780	106,115
Contracted Services	7,250	7,250	7,250	7,250
Special Projects				
Supplies	700	700	700	700
Total	106,250	108,708	111,730	114,065

<b>Planning</b>	<b>FY 2020 Budget</b>	<b>FY 2021 Forecast</b>	<b>FY 2022 Forecast</b>	<b>FY 2023 Forecast</b>
Personnel	141,600	145,140	149,494	152,858
Contracted Services	10,875	6,875	6,875	6,875
Special Projects				
Supplies	700	700	700	700
Total	153,175	152,715	157,069	160,433

## Health and Welfare

### General Assistance and Agency Support

#### Department Overview

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

#### GENERAL ASSISTANCE ORG CHART

**JOHANNA HANSELMAN**  
GA DIRECTOR

#### Major Accomplishments for FY 2018 and FY 2019

Each year the General Assistance Director joins the Fire/Rescue and Library Departments for the Town's Annual Appeal; during the FY 2018 appeal, the Town raised over \$11,000 for the heating assistance fund and provided heat assistance to 35 Freeport households. In FY2019 over \$14,000 in donations were received and 50 Freeport households received heating assistance.

The Town has also focused on improving the heating efficiency and safety of several Freeport residences with the assistance of other organizations and individuals who have volunteered their time and expertise. These volunteers have provided critical repairs to homes that have projects which may not be covered by traditional programs and also to older mobile homes which are exempt from receiving assistance through long-standing, well-established programs.

The General Assistance Director continues to administer the Arthur L. Gould Medical Trust Fund and the Emergency Rental Assistance Program. The Arthur L. Gould Fund was established in 1968 through a gift to the Town as bequeathed by Arthur L. Gould, M.D., a former resident and practicing physician of Freeport. The earned income of this fund was designated to be used for the use of indigent, sick residents of Freeport for medical attention and hospitalization. In FY2018 this Fund assisted 68 residents with over \$6,500 in medical assistance. The Emergency Rental Assistance Fund is a collaboration between the Freeport Housing Trust (FHT) and the Town of Freeport to help prevent lower income renters from becoming homeless when a documented, non-preventable emergency has caused the applicant's housing situation to be in jeopardy and all other assistance programs have been exhausted. FHT donated \$12,000 to establish this Fund to be administered by the Freeport General Assistance Office and was done as a trial basis and was reviewed mid-year. Eleven households facing evictions have been assisted through this program and the FHT will continue to contribute to this fund.

The Metro Breez Express Bus Service from Portland to Freeport continues to provide a dependable, economical, and energy efficient mode of transportation for residents. CDBG funds were obtained to provide income-eligible residents with free 10 ride passes to assist with providing reliable transportation to jobs and necessary medical appointments. The Bus service has since been expanded to continue north to the Town of Brunswick. Sixty-seven individuals have utilized these passes. Several individuals have expressed that having affordable, reliable transportation enabled them to obtain jobs they otherwise would not have been able to.

### **FY 2020 Goals and Objectives**

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

The Department will continue to build upon goals achieved in FY 2019 which were designed to assist households in making short and long term changes to reduce energy costs and costs of other essential household needs which can assist them in becoming self-sufficient. This is an ongoing goal of the department, as the Town's General Assistance Director sees different and new clients on a daily basis.

### **Performance Measures**

Council Goal:		Performance Measure:	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
General Assistance	Prioritize, evaluate and control expenditures in operating and capital budgets to maintain a stable tax rate	Operating Costs for General Assistance and Human Agency Services per \$1,000 assessment	\$5.83	\$5.30	\$4.93	\$5.32	\$5.59
	Be active in maintaining a strong relationship with neighboring municipalities	Number of Heating Assistance Vouchers Issued	130	120	134	76	60
		Number of Clients Seen	89	90	89	86	88
		Number of People Assisted with Gould Trust Fund	40	40	38	46	68

## Budget

<b>General Assistance</b>	<b>2017 Actual</b>	<b>2018 Actual</b>	<b>FY 2019 Budget</b>	<b>FY 2019 Projected</b>	<b>FY 2020 Budget</b>
Personnel	71,665	76,889	78,900	78,510	80,300
Contracted Services	516	309	540	440	540
Special Projects	22,476	25,753	30,000	28,000	30,000
Supplies	268	301	300	300	300
<b>Total</b>	<b>94,925</b>	<b>103,252</b>	<b>109,740</b>	<b>107,250</b>	<b>111,140</b>

<b>Human Services Agencies</b>	<b>2017 Actual</b>	<b>2018 Actual</b>	<b>FY 2019 Budget</b>	<b>FY 2019 Projected</b>	<b>FY 2020 Budget</b>
Home Health	500	-	-	-	-
Agency on Aging	500	1,000	1,000	1,000	1,000
Oasis Free Clinics	-	750	750	750	750
Freeport Community Services	21,000	21,000	21,000	21,000	21,000
Family Crisis Center	-	500	500	500	500
Freeport Dental Care	401	1,800	1,800	1,800	1,800
Freeport Edlers Assoc	6,000	6,500	6,500	6,500	6,500
Port Teen Center	8,250	8,250	8,250	8,250	8,250
<b>Total</b>	<b>36,651</b>	<b>39,800</b>	<b>39,800</b>	<b>39,800</b>	<b>39,800</b>

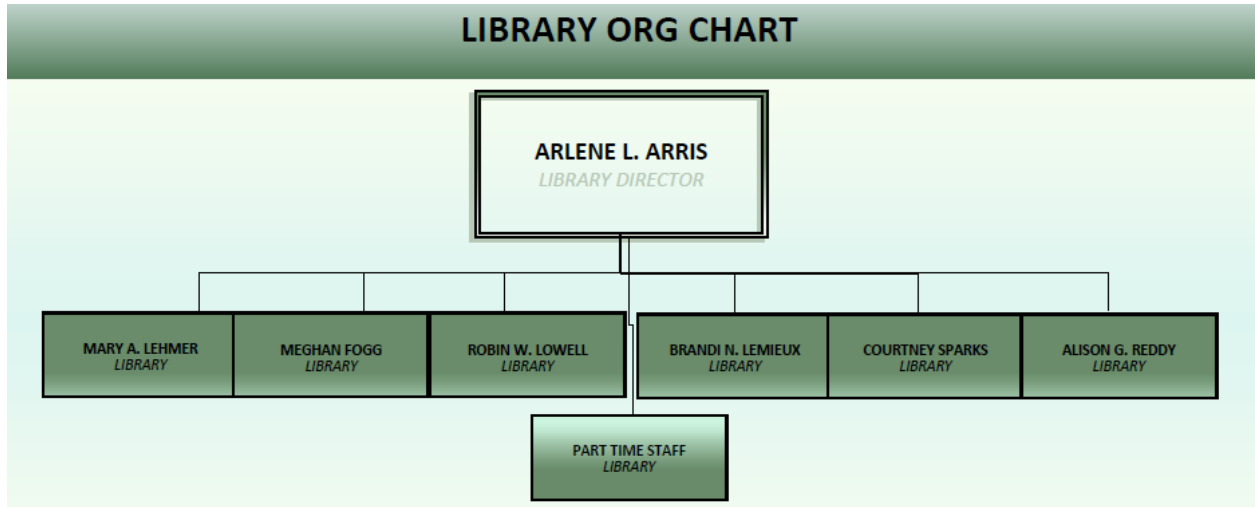
The Human Services Agencies budget represents the Town Council's donations to entities that support Freeport families in all types of services from heating assistance to teen after-school programming.

## Forecast

<b>General Assistance</b>	<b>FY 2020 Budget</b>	<b>FY 2021 Forecast</b>	<b>FY 2022 Forecast</b>	<b>FY 2023 Forecast</b>
Personnel	80,300	82,308	84,777	86,684
Contracted Services	540	540	540	540
Special Projects	30,000	30,000	30,000	30,000
Supplies	300	300	300	300
<b>Total</b>	<b>111,140</b>	<b>113,148</b>	<b>115,617</b>	<b>117,524</b>

<b>Human Services Agencies</b>	<b>FY 2020 Budget</b>	<b>FY 2021 Forecast</b>	<b>FY 2022 Forecast</b>	<b>FY 2023 Forecast</b>
Home Health	-	-	-	-
Agency on Aging	1,000	1,000	1,000	1,000
Oasis Free Clinics	750	750	750	750
Freeport Community Services	21,000	21,000	21,000	21,000
Family Crisis Center	500	500	500	500
Freeport Dental Care	1,800	1,800	1,800	1,800
Freeport Edlers Assoc	6,500	6,500	6,500	6,500
Port Teen Center	8,250	8,250	8,250	8,250
<b>Total</b>	<b>39,800</b>	<b>39,800</b>	<b>39,800</b>	<b>39,800</b>

## Freeport Community Library



### Department Overview

The Freeport Community Library is a department of the Town and serves all residents who wish to use its services. The library houses over 55,000 volumes, and throughout the course of the year, lends approximately 110,000 physical books and electronic items. The library is expected to receive close to 70,000 visitors for FY 2019.

### Major Accomplishments for FY 2017 and FY 2018

It has been four years since we joined Minerva and interlibrary loan maintains a very strong presence in our day to day operations. These are the combined totals of outgoing, incoming, and out-of-state-interlibrary loans we have processed:

2014-15 FY = **9,818**    2015-16 FY = **20,178**    2016-17 FY = **22,062**    2017-18 = **20,427**

The library hosted many programs and events that continue to bring the community to the library thanks in no small part to our wonderfully creative and dedicated staff. The Friends of the Freeport Community Library had their most successful book sale to date with sales totaling \$6,000! A portion of the proceeds went to a subscription to the Boston Globe (much to the delight of several patrons) as well as a couple laptops for staff use. The Friends continue to support our popular museum and park pass program.

Throughout the year we host a variety of adult programs designed to appeal to a wide range of interests. We've hosted several authors including Amy Bass, Bruce Robert Coffin, and Deb Gould. We once again partnered with the Camden Conference to bring a series of unique and different programs to Freeport, all focused on China and its impact on the world. From monthly movies to tech help to specialized programming like Organization Zen, we try to offer something for everyone.

The Freeport Community Library is always looking for ways to reach out to our community members. We partnered with the Southern Maine Agency on Aging to offer a multipart fall prevention workshop, A Matter of Balance. This is a nationally recognized program designed to "reduce the fear of falling and encourage physical activity" for older people. It was tremendously successful and something we hope to offer again in the future.

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

Our Youth Services staff continue to provide wonderful and innovative programming. Highlights include Graphic Artist Melanie Kim from Casablanca Comics who showed children how she creates her graphic novels; we introduced a Marker Cart where children can work on self-guided crafts; Rewild Maine helped teens learn how to make bows and arrows, rope, and bracelets; and the amazingly popular Escape Room, which was held over two weekends - each session was packed full! Our ongoing programming including our very well attended weekly story times, continues to bring both old and new faces into the library. Our successful summer reading program sponsored by L.L. Bean is as popular as ever with over 650 children participating in reading and accompanying events. Last year's reading tally was over 7,000 books!



*Earth Day Tree  
Photo Courtesy Town Staff*

### **FY 2020 Goals and Objectives**

The Freeport Community Library Board of Trustees successfully completed and submitted the 2019-2021 Strategic Plan to the Town Council, which was unanimously approved in March. Primary goal for 2019 is to get funding approval to hire a designer in FY2021. Library staff will otherwise work on the goals and objectives of the strategic plan throughout the coming years.

### **Performance Measures**

		<b>Council Goal:</b>	<b>Performance Measure:</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>FY 2017</b>	<b>FY 2018</b>
<b>Freeport Community Library</b>		Prioritize, evaluate and control expenditures in operating and capital budgets to maintain a stable tax rate	Operating Costs for Library Services per \$1,000 assessment	\$17.55	\$18.49	\$17.37	\$16.38	\$15.91
			Number of Children's Programs Conducted	194	95	95	189	241
	Maintain stable tax rate, while providing the highest quality of services possible within the resources available		Number of Children Attending the Children's Programs	2,582	2,027	2,350	2,178	2,797
			Children's Summer Reading Program	450	400	499	511	651
			Interlibrary Loans Received from Other Libraries	814	3,615	7,225	9,435	10,758

## Budget

Freeport Community Library	2017 Actual	2018 Actual	FY 2019 Budget	FY 2019 Projected	FY 2020 Budget
Personnel	310,455	308,185	362,250	344,300	362,100
Contracted Services	39,241	36,320	51,470	46,800	50,620
Special Projects					
Supplies	55,741	62,816	61,150	62,000	61,250
Total	405,437	407,322	474,870	453,100	473,970

## Forecast

Freeport Community Library	FY 2020 Budget	FY 2021 Forecast	FY 2022 Forecast	FY 2023 Forecast
Personnel	362,100	379,800	391,194	399,996
Contracted Services	50,620	50,620	50,620	50,620
Special Projects				
Supplies	61,250	61,250	61,250	61,250
Total	473,970	491,670	503,064	511,866

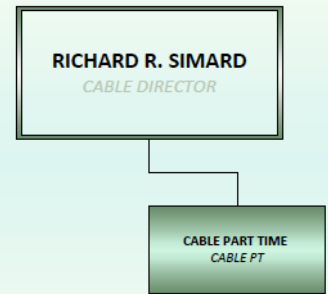
## Unassigned Category of Appropriations

### Community Cable Television

#### Department Overview

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

#### CABLE ORG CHART



#### Major Accomplishments for FY 2018 and FY 2019

During FY 2018 and FY 2019 The Cable Television Department saw the installation and addition of a new camera control switcher, increasing the ability to control all aspects of a production with just two screens. The Department also began the changeover to HD Television, which will provide the viewers with a much improved picture and audio quality.

#### FY 2020 Goals and Objectives

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

#### Performance Measures

Council Goal:		Performance Measure:	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Community Cable Television	Prioritize, evaluate and control expenditures in operating and capital budgets to maintain a stable tax rate	Operating Costs for Cable Services per \$1,000 assessment	\$3.31	\$3.21	\$2.97	\$2.85	\$2.75
	Promote intercommunication & information exchange between Councilors and Residents;	Number of Meetings Produced	61	49	67	51	58
	Transparency of decision making and of Town government operations	Number of Meetings Posted on Video-on-Demand	48	49	62	40	44

### Budget

Cable TV	2017 Actual	2018 Actual	FY 2019 Budget	FY 2019 Projected	FY 2020 Budget
Personnel	55,157	50,162	69,750	74,300	74,200
Contracted Services	7,955	9,452	9,690	7,380	9,690
Special Projects	4,176	4,800	-	-	-
Supplies	3,146	2,780	3,000	1,500	3,000
Total	70,434	67,194	82,440	83,180	86,890

### Forecast

Cable TV	FY 2020 Budget	FY 2021 Forecast	FY 2022 Forecast	FY 2023 Forecast
Personnel	74,200	76,055	78,337	80,099
Contracted Services	9,690	9,690	9,690	9,690
Special Projects	-	-	-	-
Supplies	3,000	3,000	3,000	3,000
Total	86,890	88,745	91,027	92,789

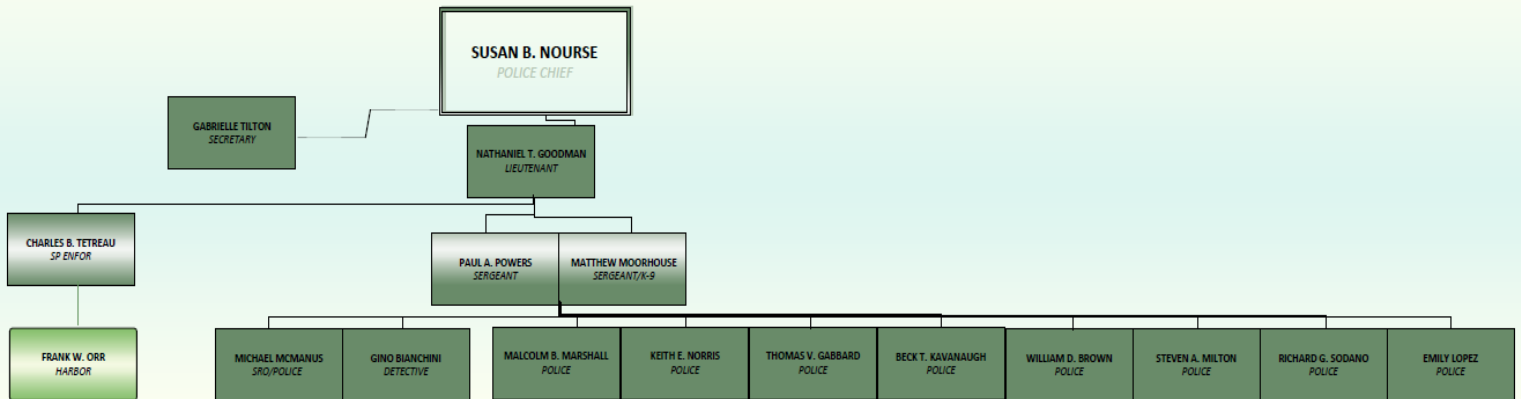
## Protection and Enforcement

### Police Department

#### Department Overview

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

POLICE ORG CHART



#### Major Accomplishments for FY 2018 and FY 2019

During the FY 2018 and FY 2019 period, the police department received funds from Casco Bay C.A.N. (Create Awareness Now) and the Bureau of Alcoholic Beverages and Lottery Operations (funds distributed by Dirigo Safety). These funds were used to enforce crimes related to furnishing and/or selling alcohol to minors, as well as addressing community attitudes and norms which support underage drinking behavior. The department has a Crime Reduction Unit (CRU) formed with current patrol officers, that identifies recurring crimes of a specific type or in a specific place and focuses prevention or enforcement efforts on those crimes.

Freeport Police Officers use scenario-based training to sharpen skills related to policing, including physical agility, firearms proficiency, and tactical skills. Officers participated in the Public Safety Open House with our public safety partners, Freeport Fire/EMS personnel. Officers presented information at Career Days, offered at local schools and colleges, to promote law enforcement and recruit officers. Crime prevention and active shooter trainings were given at local financial institutions and businesses.

#### FY 2020 Goals and Objectives

The Department will enforce crimes related to underage drinking and possession issues. It will provide information to businesses about identification verification to ensure that local establishments will not be selling alcohol to minors.

The Department will work with their public safety partners, in Freeport and the surrounding area, to prevent crime and promote safe behavior.

The Department will encourage all officers to remain physically fit, be proficient in the use of firearms, and employ tactical operational skills.

### Performance Measures

Council Goal:		Performance Measure:	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Police Department	Prioritize, evaluate and control expenditures in operating and capital budgets to maintain a stable tax rate	Operating Costs for Police Services per \$1,000 assessment	\$50.96	\$50.22	\$46.35	\$46.76	\$46.15
		Operating Costs for Marine Resource Services per \$1,000 assessment	\$5.91	\$4.28	\$4.71	\$5.30	\$2.27
		Operating Costs for Dispatch/Reception Services per \$1,000 assessment	\$8.07	\$7.91	\$7.45	\$7.54	\$7.32
		Average Overtime Dollars Per Officer	\$9,360.23	\$9,263.08	\$6,927.60	\$9,533.43	\$7,390.35
	Maintain stable tax rate, while providing the highest quality of services possible within the resources available	Calls Answered	10,951	9,828	9,320	8,411	9,035
		Number of Arrests	329	347	278	296	372
		Parking Fines Issued	3,899	3,273	2,499	1,657	1,405
		Parking Fines Paid	2,665	2,596	2,070	1,409	1,322
		Traffic Summonses-Fiscal Year	1,579	1,790	2,112	1,805	1,261

### Budget

Police	2017 Actual	2018 Actual	FY 2019 Budget	FY 2019 Projected	FY 2020 Budget
Personnel	1,035,136	1,055,895	1,070,250	1,058,700	1,129,200
Contracted Services	111,015	113,137	155,320	146,425	127,070
Special Projects	-	-	-	-	-
Supplies	11,142	12,445	12,100	10,600	12,100
Total	1,157,293	1,181,478	1,237,670	1,215,725	1,268,370

Marine Resource/Harbor Patrol	2017 Actual	2018 Actual	FY 2019 Budget	FY 2019 Projected	FY 2020 Budget
Personnel	111,727	49,387	105,800	57,006	118,500
Contracted Services	18,471	8,435	24,505	17,890	22,155
Special Projects					
Supplies	979	338	1,250	1,100	1,250
Total	131,177	58,160	131,555	75,996	141,905

Public Safety Reception	2017 Actual	2018 Actual	FY 2019 Budget	FY 2019 Projected	FY 2020 Budget
Personnel	28,636	25,461	33,900	30,600	34,500
Contracted Services	19,818	19,298	23,200	19,000	22,600
Special Projects	138,000	142,140	146,500	146,400	150,895
Supplies	96	420	250	200	250
Total	186,550	187,319	203,850	196,200	208,245

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

## Forecast

<b>Police</b>	<b>FY 2020 Budget</b>	<b>FY 2021 Forecast</b>	<b>FY 2022 Forecast</b>	<b>FY 2023 Forecast</b>
Personnel	1,129,200	1,171,125	1,209,187	1,242,439
Contracted Services	127,070	127,190	127,490	127,740
Special Projects	-	-	-	-
Supplies	12,100	12,450	12,650	13,000
<b>Total</b>	<b>1,268,370</b>	<b>1,310,765</b>	<b>1,349,327</b>	<b>1,383,179</b>

<b>Marine Resource/Harbor P</b>	<b>FY 2020 Budget</b>	<b>FY 2021 Forecast</b>	<b>FY 2022 Forecast</b>	<b>FY 2023 Forecast</b>
Personnel	118,500	126,800	130,944	133,836
Contracted Services	22,155	23,355	24,155	24,355
Special Projects				
Supplies	1,250	1,250	1,250	1,250
<b>Total</b>	<b>141,905</b>	<b>151,405</b>	<b>156,349</b>	<b>159,441</b>

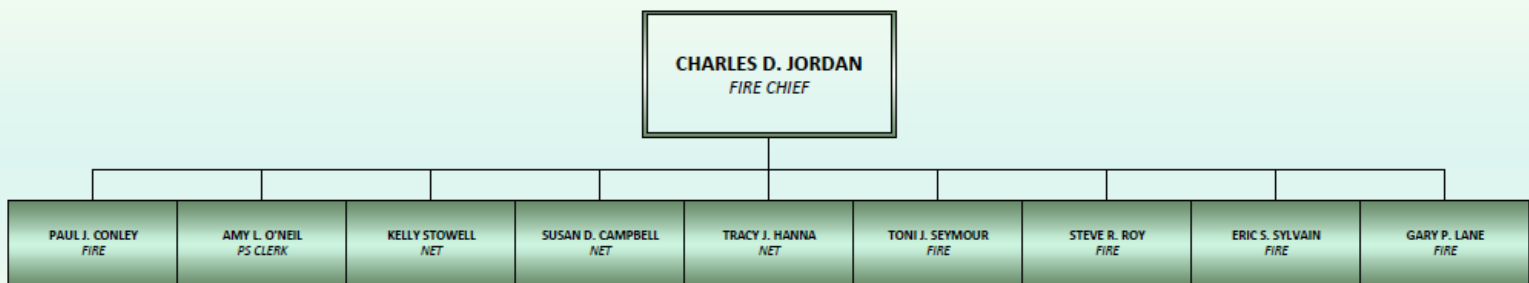
<b>Public Safety Reception</b>	<b>FY 2020 Budget</b>	<b>FY 2021 Forecast</b>	<b>FY 2022 Forecast</b>	<b>FY 2023 Forecast</b>
Personnel	34,500	35,363	36,423	37,243
Contracted Services	22,600	22,600	22,600	22,600
Special Projects	150,895	155,422	160,085	164,887
Supplies	250	300	325	325
<b>Total</b>	<b>208,245</b>	<b>213,684</b>	<b>219,433</b>	<b>225,055</b>

## Fire and Rescue Department

### Department Overview

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

### FIRE/RESCUE ORG CHART



### Major Accomplishments for FY 2018 and FY 2019

As the result of the work of a dedicated group of community members, subject matter experts and department heads, the rewrite of the Emergency Operations Plan (EOP) for the Town, after a few bumps in the road, is proceeding nicely. We intend to present the Plan to the Council by mid-summer 2019.

The new GMC service truck specified and purchased in late 2018 is working very well. As the result of a successful marketing campaign, the former service truck, a 2000 F-350 was sold to the highest bidder in April 2019 for \$13,555.55. This is a testament to the care that it received from the membership during its service life. Deputy Chief Conley was also able to see the defibrillator from Rescue 4 in late 2018.

After right-sizing the fleet, maintenance has continued with an overrun in the Rescue side of the ledger due to the light-duty nature of the ambulance chassis and continued need for tires and undercarriage work. We replaced several tires, a fuel tank and rear sway bars, on the operating units, and expended funds to ready the fourth ambulance (Rescue 4) for sale. However, even with several price adjustments, Rescue 4 remains unsold. Together with the Town Manager, we will be deliberating further discounts v. a trade-in along with Rescue 5 on the new unit to be purchased as part of the FY 2020 CIP.

As for the fire apparatus, the eight rear tires on Ladder 1 and four rear tires on Tank 2 were replaced and these necessary purchases accounted for approximately 25% of the appropriation.

In a sign of the times, six one-size-fits-all bullet proof vests were purchased, two for each active ambulance. These have become standard equipment for EMS crews.

For FY 2019, we were able to institute a sustainable staffing model to provide 24-hour coverage with four personnel, without the Fire Chief covering daily shifts, for the most part. Some shifts are being covered by the Chief when no other personnel are available or in certain situations to remain within the appropriation.

With great leadership and assistance from the Codes Enforcement Officer, a new Fire Prevention Ordinance was written and is in the process of moving its way through the Ordinance Committee.

In terms of day-to-day operations, we implemented a formal list of daily duties, institutionalizing the expectations of department employees on a regular, scheduled basis.

I would be remiss if I did not cite that the officers and staff continue to provide excellent service to the community with technical proficiency and in a caring manner.

### **FY 2020 Goals and Objectives**

The Department will look to implement a more aggressive, hands-on training schedule utilizing both in-house and outside instruction for all full-time, per diem, and call division firefighters. The Department will also look to participate in a study of the apparatus needs over a 25-year period, looking at Community needs, Regionalization of apparatus needs and deployment, Multi-use versus single-use vehicles, and appropriate maintenance programs for current and future apparatus.

The Department is looking to institute a program of cost recovery for the response of fire assets to motor vehicle crashes and implement an emergency medical services continuous quality improvement (EMS CQI) program.

### **Performance Measures**

<b>Council Goal:</b>		<b>Performance Measure:</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>FY 2017</b>	<b>FY 2018</b>
<b>Fire and Rescue Departments</b>	Prioritize, evaluate and control expenditures in operating and capital budgets to maintain a stable tax rate	Operating Costs for Fire Services per \$1,000 assessment	\$21.36	\$21.67	\$17.66	\$17.83	\$26.62
		Operating Costs for Rescue Services per \$1,000 assessment	\$15.48	\$14.35	\$14.53	\$14.31	\$14.67
	Maintain stable tax rate, while providing the highest quality of services possible within the resources available	Structure Fire Responses	28	24	21	15	
		Patients Transported	860	923	770	816	
		Emergency Bills Issued	860	923	770	750	

## Budget

<b>Fire</b>	<b>2017 Actual</b>	<b>2018 Actual</b>	<b>FY 2019 Budget</b>	<b>FY 2019 Projected</b>	<b>FY 2020 Budget</b>
Personnel	605,034	640,137	567,502	682,600	589,500
Contracted Services	50,217	61,446	72,400	71,150	88,600
Special Projects					
Supplies	26,187	29,246	19,250	20,750	19,200
<b>Total</b>	<b>681,438</b>	<b>730,829</b>	<b>659,152</b>	<b>774,500</b>	<b>697,300</b>

<b>Rescue</b>	<b>2017 Actual</b>	<b>2018 Actual</b>	<b>FY 2019 Budget</b>	<b>FY 2019 Projected</b>	<b>FY 2020 Budget</b>
Personnel	298,847	310,463	331,460	265,850	369,200
Contracted Services	38,722	51,902	50,770	57,900	56,190
Special Projects					
Supplies	37,993	32,197	43,800	35,450	41,800
<b>Total</b>	<b>375,562</b>	<b>394,562</b>	<b>426,030</b>	<b>359,200</b>	<b>467,190</b>

## Forecast

<b>Fire</b>	<b>FY 2020 Budget</b>	<b>FY 2021 Forecast</b>	<b>FY 2022 Forecast</b>	<b>FY 2023 Forecast</b>
Personnel	589,500	604,238	622,365	636,368
Contracted Services	88,600	80,700	81,450	81,450
Special Projects				
Supplies	19,200	19,500	19,500	19,750
<b>Total</b>	<b>697,300</b>	<b>704,438</b>	<b>723,315</b>	<b>737,568</b>

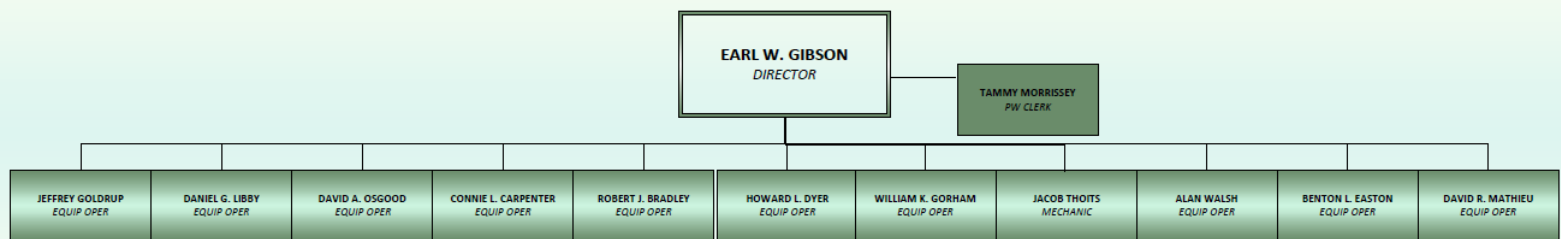
<b>Rescue</b>	<b>FY 2020 Budget</b>	<b>FY 2021 Forecast</b>	<b>FY 2022 Forecast</b>	<b>FY 2023 Forecast</b>
Personnel	369,200	378,430	389,783	398,553
Contracted Services	56,190	56,440	56,690	56,690
Special Projects				
Supplies	41,800	43,050	44,300	47,550
<b>Total</b>	<b>467,190</b>	<b>477,920</b>	<b>490,773</b>	<b>502,793</b>

## Public Works/Solid Waste

### Public Works Department Department Overview

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

#### PUBLIC WORKS ORG CHART



### Major Accomplishments for FY 2018 and FY 2019

The Public Works Department, in preparation for the reconstruction and pavement overlay, checked and replaced all of the drainage systems on Baker Rd. The base pavement on Baker Road (from Cedar Lane to the end) was completed in August 2018. The readjustment of driveway aprons on both South Freeport Road (from Smelt Brook to Porters Landing Road) and Curtis Road was completed in September 2018. In addition to these projects, the Public Works Department started and completed the construction of a new sidewalk on Snow Road, Elm Street and Justin's Way.

The following general overlay projects were completed in FY2019: Foster Avenue, Old Brunswick Road, Old County Road Extension, Daisy Drive, Tulip Avenue, Buttercup and Ware Road and the second half of the Public Safety parking lot. The Public Works Department was able to do general maintenance on Baker Road, Pleasant Hill, and much of Flying Point, Staples Point and Spar Cove Roads to include ditching, removal of winter sand build-up, removal of dead trees, and replacement of driveway culverts as needed. Winter time operations resulted in 42 events this year which brought us 74 inches of snow and required us to do 2 snow removals in the downtown area, bringing our snow dump to near full capacity.

### FY 2020 Goals and Objectives

Public Works also has the following projects planned: the final surface pavement for the portion of Baker Road from Cedar Lane to the end. In terms of general paving overlays, we are planning on doing Pownal Road (from Durham Road to Breezy Acres), Percy Street, Pratt Street, Richards Lane, Murch Road, Bragdon Road, Cove Road, Porters Landing and Fogg Point Road. Finally, the Public Works Department is planning to finish the general maintenance on Flying Point, Staples Point and Spar Cove Roads and also do ditching and maintenance on Grant Road, Rt 125/Wardtown Road from the Grant/Lunt Road intersection out to the Town line, and Sequoia Drive.

## Performance Measures

Council Goal:		Performance Measure:	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
<b>Public Works Roads Program</b>	Prioritize, evaluate and control expenditures in operating and capital budgets to maintain a stable tax rate	Operating Costs for Public Works Services per \$1,000 assessment	\$75.15	\$69.65	\$57.11	\$61.72	\$60.87
		Operating Costs for Town Engineering Services per \$1,000 assessment	\$5.55	\$5.17	\$4.68	\$4.42	\$4.53
		Operating Costs for Hunter Rd Field Services per \$1,000 assessment	\$5.02	\$5.63	\$4.61	\$4.45	\$4.42
		Average Overtime Dollars Per Driver	\$7,293.56	\$7,882.78	\$4,580.89	\$6,897.22	\$7,947.77
	Maintain stable tax rate, while providing the highest quality of services possible within the resources available	Inches of Snow Plowed	91	117	55	107	99
		Yards of Road Salt Used	1,920	1,579	1,420	1,305	1,450
		Yards of Sand Used	1,573	1,227	768	1,074	1,332
		Gallons of Liquid Calcium Chloride Applied	9,603	11,632	13,586	17,411	19,744

## Budget

Public Works General	2017 Actual	2018 Actual	FY 2019 Budget	FY 2019 Projected	FY 2020 Budget
Personnel	596,694	600,939	717,580	640,200	729,030
Contracted Services	151,570	192,121	166,950	171,618	172,250
Special Projects					
Supplies	23,679	25,312	27,000	29,050	27,000
Total	771,943	818,372	911,530	840,868	928,280

Public Works Summer Roads	2017 Actual	2018 Actual	FY 2019 Budget	FY 2019 Projected	FY 2020 Budget
Personnel	-	-	-	-	-
Contracted Services	-	-	-	-	-
Special Projects	467,586	439,346	443,100	421,800	443,100
Supplies	119,607	113,821	139,400	140,529	139,400
Total	587,193	553,167	582,500	562,329	582,500

Public Works Winter Roads	2017 Actual	2018 Actual	FY 2019 Budget	FY 2019 Projected	FY 2020 Budget
Personnel	-	-	-	-	-
Contracted Services	-	-	-	-	-
Special Projects	-	-	-	-	-
Supplies	157,842	168,624	171,000	157,900	171,500
Total	157,842	168,624	171,000	157,900	171,500

Public Works Tree & Park	2017 Actual	2018 Actual	FY 2019 Budget	FY 2019 Projected	FY 2020 Budget
Personnel	-	-	-	-	-
Contracted Services	8,000	14,159	8,000	8,000	8,000
Special Projects	-	-	-	-	-
Supplies	2,639	3,757	5,000	4,800	5,000
Total	10,639	17,916	13,000	12,800	13,000

Town Engineer	2017 Actual	2018 Actual	FY 2019 Budget	FY 2019 Projected	FY 2020 Budget
Personnel	86,527	94,198	102,800	102,400	107,100
Contracted Services	1,989	6,276	9,500	9,500	9,500
Special Projects	20,400	14,055	24,700	24,700	24,700
Supplies	495	1,440	300	300	300
Total	109,411	115,969	137,300	136,900	141,600

<b>HRF Fields Maintenance</b>	<b>2017 Actual</b>	<b>2018 Actual</b>	<b>FY 2019 Budget</b>	<b>FY 2019 Projected</b>	<b>FY 2020 Budget</b>
Personnel					
Contracted Services	110,257	113,088	116,500	119,500	117,500
Special Projects					
Supplies					
<b>Total</b>	<b>110,257</b>	<b>113,088</b>	<b>116,500</b>	<b>119,500</b>	<b>117,500</b>

## Forecast

<b>Public Works General</b>	<b>FY 2020 Budget</b>	<b>FY 2021 Forecast</b>	<b>FY 2022 Forecast</b>	<b>FY 2023 Forecast</b>
Personnel	729,030	767,500	790,525	808,312
Contracted Services	172,250	174,550	175,050	175,700
Special Projects				
Supplies	27,000	27,350	27,950	28,200
<b>Total</b>	<b>928,280</b>	<b>969,400</b>	<b>993,525</b>	<b>1,012,212</b>

<b>Public Works Summer Road</b>	<b>FY 2020 Budget</b>	<b>FY 2021 Forecast</b>	<b>FY 2022 Forecast</b>	<b>FY 2023 Forecast</b>
Personnel	-	-	-	-
Contracted Services	-	-	-	-
Special Projects	443,100	448,200	453,300	458,500
Supplies	139,400	139,400	139,400	139,400
<b>Total</b>	<b>582,500</b>	<b>587,600</b>	<b>592,700</b>	<b>597,900</b>

<b>Public Works Winter Road</b>	<b>FY 2020 Budget</b>	<b>FY 2021 Forecast</b>	<b>FY 2022 Forecast</b>	<b>FY 2023 Forecast</b>
Personnel	-	-	-	-
Contracted Services	-	-	-	-
Special Projects	-	-	-	-
Supplies	171,500	174,750	175,750	178,000
<b>Total</b>	<b>171,500</b>	<b>174,750</b>	<b>175,750</b>	<b>178,000</b>

<b>Public Works Tree &amp; Park</b>	<b>FY 2020 Budget</b>	<b>FY 2021 Forecast</b>	<b>FY 2022 Forecast</b>	<b>FY 2023 Forecast</b>
Personnel	-	-	-	-
Contracted Services	8,000	8,000	8,000	8,000
Special Projects	-	-	-	-
Supplies	5,000	5,000	5,000	5,000
<b>Total</b>	<b>13,000</b>	<b>13,000</b>	<b>13,000</b>	<b>13,000</b>

<b>Town Engineer</b>	<b>FY 2020 Budget</b>	<b>FY 2021 Forecast</b>	<b>FY 2022 Forecast</b>	<b>FY 2023 Forecast</b>
Personnel	107,100	109,778	113,071	115,615
Contracted Services	9,500	9,500	9,500	9,500
Special Projects	24,700	24,700	24,700	24,700
Supplies	300	300	300	300
<b>Total</b>	<b>141,600</b>	<b>144,278</b>	<b>147,571</b>	<b>150,115</b>

<b>HRF Fields Maintenance</b>	<b>FY 2020 Budget</b>	<b>FY 2021 Forecast</b>	<b>FY 2022 Forecast</b>	<b>FY 2023 Forecast</b>
Personnel				
Contracted Services	117,500	118,700	118,700	120,700
Special Projects				
Supplies				
<b>Total</b>	<b>117,500</b>	<b>118,700</b>	<b>118,700</b>	<b>120,700</b>

## Solid Waste and Recycling Center

### Department Overview

The Solid Waste/Recycling Department consists of the facility manager, one full-time, and several part-time employees under the supervision of the Town Engineer. The primary role of the department is the operation of the recycling center/transfer station on Hedgehog Mountain Road, and the operation of four satellite recycling (Silver Bullet) locations. The single-sort recycling materials are delivered to ecomaine recycling center in Portland for no fee (only subject to the market volatility), thereby in most cases reducing the cost of waste disposal Townwide.

### Major Accomplishments for FY 2018 and FY 2019

In the spring of 2018, ecomaine began to monitoring contamination levels of recycling loads. Recycling Center staff worked to educate residents on what ecomaine does and does not want in the recycling containers. Through education and monitoring, the Recycling Center has been able to maintain a steady 1% contamination rate for the recyclables in the single sort compactor. Representatives from ecomaine gave workshops on recycling which were well attended by residents.

Scale maintenance was also performed for delivery of bulky waste. The scale maintenance schedule is now adjusted to an annual schedule providing better long-term asset management and ensuring the integrity and reliability of this essential piece of equipment.

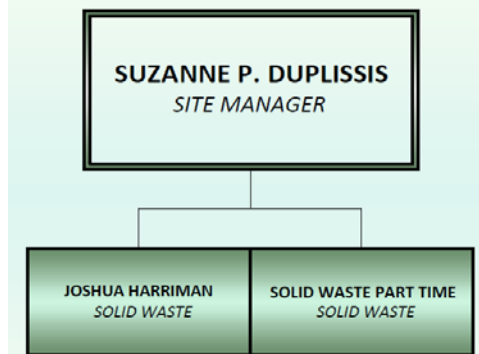
### FY 2020 Goals and Objectives

The Town has begun the design and permitting process for adding a second leachate collection tank which will decrease the number of times the tank must be emptied thus reducing disposal costs.

The Town will continue to explore methods for reducing contaminated recyclables since there will be new costs associated with these materials. These methods include:

- Identify the largest, most expensive sources of contamination
- Provide education workshops to residents and the Town Council
- Enhance the Town's existing education outreach campaign through signage, social media, satellite disposal monitoring, and person-to-person contact at the Transfer Station.

## SOLID WASTE ORG CHART



### Performance Measures

Council Goal:		Performance Measure:	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Solid Waste Department	Prioritize, evaluate and control expenditures in operating and capital budgets to maintain a stable tax rate	Operating Costs for Recycling Services per \$1,000 assessment	\$17.77	\$18.23	\$16.17	\$16.99	\$17.78
		Tons of Material Recycled in Silver Bullets	496	503	523	502	
		Tons of Material Disposed at ecomaine	1,583	1,510	1,502	1,558	
		Percent of Waste Recycled	33	36	37	37	
	Maintain stable tax rate, while providing the highest quality of services possible within the resources available	Tons Recycled by Pinetree	130	164	200	189	
		Tons of Recyclables Brought to the Recycling Center	184	178	162	183	
		Visits to the Recycling Center for Household Clean-Up Week	733	711	678	771	
		Tons of Electronic/Universal Waste Recycled	21	20	23	13	

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

## Budget

<b>Solid Waste/Recycling</b>	<b>2017 Actual</b>	<b>2018 Actual</b>	<b>FY 2019 Budget</b>	<b>FY 2019 Projected</b>	<b>FY 2020 Budget</b>
Personnel	118,140	107,639	96,500	106,310	136,200
Contracted Services	289,636	332,829	304,450	327,050	326,950
Special Projects					
Supplies	10,162	14,713	12,100	12,100	12,100
Total	417,938	455,181	413,050	445,460	475,250

## Forecast

<b>Solid Waste/Recycling</b>	<b>FY 2020 Budget</b>	<b>FY 2021 Forecast</b>	<b>FY 2022 Forecast</b>	<b>FY 2023 Forecast</b>
Personnel	136,200	158,250	162,998	166,665
Contracted Services	326,950	327,250	334,750	342,250
Special Projects				
Supplies	12,100	12,100	12,100	12,100
Total	475,250	497,600	509,848	521,015



*Photo Courtesy Town Staff*

## THE WINSLOW PARK FUND



*Photo Courtesy  
Town Staff*

## **The Winslow Park Special Revenue Fund**

### **Department Overview**

Since Adelaide Winslow Harb donated the Park in 1953, the Town has been operating the Park, and as the donation stipulates, placing all revenues generated into a special revenue fund. The Park generates approximately \$290,000 in annual camping and entrance fees, and average expenditures are approximately \$285,000 annually. The Park employs a manager, who lives at the Park year-round and approximately 15 summer gatehouse keepers and grounds people. The annual payroll and benefits for employees has historically been approximately \$160,000, and the remaining \$125,000 goes into grounds maintenance, utilities, and other requirements of maintaining a large waterfront Park, campground, and playground.

### **Major Accomplishments for FY 2018 and FY 2019**

The 2018-2019 FY saw a number of upgrades and maintenance projects happening at Winslow Park.

The park upgraded its reservation system for the summer of 2019. All camping reservations can now be made instantly online.

Renovations were completed on the house that was moved off of Pound of Tea Island and it was opened to the public as a community building. The new maintenance and wood shop was also completed over the summer and moved into. Maintenance staff continued to work on the farmhouse by painting and replacing more of the rotted window sills and siding.

A brand-new dock system was completed for the boat launch ramp at the park and installed in the spring of 2019. The Harb Cottage also saw refinishing of all of the downstairs flooring.

Work continued with trail and wooded area cleanup in spots that have seen significant storm damage in recent years.

### **FY 2020 Goals and Objectives**

Both the gatehouse and boathouse will be the main focuses of the upcoming fiscal year. Both have a number of deferred maintenance projects that have been pushed back with the larger construction projects over the past couple years.

The Boathouse is in need of window and door repairs, as well as a new deck.

The gatehouse, well in good shape, is in need of door repairs and cosmetic maintenance such as paint and trim.

The Harb Cottage will also see a replacement of the small back porch and upgrades in perimeter and walkway drainage.

Efforts to replace rotted wooden barriers with stone barricades or upgraded fencing will also continue.

## Performance Measures

Council Goal:		Performance Measure:	Calendar Year				
Winslow Park	Be active in maintaining a strong relationship with neighboring municipalities		2014	2015	2016	2017	2018
		Family Season Passes	484	499	530	500	516
		Daily Visitors	24,762	25,316	25,890	23,333	23,680

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

## Budget

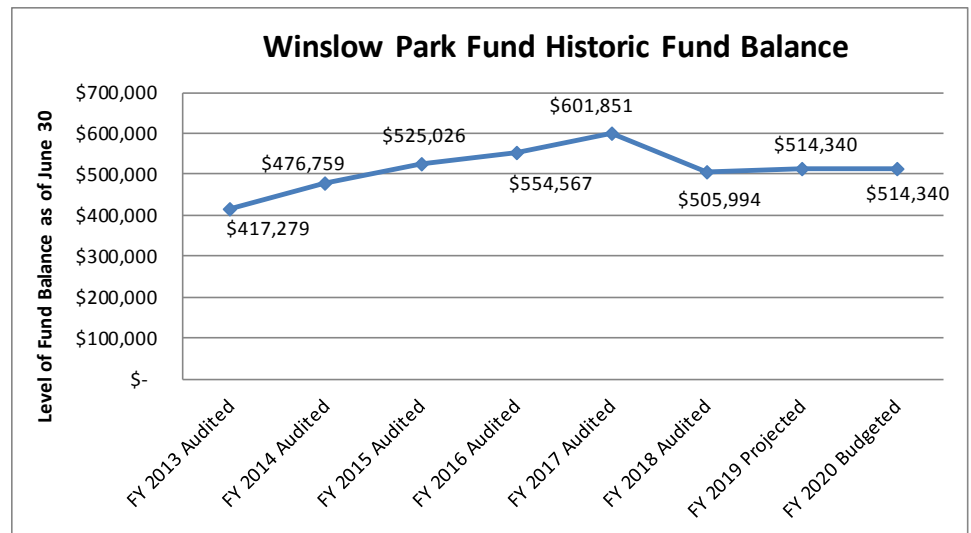
The Park's historic fund balance is shown from FY 2013 through the June 30<sup>th</sup>, 2020 budget in addition to a more detailed revenue and expenditure report. It is notable that during the FY 2018 fiscal year, the Park underwent large-scale capital projects, including the construction of a new garage and relocation of a new recreation hall (Pound of Tea Building). This is the reason for the decline in fund balance during that year.

Winslow Park										
	FY 2013 Audited	FY 2014 Audited	FY 2015 Audited	FY 2016 Audited	FY 2017 Audited	FY 2018 Audited	FY 2019 Projected	FY 2020 Budgeted		
Beginning Balance	\$ 369,701	\$ 417,279	\$ 476,759	\$ 525,026	\$ 554,567	\$ 601,851	\$ 505,994	\$ 514,340		
Revenue	\$ 273,639	\$ 284,006	\$ 279,828	\$ 284,861	\$ 298,386	\$ 290,936	\$ 310,200	\$ 316,540		
Expenditures	\$ 226,061	\$ 224,526	\$ 231,561	\$ 255,320	\$ 251,102	\$ 386,793	\$ 301,854	\$ 316,540		
Other Sources/(Uses)										
Ending Balance	\$ 417,279	\$ 476,759	\$ 525,026	\$ 554,567	\$ 601,851	\$ 505,994	\$ 514,340	\$ 514,340		
Change in Fund Balance	\$ 47,578	\$ 59,480	\$ 48,267	\$ 29,541	\$ 47,284	\$ (95,857)	\$ 8,346	\$ -		

Town of Freeport Summary of Revenues and Expenditures-Winslow Park Fund										
	Actual FY 2015	Actual FY 2016	Actual FY 2017	Actual FY 2018	Projected FY 2019	Budget FY 2020		Increase (Decrease)	% Change	
<b>Beginning Fund Balance</b>	\$ 476,759	\$ 525,026	\$ 554,567	\$ 601,851	\$ 505,994	\$ 514,340		\$8,346	1.65%	
<b>Revenues</b>										
Taxes										
Licenses, Permits, and Fees	\$ 279,828	\$ 284,861	\$ 298,386	\$ 290,936	\$ 310,200	\$ 316,540		\$6,340	2.04%	
Intergovernmental										
Charges for Service										
Fees and Fines										
Unclassified										
Investment Earnings										
<b>Total Revenues</b>	\$ 279,828	\$ 284,861	\$ 298,386	\$ 290,936	\$ 310,200	\$ 316,540		\$6,340	2.04%	
<b>Expenditures</b>										
General Government										
Public Safety										
Public Works										
Community Services	\$ 231,561	\$ 255,320	\$ 251,102	\$ 386,793	\$ 301,854	\$ 316,540		\$14,686	4.87%	
Education										
Insurance and Fringe Benefits										
Unclassified										
Debt Service										
<b>Total Expenditures</b>	\$ 231,561	\$ 255,320	\$ 251,102	\$ 386,793	\$ 301,854	\$ 316,540		\$14,686	4.87%	
<b>Other Financing Sources/(Uses)</b>										
<b>Change in Fund Balance</b>	\$ 48,267	\$ 29,541	\$ 47,284	\$ (95,857)	\$ 8,346	\$ -				
<b>Ending Fund Balance</b>	\$ 525,026	\$ 554,567	\$ 601,851	\$ 505,994	\$ 514,340	\$ 514,340		\$0	0.00%	

As seen in the above table, the Winslow Park fund's fund balance has historically increased annually, and declines are normally attributable to a large-scale capital project such as the new garage construction or fencing and barrier replacement project as in during FY 2018. The chart below is a graphic representation of the ending fund balances shown above. Below is the FY 2019 budget as passed by the Town council, and above is a basic revenue and expenditure worksheet showing the changes in fund balance from FY 2013-FY 2020 budget.

While the table above shows the FY 2014-FY 2020 actual (or budget) figures and fund balance computations, the table to the right shows the fund balance computations for the Fund since FY 2013. The natural increase in fund balance due to the inherent profitability in the Winslow Park operations is shown. During FY 2018, the Winslow Park commission approved fencing and barrier replacements, farmhouse renovations, and maintenance shop replacement. The FY 2019 fund balance is projected to increase again due to the projects being complete.



<b>Winslow Park</b>	2017 Actual	2018 Actual	2019 Projection	2020 Budget
Personnel	124,393	129,581	136,784	162,440
Contracted Services	60,528	64,535	76,370	94,100
Special Projects	44,165	168,597	66,500	37,000
Supplies	22,019	24,079	22,200	23,000
<b>Total</b>	<b>251,105</b>	<b>386,793</b>	<b>301,854</b>	<b>316,540</b>

## DESTINATION FREEPORT TAX INCREMENT FINANCING DISTRICT FUND



*Photo Courtesy Town Staff*

## **The Destination Freeport TIF Special Revenue Fund**

### **Fund Overview**

The Destination Freeport Tax Increment Financing Fund was created in 1999 to improve infrastructure in the downtown commercial area of Freeport. The Village was experiencing a large increase in lodging accommodations, and the Town felt it necessary to enhance the infrastructure and facilities in the downtown area. The idea was that Freeport was becoming a destination in Maine, as opposed to a daytime shopping location. People were now coming from all over the country to visit Freeport and stay overnight. The original TIF agreement with the State's Department of Economic and Community Development was a ten-year agreement. Since that time, however, the TIF has been extended twice, and the new expiration year is 2029. The TIF "cap", or the amount of property value to be "captured" and placed into the TIF account has increased to \$20 million annually. This is currently generating \$300,000 in annual increment, or TIF property tax revenue.

### **Major Accomplishments for FY 2018 and FY 2019**

Over the past three years, the TIF funds have mainly been used for sidewalk improvements in Main Street and surrounding eligible streets in the downtown area, including replacement of the sidewalk detectable panels. However, in 2014 an interesting development in the Destination Freeport TIF district is that the Town Council shifted its contribution to the Town's economic development agencies (Chamber of Commerce and Freeport Economic Development Corporation) from the general fund (for FEDC) to the TIF fund. This is an eligible expense, and the Council felt it was more appropriate to expend funds on economic development from the TIF district fund. In FY 2019 the TIF funds were also used to purchase a sidewalk plow (\$75,000) for street maintenance, decorative street light fixtures (\$28,600) for Main Street, and \$20,000 for the Arts and Cultural Alliance of Freeport (ACAF) for a PT position to assist them with the execution of their cultural plan.

### **FY 2020 Goals and Objectives**

The TIF fund is not a "department" as there are in other funds, so goals and objectives will be listed as the projects to be completed. The fund will be funding economic development during FY 2020 along with replacing eight sidewalk ramp detectable panels in the downtown. In addition, Council has agreed to provide ACAF with funding in the amount of \$133,000 to pursue an arts and cultural center in the downtown district. ACAF is looking to enter into a lease with the local church to remodel their facility to accommodate the arts in addition to their existing worship.

### **Performance Measures**

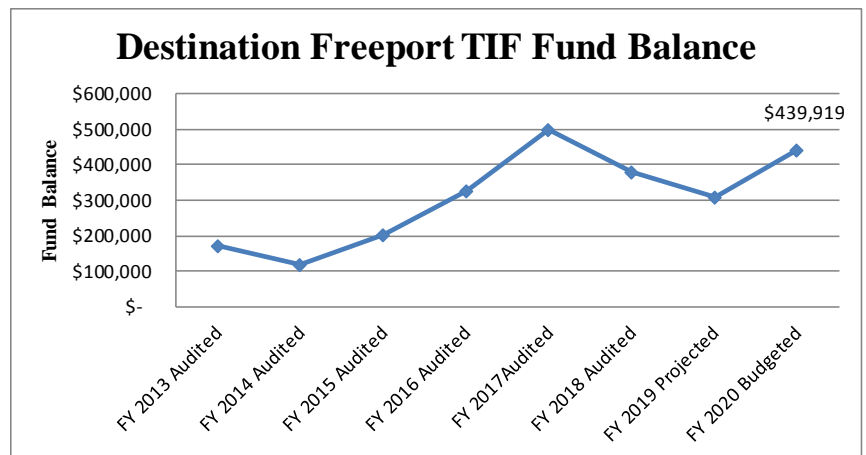
While the Destination Freeport TIF fund increment is used each year to improve the downtown area and promote economic development Town wide, it would not be appropriate to list performance measures for the TIF fund. The fund does not have any dedicated employees, and the economic development agencies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

## Budget

The Destination Freeport five-year TIF program budget was adopted by the Town Council on April 23<sup>rd</sup>, 2019, and the budget is scheduled to be adopted on June 18<sup>th</sup>, 2019. The budget includes sidewalk improvements, ACAF funding for a performing arts center, economic development contributions, and a \$20,000 credit enhancement payment to the developer of the Nordica Theatre project. The TIF fund's fund balance would not be benchmarked as other special revenue funds, as it routinely contains capital projects of different sizes. A fund balance comparison from FY 2013-FY 2020 budgeted is included here for reference, but the fluctuation is always due to the size of the capital projects in the fund. It is notable that the FY 2020 budget includes a budgeted increase in fund balance of \$130,000; this is due in part to the large capital improvements in the fund relative to the tax increment for the upcoming year.

Destination Freeport TIF Fund										
	FY 2013 Audited	FY 2014 Audited	FY 2015 Audited	FY 2016 Audited	FY 2017 Audited	FY 2018 Audited	FY 2019 Projected	FY 2020 Budgeted		
Beginning Balance	\$ 243,978	\$ 170,891	\$ 116,704	\$ 202,206	\$ 326,069	\$ 499,734	\$ 377,519	\$ 309,919		
Revenue	\$ 262,650	\$ 269,450	\$ 268,600	\$ 307,980	\$ 307,473	\$ 299,000	\$ 301,000	\$ 301,000		
Expenditures	\$ 335,737	\$ 323,637	\$ 183,098	\$ 184,117	\$ 133,808	\$ 421,215	\$ 368,600	\$ 171,000		
Other Sources/(Uses)										
Ending Balance	\$ 170,891	\$ 116,704	\$ 202,206	\$ 326,069	\$ 499,734	\$ 377,519	\$ 309,919	\$ 439,919		
Change in Fund Balance	\$ (73,087)	\$ (54,187)	\$ 85,502	\$ 123,863	\$ 173,665	\$ (122,215)	\$ (67,600)	\$ 130,000		

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



Town of Freeport Summary of Revenues and Expenditures-Destination Freeport TIF Fund										
	Actual FY 2015	Actual FY 2016	Actual FY 2017	Actual FY 2018	Projected FY 2019	Budget FY 2020		Increase (Decrease)	% Change	
Beginning Fund Balance	\$ 116,704	\$ 202,206	\$ 326,069	\$ 499,734	\$ 377,519	\$ 309,919		-\$67,600	-17.91%	
<b>Revenues</b>										
Taxes	\$ 268,600	\$ 307,980	\$ 307,473	\$ 299,000	\$ 301,000	\$ 301,000		\$0	0.00%	
Licenses, Permits, and Fees										
Intergovernmental										
Charges for Service										
Fees and Fines										
Unclassified										
Investment Earnings										
<b>Total Revenues</b>	\$ 268,600	\$ 307,980	\$ 307,473	\$ 299,000	\$ 301,000	\$ 301,000		\$0	0.00%	
<b>Expenditures</b>										
General Government										
Public Safety										
Public Works										
Community Services										
Education										
Insurance and Fringe Benefits										
Unclassified	\$ 183,098	\$ 184,117	\$ 133,808	\$ 421,215	\$ 368,600	\$ 171,000		-\$197,600	-53.61%	
Debt Service										
<b>Total Expenditures</b>	\$ 183,098	\$ 184,117	\$ 133,808	\$ 421,215	\$ 368,600	\$ 171,000		-\$197,600	-53.61%	
<b>Other Financing Sources/(Uses)</b>										
<b>Change in Fund Balance</b>	\$ 85,502	\$ 123,863	\$ 173,665	\$ (122,215)	\$ (67,600)	\$ 130,000		\$197,600		
<b>Ending Fund Balance</b>	\$ 202,206	\$ 326,069	\$ 499,734	\$ 377,519	\$ 309,919	\$ 439,919		\$130,000	41.95%	

The next table below shows the Destination Freeport's FY 2020 capital budget for a reference point in addition to the FY 2019-FY 2024 adopted five-year program (planning document). While the appropriation for the budget has not yet been done, the intention is that the first year of the five-year program document becomes the appropriation and budget for the fiscal year.

	<u>FY19 Projected</u>	<u>Manager Proposed</u>	<u>Council Approved</u>
<u>FY 2020</u>			
1 Sidewalk ramp detectable panel replacement (8)	6,000	6,000	6,000
2 Sidewalk-School St-SW Side, Main to Middle St (4500 sq.ft)	45,000	45,000	-
3 ACAF Performing Arts Center	-	-	133,000
4 Freeport Economic Development Corporation	100,000	100,000	100,000
Total FY 2020	151,000	151,000	239,000

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

**FY 2019 Adopted**

	<u>Manager</u>	<u>Council</u>	<u>Council</u>
	<u>Proposed</u>	<u>Approved CIP</u>	<u>Appropriated</u>
<u>FY 2019</u>			
1 Sidewalk Improvements - Main St, East side, West St. to Town Hall Dr (3500 sq.ft)	35,000	35,000	35,000
2 Sidewalk-Main St West St to Holbrook St (8400 sq.ft)	84,000	84,000	84,000
3 Sidewalk ramp detectable panel replacement (8)	6,000	6,000	6,000
4 Sidewalk Plow (shared with PWR)	75,000	75,000	75,000
5 ACAF PT Position Fullfillment	-	20,000	20,000
6 Decorative Street Lights	-	-	28,600
7 Freeport Economic Development Corporation	100,000	100,000	100,000
Total FY 2019	300,000	320,000	348,600

**FY 2020-2024 Proposed**

	<u>FY19</u>	<u>Manager</u>	<u>Council</u>	<u>Council</u>
	<u>Projected</u>	<u>Proposed</u>	<u>Approved</u>	<u>Appropriated</u>
<u>FY 2020</u>				
1 Sidewalk ramp detectable panel replacement (8)	6,000	6,000	6,000	
2 Sidewalk-School St-SW Side, Main to Middle St (4500 sq.ft)	45,000	45,000	-	
3 ACAF Performing Arts Center	-	-	133,000	
4 Freeport Economic Development Corporation	100,000	100,000	100,000	
Total FY 2020	151,000	151,000	239,000	-

FY 2021

1 Sidewalk-Main St. - NW Side, Key Bank to Post Office (4500 sq.ft)	45,000	-		
2 Sidewalk-School St-SW Side, Main to Middle St (4500 sq.ft)	-	45,000		
3 Snowblower/Loader (Shared with TIF - 50%)	60,000	60,000		
4 Freeport Economic Development Corporation	100,000	100,000		
Total FY 2021	205,000	205,000		-

FY 2022

1 Sidewalk - West St.- N. Side, Main St. to Depot St. (4500 sq.ft)	45,000	-		
2 Sidewalk-Main St. - NW Side, Key Bank to Post Office (4500 sq.ft)	-	45,000		
3 Freeport Economic Development Corporation	100,000	100,000		
Total FY 2022	145,000	145,000		-

FY 2023

1 Sidewalk - Park St. from Bow St. to Hilton (4500 sq.ft)	45,000	-		
2 Sidewalk - West St.- N. Side, Main St. to Depot St. (4500 sq.ft)	-	45,000		
3 Sweeper (Shared with PWR - 50%)	110,000	110,000		
4 Freeport Economic Development Corporation	100,000	100,000		
Total FY 2023	255,000	255,000		-

FY 2024

1 Sidewalk Improvement Reserve	100,000	-		
2 Sidewalk - Park St. from Bow St. to Hilton (4500 sq.ft)	-	45,000		
3 Freeport Economic Development Corporation	100,000	100,000		
Total FY 2023	200,000	145,000		-

TIF Funds Available:

Unobligated Balance 6/30/18	\$ 377,519
Property Taxes Raised FY19	\$ 301,000
FY 2019 Projects	\$ (248,600)
Economic Development	\$ (100,000)
Funds Committed for Theater Payment - Contract thru FY22	\$ (20,000)
Available 07/01/2019	\$ 309,919

## NON-EMERGENCY TRANSPORT FUND



*Photo Courtesy Town Staff*

## **The Nonemergency Transport Enterprise Fund**

### **Fund Overview**

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

### **Major Accomplishments for FY 2018 and FY 2019**

The Fire and Rescue Department implemented a new staffing template in FY 2016. It allowed for four (4) cross trained fire rescue personnel to be available at the station 24 hours a day to answer all calls for service, fire rescue and transports. This had been a goal since the inception of the NET fund in 2000. Throughout the year staff worked on making this the most efficient and effective model possible to be compliant with the service needs of the community and local areas as well as keeping costs down. Unfortunately in FY 2016 it was realized that the NET program would not fully recover from the loss in revenue resulting from the Parkview Hospital bankruptcy and closure. The Department then took the initiative to eliminate the third truck (daytime transfer crew) as well as to reduce the staffing model. In the Fall of FY 2017 it became evident that even the reduced program of staffing was going to overrun the budget significantly and the model was further adjusted.

During FY 2018 and FY 2019 the Department maintained the portions of the NET program which provided services to Freeport residents and/or provided financial gain to help offset the impact upon the General Fund.

In July 2018, we were able to add the City of Rockland to our list of billing clients with no addition to staffing and without current accounts suffering. This should add approximately \$20,000 in revenue to the NET Program and is a testament to the hard work of the office staff. I am pleased to report that the City of Rockland is so pleased with our efforts that they will be forwarding their receivables to us to work through beginning July 1, 2019, providing an additional revenue source.

### **FY 2020 Goals and Objectives**

The Department is continuing efforts to provide excellent service to our billing clients. The continuation with current operations in support of Freeport Fire Rescue and the citizens of the Town of Freeport who require transfer versus transport services.

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

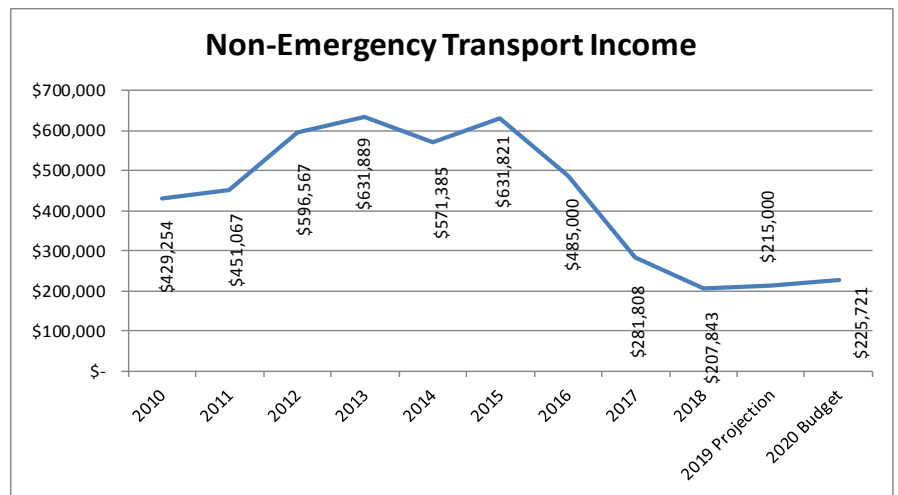
## Performance Measures

	Council Goal:	Performance Measure:	2014	2015	2016	2017	2018
Non-Emergency Transport	Be active in maintaining a strong relationship with neighboring municipalities	Non-Emergency Patients Transported	1,135	753	327	201	364
		Billing Service Billed Runs	9,290	6,477	6,357	6,204	6,059

## Budget

NET Program	2017 Actual	2018 Actual	FY 2019 Projection	FY 2020 Budget
Personnel	211,479	197,216	187,085	199,000
Contracted Services	27,352	13,285	17,800	18,300
Special Projects	11,039	6,421	6,421	6,421
Supplies	3,183	2,722	1,500	2,000
Transfer to General Fund	-	-	-	-
<b>Total</b>	<b>253,053</b>	<b>219,643</b>	<b>212,806</b>	<b>225,721</b>

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



NET Fund										
	FY 2013 Audited	FY 2014 Audited	FY 2015 Audited	FY 2016 Audited	FY 2017 Audited	FY 2018 Audited	FY 2019 Projected	FY 2020 Budgeted		
Beginning Balance	\$ 137,887	\$ 247,560	\$ 279,254	\$ 203,718	\$ (256,621)	\$ (225,681)	\$ (237,513)	\$ (235,319)		
Revenue	\$ 631,889	\$ 571,385	\$ 631,822	\$ 256,294	\$ 281,808	\$ 207,843	\$ 215,000	\$ 225,721		
Expenditures	\$ 522,216	\$ 558,903	\$ 657,358	\$ 666,633	\$ 250,868	\$ 219,675	\$ 212,806	\$ 225,721		
Other Sources/(Uses)	\$ -	\$ 19,212	\$ (50,000)	\$ (50,000)	\$ -	\$ -	\$ -			
Ending Balance	\$ 247,560	\$ 279,254	\$ 203,718	\$ (256,621)	\$ (225,681)	\$ (237,513)	\$ (235,319)	\$ (235,319)		
Change in Fund Balance	\$ 109,673	\$ 31,694	\$ (75,536)	\$ (460,339)	\$ 30,940	\$ (11,832)	\$ 2,194	\$ -		

Town of Freeport Summary of Revenues and Expenses-Nonemergency Transport Fund										
	Actual FY 2015	Actual FY 2016	Actual FY 2017	Actual FY 2018	Projected FY 2019	Budget FY 2020	Increase (Decrease)	% Change		
Beginning Net Assets	\$ 279,254	\$ 203,718	\$ (256,621)	\$ (225,681)	\$ (237,513)	\$ (235,319)	\$ 2,194	-0.92%		
<b>Revenues</b>										
Taxes										
Licenses, Permits, and Fees										
Intergovernmental										
Charges for Service	\$ 631,822	\$ 256,294	\$ 281,808	\$ 207,843	\$ 215,000	\$ 225,721	\$ 10,721	4.99%		
Fees and Fines										
Unclassified										
Investment Earnings										
<b>Total Revenues</b>	\$ 631,822	\$ 256,294	\$ 281,808	\$ 207,843	\$ 215,000	\$ 225,721	\$ 10,721	4.99%		
<b>Expenditures</b>										
General Government										
Public Safety	\$ 657,358	\$ 666,633	\$ 250,868	\$ 219,675	\$ 212,806	\$ 225,721	\$ 12,915	6.07%		
Public Works										
Community Services										
Education										
Insurance and Fringe Benefits										
Unclassified										
Debt Service										
<b>Total Expenditures</b>	\$ 657,358	\$ 666,633	\$ 250,868	\$ 219,675	\$ 212,806	\$ 225,721	\$ 12,915	6.07%		
<b>Other Financing Sources/(Uses)</b>	\$ (50,000)	\$ (50,000)	\$ -	\$ -	\$ -	\$ -				
<b>Change in Net Assets</b>	\$ (75,536)	\$ (460,339)	\$ 30,940	\$ (11,832)	\$ 2,194	\$ -				
<b>Ending Net Assets</b>	\$ 203,718	\$ (256,621)	\$ (225,681)	\$ (237,513)	\$ (235,319)	\$ (235,319)	\$ -			

## THE CAPITAL PROJECTS FUND



*This is a photo of the road conditions on Pownal Road. It is scheduled to be overlaid through the FY 2020 capital plan and appropriation.*

*Photo Courtesy Town Staff*

# The Capital Projects Fund

## Fund Overview

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

<b>Town of Freeport</b>							
<b>Summary of Revenues and Expenditures-Capital Projects Fund</b>							
	Actual FY 2015	Actual FY 2016	Actual FY 2017	Actual FY 2018	Projected FY 2019	Budget FY 2020	
Beginning Fund Balance	\$ 3,299,359	\$ 4,257,562	\$ 3,444,500	\$ 4,251,387	\$ 3,994,306	\$ 3,994,306	
<b>Revenues</b>							
Taxes							
Licenses, Permits, and Fees							
Intergovernmental							
Charges for Service							
Fees and Fines							
Unclassified	\$ 1,620	\$ 530,292	\$ 59,466	\$ 190,322	\$ -	\$ -	
Investment Earnings							
<b>Total Revenues</b>	\$ 1,620	\$ 530,292	\$ 59,466	\$ 190,322	\$ -	\$ -	
<b>Expenditures</b>							
General Government							
Public Safety							
Public Works							
Community Services							
Education							
Insurance and Fringe Benefits							
Unclassified							
Capital Outlay	\$ 1,426,917	\$ 2,745,956	\$ 907,179	\$ 1,772,437	\$ 1,149,500	\$ 936,725	
Debt Service							
<b>Total Expenditures</b>	\$ 1,426,917	\$ 2,745,956	\$ 907,179	\$ 1,772,437	\$ 1,149,500	\$ 936,725	
<b>Other Financing Sources/(Uses)</b>	\$ 2,383,500	\$ 1,402,602	\$ 1,654,600	\$ 1,325,034	\$ 1,149,500	\$ 936,725	
<b>Change in Fund Balance</b>	\$ 958,203	\$ (813,062)	\$ 806,887	\$ (257,081)	\$ -	\$ -	
<b>Ending Fund Balance</b>	\$ 4,257,562	\$ 3,444,500	\$ 4,251,387	\$ 3,994,306	\$ 3,994,306	\$ 3,994,306	

Capital Projects Fund										
	FY 2013 Audited	FY 2014 Audited	FY 2015 Audited	FY 2016 Audited	FY 2017 Audited	FY 2018 Audited	FY 2019 Projected	FY 2020 Budgeted		
Beginning Balance	\$ 2,971,900	\$ 2,568,698	\$ 3,299,359	\$ 4,257,562	\$ 3,444,500	\$ 4,251,387	\$ 3,994,306	\$ 3,994,306		
Revenue	\$ 376,722	\$ 114,766	\$ 1,620	\$ 530,292	\$ 59,466	\$ 190,322	\$ -	\$ -		
Expenditures	\$ 2,012,099	\$ 976,839	\$ 1,426,917	\$ 2,745,956	\$ 907,179	\$ 1,772,437	\$ 1,149,500	\$ 936,725		
Other Sources/(Uses)	\$ 1,232,175	\$ 1,592,734	\$ 2,383,500	\$ 1,402,602	\$ 1,654,600	\$ 1,325,034	\$ 1,149,500	\$ 936,725		
Ending Balance	\$ 2,568,698	\$ 3,299,359	\$ 4,257,562	\$ 3,444,500	\$ 4,251,387	\$ 3,994,306	\$ 3,994,306	\$ 3,994,306		
Change in Fund Balance	\$ (403,202)	\$ 730,661	\$ 958,203	\$ (813,062)	\$ 806,887	\$ (257,081)	\$ -	\$ -		

The Town has a sophisticated and well-planned set of reserve funds and methods of funding and benchmarking these funds. The reserve funds were established approximately 30 years ago, and are currently funded through transfers from the cellular telephone tower leases throughout Town by \$175,000 annually. The old Town library building which was leased to retailer Abercrombie and Fitch historically transferred an additional \$175,000 annually; however, this lease agreement was not renewed in FY 2019 and the Town is currently going through a public process to occupy the space. In addition, any amount above the minimum fund balance that exists as of the end of the fiscal year may be transferred to the reserves after the Town Council is notified of the amount and has a chance to discuss all options for the funds. The Town Council established an energy reserve, and each year half of all energy savings are to be transferred to that reserve fund. In addition, the Town's investment policy dictates that the reserve funds are to be invested 75 percent in fixed income and 25 percent in equity funds. The income from these funds is directed back to the fund, and allocated based upon the percentages of total of each reserve fund. The reserve funds are benchmarked to ensure that each fund is adequately funded in order to complete improvements and replacements as scheduled; the benchmark guidelines are the sum of the five-year plan or 20 percent of the 20-year replacement schedule. Reserve benchmarks are always trailing by one year, as staff uses the audited reserve balances for benchmarking purposes. For example, the 6/30/2018 reserve balances' benchmarks are the sum of the FY 2020-FY 2024 five-year and FY 2020-FY 2040 replacement schedule. The reason for this is that the financial statements for FY 2018 are released in December (or soon thereafter) of 2018; the FY 2020 capital budgeting season begins in March and April of 2019. In addition, historically, the capital plan had been completed on an annual basis. However, a strict reading of the Town's Charter required this to change to run concurrently with the operating budget. Benchmarks are listed below and compared with the FY 2020 adopted capital budget:

Town of Freeport Reserve Funds Draft Reserve Balances 12/31/2018 For Funds Used in the Capital Planning Process	
Police	429,106
Fire	738,305
Rescue	764,722
Public Works	921,586
Solid Waste	161,144
Comprehensive Town Improvements	762,904
Municipal Facilities	832,731
Cable	454,556
Other	39,012

## Major Projects from the Last Five Years

The FY 2015 and FY 2016 capital budgets were among the largest in recent years, as the preceding budgets were smaller than normal due to tough economic times. The five-year capital plan history is listed below with some highlighted projects from those years. The FY 2020 program is relatively small in comparison at just under \$1.0 million.

Capital Projects Fund - Historic Budgets for Comparison to FY 2020							
Department	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
Police	\$ 25,000	\$ 86,000	\$ 88,000	\$ 155,400	\$ 147,000	\$ 48,000	110,000
Fire	\$ 15,000	\$ 50,000	\$ 750,000	\$ 95,000	\$ -	\$ 67,000	0
Rescue	\$ 189,000	\$ 214,000	\$ 196,000	\$ 110,000	\$ -	\$ 20,000	285,000
Public Works	\$ 276,500	\$ 45,000	\$ 223,000	\$ 221,000	\$ 115,000	\$ 240,000	150,000
Solid Waste	\$ 30,000	\$ 12,000	\$ 170,000	\$ -	\$ 50,000	\$ 15,000	17,000
Comprehensive Town Improvements	\$ 235,600	\$ 1,590,000	\$ 681,000	\$ 570,000	\$ 1,064,500	\$ 425,000	236,000
Municipal Facilities	\$ 84,000	\$ 191,500	\$ 165,500	\$ 221,200	\$ 345,500	\$ 330,500	83,550
Cable	\$ 19,000	\$ 36,000	\$ 3,000	\$ 35,000	\$ 132,600	\$ 4,000	58,600
Other	\$ 71,000	\$ 16,000	\$ 25,000	\$ 5,000	\$ -	\$ -	27,575
<b>Total</b>	<b>\$ 945,100</b>	<b>\$ 2,240,500</b>	<b>\$ 2,301,500</b>	<b>\$ 1,412,600</b>	<b>\$ 1,854,600</b>	<b>\$ 1,149,500</b>	<b>\$ 967,725</b>

Among the large projects in recent years include the \$1.3 million reconstruction of the Wardtown Road, or Route 125. The program included 2.49 miles of reconstruction work; the State Department of Transportation partnered with the Town and contributed \$500,000 to the reconstruction effort. The additional \$800,000 came from Town reserves. As part of the new Hunter Road Fields recreation facility, there are required stormwater improvements that were made as part of the Department of Environmental Protection permitting process. The total of this appropriation during FY 2014 was \$59,000, and the total in the FY 2015 budget was \$138,000. These funds were also appropriated from Town reserves. In FY 2016 the Town appropriated \$750,000 for a new fire apparatus, Engine 3 which is a 2015 Pierce Quantum 214, along with \$430,000 for reconstruction work on Litchfield Road. Continuing in FY 2017, the Town appropriated to also reconstruct South Freeport Village Road at \$310,000 along with another PACTS (Portland Area Comprehensive Transportation System) Project to overlay South Freeport Road in the DOT “urban Compact” area from Dunning Boatyard to Smelt Brook Road for \$460,000 with \$200,000 coming from PACTS. FY 2018 also saw large road projects including the reconstruction of Curtis Road for \$500,000 and overlay paving on Lower Main Street for \$200,000. For FY 2019, road projects continued with the reconstruction of Baker Road for \$350,000 along with a new loader and roof for Public Works at \$255,000.

## FY 2020 Goals and Objectives

Each project scheduled for FY 2020 has individual goals and objectives, and these are listed with each item in addition to their impact on the operating budget, if applicable.

## Performance Measures

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

## Budget

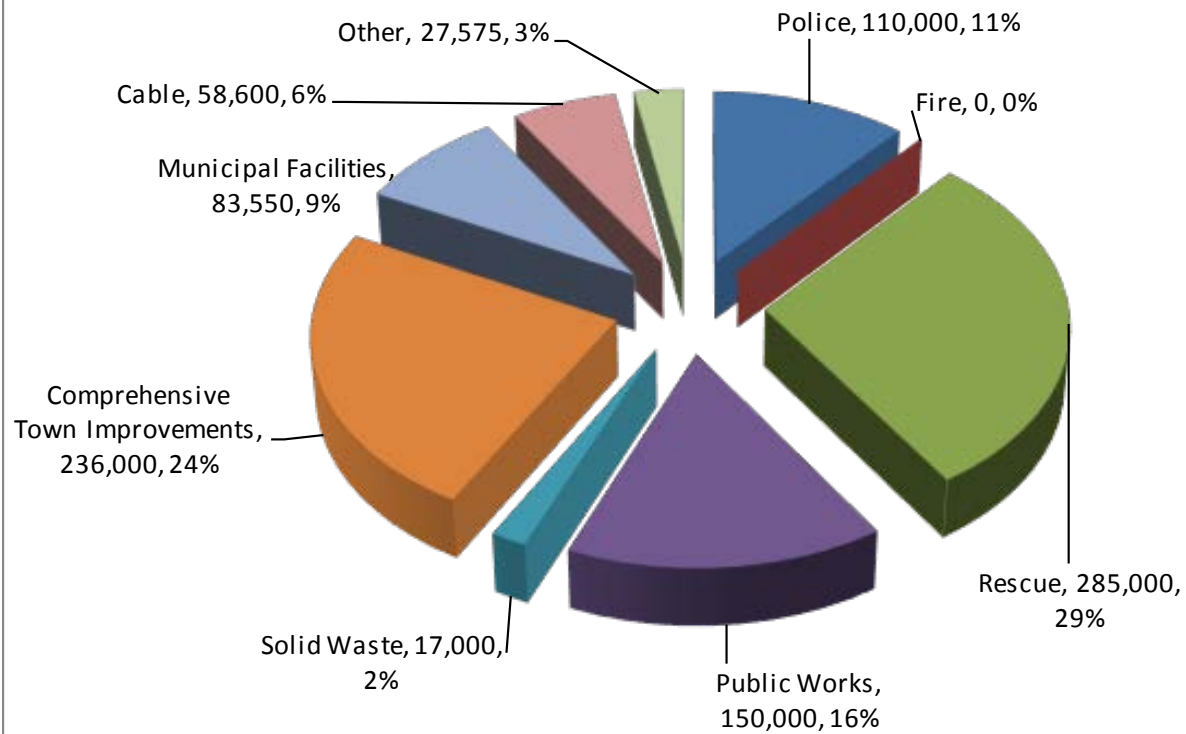
The FY 2020 budget as adopted by the Town Council is listed below in summary, and in detail on the pages that follow.

### Town of Freeport Summary of Funding Sources FY 2020 Capital Program

	FY 2019	FY 2020			Funding Source				
	Council <u>Approved</u>	Manager <u>Proposed</u>	Council <u>Approved</u>	Council <u>Appropriated</u>	<u>Reserve</u>	<u>Bond</u>	<u>Fund Balance</u>	<u>TIF</u>	<u>Other</u>
<b>Police</b>	48,000	110,000	110,000	110,000	110,000				
<b>Fire</b>	67,000	-	-	-	-				
<b>Rescue</b>	20,000	285,000	285,000	285,000	285,000				
<b>Public Works</b>	240,000	150,000	150,000	150,000	150,000				
<b>Solid Waste</b>	15,000	17,000	17,000	17,000	17,000				
<b>Comprehensive Town Imp.</b>	425,000	220,000	236,000	236,000	236,000				
<b>Municipal Facilities</b>	330,500	83,550	83,550	83,550	83,550				
<b>Cable</b>	4,000	58,600	58,600	58,600	58,600				
<b>Other</b>	-	62,575	27,575	27,575	27,575				
<b>Destination Freeport TIF</b>	348,600	151,000	239,000	239,000				239,000	
<b>Total</b>	<b>1,498,100</b>	<b>1,137,725</b>	<b>1,206,725</b>	<b>1,206,725</b>	<b>967,725</b>	<b>-</b>	<b>-</b>	<b>239,000</b>	<b>-</b>

The detail of each department's capital plan is listed below; the article number is used as a reference for the Town Council during the deliberation and adoption process. The capital plan is discussed and finally adopted by article. The pie chart below shows each article and its percentage of the total FY 2020 capital budget. This gives the Town Council and public the ability to put each department's request into perspective relative to the other FY 2020 improvements and projects. The tables and charts below show each department's five-year capital plan (FY 2020-FY 2024) plus the amount of each FY 2020 budget in relation to the December 31<sup>st</sup>, 2018, as used as a "draft" reserve balance from which the funds will be transferred for expenditure.

## FY 2020 Capital Improvement Program



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

## Article 1-Police Department Capital Improvement Plan and Appropriation

The Police Department's FY 2019 appropriation is listed below for the Town Council's point of reference; the FY 2020-FY 2024 capital improvements program was adopted on April 23<sup>rd</sup>; the FY 2020 appropriation will be made on June 18<sup>th</sup> along with all other capital appropriations and the operating budget.

### POLICE DEPARTMENT ARTICLE I

#### **FY 2019 Adopted**

	Department <u>Proposed</u>	Manager <u>Proposed</u>	Council <u>Adopted</u>
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##### FY 2019

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

#### **FY 2020-2024 Proposed**

	<u>FY19 Projection</u>	<u>Manager Proposed</u>	<u>Council Approved</u>	<u>Council Appropriated</u>
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<u>FY 2020</u>				
1	New K-9 SUV and Changeover Equipment	38,000	45,000	45,000
2	New Patrol SUV and Changeover Equipment	38,000	50,000	50,000
3	Special Enforcement Boat & Motor	-	5,000	5,000
4	Replace Bullet-Proof Vests	20,000	10,000	10,000
Total FY 2020		96,000	110,000	110,000

##### FY 2021

1	New Patrol SUV and Changeover Equipment	50,000	50,000	
Total FY 2021		50,000	50,000	-

##### FY 2022

1	New Patrol SUV and Changeover Equipment	50,000	50,000	
Total FY 2022		50,000	50,000	-

##### FY 2023

1	New Patrol SUV and Changeover Equipment	50,000	50,000	
Total FY 2023		50,000	50,000	-

##### FY 2024

1	New Patrol SUV and Changeover Equipment	50,000	50,000	
Total FY 2024		50,000	50,000	-

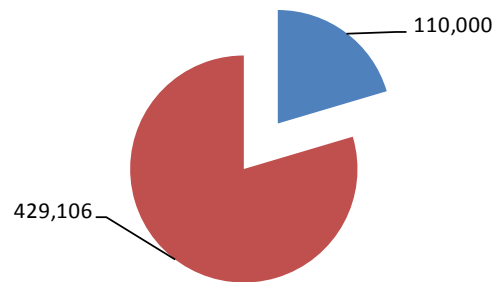
12/31/2018 Reserve Balances	429,106
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The projects authorized and subsequently approved by the Town Council is the purchase of two new patrol vehicles and the changeover equipment as well as the replacement of the department's bullet-proof vests and the special enforcement boat/motor.

#### **New K-9 SUV & Changeover**

**Equipment:** Staff is recommending replacing the 2015 K-9 SUV with changeover equipment to a 2019 Ford Explorer SUV. The 2015 Ford Explorer has over 90,000 miles. By purchasing a 2019 model, all the equipment from the 2015 model can be transferred, with minor modifications. The request considers the recent cost of SUV cruiser replacements along with the cost to transfer/modify/purchase equipment to outfit the fleet for use and the cost to remove and apply decals as well as trade in value. The total request is \$45,000.

#### **Police Capital Expenditures from Reserves vs Total Reserve**



**New Patrol SUV & Changeover Equipment:** Staff is recommending replacing the 2014 Dodge Sedan with changeover equipment to a Ford Explorer SUV. The 2014 Dodge Sedan has over 125,000 miles and is the oldest vehicle in the fleet as well as the only Dodge. This unit would be a front line patrol vehicle with a current patrol vehicle being reassigned to the Detective. The request considers the recent cost of SUV cruiser replacements along with the cost to transfer/modify/purchase equipment to outfit the fleet for use and the cost to remove and apply decals. The total request is \$50,000.

**Special Enforcement Boat and Motor:** Staff is recommending replacing the Special Enforcement Boat and Motor. The existing MRCO Boat and Motor has been in storage for the last year and half, since combining the two departments (Harbormaster & Special Enforcement). This appropriation will allow for the sale/trade-in of the existing boat and motor and the purchase of a smaller unit, with trailer as there is no longer a need for two "larger" boats. This would give flexibility to the MRCO to enter smaller bodies of water currently inaccessible by the Harbor Boat. The total request is \$5,000.

**Bullet Proof Vest Replacement:** Staff is recommending replacing bullet proof vests, pursuant to the present contract with the union, where the town agreed to provide all officers with a protective vest. Industry standards suggest that the vests be replaced every 5 years. Our last purchase of vests was in 2015. Federal grant funds will be pursued to cover up to 50% of the purchases, and the remainder will come from reserves. The total request is \$10,000.



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

*Photo Courtesy Town Staff*

## Article 2- Fire Department Capital Improvement Plan and Appropriation

The Fire Department's FY 2019 appropriation is listed below for the Town Council's point of reference; the FY 2020-FY 2024 capital improvements program was adopted on April 23<sup>rd</sup>; the FY 2020 appropriation will be made on June 18<sup>th</sup> along with all other capital appropriations and the operating budget.

### FIRE DEPARTMENT ARTICLE II

<b>FY 2019 Adopted</b>		Department <u>Proposed</u>	Manager <u>Proposed</u>	Council <u>Adopted</u>
<u>FY 2019</u>				
1	2000 F350 Service Pickup Replacement	52,000	52,000	52,000
2	Portable Emergency Management Sign	-	-	15,000
Total FY 2019		52,000	52,000	67,000
<b>FY 2020-2024 Proposed</b>				
		<u>FY19 Projection</u>	<u>Manager Proposed</u>	<u>Council Approved</u>
				<u>Council Appropriated</u>
<u>FY 2020</u>				
1	Replace Chief's Vehicle - <b>Moved to FY22</b>	38,000	-	-
2	Engine1/Ladder 1 Hybrid Reserve	250,000	-	-
3	2000 International 4900-Tank 2 Reserve	150,000	-	-
Total FY 2020		438,000	-	-
<u>FY 2021</u>				
1	No Capital Purchases Requested At This Time	-	-	-
Total FY 2021		-	-	-
<u>FY 2022</u>				
1	SCBA Bottle Replacement	70,000	70,000	
2	Replace Chief's Vehicle - <b>Moved from FY20</b>	45,000	45,000	
Total FY 2022		115,000	115,000	-
<u>FY 2023</u>				
1	No Capital Purchases Requested At This Time	-	-	-
Total FY 2023		-	-	-
<u>FY 2024</u>				
1	2000 International 4900-Tank 2 Reserve	500,000	500,000	
Total FY 2024		500,000	500,000	-
12/31/2018 Reserve Balances		738,304		

The Fire Department's capital budget initially included the replacement of the Chief's vehicle and related equipment. **Chief's Vehicle Replacement:** Staff is recommending removing the purchase of a new Fire Chief's vehicle from the FY20 plan and deferring it to FY22. Chief feels the vehicle can handle additional mileage for a couple more years and as a contingency, should it not; the service truck could be used in the interim until such vehicle can be appropriated through the capital plan.

## Article 3- Rescue Department Capital Improvement Plan and Appropriation

The Rescue Department's FY 2019 appropriation is listed below for the Town Council's point of reference; the FY 2020-FY 2024 capital improvements program was adopted on April 23<sup>rd</sup>; the FY 2020 appropriation will be made on June 18<sup>th</sup> along with all other capital appropriations and the operating budget.

### RESCUE UNIT ARTICLE III

	Department	Manager	Council
<b>FY 2019 Adopted</b>	<u>Proposed</u>	<u>Proposed</u>	<u>Adopted</u>

<u>FY 2019</u>				
1	Run Reporting/IT Upgrade	40,000	20,000	20,000
Total FY 2019		40,000	20,000	20,000

### FY 2020-2024 Proposed

	<u>FY19 Projection</u>	<u>Manager Proposed</u>	<u>Council Approved</u>	<u>Council Appropriated</u>
<u>FY 2020</u>				
1	Rescue Replacement (2012) - Rescue 5	195,000	250,000	250,000
2	Office/Dormitory Improvements	-	35,000	35,000
Total FY 2020		195,000	285,000	-

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

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

<u>FY 2023</u>				
1	No Capital Purchases Requested At This Time	-	-	-
FY 2023		-	-	-

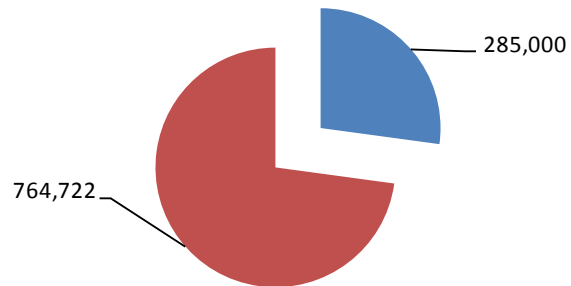
<u>FY 2024</u>				
1	Rescue Replacement (2014) - Rescue 3	275,000	275,000	
FY 2024		275,000	275,000	-

12/31/2018 Reserve Balances	764,722
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The Rescue Department's budget included the replacement of Rescue 5 and Office/Dormitory Improvements

**Rescue Replacement:** Staff is recommending replacing Rescue 5 (2012) with a heavier pick-up truck chassis with 4-wheel drive, eliminating the need for the On-Spot chains, which have been poor performing. The replacement will allow our fleet to be modernized and will be equipped with five-point harnesses to increase crew and patient safety. The total request is \$250,000.

### Rescue Capital Expenditures from Reserves vs Total Reserve



**Office/Dormitory Improvements:** Staff is recommending moving the billing operation to the Annex Building after proper fire separation from the shop below, to be in compliance with fire code which requires a one-hour separation due to the presence of machinery, fuels and other shop contents. Staff would be looking to designate half of the Annex Building for the Emergency Operations Center (EOC), and the remaining half will be used as a billing office and secure records storage. This would put us in compliance with HIPAA regulations in ensuring the protection and privacy of individual medical records and other personal health information. This move will also relocate the dormitory space to the fire station itself, dividing the office space into a code-compliant bedroom and provide for better response times. The total request is \$35,000.

## Article 4- Public Works Department Capital Improvement Plan and Appropriation

The Public Works Department's FY 2019 appropriation is listed below for the Town Council's point of reference; the FY 2020-FY 2024 capital improvements program was adopted on April 23<sup>rd</sup>; the FY 2020 appropriation will be made on June 18<sup>th</sup> along with all other capital appropriations and the operating budget.

### PUBLIC WORKS ARTICLE IV

#### FY 2019 Adopted

	Department <u>Proposed</u>	Manager <u>Proposed</u>	Council <u>Adopted</u>
<u>FY 2019</u>			
1 Sidewalk Plow #1 - 2007 Trackless (Shared with TIF)	75,000	75,000	75,000
2 Case Front-End Loader	165,000	165,000	165,000
Total FY 2018	240,000	240,000	240,000

#### FY 2020-2024 Proposed

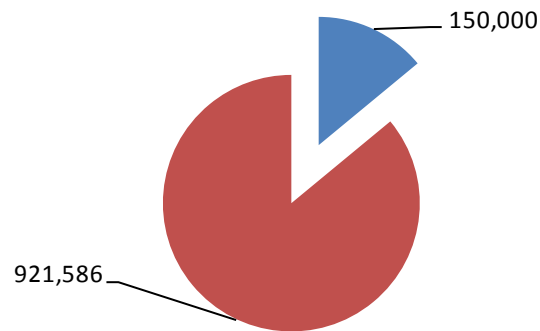
	<u>FY19 Projection</u>	<u>Manager Proposed</u>	<u>Council Approved</u>	<u>Council Appropriated</u>
<u>FY 2020</u>				
1 Wood Chipper	40,000	-	-	-
2 Truck Chassis Replacement (Single Axle), Plow & Wing (Truck 9)	155,000	150,000	150,000	
Total FY 2020	195,000	150,000	150,000	-
<u>FY 2021</u>				
1 Snowblower/Loader (Shared with TIF - 50%)		60,000	60,000	
Total FY 2021		60,000	60,000	-
<u>FY 2022</u>				
1 Truck Chassis Replacement (Single Axle), Plow & Wing (Truck 6)		155,000	155,000	
Total FY 2022		155,000	155,000	-
<u>FY 2023</u>				
1 Sweeper (Shared with TIF - 50%)		110,000	110,000	
Total FY 2023		110,000	110,000	-
<u>FY 2024</u>				
1 Truck Chassis Replacement (Single Axle), Plow & Wing (Truck 7)		160,000	160,000	
Total FY 2024		160,000	160,000	-
12/31/2018 Reserve Balances		921,586		

The Public Works Department will be replacing a 2008 plow truck.

**Wood Chipper:** Staff is recommending the removal of the appropriation for the wood chipper.

In FY15, there was \$10,000 appropriated to refurbish the wood chipper and since that time the chipper has shown very little wear. Staff is comfortable removing this from the current year appropriation but will bring it back when there are signs of substantial wear, with a 2-3-year notice before it is due for replacement.

### Public Works Capital Expenditures from Reserves vs Total Reserve



**Truck Chassis Replacement, Plow and Wing:** Staff is recommending replacement of the 2008 Sterling single axle plow truck (Truck #9). This truck has begun to have some major mechanical issues over the past year and currently needs some repair work. Staff is hoping to replace this truck before putting too much money into it. Sterling no longer makes this model and it is becoming increasingly difficult to acquire parts for repairs. This is the last of the steel dump body trucks within the fleet, all current trucks are stainless steel to lengthen the life of the beds, reduce maintenance, and reduce the rusting from winter operations. The total request is \$150,000.



*This is a photo of the Public Works 2008 Sterling Plow Truck appropriated to be replaced in the FY 2020 Capital Plan.*

*Photo Courtesy Town Staff*

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

The Solid Waste/Recycling Department's FY 2019 appropriation is listed below for the Town Council's point of reference; the FY 2020-FY 2024 capital improvements program was adopted on April 23<sup>rd</sup>; the FY 2020 appropriation will be made on June 18<sup>th</sup> along with all other capital appropriations and the operating budget.

### SOLID WASTE/RECYCLING ARTICLE V

#### FY 2019 Adopted

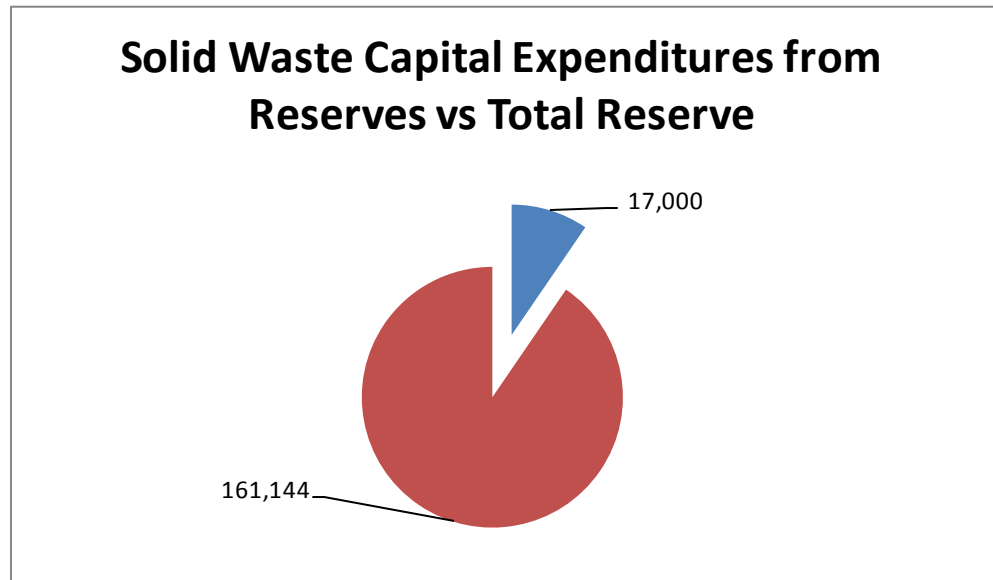
	Department <u>Proposed</u>	Manager <u>Proposed</u>	Council <u>Adopted</u>
<u>FY 2019</u>			
1 Scales & Computer Upgrades	10,000	-	-
2 Leachate Tank Replacement	15,000	15,000	15,000
Total FY 2019	25,000	15,000	15,000

#### FY 2020-2024 Proposed

	<u>FY19 Projection</u>	<u>Manager Proposed</u>	<u>Council Approved</u>	<u>Council Appropriated</u>
<u>FY 2020</u>				
1 Bulky Waste Containers	14,000	17,000	17,000	
Total FY 2020	14,000	17,000	17,000	-
<u>FY 2021</u>				
1 Loader		125,000	125,000	
Total FY 2021		125,000	125,000	-
<u>FY 2022</u>				
1 One-Ton Pickup Truck		40,000	40,000	
2 Generator		30,000	30,000	
Total FY 2022		70,000	70,000	-
<u>FY 2023</u>				
1 Retaining Wall and Concrete Pad Repairs		60,000	60,000	-
Total FY 2023		60,000	60,000	-
<u>FY 2024</u>				
1 No Capital Purchases Requested At This Time		-	-	-
Total FY 2024		-	-	-
12/31/2018 Reserve Balances		161,144		

The Solid Waste/Recycling Department's capital expenditures include replacement of the bulky waste containers at the recycling facility.

**Bulky Waste Containers:** Staff is recommending replacing the two bulky waste containers. They are approximately 10 years old, have rusted bottoms, and are becoming increasingly unsafe for transport. The total request is \$17,000.



## Article 6- Comprehensive Town Capital Improvement Plan and Appropriation

The Town's comprehensive Town capital improvement program for FY 2019 appropriation is listed below for the Town Council's point of reference; the FY 2020-FY 2024 capital improvements program was adopted on April 23<sup>rd</sup>; the FY 2020 appropriation will be made on June 18<sup>th</sup> along with all other capital appropriations and the operating budget.

### COMPREHENSIVE TOWN IMPROVEMENTS ARTICLE VI

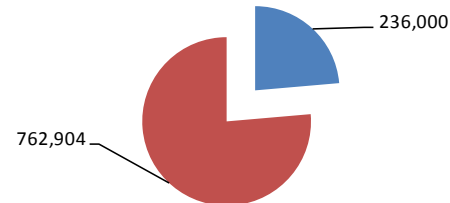
		Department	Manager	Council
		<u>Proposed</u>	<u>Proposed</u>	<u>Adopted</u>
<b>FY 2019 Adopted</b>				
<u>FY 2019</u>				
1	Lower Main Street Paving Overlay	200,000	-	-
2	Concord Gully Brook Watershed Restoration	25,000	75,000	75,000
3	Baker Road Reconstruction	400,000	350,000	350,000
Total FY 2019		625,000	425,000	425,000
<b>FY 2020-2024 Proposed</b>				
		<u>FY19</u>	<u>Manager</u>	<u>Council</u>
		<u>Projection</u>	<u>Proposed</u>	<u>Approved</u>
<u>FY 2020</u>				
1	Route 1 South Park-n-Ride Paving	45,000	-	-
2	Public Works Rear Parking Area Paving	40,000	40,000	40,000
3	Paving - "Back" Work Area - Recycling	30,000	-	-
4	Concord Gully Brook Watershed Restoration	50,000	50,000	50,000
5	Grant Road - <b>MOVED TO FY21</b>	440,000	-	-
6	Percy, Pownal, Pratt Road Reconstruction	-	75,000	75,000
7	Culvert Replacement (2 culverts)	50,000	55,000	55,000
8	Greenspace Project	-	-	16,000
Total FY 2020		655,000	220,000	236,000
<u>FY 2021</u>				
1	Grant Road Paving	440,000	440,000	
2	Concord Gully Brook Watershed Restoration	25,000	25,000	
Total FY 2021		465,000	465,000	-
<u>FY 2022</u>				
1	Main Street Drainage & Paving - West St to Mallet Dr - PACTS Project	500,000	500,000	
2	Concord Gully Brook Watershed Restoration	25,000	25,000	
Total FY 2022		525,000	525,000	-
<u>FY 2023</u>				
1	Lambert Road Paving	270,000	270,000	
2	Library Parking Lot Paving	60,000	60,000	
3	Concord Gully Brook Watershed Restoration	25,000	25,000	
Total FY 2023		355,000	355,000	-
<u>FY 2024</u>				
1	Pine Street - S Freeport Rd end for 4200 Feet	320,000	320,000	
2	Concord Gully Brook Watershed Restoration	25,000	25,000	
Total FY 2024		345,000	345,000	-
12/31/2018 Reserve Balances		762,904		

**Reserve Removals:** Staff is recommending the removal of the Route 1 South Park-n-Ride Paving and the paving at the Recycling Center work area. As well as moving the Grant Road Reconstruction to FY21 to align with our neighboring community of Durham, who is currently trying to obtain funding for their portion of Grant Road so that both ends can be done at the same time.

#### **Public Works Rear Parking Area**

**Paving:** Staff is recommending the paving of the rear parking area at the public works facility. This work is needed to correct a drain issue being experienced around the salt shed and the parking area for the plows and related gear. The total request is \$40,000.

#### **Comprehensive Town Imp. Capital Expenditures from Reserves vs Total Reserve**



**Percy, Pownal, and Pratt Road Reconstruction:** These three roads are in need of full reconstruction which includes drainage improvements, existing pavement grinding/ reclamation, shim gravel, and 4" depth of new pavement. The roads are structurally failing, beyond the stage of maintenance repair, with broken pavement in places. The total request is \$75,000.

**Concord Gully Brook Watershed Restoration:** Concord Gully Brook is one of two streams in the town designated as urban impaired by the Maine DEP because they do not meet the state's water quality standards. The Town was awarded a Phase 1 grant from the Maine DEP in 2016 to restore 850 linear feet of degraded stream behind Concord Road. A Phase 2 grant was recently awarded to the Town also by the Maine DEP to continue watershed restoration efforts where the 36" diameter West Street culvert outlets into a stream tributary to the main stem and at two roadside drainage swales. The grant also proposes addressing the chloride problem through local ordinance changes. This Phase 2 grant requires a 50% local match by the Town. Staff proposed to increase the FY19 request by \$50,000, while reducing the FY22 & FY23 requests by a matching amount. This allowed us to further the stream restoration effort by leveraging matching grant funds from Maine DEP in FY19 & FY20, while spending the same amount over a five year period. The total request is \$50,000.



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

**Culvert Replacement:** Staff is recommending replacing two culverts, One on Lower Mast Landing and one on Pownal Road. Both of these culverts are large in diameter with deep excavation. There is also a \$20,000 overrun on the previously appropriated Hunter Road Culvert replacement that is being factored into this request. The total request is \$55,000.

## Article 7- Municipal Facilities Capital Improvement Plan and Appropriation

The Town's municipal facilities capital improvement program for FY 2019 appropriation is listed below for the Town Council's point of reference; the FY 2020-FY 2024 capital improvements program was adopted on April 23<sup>rd</sup>; the FY 2020 appropriation will be made on June 18<sup>th</sup> along with all other capital appropriations and the operating budget.

### MUNICIPAL FACILITIES ARTICLE VII

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

### FY 2020-2024 Proposed

		<u>FY19 Projection</u>	<u>Manager Proposed</u>	<u>Council Approved</u>	<u>Council Appropriated</u>
<u>FY 2020</u>					
1	Computer Upgrades -Townwide	22,000	28,300	28,300	
2	Copiers- <b>MOVED TO FY21</b>	15,000	-	-	-
3	Furniture-Townwide	15,000	15,000	15,000	
4	Interior Painting - Townwide - <b>REMOVED FROM PLAN</b>	15,000	-	-	-
5	Town Hall Heating System - <b>REMOVED FROM PLAN</b>	13,000	-	-	-
6	Library Expansion-Teen Room - <b>REMOVED FROM PLAN</b>	330,000	-	-	-
7	Voting Booths - <b>MOVED FROM FY21</b>	20,000	15,250	15,250	
8	Digitization of Files	-	10,000	10,000	
9	Exterior - Stain/Paint Library Siding - <b>MOVED FROM FY22</b>	-	10,000	10,000	
10	Revaluation Reserve Fund	5,000	5,000	5,000	
Total FY 2020		435,000	83,550	83,550	-

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

	<u>FY19</u> <u>Projection</u>	<u>Manager</u> <u>Proposed</u>	<u>Council</u> <u>Approved</u>	<u>Council</u> <u>Appropriated</u>
<u>FY 2021</u>				
1 Computer Upgrades -Townwide		25,000	25,000	
2 Windows/Doors - Town wide		40,000	40,000	
3 Parcel Map/GIS Update - Townwide		20,000	20,000	
4 Library Flooring - Carpet (2 Main Areas)		50,000	50,000	
5 Library Design Study		30,000	30,000	
6 Copiers - <b>MOVED FROM FY20</b>		15,000	15,000	
7 Revaluation Reserve Fund		5,000	5,000	
Total FY 2021		185,000	185,000	-
<u>FY 2022</u>				
1 Computer Upgrades -Townwide		25,000	25,000	
2 Repoint TH/PS Brick Foundation		10,000	10,000	
3 Maintenance Tractor/Snow Plow/Mower		30,000	30,000	
4 Library Public Computers		8,500	8,500	
5 Air Compressor System		30,000	30,000	
6 Town Wharf Study		7,500	7,500	
7 Parcel Map/GIS Update - Townwide		20,000	20,000	
8 Revaluation Reserve Fund		7,500	7,500	
Total FY 2022		138,500	138,500	-
<u>FY 2023</u>				
1 Computer Upgrades -Townwide		25,000	25,000	
2 Dunning Boat Yard		10,000	10,000	
3 Furniture		15,000	15,000	
4 Heating & Cooling Upgrades to Town Buildings		120,000	120,000	
5 Town Wharf - Steel Piling		100,000	100,000	
6 Network Phone System Upgrade - Townwide		30,000	30,000	
7 Revaluation Reserve Fund		7,500	7,500	
Total FY 2023		307,500	307,500	-
<u>FY 2024</u>				
1 Computer Upgrades -Townwide		30,000	30,000	
2 Harbormaster Building Upgrade		30,000	30,000	
3 PD Carport Shelter		200,000	200,000	
4 Town Hall Flooring		15,000	15,000	
5 Revaluation Reserve Fund		7,500	7,500	
Total FY 2024		282,500	282,500	-
12/31/2018 Reserve Balances		832,731		

**Computer Upgrades-Town wide:** Staff is recommending an upgrade to approximately 15 computers. Staff is maintaining a four to five-year replacement cycle which includes computer hardware, formatting, and labor for installation. Staff is also recommending replacing the existing Library Server. This server was a salvage from the PD and re-purposed for Library use in 2012 (note the physical age of the server is much older than that!). The existing server is not under warranty and has increased energy consumption, given technology changes for a request of \$6,300. The total request is \$28,300.

**Copiers:** Staff is recommending deferral of the purchase of a copier to FY21. The Town Clerk Copier has over 830,000 copies on it but continues to operate under “good health”. In the event of a “mid-year” failure there are limited reserve funds available to repair, if needed.

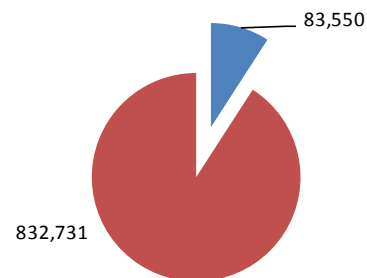
**Furniture Replacement – Town wide:** Staff is recommending replacement of office furniture, Town wide. There are still departments that are using “hand-me-downs” from other departments, and some furniture has been repaired so many times, it can no longer be fixed. This request is for replacement of numerous chairs, shelving, filing cabinets, tables, and computer desks. The total request is \$15,000.

**Interior Painting:** Interior painting is now handled by our Buildings and Grounds staff and is appropriated within the standard operating budget. Staff is recommending removal of this item from the capital plan.

**Heating System at the Town Hall:** Heat pumps provide both heat and air conditioning in the most efficient way possible. Slowly, the Town has been adding heat pumps to supplement the natural gas system and to reduce the need for inefficient window air conditioning units. Heat pumps run on electricity, so if the Town installs solar, we’ll be able to heat and cool the building with the power of the sun. A three phase approach was proposed beginning in FY18 and we were able to complete the project with efficiency savings in two years. Staff is recommending removal of this item from the capital plan.

**Library Expansion-Teen Room:** The Library staff and its Board has been looking to expand their facilities to include additional square footage to accommodate the 40-50 children that frequent the Library after school, during the school year, for a couple of hours a day. Management Staff feels that is a significant appropriation request given the residential exposure/impact. Staff would like to budget in FY21 an appropriation for a design study to determine if we can “re-allocate” existing space to meet the current need. Staff is recommending removal of this item from the capital plan until the design study is complete.

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



**Voting Booths:** Staff is recommending replacing our existing voting booths. The current booths have been in use since the 1980's and are in need of replacement. They are missing grommets to properly hang the curtains and we currently have to use duct tape to keep the curtains on the frames. In addition, many of the shelves are broken making the booths unstable and difficult to use. Staff is recommending using Inclusion Solutions and purchasing the Franklin booths that consist of four voting compartments, one of which has a lower shelf for ADA compliance and can be used with or without curtains. The request also includes for booth covers to protect the booths while in storage. The total request is \$15,250.

**Digitization of Files:** Staff is recommending to begin the process of digitization of tax maps and planning/assessing files along with publishing our GIS data to the website. Staff expects this to be a two or three year appropriation. The total request is \$10,000.

**Library Siding:** Staff is recommending replacing the siding at the Library Building. The current siding is in need of repair and this is the scheduled maintenance to uphold the infrastructure. The total request is \$10,000.

**Revaluation Reserve Fund:** Each year, the Town Council places money into a capital reserve for the Assessing Department to conduct revaluations. Instead of conducting a full-scale revaluation once every ten years for approximately \$300,000, the assessor does smaller-scale revaluations each year. This allows values to stay more current and any valuation changes to be more incremental; having less of an impact on the residents. Our Valuation Software Provider, VGSI, is migrating from Oracle to SQL Server, subsequently; we will be expending funds from the Reserve Account in FY20 totaling \$23,000, which includes an \$8,000 one time hosting setup charge. Based on the balance within the revaluation fund the total request for FY20 is \$5,000.



*This is a photo of the Library Siding Replacement Project scheduled to be appropriated in the FY 2020 Capital Plan.*

*Photo Courtesy Town Staff*

## Article 8- Community Cable Television Capital Improvement Plan and Appropriation

The Town's Community Cable Television capital improvement program for FY 2019 appropriation is listed below for the Town Council's point of reference; the FY 2020-FY 2024 capital improvements program was adopted on April 23<sup>rd</sup>; the FY 2020 appropriation will be made on June 18<sup>th</sup> along with all other capital appropriations and the operating budget.

### CABLE ARTICLE VIII

#### FY 2019 Adopted

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

#### FY 2020-2024 Proposed

	<u>FY19</u> <u>Projection</u>	<u>Committee</u> <u>Proposed</u>	<u>Manager</u> <u>Proposed</u>	<u>Council</u> <u>Approved</u>	<u>Council</u> <u>Appropriated</u>
<u>FY 2020</u>					
1 HD Equipment Replacement - LED Lighting	52,600	54,600	54,600	54,600	
2 Equipment and other improvements (Channel 14)	4,000	4,000	4,000	4,000	
Total FY 2020	56,600	58,600	58,600	58,600	-

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

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

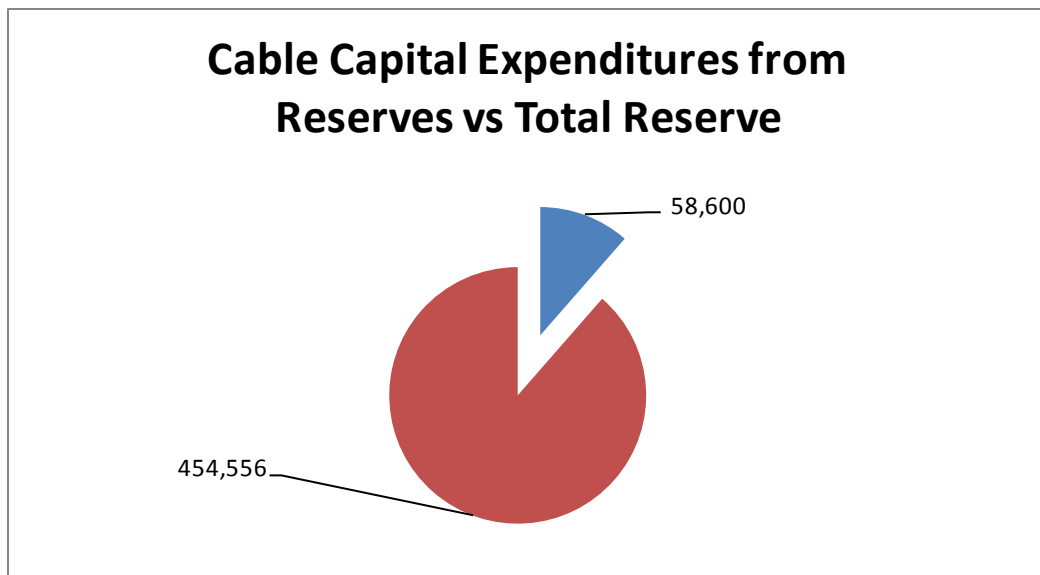
<u>FY 2023</u>					
1 Equipment and other improvements (Channel 14)	40,000	40,000	40,000	40,000	
Total FY 2023	40,000	40,000	40,000	40,000	-

<u>FY 2024</u>					
1					
2 Equipment and other improvements (Channel 14)	4,000	4,000	4,000	4,000	
Total FY 2024	4,000	4,000	4,000	4,000	-

12/31/2018 Reserve Balances	454,556
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**Equipment and Other Improvements (CH 14):** Each year, the Town Council places money into a capital reserve for the Cable Department to replace/repair equipment. Based on the balance within the reserve fund the total request for FY20 is \$4,000.

**HD Equipment Replacement:** Staff recommended converting to HD back in FY18 and replaced five cameras, the channel 3 server, three video monitors, two switches, various cabling connectors and tools, and the installation and testing of said equipment. Staff is now ready to begin the second phase of the HD Conversion project and will be looking to do the following for FY20: LED Lighting in Council Chambers, digital audio in both Council Chambers and the Community Center, monitor and computer replacement both at Town Hall and the Community Center, and the purchase of a new portable camera. The total request is 54,600.



## Article 9- Boards and Committees Capital Improvement Plan and Appropriation

The Town's Boards and Committees capital improvement program for FY 2019 appropriation is listed below for the Town Council's point of reference; the FY 2020-FY 2024 capital improvements program was adopted on April 23<sup>rd</sup>; the FY 2020 appropriation will be made on June 18<sup>th</sup> along with all other capital appropriations and the operating budget.

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

<b>FY 2019 Adopted</b>	<u>Committee</u> <u>Proposed</u>	<u>Manager</u> <u>Proposed</u>	<u>Council</u> <u>Approved CIP</u>	<u>Council</u> <u>Appropriated</u>
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#### FY 2019

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

#### **FY 2020-2024 Proposed**

	<u>FY 18</u> <u>Projected</u>	<u>Committee</u> <u>Proposed</u>	<u>Manager</u> <u>Proposed</u>	<u>Council</u> <u>Approved</u>	<u>Council</u> <u>Appropriated</u>
<u>FY 2020</u>					
1 Florida Lake Bog Bridge Replacement	-	12,575	12,575	12,575	
2 Historical Society_Parking Loss	-	-	-	15,000	
3 PPI Grant Match Rt 1 South Bike/Ped Trail	-	50,000	50,000	-	-
Total FY 2020	-	62,575	62,575	27,575	-

#### FY 2021

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

#### FY 2022

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

#### FY 2023

1 Harbormaster Boat, Motor & Trailer		120,000	120,000	120,000	
Total FY 2023		120,000	120,000	120,000	-

#### FY 2024

1 No Capital Purchases Requested At This Time	-	-	-	-
Total FY 2024	-	-	-	-

12/31/2018 Reserve Balances	38,668
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The Boards, Committees, Community Groups, and Other Requests can vary from year-to-year, and is not as predictable as other capital plans. It is for that reason that staff does not fund or benchmark this reserve as predictably as the others.

**Florida Lake Bog Bridge Replacement:** Staff and the Conservation Commission are recommending replacing the remaining bog bridges at Florida Lake. This project began in 2016 where the Town was able to take advantage of a recreational trails program grant where approximately 100 feet of bridges were replaced. This appropriation will allow for the completion of the project and includes 2 weeks of an MCC (Maine Conservation Corps) crew to help construct the bridges. The total request is \$12,575.

**Historical Society\_Parking Revenue Loss:** Council is recommending the funding of a one-time capital appropriation to the Historical Society for \$15,000. This appropriation is deemed appropriate given the immediate impact from Ordinance Changes adopted by Council in FY 2019 that had a significant impact to the Historical Society revenue without their ability to budget accordingly until their next budget year.



*Photo Courtesy Town Staff*

## FY 2020-2024 Capital Improvement Plan - Anticipated Operational Impact

Project	Impact	2020	2021	2022	2023	2024	5 Year Total
<b>ARTICLE I POLICE DEPARTMENT</b>							
1 New K-9 SUV and Changeover Equipment	Minor Maintenance Savings	500.00	500.00	500.00	250.00	250.00	2,000.00
2 New Patrol SUV and Changeover Equipment	Minor Maintenance Savings	500.00	500.00	500.00	250.00	250.00	2,000.00
3 Special Enforcement Boat & Motor	Minor Maintenance & Storage Savings	1,250.00	1,250.00	1,250.00	1,250.00	1,250.00	6,250.00
4 Replace Bullet-Proof Vests	5 Year cycle budget increase	-	-	-	-	10,000.00	10,000.00
<b>ARTICLE II FIRE DEPARTMENT</b>							
1 No CIP Requests for FY20	No impact to operating budget	-	-	-	-	-	-
<b>ARTICLE III RESCUE DEPARTMENT</b>							
1 Rescue Replacement (2012) - Rescue 5	One time budget increase & minor maintenance savings	250,000.00	1,000.00	-	1,000.00	-	252,000.00
2 Office/Dormitory Improvements	One time budget increase	35,000.00	-	-	-	-	35,000.00
<b>ARTICLE IV PUBLIC WORKS DEPARTMENT</b>							
1 Truck Chassis Replacement (Single Axle), Plow & Wing	Maintenance Savings	15,000.00	1,500.00	1,750.00	2,000.00	2,250.00	22,500.00
<b>ARTICLE V SOLID WASTE DEPARTMENT</b>							
1 Bulky Waste Containers	Maintenance Savings	17,000.00	-	-	-	-	17,000.00
<b>ARTICLE VI COMPREHENSIVE TOWN IMPROVEMENTS</b>							
1 Public Works Rear Parking Area Paving	One time budget increase	40,000.00	-	-	-	-	40,000.00
2 Concord Gully Brook Watershed Restoration	4 Year cycle budget increase	-	-	-	100,000.00	-	100,000.00
3 Percy, Pownal, Pratt Road Reconstruction	One time budget increase	75,000.00	-	-	-	-	75,000.00
4 Culvert Replacement (2 culverts)	One time budget increase	55,000.00	-	-	-	-	55,000.00
5 Greenspace Project	One time budget increase	16,000.00	-	-	-	-	16,000.00
<b>ARTICLE VII MUNICIPAL FACILITIES - ADMINISTRATIVE</b>							
1 Computer Upgrades -Townwide	Minor Computer Replacement Savings	5,000.00	5,000.00	5,000.00	5,000.00	-	20,000.00
2 Furniture-Townwide	4 Year cycle budget increase	15,000.00	-	-	-	-	15,000.00
3 Revaluation Reserve Fund	4 Year cycle budget increase	-	-	-	-	50,000.00	50,000.00
4 Voting Booths	One time budget increase	15,250.00	-	-	-	-	15,250.00
5 File Digitization	One time budget increase	10,000.00	-	-	-	-	10,000.00
<b>ARTICLE VII MUNICIPAL FACILITIES - BUILDING</b>							
1 Exterior Stain/Paint - Library	One time budget increase	10,000.00	-	-	-	-	10,000.00
<b>ARTICLE VIII CABLE DEPARTMENT</b>							
1 Equipment and other improvements (channel 14)	No impact to operating budget	-	-	-	-	-	-
2 Conversion to HD	One time budget increase	54,600.00	-	-	-	-	54,600.00
<b>ARTICLE IX BOARDS, COMMITTEES, COMMUNITY GROUPS AND OTHER REQUESTS</b>							
1 Florida Lake Bog Bridge Replacement	One time budget increase	12,575.00	-	-	-	-	12,575.00
2 Historical Society_Parking Loss	One time budget increase	15,000.00	-	-	-	-	15,000.00

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

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

The reserves are authorized by the Town Council for a specific type of non-routine project or investment. They are invested under a special section of the Town's investment policy, and 25 percent of the investment is authorized to be invested in equity and fixed income funds as allowed by Maine Statute Title 30-A section 5706. The remaining 75 percent must be invested in investments that are very unlikely to lose principal as long as they are held to duration, such as government or agency bonds, certificates of deposits, or other like investments. While the reserve funds have not been audited as of 06/30/2019, the capital plan is completed based upon the prior year audited balances, and the Town uses the 6/30/2018 balances to ensure that all funds are within the benchmarks and guide the FY 2020 spending plan. The guide to benchmarking the reserve funds is a range of the sum of the five-year capital plan and 20 percent of the 20-year replacement plan. As of December 31<sup>st</sup>, 2018, the balances and benchmarks were as follows, and this guided the 2020 capital plan.

The balances in the reserve funds as of December 31<sup>st</sup>, 2018 and the appropriate guideline benchmarks are listed in the table to the right. The Finance Director works with the Town Manager and department heads on the 2020 plan based upon the Town's capital needs and the reserve amounts above. It is notable that while the sum of the five-year plan and 20 percent of the 20-year plan are simply guidelines, and from time-to-time, staff analyzes the upcoming department need when there is a particularly costly single item to be replaced, the benchmark provides less guidance as the actual needs of the department or program.

<b>Town of Freeport Summary of Funding Sources FY 2020 Capital Program</b>			
	Unaudited	06/30/2018 Benchmarks	
	12/31/2018 Reserve Balances	Low Benchmark	High Benchmark
Police	432,922	335,600	350,000
Fire	744,757	720,200	1,610,000
Rescue	771,522	415,000	466,200
Public Works	929,782	931,000	987,600
Solid Waste	162,577	110,800	224,000
Comprehensive Town	969,503	1,810,000	2,580,000
Municipal Facilities	840,136	461,000	888,500
Cable	458,599	Not Benchmarked	
Other	39,012	Not Benchmarked	

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

Maine State Statute Title 30-A Section 5702 defines municipal legal debt limits; the Towns are allowed to issue debt up to a maximum of 15 percent of their State valuation. The State defines the acceptable purposes for debt, and how much of each type the Towns are allowed to issue, but the maximum is always 15 percent. The Town's 2018 State valuation is \$1,739,650,000; as of 06/30/2019 the Town's outstanding debt service was \$1,425,000, or less than a-half percent of the allowable limit of more than \$2619 million. As of June 30<sup>th</sup>, 2019, the Town's debt-per-capita was approximately \$176 per person (assuming a constant population of 8,100). On the local level, Section 8.03 of the Town's Charter states that any appropriation of \$100,000 or more for a single capital improvement which requires the issuance of general obligation bonds must go to a referendum vote.

The Town's debt service issues are listed below; one pertinent fact concerning the Town's debt is that the State law enacting school consolidation took effect on July 1, 2009. Before that time, the school had been a department of the Town, and after consolidation, the school became part of a Regional School Unit and joined the neighboring towns of Pownal and Durham. A new RSU board was elected by the voters, and officially took control over the three Towns' schools, including the budget process and all financial transactions associated with the schools. At that time, the school buildings and appropriate land was deeded over to the RSU, yet the debt service remained with each participating Town. The result for FY 2020 is that the debt service shown below is listed in total, but the Town's principal and interest payments only total \$106,924 (principal payments total \$98,068) and the RSU is responsible for the remaining \$425,302 (principal payments total \$376,932). All of the Town's current debt is general obligation, and the Town does not currently have any alternate revenue bonds outstanding.

TOWN OF FREEPORT, MAINE CURRENT DEBT SERVICE OUTSTANDING									
<u>Governmental Activities</u>	<u>Date of issue</u>	<u>Original amount issued</u>	<u>Date of maturity</u>	<u>Interest rate</u>	<u>Balance June 30, 2018</u>	<u>Payments FY 2018</u>	<u>Balance June 30, 2019</u>	<u>Payments FY 2019</u>	<u>Balance June 30, 2020</u>
2009 MMBB	3/11/2009	300,000	2019	variable	30,000	30,000	-		-
2011 Refunding	4/19/2011	5,635,000	2023	2.94%	1,900,000	475,000	1,425,000	475,000	950,000
									-
		<b><u>Total bonds and notes payable</u></b>			<b><u>1,930,000</u></b>	<b><u>505,000</u></b>	<b><u>1,425,000</u></b>	<b><u>475,000</u></b>	<b><u>950,000</u></b>

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

**Town of Freeport  
Debt Service Schedule  
Year Ended June 30, 2020**

		Balance		Current Year Debt Service		
		June 30, 2019		Principal	Interest	Total
<u>General Obligation Bonds</u>						
Town issues:						
2001 CIP		121,136	29.5455%	60,568	4,543	65,111
2001 CIP-Community Center Portion		105,000	75.0000%	37,500	4,313	41,813
Total Town Debt		226,136		98,068	8,856	106,924
<u>School Debt-Town Responsibility</u>						
2001 Middle Sch & CIP		288,864	70.4545%	144,432	10,832	155,264
Total School Debt-Town Respoi		288,864		144,432	10,832	155,264
<u>RSU Debt-RSU Responsibility</u>						
2001 CIP-Admin Building		35,000	25.0000%	12,500	1,438	13,938
2002 High School Auditorium & Science Wing		875,000		220,000	36,100	256,100
Total RSU Debt		910,000		232,500	37,538	270,038
Total		1,425,000		475,000	57,226	532,226

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

## Glossary of Frequently Used Terms

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

**Capital Projects Fund**

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

**CDBG**

Community Development Block Grant

**CEA**

Credit enhancement agreement between a developer and the Town in order to rebate a portion of property taxes in return for a private investment in public infrastructure or for another public purpose

**Chart of Accounts**

The classification system used by the Town to organize the accounting for various funds.

**Contingency**

A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted.

**Contractual Services**

Services rendered to Town departments and agencies by private firms, individuals, or other governmental agencies. Examples include utilities, insurance, and professional services.

**DARE**

Drug Abuse Resistance Education

**Debt Service Fund**

A fund established to finance and account for the accumulations of resources for, and the payment of, general long-term debt principal and interest.

**Debt Service Requirements**

The amount of revenue which must be provided for a debt service fund so that all principal and interest payments can be made in full and on schedule.

**DECD**

State of Maine Department of Economic and Community Development

**Deficit**

(1) The excess of an entity's liabilities over its assets (See Fund Balance). (2) The excess of expenditures or expenses over revenues during a single accounting period.

**Department**

A major administrative organizational unit of the Town which indicates overall management responsibility for one or more activities.

**Depreciation**

(1) Expiration in service life of fixed assets, other than wasting assets, attributable to wear and tear through use and lapse of time, obsolescence, inadequacy, or the physical or functional cause. (2) The portion of the cost of a fixed asset charged as an expense during a particular period. NOTE: The cost of such asset and each period is charged with part of such cost so that ultimately the entire cost of the asset is charged off as an expense.

**Disbursement**

Payments for goods and services in cash or by check.

**EAV**

Equalized Assessed Valuation

**ecomaine**

ecomaine (intentionally lowercase) is a regional waste disposal and recycling facility owned by several "owner communities" located in Portland, Maine

**Enterprise Fund**

A fund established to finance and account for operations (1) that are financed and operated in a manner similar to private business enterprises—where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (2) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes. Examples of enterprise funds are those for utilities. The Town accounts for its non-emergency transport program in a full-accrual basis of accounting enterprise fund.

**ESDA**

Emergency Services Disaster Agency. A disaster preparedness organization whose disaster plan has been state certified and can be utilized by Town departments to mitigate natural or technological disasters.

**Estimated Revenue**

The amount of projected revenue to be collected during the fiscal year. The amount of revenue budgeted is the amount approved by the Town Board.

**Expenditures**

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

**Expenses**

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

**Fiscal Year**

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

**Fixed Assets**

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

**FEDC**

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

**Full Faith and Credit**

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

**Fund**

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

**Fund Accounts**

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

**Fund Balance**

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

**GAAP**

Generally Accepted Accounting Principals

**GASB**

Governmental Accounting Standards Board

**General Obligation**

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

**GFOA**

Government Finance Officers Association

**Goal**

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

**Grant**

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

**Income**

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

**Interfund Transfers**

Amount transferred from one fund to another fund

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

## **Appendix A-Financial Policies**

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

# ***Town of Freeport***

## **Fund Balance Policy-General Fund**

### **Purpose**

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

### **Definitions**

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

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

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

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

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

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

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

### **Policy**

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

## **Town of Freeport Investment Policy**

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

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

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

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

### **SCOPE**

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

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

### **OBJECTIVES**

The Town's principal investment objectives are:

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

## **PRUDENCE**

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

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

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

## **ETHICS AND CONFLICTS OF INTEREST**

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

## **DELEGATION OF AUTHORITY**

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

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

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

### **INTERNAL CONTROLS**

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

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

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

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

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

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

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

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

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

### **INVESTMENT DIVERSIFICATION AND LIQUIDITY**

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

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

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

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

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

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

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

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

Proof of registration to sell securities in the State of Maine

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

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

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

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

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

## **COMPETITIVE TRANSACTIONS**

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

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

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

## **SELECTION OF BANKS AND SAVINGS AND LOANS**

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

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

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

### **PORTFOLIO PERFORMANCE**

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

### **REPORTING**

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

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

### **POLICY REVISIONS**

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

## RESERVE FUND AND TRUST FUND INVESTMENTS

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

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

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

### Investment Diversification:

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

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

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

Investment Performance:

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

**REPORTING**

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

**BIDDING AND RFP PROCESS**

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

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

## **Annex I**

### **Authorized Personnel**

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

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

**Town of Freeport**  
**Reserve Policy**

**1. Purpose**

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

**2. Reserve Establishment and Retention**

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

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

**3. Funding**

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

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

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

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

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

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

## TOWN OF FREEPORT TAX RATE POLICY

### **Purpose**

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

### **Establishment and Implementation**

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

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

Effective date of this policy is July 1, 1998.

Date of adoption – May 5, 1998

Amended – February 3, 2004

Date of adoption – February 3, 2004

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

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

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**TOWN OF FREEPORT**  
**NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS**

**P 1**  
**bgnyrpts**

PROJECTION: 20010 FY 2020 General Fund Original Budget

FOR PERIOD 99

**ACCOUNTS FOR:**

General Fund			2018 ACTUAL	2019 ORIG BUD	2019 REVISED BUD	2019 ACTUAL	2019 PROJECTION	2020 Approved	PCT CHANGE
0100	Town Council								
0100	1001	Prof Salar	5,900.00	5,900.00	5,900.00	5,900.00	5,900.00	5,900.00	.0%
0100	1200	Other Wag	2,695.00	3,300.00	3,300.00	2,975.00	3,275.00	3,600.00	9.1%
0100	2800	Assoc Dues	11,018.00	11,500.00	11,500.00	11,535.00	11,535.00	11,600.00	.9%
0100	3300	Emp Train	562.50	1,000.00	1,000.00	98.00	300.00	1,000.00	.0%
0100	3450	Legal Serv	66,996.59	67,000.00	67,000.00	69,478.87	72,400.00	70,000.00	4.5%
0100	3460	Audit Fees	23,200.00	25,000.00	25,000.00	25,800.00	23,300.00	25,000.00	.0%
0100	5400	Advertisin	7,153.60	6,000.00	6,000.00	7,334.37	5,900.00	6,000.00	.0%
0100	6000	Supplies	1,244.11	1,000.00	1,000.00	857.58	950.00	1,000.00	.0%
0100	7800	Spec Projs	.00	5,000.00	5,000.00	2,652.51	4,500.00	5,000.00	.0%
0100	8104	GPCOG	7,879.00	12,610.00	12,610.00	12,606.00	12,606.00	15,800.00	25.3%
TOTAL Town Council			126,648.80	138,310.00	138,310.00	139,237.33	140,666.00	144,900.00	4.8%

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TOWN OF FREEPORT  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

P 2  
bgnyrpts

PROJECTION: 20010 FY 2020 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

General Fund			2018 ACTUAL	2019 ORIG BUD	2019 REVISED BUD	2019 ACTUAL	2019 PROJECTION	2020 Approved	PCT CHANGE
0101	Town Manager								
0101	1001	Prof Salar	108,777.77	111,100.00	111,100.00	111,062.08	111,062.00	113,600.00	2.3%
0101	2800	Assoc Dues	1,762.23	1,100.00	1,100.00	977.00	1,000.00	1,100.00	.0%
0101	3300	Emp Train	1,719.17	1,200.00	1,200.00	750.00	1,100.00	1,200.00	.0%
0101	3302	Empl Trav	2,038.55	2,000.00	2,000.00	1,184.12	2,050.00	2,000.00	.0%
0101	5813	Busin Exp	150.00	200.00	200.00	47.60	50.00	200.00	.0%
0101	6000	Supplies	306.00	1,000.00	1,000.00	240.00	300.00	1,000.00	.0%
TOTAL Town Manager			114,753.72	116,600.00	116,600.00	114,260.80	115,562.00	119,100.00	2.1%

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TOWN OF FREEPORT  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

P 3  
bgnyrpts

PROJECTION: 20010 FY 2020 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

General Fund			2018 ACTUAL	2019 ORIG BUD	2019 REVISED BUD	2019 ACTUAL	2019 PROJECTION	2020 Approved	PCT CHANGE
0102	Finance								
0102	1001	Prof Salar	278,050.74	292,170.00	292,170.00	288,460.18	288,317.00	301,200.00	3.1%
0102	2800	Assoc Dues	235.00	300.00	300.00	300.00	255.00	300.00	.0%
0102	3300	Emp Train	1,741.38	2,000.00	2,000.00	1,309.50	1,900.00	1,900.00	-5.0%
0102	3302	Empl Trav	1,734.45	1,700.00	1,700.00	2,813.08	1,650.00	1,850.00	8.8%
0102	3400	Con Servic	3,400.00	250.00	250.00	.00	200.00	250.00	.0%
0102	3470	Registry	6,081.98	5,500.00	5,500.00	4,783.47	5,500.00	5,500.00	.0%
0102	3480	Comp Maint	32,696.12	37,000.00	37,000.00	34,566.02	34,800.00	40,000.00	8.1%
0102	4320	Tech Repai	951.00	1,100.00	1,100.00	951.00	951.00	1,100.00	.0%
0102	6000	Supplies	1,624.03	2,300.00	2,300.00	1,651.64	2,100.00	2,300.00	.0%
0102	6002	Printing	1,442.13	1,500.00	1,500.00	1,716.18	1,800.00	1,500.00	.0%
0102	6003	Tax Bills	1,164.77	1,750.00	1,750.00	1,558.53	1,600.00	1,750.00	.0%
0102	7800	Winxnet	73,393.90	75,000.00	75,000.00	74,637.03	77,800.00	95,000.00	26.7%
TOTAL Finance			402,515.50	420,570.00	420,570.00	412,746.63	416,873.00	452,650.00	7.6%

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TOWN OF FREEPORT  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

P 4  
bgnyrpts

PROJECTION: 20010 FY 2020 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

General Fund			2018 ACTUAL	2019 ORIG BUD	2019 REVISED BUD	2019 ACTUAL	2019 PROJECTION	2020 Approved	PCT CHANGE
0103	Assessing								
0103	1001	Prof Salar	140,727.90	146,400.00	146,400.00	146,210.69	146,211.00	149,600.00	2.2%
0103	2800	Assoc Dues	60.00	100.00	100.00	80.00	80.00	100.00	.0%
0103	3300	Emp Train	553.00	2,200.00	2,200.00	1,723.54	1,900.00	2,200.00	.0%
0103	3302	Empl Trav	2,086.66	2,500.00	2,500.00	2,500.00	2,100.00	2,500.00	.0%
0103	3400	Con Servic	.00	8,250.00	8,250.00	680.00	4,600.00	8,300.00	.6%
0103	3470	Registry	1,038.00	1,100.00	1,100.00	870.00	1,100.00	1,100.00	.0%
0103	3480	Comp Maint	11,906.05	10,840.00	10,840.00	3,712.60	8,500.00	11,400.00	5.2%
0103	4320	Tech Repai	.00	500.00	500.00	.00	100.00	500.00	.0%
0103	5320	Telephone	240.00	240.00	240.00	240.00	240.00	240.00	.0%
0103	5400	Advertisin	.00	500.00	500.00	.00	100.00	500.00	.0%
0103	6000	Supplies	928.16	1,100.00	1,100.00	937.95	850.00	1,100.00	.0%
0103	6002	Printing	341.04	400.00	400.00	368.16	385.00	400.00	.0%
0103	6008	Mapping	3,200.00	3,200.00	3,200.00	4,000.00	3,200.00	3,200.00	.0%
TOTAL Assessing			161,080.81	177,330.00	177,330.00	161,322.94	169,366.00	181,140.00	2.1%

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**TOWN OF FREEPORT**  
**NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS**

**P 5**  
**bgnyrpts**

PROJECTION: 20010 FY 2020 General Fund Original Budget

FOR PERIOD 99

**ACCOUNTS FOR:**

General Fund			2018 ACTUAL	2019 ORIG BUD	2019 REVISED BUD	2019 ACTUAL	2019 PROJECTION	2020 Approved	PCT CHANGE
0104	Codes Enforcement								
0104	1001	Prof Salar	69,901.04	75,000.00	75,000.00	76,927.81	74,928.00	98,300.00	31.1%
0104	2605	Clothing	.00	100.00	100.00	106.70	106.70	100.00	.0%
0104	2800	Assoc Dues	330.00	465.00	465.00	330.00	330.00	400.00	-14.0%
0104	3300	Emp Train	708.00	850.00	850.00	622.71	500.00	850.00	.0%
0104	3302	Empl Trav	3,505.72	2,000.00	2,000.00	4,090.12	4,000.00	4,000.00	100.0%
0104	3480	Comp Maint	4,250.00	2,450.00	2,450.00	2,000.00	2,450.00	2,000.00	-18.4%
0104	6000	Supplies	1,469.02	600.00	600.00	114.17	400.00	600.00	.0%
TOTAL Codes Enforcement			80,163.78	81,465.00	81,465.00	84,191.51	82,714.70	106,250.00	30.4%

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TOWN OF FREEPORT  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

P 6  
bgnyrpts

PROJECTION: 20010 FY 2020 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

General Fund			2018 ACTUAL	2019 ORIG BUD	2019 REVISED BUD	2019 ACTUAL	2019 PROJECTION	2020 Approved	PCT CHANGE
0105	Town Clerk And Elections								
0105	1001	Prof Salar	97,491.23	107,400.00	107,400.00	107,507.50	107,508.00	113,400.00	5.6%
0105	1005	Ballot Clk	3,377.50	8,000.00	8,000.00	4,595.25	3,500.00	8,000.00	.0%
0105	2800	Assoc Dues	295.00	345.00	345.00	350.00	350.00	345.00	.0%
0105	3300	Emp Train	1,131.00	1,500.00	1,500.00	1,605.00	1,543.00	1,500.00	.0%
0105	3302	Empl Trav	182.45	700.00	700.00	471.08	500.00	700.00	.0%
0105	3426	Elect Serv	6,566.33	7,800.00	7,800.00	6,463.71	5,500.00	7,800.00	.0%
0105	4301	Equip Rpr	348.85	500.00	500.00	84.00	100.00	500.00	.0%
0105	5400	Advertisin	1,309.86	1,500.00	1,500.00	516.00	1,000.00	1,500.00	.0%
0105	6000	Supplies	1,850.93	800.00	800.00	714.24	500.00	800.00	.0%
0105	6095	Doc Preser	3,192.00	4,200.00	4,200.00	3,279.00	3,500.00	4,200.00	.0%
TOTAL Town Clerk And Electio			115,745.15	132,745.00	132,745.00	125,585.78	124,001.00	138,745.00	4.5%

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TOWN OF FREEPORT  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

P 7  
bgnyrpts

PROJECTION: 20010 FY 2020 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

General Fund			2018 ACTUAL	2019 ORIG BUD	2019 REVISED BUD	2019 ACTUAL	2019 PROJECTION	2020 Approved	PCT CHANGE
0106	General Administration								
0106	1001	Prof Salar	72,318.77	82,200.00	82,200.00	77,077.36	77,800.00	87,300.00	6.2%
0106	3302	Empl Trav	50.16	1,000.00	1,000.00	43.89	150.00	1,000.00	.0%
0106	3425	Purch/Bid	.00	500.00	500.00	.00	.00	500.00	.0%
0106	3427	Twn Report	6,770.01	5,000.00	5,000.00	4,580.00	4,580.00	5,000.00	.0%
0106	4301	Equip Rpr	1,124.39	1,980.00	1,980.00	1,250.24	1,500.00	2,500.00	26.3%
0106	4350	Web Maint	3,614.88	4,000.00	4,000.00	890.76	1,000.00	3,000.00	-25.0%
0106	4455	Equip Rntl	360.00	500.00	500.00	360.00	360.00	1,800.00	260.0%
0106	5310	Postage	22,139.74	19,000.00	19,000.00	10,047.76	19,000.00	19,000.00	.0%
0106	5320	Telephone	14,604.69	11,000.00	11,000.00	12,912.42	13,200.00	14,500.00	31.8%
0106	6000	Supplies	3,440.50	5,000.00	5,000.00	4,807.59	4,500.00	5,000.00	.0%
0106	6002	Printing	2,812.50	2,940.00	2,940.00	2,562.00	2,600.00	2,940.00	.0%
0106	7300	WAN	15,092.43	16,800.00	16,800.00	14,968.62	13,510.00	16,320.00	-2.9%
TOTAL General Administration			142,328.07	149,920.00	149,920.00	129,500.64	138,200.00	158,860.00	6.0%

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TOWN OF FREEPORT  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

P 8  
bgnyrpts

PROJECTION: 20010 FY 2020 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

General Fund		2018 ACTUAL	2019 ORIG BUD	2019 REVISED BUD	2019 ACTUAL	2019 PROJECTION	2020 Approved	PCT CHANGE
0107	Building & Grounds Maintenance							
0107	1001 Prof Salar	118,842.85	122,700.00	122,700.00	114,956.61	115,900.00	129,300.00	5.4%
0107	1200 Other Wag	.00	.00	.00	.00	.00	.00	.0%
0107	1300 OT Wages	3,281.11	8,000.00	8,000.00	8,997.86	9,000.00	8,000.00	.0%
0107	2605 Clothing	565.14	2,100.00	2,100.00	1,322.23	1,800.00	2,100.00	.0%
0107	3300 Emp Train	.00	1,000.00	1,000.00	.00	100.00	1,000.00	.0%
0107	3485 Cemetery	12,820.00	18,000.00	18,000.00	17,450.00	18,000.00	18,000.00	.0%
0107	4010 Bldg Maite	47,966.68	45,000.00	45,000.00	53,352.16	46,000.00	45,000.00	.0%
0107	4021 Rubbish	11,949.02	10,000.00	10,000.00	11,186.36	11,200.00	12,360.00	23.6%
0107	4033 Fire Prev	1,297.00	3,000.00	3,000.00	1,560.25	2,500.00	3,000.00	.0%
0107	4038 Veh Maint	2,289.57	5,000.00	5,000.00	3,388.88	3,500.00	5,000.00	.0%
0107	4040 Grnds Main	9,525.58	8,300.00	8,300.00	5,942.62	8,300.00	8,300.00	.0%
0107	6005 Clean Supp	12,078.09	9,500.00	9,500.00	10,459.53	9,900.00	9,500.00	.0%
0107	6202 Elect T	5,339.07	6,000.00	6,000.00	6,707.52	6,500.00	6,600.00	10.0%
0107	6203 Elect PW	8,862.21	11,800.00	11,800.00	6,579.54	11,800.00	12,000.00	1.7%
0107	6204 Elect PS	18,694.78	19,200.00	19,200.00	15,119.44	19,200.00	19,500.00	1.6%
0107	6212 Water TH	1,480.85	1,950.00	1,950.00	1,768.88	1,500.00	1,600.00	-17.9%
0107	6213 Water PW	2,908.19	3,150.00	3,150.00	3,153.23	3,200.00	3,900.00	23.8%
0107	6214 Water-PS	2,230.09	2,500.00	2,500.00	2,168.68	2,100.00	2,300.00	-8.0%
0107	6222 Sewer TH	927.78	1,320.00	1,320.00	482.45	950.00	1,320.00	.0%
0107	6223 Sewer PW	2,749.05	3,040.00	3,040.00	2,003.30	2,800.00	3,040.00	.0%
0107	6224 Sewer PS	3,158.84	3,600.00	3,600.00	2,852.34	3,600.00	3,680.00	2.2%
0107	6242 Heat TH	2,795.20	4,500.00	4,500.00	2,989.53	2,800.00	4,000.00	-11.1%
0107	6243 Heat PW	9,132.58	12,000.00	12,000.00	9,650.42	9,500.00	10,000.00	-16.7%
0107	6244 Heat PS	21,707.97	20,500.00	20,500.00	31,689.84	30,000.00	23,000.00	12.2%
0107	6245 Heat-PS AX	396.25	2,000.00	2,000.00	2,805.06	3,000.00	1,500.00	-25.0%
0107	6260 Veh Fuel	3,905.82	4,500.00	4,500.00	4,133.04	4,000.00	4,500.00	.0%
0107	6360 Comm Ctr	45,493.28	48,732.00	48,732.00	48,731.76	48,732.00	49,392.00	1.4%
0107	7500 Flags	1,579.70	775.00	775.00	1,070.14	800.00	775.00	.0%
TOTAL Building & Grounds Mai		351,976.70	378,167.00	378,167.00	370,521.67	376,682.00	388,667.00	2.8%

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TOWN OF FREEPORT  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

P 9  
bgnyrpts

PROJECTION: 20010 FY 2020 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

General Fund			2018 ACTUAL	2019 ORIG BUD	2019 REVISED BUD	2019 ACTUAL	2019 PROJECTION	2020 Approved	PCT CHANGE
0108	Employee Benefits								
0108	2303	Ret ICMA	78,416.69	85,500.00	85,500.00	76,807.98	86,400.00	84,000.00	-1.8%
0108	2305	Retir MSRS	296,889.05	327,500.00	327,500.00	331,332.59	338,000.00	346,000.00	5.6%
0108	2407	FICA & Med	324,769.66	356,000.00	356,000.00	346,031.43	364,500.00	365,000.00	2.5%
0108	2409	Healt Ins	704,127.58	775,000.00	775,000.00	675,792.03	745,000.00	765,000.00	-1.3%
0108	2410	Wkrs Comp	131,912.71	184,500.00	184,500.00	134,014.52	142,000.00	164,500.00	-10.8%
0108	2412	Life Ins	2,694.60	3,000.00	3,000.00	2,621.59	2,600.00	3,000.00	.0%
0108	2413	Med Reim	1,912.68	2,000.00	2,000.00	1,787.50	1,900.00	2,000.00	.0%
0108	2415	Wellness	9,529.19	18,000.00	18,000.00	9,403.55	10,300.00	18,000.00	.0%
0108	2416	Dental	32,586.18	36,000.00	36,000.00	31,950.61	34,900.00	36,000.00	.0%
0108	2419	Med Exams	723.00	1,000.00	1,000.00	1,184.00	1,300.00	1,000.00	.0%
0108	2420	Drug Test	420.00	1,000.00	1,000.00	645.00	750.00	1,000.00	.0%
0108	2421	Vac Sick P	.00	25,000.00	25,000.00	975.00	5,000.00	25,000.00	.0%
TOTAL Employee Benefits			1,583,981.34	1,814,500.00	1,814,500.00	1,612,545.80	1,732,650.00	1,810,500.00	-.2%

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TOWN OF FREEPORT  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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PROJECTION: 20010 FY 2020 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

General Fund			2018 ACTUAL	2019 ORIG BUD	2019 REVISED BUD	2019 ACTUAL	2019 PROJECTION	2020 Approved	PCT CHANGE
0109	Transit								
0109	1001	Prof Salar	16,625.20	19,600.00	19,600.00	17,357.76	17,500.00	20,000.00	2.0%
0109	1200	Other Wag	24,020.14	32,700.00	32,700.00	25,841.53	28,500.00	28,500.00	-12.8%
0109	3300	Emp Train	202.45	1,000.00	1,000.00	317.80	400.00	800.00	-20.0%
0109	3302	Empl Trav	21.80	150.00	150.00	23.20	100.00	150.00	.0%
0109	3400	Con Servic	11,350.16	5,500.00	5,500.00	5,045.40	5,000.00	6,800.00	23.6%
0109	3424	METRO	32,561.00	30,345.00	30,345.00	30,345.00	30,345.00	36,800.00	21.3%
0109	4040	Grnds Main	1,781.32	500.00	500.00	.00	500.00	500.00	.0%
0109	4301	Equip Rpr	599.00	500.00	500.00	561.33	575.00	600.00	20.0%
0109	5320	Telephone	887.99	1,140.00	1,140.00	1,081.92	1,060.00	1,140.00	.0%
0109	6000	Supplies	855.38	800.00	800.00	424.03	650.00	800.00	.0%
0109	6205	Elect-Tr S	6,164.46	7,000.00	7,000.00	7,380.14	7,200.00	7,300.00	4.3%
0109	6215	Water-Tr S	380.49	550.00	550.00	285.65	380.00	550.00	.0%
0109	6225	Sewer Tr S	436.17	620.00	620.00	471.62	475.00	620.00	.0%
0109	6241	Heat-Tr S	1,889.40	2,000.00	2,000.00	2,220.29	2,200.00	2,000.00	.0%
0109	6713	Sm Equip	242.99	400.00	400.00	.00	150.00	400.00	.0%
TOTAL Transit			98,017.95	102,805.00	102,805.00	91,355.67	95,035.00	106,960.00	4.0%

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**TOWN OF FREEPORT**  
**NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS**
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**bgnyrpts**
**PROJECTION: 20010 FY 2020 General Fund Original Budget**
**FOR PERIOD 99**
**ACCOUNTS FOR:**

General Fund			2018 ACTUAL	2019 ORIG BUD	2019 REVISED BUD	2019 ACTUAL	2019 PROJECTION	2020 Approved	PCT CHANGE
0110	Insurances								
0110	5200	Insurance	97,282.00	100,000.00	100,000.00	99,044.00	98,534.00	102,000.00	2.0%
	TOTAL Insurances		97,282.00	100,000.00	100,000.00	99,044.00	98,534.00	102,000.00	2.0%

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TOWN OF FREEPORT  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

P 12  
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PROJECTION: 20010 FY 2020 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

General Fund			2018 ACTUAL	2019 ORIG BUD	2019 REVISED BUD	2019 ACTUAL	2019 PROJECTION	2020 Approved	PCT CHANGE
0200	Police								
0200	1001	Prof Salar	908,114.52	917,750.00	917,750.00	900,626.86	908,900.00	964,200.00	5.1%
0200	1200	Other Wag	38,675.51	41,500.00	41,500.00	30,269.29	33,300.00	45,000.00	8.4%
0200	1300	OT Wages	109,105.26	111,000.00	111,000.00	130,904.45	116,500.00	120,000.00	8.1%
0200	2441	Recruitmt	201.11	31,000.00	31,000.00	33,142.44	36,000.00	1,500.00	-95.2%
0200	2605	Clothing	16,732.05	14,000.00	14,000.00	9,623.81	10,000.00	14,000.00	.0%
0200	2638	Unif Clean	10,020.00	10,800.00	10,800.00	10,040.00	9,080.00	10,800.00	.0%
0200	2800	Assoc Dues	805.00	1,000.00	1,000.00	1,015.00	1,015.00	1,050.00	5.0%
0200	3300	Emp Train	6,552.48	8,500.00	8,500.00	5,985.49	6,500.00	8,500.00	.0%
0200	3302	Empl Trav	3,269.16	2,000.00	2,000.00	2,159.00	2,500.00	2,500.00	25.0%
0200	3430	Animal	10,398.20	10,930.00	10,930.00	10,880.01	10,930.00	30,930.00	183.0%
0200	4036	Radio Main	644.78	1,500.00	1,500.00	386.40	800.00	1,500.00	.0%
0200	4038	Veh Maint	18,773.14	23,000.00	23,000.00	22,366.91	22,000.00	23,000.00	.0%
0200	4048	Radar Main	1,327.54	1,500.00	1,500.00	1,373.82	1,400.00	1,500.00	.0%
0200	4301	Equip Rpr	3,921.15	4,540.00	4,540.00	2,644.10	3,000.00	4,540.00	.0%
0200	4320	Tech Repai	10,971.25	14,000.00	14,000.00	13,532.50	13,200.00	14,700.00	5.0%
0200	6000	Supplies	5,244.15	3,600.00	3,600.00	1,969.36	2,000.00	3,600.00	.0%
0200	6002	Printing	1,153.34	2,500.00	2,500.00	2,775.00	2,600.00	2,500.00	.0%
0200	6007	Ammunition	6,048.00	6,000.00	6,000.00	6,076.73	6,100.00	6,000.00	.0%
0200	6033	Drug Prog	.00	550.00	550.00	237.38	.00	550.00	.0%
0200	6260	Veh Fuel	29,520.92	32,000.00	32,000.00	30,111.96	30,000.00	32,000.00	.0%
TOTAL Police			1,181,477.56	1,237,670.00	1,237,670.00	1,216,120.51	1,215,825.00	1,288,370.00	4.1%

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TOWN OF FREEPORT  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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PROJECTION: 20010 FY 2020 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

General Fund		2018 ACTUAL	2019 ORIG BUD	2019 REVISED BUD	2019 ACTUAL	2019 PROJECTION	2020 Approved	PCT CHANGE
0201	Marine Resource/Harbor Patrol							
0201	1001 Prof Salar	47,287.98	104,300.00	104,300.00	56,421.26	55,800.00	116,700.00	11.9%
0201	1200 Other Wag	1,750.00	.00	.00	405.37	406.00	.00	.0%
0201	1300 OT Wages	349.00	1,500.00	1,500.00	600.17	800.00	1,800.00	20.0%
0201	2605 Clothing	1,837.52	2,500.00	2,500.00	420.89	1,400.00	2,500.00	.0%
0201	2638 Unif Clean	720.00	1,440.00	1,440.00	720.00	720.00	1,440.00	.0%
0201	3300 Emp Train	375.00	1,325.00	1,325.00	573.00	1,000.00	1,325.00	.0%
0201	3302 Empl Trav	.00	500.00	500.00	118.46	150.00	500.00	.0%
0201	4010 Bldg Maint	.00	700.00	700.00	646.63	700.00	700.00	.0%
0201	4038 Veh Maint	3,928.25	1,500.00	1,500.00	344.51	500.00	1,000.00	-33.3%
0201	4045 Boat Maint	1,574.50	5,500.00	5,500.00	1,542.15	3,000.00	4,000.00	-27.3%
0201	4060 Floats	.00	4,000.00	4,000.00	8,017.60	8,100.00	4,000.00	.0%
0201	4065 Channel	.00	650.00	650.00	400.00	650.00	650.00	.0%
0201	5320 Telephone	.00	700.00	700.00	272.25	300.00	350.00	-50.0%
0201	6000 Supplies	337.93	1,250.00	1,250.00	1,369.81	1,100.00	1,250.00	.0%
0201	6045 Protec Eq	.00	1,000.00	1,000.00	.00	1,000.00	1,000.00	.0%
0201	6200 Elect	.00	750.00	750.00	720.32	680.00	750.00	.0%
0201	6210 Water	.00	240.00	240.00	263.21	240.00	240.00	.0%
0201	6260 Veh Fuel	.00	2,600.00	2,600.00	1,690.52	2,600.00	2,600.00	.0%
0201	7650 Ramp&Wharf	.00	1,100.00	1,100.00	907.26	1,100.00	1,100.00	.0%
TOTAL Marine Resource/Harbor		58,160.18	131,555.00	131,555.00	75,433.41	80,246.00	141,905.00	7.9%

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TOWN OF FREEPORT  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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PROJECTION: 20010 FY 2020 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

General Fund			2018 ACTUAL	2019 ORIG BUD	2019 REVISED BUD	2019 ACTUAL	2019 PROJECTION	2020 Approved	PCT CHANGE
0202	Fire								
0202	1001	Prof Salar	226,852.18	232,852.00	232,852.00	230,506.05	231,700.00	230,000.00	-1.2%
0202	1190	Call Pay	403,796.32	326,150.00	326,150.00	373,620.71	435,550.00	350,000.00	7.3%
0202	1300	OT Wages	9,488.45	8,500.00	8,500.00	13,364.18	15,350.00	9,500.00	11.8%
0202	2419	Med Exams	860.00	900.00	900.00	990.00	1,000.00	900.00	.0%
0202	2485	Vac & Immu	.00	500.00	500.00	.00	.00	500.00	.0%
0202	2605	Clothing	2,276.71	3,000.00	3,000.00	2,587.00	2,800.00	3,000.00	.0%
0202	2800	Assoc Dues	325.00	700.00	700.00	650.00	650.00	700.00	.0%
0202	3300	Emp Train	13,593.54	11,000.00	11,000.00	9,284.09	9,500.00	5,000.00	-54.5%
0202	3400	Con Servic	.00	.00	.00	.00	.00	23,000.00	.0%
0202	4036	Radio Main	1,270.03	2,000.00	2,000.00	1,325.52	1,400.00	2,000.00	.0%
0202	4038	Veh Maint	18,255.78	30,000.00	30,000.00	26,333.20	30,000.00	30,000.00	.0%
0202	4049	Alarm Main	2,758.11	3,000.00	3,000.00	285.20	2,000.00	2,000.00	-33.3%
0202	4301	Equip Rpr	8,536.32	6,500.00	6,500.00	8,873.38	9,000.00	8,500.00	30.8%
0202	4320	Tech Repai	2,305.55	2,000.00	2,000.00	2,605.00	2,000.00	.00	-100.0%
0202	5320	Telephone	3,538.03	3,800.00	3,800.00	3,324.35	3,500.00	3,500.00	-7.9%
0202	5420	Pub Educ	199.95	1,500.00	1,500.00	1,486.54	1,500.00	1,500.00	.0%
0202	6000	Supplies	4,994.27	3,500.00	3,500.00	4,067.89	3,900.00	3,500.00	.0%
0202	6005	Clean Supp	221.45	200.00	200.00	191.63	200.00	200.00	.0%
0202	6010	Fire Supl	2,710.07	1,500.00	1,500.00	1,544.51	3,200.00	15,500.00	933.3%
0202	6045	Protec Eq	18,417.82	12,000.00	12,000.00	8,179.18	9,000.00	.00	-100.0%
0202	6260	Veh Fuel	7,526.84	7,500.00	7,500.00	7,986.25	7,800.00	8,000.00	6.7%
0202	6712	Tools	353.45	50.00	50.00	420.54	500.00	.00	-100.0%
0202	7300	Equip	2,549.34	2,000.00	2,000.00	4,374.00	4,500.00	.00	-100.0%
TOTAL Fire			730,829.21	659,152.00	659,152.00	701,999.22	775,050.00	697,300.00	5.8%

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TOWN OF FREEPORT  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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PROJECTION: 20010 FY 2020 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

General Fund			2018 ACTUAL	2019 ORIG BUD	2019 REVISED BUD	2019 ACTUAL	2019 PROJECTION	2020 Approved	PCT CHANGE
0203	Rescue								
0203	1001	Prof Salar	163,700.31	161,460.00	161,460.00	171,082.65	170,400.00	189,200.00	17.2%
0203	1190	Call Pay	101,750.33	120,000.00	120,000.00	113,156.76	51,950.00	130,000.00	8.3%
0203	1300	OT Wages	45,012.66	50,000.00	50,000.00	46,341.05	43,500.00	50,000.00	.0%
0203	2419	Med Exams	54.00	720.00	720.00	62.00	100.00	720.00	.0%
0203	2485	Vac & Immu	.00	450.00	450.00	.00	.00	450.00	.0%
0203	2605	Clothing	481.04	3,000.00	3,000.00	2,470.12	2,800.00	3,000.00	.0%
0203	2800	Assoc Dues	2,889.00	3,600.00	3,600.00	3,328.00	3,400.00	1,600.00	-55.6%
0203	3300	Emp Train	7,609.55	7,500.00	7,500.00	4,893.63	7,600.00	9,500.00	26.7%
0203	4036	Radio Main	768.53	1,000.00	1,000.00	1,670.04	1,600.00	1,000.00	.0%
0203	4038	Veh Maint	8,197.14	7,500.00	7,500.00	12,042.61	10,500.00	7,500.00	.0%
0203	4301	Equip Rpr	10,200.69	7,000.00	7,000.00	4,229.84	7,000.00	12,500.00	78.6%
0203	4320	Tech Repai	9,306.30	8,500.00	8,500.00	11,180.00	9,900.00	.00	-100.0%
0203	5320	Telephone	5,970.76	5,500.00	5,500.00	9,988.54	10,100.00	11,920.00	116.7%
0203	6000	Supplies	4,174.73	2,000.00	2,000.00	3,748.81	4,000.00	2,000.00	.0%
0203	6005	Clean Supp	122.51	300.00	300.00	191.57	150.00	300.00	.0%
0203	6009	Med Suppl	24,059.94	30,000.00	30,000.00	21,746.68	28,000.00	30,000.00	.0%
0203	6045	Protec Eq	3,525.76	8,000.00	8,000.00	4,390.20	3,500.00	6,000.00	-25.0%
0203	6260	Veh Fuel	6,424.83	6,000.00	6,000.00	8,746.13	8,000.00	8,000.00	33.3%
0203	6712	Tools	313.99	3,500.00	3,500.00	.00	1,000.00	3,500.00	.0%
TOTAL Rescue			394,562.07	426,030.00	426,030.00	419,268.63	363,500.00	467,190.00	9.7%

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TOWN OF FREEPORT  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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PROJECTION: 20010 FY 2020 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

General Fund			2018 ACTUAL	2019 ORIG BUD	2019 REVISED BUD	2019 ACTUAL	2019 PROJECTION	2020 Approved	PCT CHANGE
0204	Public Safety Reception								
0204	1001	Prof Salar	18,932.64	23,100.00	23,100.00	26,641.01	26,900.00	23,600.00	2.2%
0204	1200	Other Wag	6,528.80	10,300.00	10,300.00	2,279.71	3,700.00	10,400.00	1.0%
0204	1300	OT Wages	.00	500.00	500.00	.00	.00	500.00	.0%
0204	4301	Equip Rpr	2,222.05	7,000.00	7,000.00	1,219.46	2,000.00	5,000.00	-28.6%
0204	5320	Telephone	17,075.57	16,200.00	16,200.00	14,966.10	17,000.00	17,600.00	8.6%
0204	6000	Supplies	420.00	250.00	250.00	66.51	200.00	250.00	.0%
0204	7800	Dispatch	142,140.00	146,500.00	146,500.00	146,400.00	146,400.00	150,895.00	3.0%
TOTAL Public Safety Receptio			187,319.06	203,850.00	203,850.00	191,572.79	196,200.00	208,245.00	2.2%

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TOWN OF FREEPORT  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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PROJECTION: 20010 FY 2020 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

General Fund			2018 ACTUAL	2019 ORIG BUD	2019 REVISED BUD	2019 ACTUAL	2019 PROJECTION	2020 Approved	PCT CHANGE
0206	Public Utilities								
0206	6208	Elect-St L	48,105.96	30,000.00	30,000.00	23,031.72	24,100.00	24,000.00	-20.0%
0206	6218	Hydrants	163,319.02	165,000.00	165,000.00	170,180.40	165,100.00	169,600.00	2.8%
0206	6785	Light Mnt	.00	3,000.00	3,000.00	.00	.00	5,000.00	66.7%
TOTAL Public Utilities			211,424.98	198,000.00	198,000.00	193,212.12	189,200.00	198,600.00	.3%

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**TOWN OF FREEPORT**  
**NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS**
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**bgnyrpts**
**PROJECTION: 20010 FY 2020 General Fund Original Budget**
**FOR PERIOD 99**
**ACCOUNTS FOR:**

General Fund			2018 ACTUAL	2019 ORIG BUD	2019 REVISED BUD	2019 ACTUAL	2019 PROJECTION	2020 Approved	PCT CHANGE
0300	Human Services Agencies								
0300	8602	Aging	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	.0%
0300	8604	Oasis Free	750.00	750.00	750.00	750.00	750.00	750.00	.0%
0300	8606	FCS	21,000.00	21,000.00	21,000.00	21,000.00	21,000.00	21,000.00	.0%
0300	8607	ThruDoors	500.00	500.00	500.00	500.00	500.00	500.00	.0%
0300	8608	F Dental	1,800.00	1,800.00	1,800.00	1,800.00	1,800.00	1,800.00	.0%
0300	8613	Elders	6,500.00	6,500.00	6,500.00	6,500.00	6,500.00	6,500.00	.0%
0300	8616	Port Teen	8,250.00	8,250.00	8,250.00	.00	8,250.00	8,250.00	.0%
TOTAL Human Services Agencie			39,800.00	39,800.00	39,800.00	31,550.00	39,800.00	39,800.00	.0%

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TOWN OF FREEPORT  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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PROJECTION: 20010 FY 2020 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

General Fund			2018 ACTUAL	2019 ORIG BUD	2019 REVISED BUD	2019 ACTUAL	2019 PROJECTION	2020 Approved	PCT CHANGE
0301	General Assistance								
0301	1001	Prof Salar	76,889.28	78,900.00	78,900.00	78,503.90	78,510.00	80,300.00	1.8%
0301	2800	Assoc Dues	30.00	40.00	40.00	30.00	40.00	40.00	.0%
0301	3300	Emp Train	120.00	200.00	200.00	10.00	100.00	200.00	.0%
0301	3302	Empl Trav	159.29	300.00	300.00	127.53	300.00	300.00	.0%
0301	6000	Supplies	301.25	300.00	300.00	326.25	300.00	300.00	.0%
0301	6350	Assis-Free	28,194.42	30,000.00	30,000.00	24,213.46	28,000.00	30,000.00	.0%
0301	6351	Assist Ya	-2,441.76	.00	.00	3,984.60	.00	.00	.0%
TOTAL General Assistance			103,252.48	109,740.00	109,740.00	107,195.74	107,250.00	111,140.00	1.3%

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TOWN OF FREEPORT  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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bgnyrpts

PROJECTION: 20010 FY 2020 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

General Fund			2018 ACTUAL	2019 ORIG BUD	2019 REVISED BUD	2019 ACTUAL	2019 PROJECTION	2020 Approved	PCT CHANGE
0400	Public Works	General							
0400	1001	Prof Salar	529,409.38	642,780.00	642,780.00	592,687.65	586,500.00	652,730.00	1.5%
0400	1300	OT Wages	71,529.94	74,800.00	74,800.00	59,760.15	60,200.00	76,300.00	2.0%
0400	2605	Clothing	6,651.11	9,250.00	9,250.00	9,796.89	9,291.44	9,250.00	.0%
0400	3300	Emp Train	4,271.84	3,700.00	3,700.00	3,790.08	4,100.00	4,000.00	8.1%
0400	3435	Engineering	6,024.12	5,700.00	5,700.00	3,221.35	5,130.00	5,700.00	.0%
0400	4036	Radio Main	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	.0%
0400	4038	Veh Maint	87,263.90	55,000.00	55,000.00	61,801.03	66,000.00	60,000.00	9.1%
0400	4455	Equip Rntl	4,999.40	5,000.00	5,000.00	614.55	5,000.00	5,000.00	.0%
0400	5320	Telephone	2,647.69	2,500.00	2,500.00	2,565.35	2,400.00	2,500.00	.0%
0400	6000	Supplies	1,931.43	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	.0%
0400	6260	Veh Fuel	72,449.82	75,000.00	75,000.00	68,125.40	73,000.00	75,000.00	.0%
0400	6708	Tires	10,256.54	11,000.00	11,000.00	13,459.41	13,900.00	11,000.00	.0%
0400	6712	Tools	474.97	1,000.00	1,000.00	305.95	950.00	1,000.00	.0%
0400	6713	Sm Equip	4,999.26	5,000.00	5,000.00	5,318.62	5,000.00	5,000.00	.0%
0400	6714	Signs	7,649.87	8,000.00	8,000.00	7,220.67	7,200.00	8,000.00	.0%
0400	6717	Str Mark	6,613.03	9,600.00	9,600.00	6,581.48	6,000.00	9,600.00	.0%
TOTAL Public Works General			818,372.30	911,530.00	911,530.00	838,448.58	847,871.44	928,280.00	1.8%

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TOWN OF FREEPORT  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

P 21  
bgnyrpts

PROJECTION: 20010 FY 2020 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

General Fund			2018 ACTUAL	2019 ORIG BUD	2019 REVISED BUD	2019 ACTUAL	2019 PROJECTION	2020 Approved	PCT CHANGE
0401	Public Works	Summer Roads							
0401	6713	Sm Equip	2,499.79	2,500.00	2,500.00	2,494.88	2,250.00	2,500.00	.0%
0401	6740	Rd Stripng	19,205.52	37,500.00	37,500.00	22,415.72	37,500.00	37,500.00	.0%
0401	6750	Pav Matrls	34,514.20	34,900.00	34,900.00	34,850.58	34,900.00	34,900.00	.0%
0401	6755	Culverts	5,684.49	5,000.00	5,000.00	4,840.00	5,000.00	5,000.00	.0%
0401	6760	Gravel	27,128.46	30,000.00	30,000.00	20,275.04	30,000.00	30,000.00	.0%
0401	6780	Guard Rail	2,876.00	5,000.00	5,000.00	5,879.00	5,879.00	5,000.00	.0%
0401	6785	Traf light	5,419.50	6,500.00	6,500.00	7,320.00	7,320.00	6,500.00	.0%
0401	7200	Hot Top Rd	398,614.50	400,000.00	400,000.00	330,429.54	380,000.00	400,000.00	.0%
0401	7210	Drainage P	10,156.92	10,000.00	10,000.00	10,000.00	10,200.00	10,000.00	.0%
0401	7220	Ledge	985.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	.0%
0401	7230	Catch Basi	12,492.69	14,000.00	14,000.00	14,313.30	14,000.00	14,000.00	.0%
0401	7240	Sidewalks	4,000.00	4,000.00	4,000.00	4,000.00	5,365.00	4,000.00	.0%
0401	7250	Hot Top St	29,590.00	30,100.00	30,100.00	30,100.00	30,100.00	30,100.00	.0%
TOTAL Public Works Summer Ro			553,167.07	582,500.00	582,500.00	489,918.06	565,514.00	582,500.00	.0%

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**TOWN OF FREEPORT**  
**NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS**

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PROJECTION: 20010 FY 2020 General Fund Original Budget

FOR PERIOD 99

**ACCOUNTS FOR:**

General Fund			2018 ACTUAL	2019 ORIG BUD	2019 REVISED BUD	2019 ACTUAL	2019 PROJECTION	2020 Approved	PCT CHANGE
0402	Public Works	Winter Roads							
0402	6760	Gravel	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00	.0%
0402	6765	Salt	131,346.54	134,000.00	134,000.00	117,809.26	120,600.00	134,000.00	.0%
0402	6770	Surface Tr	17,999.39	18,000.00	18,000.00	18,000.00	18,000.00	18,000.00	.0%
0402	6775	Chains Bla	12,277.96	12,000.00	12,000.00	12,206.38	12,300.00	12,500.00	4.2%
TOTAL Public Works Winter Ro			168,623.89	171,000.00	171,000.00	155,015.64	157,900.00	171,500.00	.3%

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TOWN OF FREEPORT  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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PROJECTION: 20010 FY 2020 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

General Fund			2018 ACTUAL	2019 ORIG BUD	2019 REVISED BUD	2019 ACTUAL	2019 PROJECTION	2020 Approved	PCT CHANGE
0403	Public Works	Tree & Park							
0403	4070	Tree Prun	14,158.98	8,000.00	8,000.00	8,000.00	8,000.00	8,000.00	.0%
0403	6370	Bow St Pk	1,500.00	2,000.00	2,000.00	1,663.00	1,800.00	2,000.00	.0%
0403	6910	Trees	2,257.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	.0%
TOTAL Public Works Tree & Pa			17,915.98	13,000.00	13,000.00	12,663.00	12,800.00	13,000.00	.0%

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TOWN OF FREEPORT  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

P 24  
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PROJECTION: 20010 FY 2020 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

General Fund			2018 ACTUAL	2019 ORIG BUD	2019 REVISED BUD	2019 ACTUAL	2019 PROJECTION	2020 Approved	PCT CHANGE
0404	Solid Waste/Recycling								
0404	1001 Prof Salar		97,565.79	87,500.00	87,500.00	87,350.51	90,010.00	91,500.00	4.6%
0404	1200 Other Wag		6,352.24	6,000.00	6,000.00	11,040.24	12,500.00	14,000.00	133.3%
0404	1300 OT Wages		3,720.93	3,000.00	3,000.00	4,040.02	3,800.00	4,000.00	33.3%
0404	2605 Clothing		803.92	800.00	800.00	865.09	865.09	800.00	.0%
0404	3300 Emp Train		770.90	900.00	900.00	722.61	900.00	900.00	.0%
0404	3302 Empl Trav		383.10	750.00	750.00	410.54	750.00	750.00	.0%
0404	3465 Water Test		5,355.00	6,000.00	6,000.00	4,115.00	6,000.00	6,000.00	.0%
0404	3475 Leachate		42,934.00	22,000.00	22,000.00	38,889.50	32,000.00	32,000.00	45.5%
0404	3480 Comp Maint		2,500.00	4,000.00	4,000.00	3,972.50	4,000.00	4,000.00	.0%
0404	3500 Tipping Fe		107,497.83	106,000.00	106,000.00	105,827.32	107,000.00	115,975.00	9.4%
0404	3505 Hauling		91,553.92	71,000.00	71,000.00	102,902.44	91,000.00	77,250.00	8.8%
0404	3530 Demo Tip		48,402.60	60,000.00	60,000.00	56,600.82	47,000.00	50,000.00	-16.7%
0404	3532 Recy Tip		.00	.00	.00	.00	.00	31,150.00	.0%
0404	3535 Clean Week		14,965.40	10,000.00	10,000.00	16,692.15	15,000.00	15,000.00	50.0%
0404	3545 Rej. Recy		.00	.00	.00	.00	.00	3,750.00	.0%
0404	4038 Veh Maint		2,877.58	7,000.00	7,000.00	4,695.01	7,000.00	7,000.00	.0%
0404	4050 Litter Con		5,000.00	5,000.00	5,000.00	4,943.00	5,000.00	5,000.00	.0%
0404	5320 Telephone		722.40	1,200.00	1,200.00	737.53	800.00	1,000.00	-16.7%
0404	6000 Supplies		13,612.62	11,000.00	11,000.00	8,042.52	11,000.00	11,000.00	.0%
0404	6200 Elect		4,688.08	4,800.00	4,800.00	3,993.46	4,800.00	4,800.00	.0%
0404	6240 Heat Fuel		2,729.45	3,000.00	3,000.00	3,003.02	3,250.00	3,000.00	.0%
0404	6260 Veh Fuel		1,644.91	2,000.00	2,000.00	1,458.67	2,000.00	2,000.00	.0%
0404	6900 Other Supp		1,100.00	1,100.00	1,100.00	775.00	1,100.00	1,100.00	.0%
TOTAL Solid Waste/Recycling			455,180.67	413,050.00	413,050.00	461,076.95	445,775.09	481,975.00	16.7%

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TOWN OF FREEPORT  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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PROJECTION: 20010 FY 2020 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

General Fund			2018 ACTUAL	2019 ORIG BUD	2019 REVISED BUD	2019 ACTUAL	2019 PROJECTION	2020 Approved	PCT CHANGE
0405	Town Engineer								
0405	1001	Prof Salar	94,198.35	102,800.00	102,800.00	102,401.56	102,400.00	107,100.00	4.2%
0405	3300	Emp Train	5,754.05	4,500.00	4,500.00	3,187.00	4,500.00	4,500.00	.0%
0405	3302	Empl Trav	522.05	1,000.00	1,000.00	647.32	1,000.00	1,000.00	.0%
0405	3480	Comp Maint	.00	4,000.00	4,000.00	3,584.00	4,000.00	4,000.00	.0%
0405	6000	Supplies	1,439.84	300.00	300.00	160.55	300.00	300.00	.0%
0405	6720	Stormwater	14,055.14	24,700.00	24,700.00	24,553.22	24,700.00	24,700.00	.0%
TOTAL Town Engineer			115,969.43	137,300.00	137,300.00	134,533.65	136,900.00	141,600.00	3.1%

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**TOWN OF FREEPORT**  
**NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS**

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**PROJECTION: 20010 FY 2020 General Fund Original Budget**

**FOR PERIOD 99**

**ACCOUNTS FOR:**

General Fund			2018 ACTUAL	2019 ORIG BUD	2019 REVISED BUD	2019 ACTUAL	2019 PROJECTION	2020 Approved	PCT CHANGE
0406	HRF Fields Maintenance								
0406	3490	Grounds	87,291.00	88,800.00	88,800.00	88,800.00	88,800.00	95,000.00	7.0%
0406	6200	Elect	1,634.54	1,700.00	1,700.00	1,574.28	1,700.00	1,700.00	.0%
0406	6210	Water	14,896.71	14,000.00	14,000.00	15,931.61	17,000.00	15,000.00	7.1%
0406	6240	Heat Fuel	440.31	500.00	500.00	516.51	500.00	500.00	.0%
0406	6741	Striping	4,200.00	4,500.00	4,500.00	.00	4,500.00	4,500.00	.0%
0406	7680	Pest Contl	.00	2,000.00	2,000.00	.00	2,000.00	2,000.00	.0%
0406	9200	Contingncy	4,625.54	5,000.00	5,000.00	6,145.22	5,000.00	5,000.00	.0%
TOTAL HRF Fields Maintenance			113,088.10	116,500.00	116,500.00	112,967.62	119,500.00	123,700.00	6.2%

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TOWN OF FREEPORT  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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PROJECTION: 20010 FY 2020 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

General Fund			2018 ACTUAL	2019 ORIG BUD	2019 REVISED BUD	2019 ACTUAL	2019 PROJECTION	2020 Approved	PCT CHANGE
0500	Freeport Community Library								
0500	1001	Prof Salar	308,185.19	362,250.00	362,250.00	343,328.23	344,300.00	362,100.00	.0%
0500	2800	Assoc Dues	.00	620.00	620.00	310.00	500.00	620.00	.0%
0500	3300	Emp Train	302.00	1,500.00	1,500.00	294.50	500.00	1,000.00	-33.3%
0500	3302	Empl Trav	383.90	1,000.00	1,000.00	582.39	600.00	1,000.00	.0%
0500	3480	Comp Maint	6,098.65	6,600.00	6,600.00	5,856.65	6,600.00	6,600.00	.0%
0500	4301	Equip Rpr	1,605.84	2,000.00	2,000.00	2,702.59	2,500.00	2,000.00	.0%
0500	4320	Tech Repai	201.75	3,000.00	3,000.00	.00	3,000.00	3,000.00	.0%
0500	5320	Telephone	3,228.28	3,800.00	3,800.00	2,959.38	3,300.00	3,800.00	.0%
0500	6000	Supplies	5,286.67	5,750.00	5,750.00	6,072.99	6,500.00	5,750.00	.0%
0500	6200	Elect	10,586.16	15,000.00	15,000.00	10,453.41	12,000.00	14,000.00	-6.7%
0500	6210	Water	2,357.36	2,200.00	2,200.00	2,416.42	2,400.00	2,600.00	18.2%
0500	6220	Sewer	657.14	750.00	750.00	1,138.04	1,400.00	1,000.00	33.3%
0500	6240	Heat Fuel	10,899.39	15,000.00	15,000.00	16,277.15	16,000.00	15,000.00	.0%
0500	6400	Books	41,993.84	39,900.00	39,900.00	41,928.52	40,000.00	40,000.00	.3%
0500	6450	Nonprint	15,535.54	15,500.00	15,500.00	19,095.74	15,500.00	15,500.00	.0%
TOTAL Freeport Community Lib			407,321.71	474,870.00	474,870.00	453,416.01	455,100.00	473,970.00	-.2%

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TOWN OF FREEPORT  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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PROJECTION: 20010 FY 2020 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

General Fund		2018 ACTUAL	2019 ORIG BUD	2019 REVISED BUD	2019 ACTUAL	2019 PROJECTION	2020 Approved	PCT CHANGE
0600	Bustins Island							
0600	8250 Bustins Is	192,582.39	203,500.00	203,500.00	191,966.44	206,966.44	206,000.00	1.2%
	TOTAL Bustins Island	192,582.39	203,500.00	203,500.00	191,966.44	206,966.44	206,000.00	1.2%

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TOWN OF FREEPORT  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

P 29  
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PROJECTION: 20010 FY 2020 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

General Fund			2018 ACTUAL	2019 ORIG BUD	2019 REVISED BUD	2019 ACTUAL	2019 PROJECTION	2020 Approved	PCT CHANGE
0601	Promotions								
0601	8200	Memorial	.00	500.00	500.00	284.30	500.00	500.00	.0%
0601	8204	July 4th	400.00	2,000.00	2,000.00	.00	2,000.00	2,000.00	.0%
0601	8206	Recognitio	2,145.23	2,000.00	2,000.00	1,827.74	2,000.00	2,000.00	.0%
0601	8210	Mis/Oth	1,483.58	2,000.00	2,000.00	237.36	2,000.00	2,000.00	.0%
0601	8215	Chamber	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	.0%
0601	8216	Hist. Dues	.00	.00	.00	.00	.00	5,000.00	.0%
0601	8225	H Decor	177.16	200.00	200.00	104.13	200.00	200.00	.0%
TOTAL Promotions			5,205.97	7,700.00	7,700.00	3,453.53	7,700.00	12,700.00	64.9%

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TOWN OF FREEPORT  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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PROJECTION: 20010 FY 2020 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

General Fund			2018 ACTUAL	2019 ORIG BUD	2019 REVISED BUD	2019 ACTUAL	2019 PROJECTION	2020 Approved	PCT CHANGE
0602	Planning								
0602	1001	Prof Salar	131,246.64	140,400.00	140,400.00	144,836.39	140,400.00	141,400.00	.7%
0602	1200	Other Wag	2,245.00	2,200.00	2,200.00	882.12	775.00	200.00	-90.9%
0602	2800	Assoc Dues	514.00	525.00	525.00	514.00	515.00	525.00	.0%
0602	3000	Prof Servi	3,855.20	12,000.00	12,000.00	6,791.36	12,000.00	8,000.00	-33.3%
0602	3300	Emp Train	538.37	1,800.00	1,800.00	358.00	550.00	550.00	-69.4%
0602	3302	Empl Trav	914.54	1,300.00	1,300.00	402.85	500.00	1,000.00	-23.1%
0602	4301	Equip Rpr	390.79	4,708.00	4,708.00	3,124.66	4,500.00	800.00	-83.0%
0602	4360	Bd Studies	4,007.18	.00	.00	.00	.00	.00	.0%
0602	6000	Supplies	797.23	700.00	700.00	668.98	700.00	700.00	.0%
TOTAL Planning			144,508.95	163,633.00	163,633.00	157,578.36	159,940.00	153,175.00	-6.4%

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TOWN OF FREEPORT  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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PROJECTION: 20010 FY 2020 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

General Fund		2018 ACTUAL	2019 ORIG BUD	2019 REVISED BUD	2019 ACTUAL	2019 PROJECTION	2020 Approved	PCT CHANGE
0604	Board Of Appeals							
0604	1200 Other Wag	450.00	850.00	850.00	375.00	450.00	850.00	.0%
0604	6000 Supplies	.00	.00	.00	.00	.00	.00	.0%
TOTAL Board Of Appeals		450.00	850.00	850.00	375.00	450.00	850.00	.0%

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TOWN OF FREEPORT  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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PROJECTION: 20010 FY 2020 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

General Fund			2018 ACTUAL	2019 ORIG BUD	2019 REVISED BUD	2019 ACTUAL	2019 PROJECTION	2020 Approved	PCT CHANGE
0606	Conservation Commission								
0606	2800	Assoc Dues	.00	.00	.00	.00	.00	.00	.0%
0606	3400	Con Servic	2,544.74	2,500.00	2,500.00	369.90	2,000.00	2,500.00	.0%
0606	5420	Pub Educ	600.00	1,200.00	1,200.00	212.30	1,000.00	1,200.00	.0%
0606	6000	Supplies	1,200.94	300.00	300.00	192.45	300.00	300.00	.0%
TOTAL Conservation Commissio			4,345.68	4,000.00	4,000.00	774.65	3,300.00	4,000.00	.0%

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NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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PROJECTION: 20010 FY 2020 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

General Fund		2018 ACTUAL	2019 ORIG BUD	2019 REVISED BUD	2019 ACTUAL	2019 PROJECTION	2020 Approved	PCT CHANGE
0607	Shellfish Commission							
0607	6000 Supplies	718.73	3,500.00	3,500.00	.00	500.00	1,000.00	-71.4%
0607	7670 Survy Flat	570.00	2,500.00	2,500.00	756.63	2,500.00	2,500.00	.0%
TOTAL Shellfish Commission		1,288.73	6,000.00	6,000.00	756.63	3,000.00	3,500.00	-41.7%

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PROJECTION: 20010 FY 2020 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

General Fund			2018 ACTUAL	2019 ORIG BUD	2019 REVISED BUD	2019 ACTUAL	2019 PROJECTION	2020 Approved	PCT CHANGE
0608	Misc. & Contingency								
0608	5710	GrantMatch	.00	.00	.00	.00	.00	.00	.0%
0608	7680	Pest Contl	.00	2,500.00	2,500.00	3,020.83	3,100.00	3,000.00	20.0%
0608	7700	Energy Res	.00	.00	.00	.00	.00	.00	.0%
0608	8260	Snowmob Cl	1,050.00	1,050.00	1,050.00	1,050.00	1,050.00	1,050.00	.0%
0608	9100	Transfer	1,122,270.00	.00	.00	600,000.00	.00	.00	.0%
0608	9200	Contingncy	16,910.32	20,000.00	20,000.00	14,824.51	14,000.00	20,000.00	.0%
TOTAL Misc. & Contingency			1,140,230.32	23,550.00	23,550.00	618,895.34	18,150.00	24,050.00	2.1%

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TOWN OF FREEPORT  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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bgnyrpts

PROJECTION: 20010 FY 2020 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

General Fund			2018 ACTUAL	2019 ORIG BUD	2019 REVISED BUD	2019 ACTUAL	2019 PROJECTION	2020 Approved	PCT CHANGE
0609	Cable TV								
0609	1001	Prof Salar	34,914.48	52,950.00	52,950.00	50,160.67	50,800.00	54,200.00	2.4%
0609	1200	Other Wag	15,247.97	16,800.00	16,800.00	22,746.26	23,500.00	20,000.00	19.0%
0609	3300	Emp Train	1,187.63	1,400.00	1,400.00	925.19	1,400.00	1,400.00	.0%
0609	3302	Empl Trav	261.97	1,650.00	1,650.00	1,650.00	1,650.00	1,650.00	.0%
0609	4038	Veh Maint	30.94	300.00	300.00	574.70	150.00	300.00	.0%
0609	4301	Equip Rpr	457.04	1,000.00	1,000.00	702.70	840.00	1,000.00	.0%
0609	5320	Telephone	240.00	240.00	240.00	21.24	240.00	240.00	.0%
0609	6000	Supplies	2,779.88	3,000.00	3,000.00	2,546.54	1,500.00	3,000.00	.0%
0609	6260	Veh Fuel	192.68	600.00	600.00	357.22	450.00	600.00	.0%
0609	7300	Equip	7,082.11	4,500.00	4,500.00	4,270.93	3,500.00	4,500.00	.0%
0609	7800	Stream	4,800.00	.00	.00	.00	.00	.00	.0%
TOTAL Cable TV			67,194.70	82,440.00	82,440.00	83,955.45	84,030.00	86,890.00	5.4%

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jmaloy

TOWN OF FREEPORT  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

P 36  
bgnyrpts

PROJECTION: 20010 FY 2020 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

General Fund			2018 ACTUAL	2019 ORIG BUD	2019 REVISED BUD	2019 ACTUAL	2019 PROJECTION	2020 Approved	PCT CHANGE
0612	Traffic And Parking								
0612	1001	Prof Salar	.00	.00	.00	.00	.00	.00	.0%
0612	3400	Con Servic	1,000.00	1,200.00	1,200.00	20.40	1,000.00	1,200.00	.0%
0612	6000	Supplies	.00	.00	.00	.00	.00	.00	.0%
0612	6714	Signs	.00	.00	.00	.00	.00	.00	.0%
TOTAL Traffic And Parking			1,000.00	1,200.00	1,200.00	20.40	1,000.00	1,200.00	.0%

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TOWN OF FREEPORT  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

P 37  
bgnyrpts

PROJECTION: 20010 FY 2020 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

General Fund		2018 ACTUAL	2019 ORIG BUD	2019 REVISED BUD	2019 ACTUAL	2019 PROJECTION	2020 Approved	PCT CHANGE
0615	Sustainability Committee							
0615	3400 Con Servic	3,536.72	4,500.00	4,500.00	2,947.43	3,000.00	4,500.00	.0%
0615	5420 Pub Educ	329.00	3,000.00	3,000.00	1,192.49	1,500.00	3,000.00	.0%
TOTAL Sustainability Committ		3,865.72	7,500.00	7,500.00	4,139.92	4,500.00	7,500.00	.0%

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TOWN OF FREEPORT  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

P 38  
bgnyrpts

PROJECTION: 20010 FY 2020 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

General Fund			2018 ACTUAL	2019 ORIG BUD	2019 REVISED BUD	2019 ACTUAL	2019 PROJECTION	2020 Approved	PCT CHANGE
0800	Debt Service								
0800	8310	Principal	128,068.28	128,069.00	128,069.00	128,068.28	128,068.28	98,069.00	-23.4%
0800	8320	Interest	18,661.94	13,759.00	13,759.00	13,758.53	13,758.53	8,856.00	-35.6%
TOTAL Debt Service			146,730.22	141,828.00	141,828.00	141,826.81	141,826.81	106,925.00	-24.6%

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TOWN OF FREEPORT  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

P 39  
bgnyrpts

PROJECTION: 20010 FY 2020 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

General Fund			2018 ACTUAL	2019 ORIG BUD	2019 REVISED BUD	2019 ACTUAL	2019 PROJECTION	2020 Approved	PCT CHANGE
0900	County Tax								
0900	8300	County Tax	1,056,633.00	1,109,052.00	1,109,052.00	1,109,052.00	1,109,052.00	1,192,404.00	7.5%
	TOTAL	County Tax	1,056,633.00	1,109,052.00	1,109,052.00	1,109,052.00	1,109,052.00	1,192,404.00	7.5%

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TOWN OF FREEPORT  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

P 40  
bgnyrpts

PROJECTION: 20010 FY 2020 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

General Fund			2018 ACTUAL	2019 ORIG BUD	2019 REVISED BUD	2019 ACTUAL	2019 PROJECTION	2020 Approved	PCT CHANGE
0950	Abatelements								
0950	9050	Abatelements	370,493.02	25,000.00	25,000.00	21,386.75	24,000.00	25,000.00	.0%
	TOTAL	Abatelements	370,493.02	25,000.00	25,000.00	21,386.75	24,000.00	25,000.00	.0%

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TOWN OF FREEPORT  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

P 41  
bgnyrpts

PROJECTION: 20010 FY 2020 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

General Fund		2018 ACTUAL	2019 ORIG BUD	2019 REVISED BUD	2019 ACTUAL	2019 PROJECTION	2020 Approved	PCT CHANGE
REV	Revenues Town General Fund							
REV	1200 Prop Tax	-6,850,196.66	-6,432,462.00	-6,432,462.00	-6,840,529.08	-6,834,000.00	-6,506,541.00	1.2%
REV	2502 Excise Tax	-1,906,888.04	-1,650,000.00	-1,650,000.00	-2,003,070.84	-1,800,000.00	-1,650,000.00	.0%
REV	2503 MV Agent	-26,677.00	-20,000.00	-20,000.00	-27,198.00	-23,792.00	-20,000.00	.0%
REV	2504 Boat Excis	-24,352.40	-20,000.00	-20,000.00	-25,153.20	-22,000.00	-20,000.00	.0%
REV	2505 Boat Reg T	-1,330.00	-1,300.00	-1,300.00	-1,404.00	-1,300.00	-1,300.00	.0%
REV	2506 Lieu Taxes	.00	.00	.00	.00	.00	.00	.0%
REV	2507 Penl & Int	-24,192.86	-25,000.00	-25,000.00	-54,808.02	-49,308.79	-30,000.00	20.0%
REV	3005 State Gran	.00	.00	.00	.00	.00	.00	.0%
REV	3110 State Rev	-367,137.17	-360,000.00	-360,000.00	-378,563.38	-374,000.00	-595,000.00	65.3%
REV	3111 Homestead	-264,308.00	-190,000.00	-190,000.00	-251,719.00	-290,000.00	-230,000.00	21.1%
REV	3112 BETE	-587,396.00	-475,000.00	-475,000.00	-784,014.00	-798,916.00	-550,000.00	15.8%
REV	3115 Veterans	.00	-4,300.00	-4,300.00	-4,290.00	-4,290.00	-4,000.00	-7.0%
REV	3116 Tree Growt	-71,233.85	-65,000.00	-65,000.00	-63,532.79	-63,532.79	-60,000.00	-7.7%
REV	3117 GA Freept	-21,813.68	-10,000.00	-10,000.00	-13,100.91	-13,000.00	-10,000.00	.0%
REV	3118 GA Yarm	-12,000.00	-10,000.00	-10,000.00	-12,000.00	-11,000.00	-10,000.00	.0%
REV	3120 State Park	-10,012.80	-3,000.00	-3,000.00	-9,497.70	-4,000.00	-3,000.00	.0%
REV	3150 St Snowmob	-1,400.96	-1,000.00	-1,000.00	-1,320.90	-1,320.90	-1,000.00	.0%
REV	3160 Road Assis	-132,704.00	-130,000.00	-130,000.00	-131,520.00	-131,520.00	-130,000.00	.0%
REV	3163 Rescue P&D	-17,018.00	-14,000.00	-14,000.00	-18,034.00	-18,034.00	-14,000.00	.0%
REV	3164 SR Officer	-29,396.00	-29,500.00	-29,500.00	-30,815.20	-30,815.20	-31,500.00	6.8%
REV	3165 Sch Lease	-12,500.00	-12,500.00	-12,500.00	-12,500.00	-12,500.00	-12,500.00	.0%
REV	3170 FEMA/MEMA	.00	.00	.00	-154,489.13	-5,752.50	.00	.0%
REV	3210 Copies PD	-2,460.00	-1,200.00	-1,200.00	-2,365.00	-2,055.00	-1,200.00	.0%
REV	3211 Copies Twn	-259.50	-350.00	-350.00	-123.50	-100.00	-100.00	-71.4%
REV	3212 Veh Maint	-2,976.00	-1,500.00	-1,500.00	-2,016.00	-2,016.00	-1,500.00	.0%
REV	3213 Engineerin	-15,592.50	-4,000.00	-4,000.00	-14,427.50	-14,000.00	-10,000.00	150.0%
REV	3215 Cert Copy	-6,903.26	-4,000.00	-4,000.00	-5,277.60	-4,636.30	-4,000.00	.0%
REV	3218 Notary Fee	-1,361.00	-1,200.00	-1,200.00	-1,598.00	-1,463.00	-1,200.00	.0%
REV	3242 Ordinance	.00	.00	.00	.00	.00	.00	.0%
REV	3244 PB Adm Fee	-15,888.50	-8,000.00	-8,000.00	-7,929.34	-9,500.00	-8,000.00	.0%
REV	3245 PB General	-9,122.70	-6,000.00	-6,000.00	-12,687.80	-11,565.30	-7,000.00	16.7%
REV	3246 PB Other	.00	.00	.00	-150.00	-150.00	.00	.0%
REV	3250 Appeals Bd	-660.00	-500.00	-500.00	-550.00	-440.00	-500.00	.0%
REV	3251 Des Rev	.00	.00	.00	.00	.00	.00	.0%
REV	3255 CATV Fees	-100,000.00	-100,000.00	-100,000.00	-116,740.17	-134,000.00	-140,000.00	40.0%
REV	3256 TIF ADMIN	.00	-5,000.00	-5,000.00	.00	-5,000.00	-5,000.00	.0%
REV	3260 Rescue Chg	-200,000.00	-200,000.00	-200,000.00	-243,800.00	-230,000.00	-225,000.00	12.5%
REV	3261 HRF Fees	-4,700.00	-3,500.00	-3,500.00	-5,875.00	-5,875.00	-4,000.00	14.3%
REV	3262 Lease Rev	-25,000.00	-25,000.00	-25,000.00	-25,000.00	-25,000.00	-25,000.00	.0%
REV	3265 MuPkg Lot	-37,500.00	-37,500.00	-37,500.00	-13,127.80	-26,255.59	.00	-100.0%
REV	3266 Rent-TS	-2,405.45	-2,000.00	-2,000.00	-2,516.36	-2,516.36	-2,000.00	.0%
REV	3267 FD Ins Fee	-825.00	-1,000.00	-1,000.00	.00	.00	-1,000.00	.0%

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TOWN OF FREEPORT  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

P 42  
bgnyrpts

PROJECTION: 20010 FY 2020 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

General Fund			2018 ACTUAL	2019 ORIG BUD	2019 REVISED BUD	2019 ACTUAL	2019 PROJECTION	2020 Approved	PCT CHANGE
REV	3268	Police Evt	.00	.00	.00	.00	.00	.00	.0%
REV	3269	Bartol Lse	-175,000.00	-150,000.00	-150,000.00	-60,000.00	-75,000.00	.00	-100.0%
REV	3301	Moorings	-82,307.22	-75,000.00	-75,000.00	-78,977.03	-76,641.78	-75,000.00	.0%
REV	3303	Wharf Fees	-300.00	.00	.00	.00	.00	.00	.0%
REV	3304	Victualers	-11,385.00	-10,000.00	-10,000.00	-11,845.00	-11,000.00	-10,000.00	.0%
REV	3305	St Opening	-8,710.00	-5,000.00	-5,000.00	-7,160.00	-5,500.00	-5,000.00	.0%
REV	3306	Agent Fee	-515.50	-500.00	-500.00	-436.75	-475.00	-500.00	.0%
REV	3307	Dog Lic	-8,680.00	-7,000.00	-7,000.00	-6,709.00	-6,500.00	-7,000.00	.0%
REV	3308	Marriage L	-2,480.00	-1,600.00	-1,600.00	-1,840.00	-1,440.00	-1,600.00	.0%
REV	3309	Peddler Lic	-1,940.00	-1,000.00	-1,000.00	-330.00	-1,100.00	-1,000.00	.0%
REV	3310	Food Truck	-1,200.00	.00	.00	-2,130.00	-1,740.00	.00	.0%
REV	3311	Burial	-1,140.00	.00	.00	-220.00	-200.00	.00	.0%
REV	3312	Clerk Oth	-4,597.00	-2,500.00	-2,500.00	-5,384.50	-4,298.50	-2,500.00	.0%
REV	3313	Vault Perm	.00	.00	.00	.00	.00	.00	.0%
REV	3314	Comm Boats	.00	.00	.00	.00	.00	.00	.0%
REV	3316	Alarm Perm	-35,705.00	-32,000.00	-32,000.00	-32,265.00	-32,000.00	-32,000.00	.0%
REV	3320	Bldg Fees	-114,476.70	-80,000.00	-80,000.00	-138,097.49	-130,130.29	-110,000.00	37.5%
REV	3321	Plumb Fees	-35,642.50	-25,000.00	-25,000.00	-30,757.50	-28,220.00	-25,000.00	.0%
REV	3322	Sign Perm	-4,347.00	-5,000.00	-5,000.00	-5,398.00	-5,338.00	-4,500.00	-10.0%
REV	3323	Elect Perm	-20,561.01	-12,000.00	-12,000.00	-27,883.51	-25,534.16	-20,000.00	66.7%
REV	3324	Contct Lic	-3,260.00	-1,500.00	-1,500.00	-1,260.00	-1,200.00	-1,500.00	.0%
REV	3325	Temp Activ	-515.00	.00	.00	-475.00	-325.00	.00	.0%
REV	3330	Sfish Lic	-10,902.00	-12,000.00	-12,000.00	-10,774.00	-10,000.00	-11,000.00	-8.3%
REV	3335	Shellf Fee	.00	.00	.00	.00	.00	.00	.0%
REV	3340	Gun Perm	-231.00	-200.00	-200.00	-152.00	-200.00	-200.00	.0%
REV	3342	Brush	.00	.00	.00	.00	.00	.00	.0%
REV	3345	SWResident	-167,873.05	-110,000.00	-110,000.00	-164,481.40	-141,614.40	-110,000.00	.0%
REV	3346	Hauler Per	-1,650.00	-1,600.00	-1,600.00	-1,375.00	-1,650.00	-1,600.00	.0%
REV	3347	SW Recy Co	-23,219.60	-25,000.00	-25,000.00	-27,289.65	-25,355.00	-23,000.00	-8.0%
REV	3350	Towing Lic	.00	.00	.00	.00	.00	.00	.0%
REV	3354	Garb Cards	-1,853.00	-1,000.00	-1,000.00	-1,752.00	-1,300.00	-1,000.00	.0%
REV	3355	LF Compost	.00	.00	.00	.00	.00	.00	.0%
REV	3405	Pkg Fines	-37,524.29	-50,000.00	-50,000.00	-41,994.82	-37,294.82	-40,000.00	-20.0%
REV	3411	CO Fines	-100.00	.00	.00	.00	.00	.00	.0%
REV	3420	Lib Fines	-13,605.17	-11,000.00	-11,000.00	-14,214.25	-12,723.56	-11,000.00	.0%
REV	3434	Animal Fee	-365.00	-500.00	-500.00	-360.00	-310.00	-300.00	-40.0%
REV	3445	Fls Alarm	-5,180.00	-3,500.00	-3,500.00	-4,695.00	-4,635.00	-3,500.00	.0%
REV	3506	TS Utility	-3,037.78	-3,000.00	-3,000.00	-3,104.68	-3,104.68	-3,000.00	.0%
REV	3507	TS Advert	-2,400.00	-2,000.00	-2,000.00	-1,600.00	-1,600.00	-1,000.00	-50.0%
REV	3508	Equip Sale	.00	.00	.00	-13,555.55	-13,555.55	.00	.0%
REV	3510	Unant Misc	-22,649.91	-7,500.00	-7,500.00	-35,606.01	-54,789.61	-7,500.00	.0%
REV	3515	Hbr Other	-2.00	.00	.00	.00	.00	.00	.0%
REV	3520	Asses Misc	.00	.00	.00	.00	.00	.00	.0%
REV	3550	Int Invest	-143,749.82	-50,000.00	-50,000.00	-232,507.15	-165,000.00	-100,000.00	100.0%

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TOWN OF FREEPORT  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

P 43  
bgnyrpts

PROJECTION: 20010 FY 2020 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

General Fund			2018 ACTUAL	2019 ORIG BUD	2019 REVISED BUD	2019 ACTUAL	2019 PROJECTION	2020 Approved	PCT CHANGE
REV	9900	Use FB	.00	-600,000.00	-600,000.00	.00	.00	-600,000.00	.0%
REV	9995	Tranf Oth	-110,900.00	-75,000.00	-75,000.00	-75,000.00	-75,000.00	-80,000.00	6.7%
TOTAL Revenues Town General			-11,844,215.88	-11,214,212.00	-11,214,212.00	-12,311,374.51	-11,918,430.08	-11,603,041.00	3.5%
TOTAL General Fund			121,271.33	.00	.00	-1,042,488.53	-955,799.60	.00	.0%
TOTAL REVENUE			-11,844,215.88	-11,214,212.00	-11,214,212.00	-12,311,374.51	-11,918,430.08	-11,603,041.00	.0%
TOTAL EXPENSE			11,965,487.21	11,214,212.00	11,214,212.00	11,268,885.98	10,962,630.48	11,603,041.00	.0%
GRAND TOTAL			121,271.33	.00	.00	-1,042,488.53	-955,799.60	.00	.0%

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

*Adoption 4/24/2019*  
*Public Hearing 4/3/2019*  
*Workshop 3/6/2019*  
*Proposed 2/28/19*

**APPROVED  
CAPITAL IMPROVEMENTS  
PROGRAM**

**FY 2020-FY 2024**

**FREEPORT, MAINE**

**Town of Freeport  
Summary of Funding Sources  
FY 2020 Capital Program**

	<b>FY 2019</b>	<b>FY 2020</b>			<b>Funding Source</b>				
	<b><u>Council Approved</u></b>	<b><u>Manager Proposed</u></b>	<b><u>Council Approved</u></b>	<b><u>Council Appropriated</u></b>	<b><u>Reserve</u></b>	<b><u>Bond</u></b>	<b><u>Fund Balance</u></b>	<b><u>TIF</u></b>	<b><u>Other</u></b>
Police	48,000	110,000	110,000	110,000	110,000				
Fire	67,000	-	-	-	-				
Rescue	20,000	285,000	285,000	285,000	285,000				
Public Works	240,000	150,000	150,000	150,000	150,000				
Solid Waste	15,000	17,000	17,000	17,000	17,000				
Comprehensive Town Imp.	425,000	220,000	236,000	236,000	236,000				
Municipal Facilities (1)	330,500	83,550	83,550	83,550	83,550				
Cable	4,000	58,600	58,600	58,600	58,600				
Other (2)	-	62,575	27,575	27,575	27,575				
Destination Freeport TIF	348,600	151,000	239,000	239,000				239,000	
<b>Total</b>	<b>1,498,100</b>	<b>1,137,725</b>	<b>1,206,725</b>	<b>1,206,725</b>	<b>967,725</b>	<b>-</b>	<b>-</b>	<b>239,000</b>	<b>-</b>

Unaudited	06/30/2018 Benchmarks	
12/31/2018 Reserve Balances	Low Benchmark	High Benchmark
429,106	310,000	314,400
738,304	615,000	770,600
764,722	422,200	560,000
921,586	635,000	875,400
161,144	112,400	272,000
762,904	1,642,000	1,910,000
832,731	581,810	997,050
454,556	Not Benchmarked	
38,668	Not Benchmarked	
n/a	Not Benchmarked	

**Town Legal Debt Limit**

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

Limitation %                      15%

Debt Limit                      219,442,500

**Town Debt Outstanding**

	<u>6/30/2018</u>	<u>6/30/2017</u>	<u>6/30/2016</u>	<u>6/30/2015</u>	<u>6/30/2014</u>
Town and School	1,930,000	2,490,000	3,200,000	3,915,000	4,630,000

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

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

Note 3: Please note that the reserve balances do not include operating transfers out to the general fund for the FY 2018 budget or FY 2018 funding to reserves.

# POLICE DEPARTMENT

## ARTICLE I

### FY 2019 Adopted

	Department <u>Proposed</u>	Manager <u>Proposed</u>	Council <u>Adopted</u>
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#### FY 2019

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

### FY 2020-2024 Proposed

	FY19 <u>Projection</u>	Manager <u>Proposed</u>	Council <u>Approved</u>	Council <u>Appropriated</u>
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#### FY 2020

1	New K-9 SUV and Changeover Equipment	38,000	45,000	45,000	45,000
2	New Patrol SUV and Changeover Equipment	38,000	50,000	50,000	50,000
3	Special Enforcement Boat & Motor	-	5,000	5,000	5,000
4	Replace Bullet-Proof Vests	20,000	10,000	10,000	10,000
Total FY 2020		96,000	110,000	110,000	110,000

#### FY 2021

1	New Patrol SUV and Changeover Equipment	50,000	50,000	50,000
Total FY 2021		50,000	50,000	50,000

#### FY 2022

1	New Patrol SUV and Changeover Equipment	50,000	50,000	50,000
Total FY 2022		50,000	50,000	50,000

#### FY 2023

1	New Patrol SUV and Changeover Equipment	50,000	50,000	50,000
Total FY 2023		50,000	50,000	50,000

#### FY 2024

1	New Patrol SUV and Changeover Equipment	50,000	50,000	50,000
Total FY 2024		50,000	50,000	50,000

12/31/2018 Reserve Balances	429,106
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## FIRE DEPARTMENT ARTICLE II

### FY 2019 Adopted

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

### FY 2020-2024 Proposed

	<u>FY19 Projection</u>	<u>Manager Proposed</u>	<u>Council Approved</u>	<u>Council Appropriated</u>
<u>FY 2020</u>				
1 Replace Chief's Vehicle - <b>Moved to FY22</b>	38,000	-	-	-
2 Engine 1/Ladder 1 Hybrid Reserve	250,000	-	-	-
3 2000 International 4900-Tank 2 Reserve	150,000	-	-	-
Total FY 2020	438,000	-	-	-
<u>FY 2021</u>				
1 No Capital Purchases Requested At This Time		-	-	-
Total FY 2021		-	-	-
<u>FY 2022</u>				
1 SCBA Bottle Replacement		70,000	70,000	70,000
2 Replace Chief's Vehicle - <b>Moved from FY20</b>		45,000	45,000	45,000
Total FY 2022		115,000	115,000	115,000
<u>FY 2023</u>				
1 No Capital Purchases Requested At This Time		-	-	-
Total FY 2023		-	-	-
<u>FY 2024</u>				
1 2000 International 4900-Tank 2 Reserve		500,000	500,000	500,000
Total FY 2024		500,000	500,000	500,000
12/31/2018 Reserve Balances		738,304		

## RESCUE UNIT ARTICLE III

### FY 2019 Adopted

	Department <u>Proposed</u>	Manager <u>Proposed</u>	Council <u>Adopted</u>
<u>FY 2019</u>			
1 Run Reporting/IT Upgrade	40,000	20,000	20,000
Total FY 2019	40,000	20,000	20,000

### FY 2020-2024 Proposed

	<u>FY19 Projection</u>	<u>Manager Proposed</u>	<u>Council Approved</u>	<u>Council Appropriated</u>
<u>FY 2020</u>				
1 Rescue Replacement (2012) - Rescue 5	195,000	250,000	250,000	250,000
2 Office/Dormitory Improvements	-	35,000	35,000	35,000
Total FY 2020	195,000	285,000	285,000	285,000

#### FY 2021

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

#### FY 2022

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

#### FY 2023

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

#### FY 2024

1 Rescue Replacement (2014) - Rescue 3	275,000	275,000	275,000
FY 2024	275,000	275,000	275,000

12/31/2018 Reserve Balances
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764,722
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# PUBLIC WORKS

## ARTICLE IV

### FY 2019 Adopted

	Department	Manager	Council
	<u>Proposed</u>	<u>Proposed</u>	<u>Adopted</u>
<u>FY 2019</u>			
1 Sidewalk Plow #1 - 2007 Trackless (Shared with TIF)	75,000	75,000	75,000
2 Case Front-End Loader	165,000	165,000	165,000
Total FY 2018	240,000	240,000	240,000

### FY 2020-2024 Proposed

	<u>FY19</u> <u>Projection</u>	<u>Manager</u> <u>Proposed</u>	<u>Council</u> <u>Approved</u>	<u>Council</u> <u>Appropriated</u>
<u>FY 2020</u>				
1 Wood Chipper	40,000	-	-	-
2 Truck Chassis Replacement (Single Axle), Plow & Wing (Truck 9)	155,000	150,000	150,000	150,000
Total FY 2020	195,000	150,000	150,000	150,000
<u>FY 2021</u>				
1 Snowblower/Loader (Shared with TIF - 50%)		60,000	60,000	60,000
Total FY 2021		60,000	60,000	60,000
<u>FY 2022</u>				
1 Truck Chassis Replacement (Single Axle), Plow & Wing (Truck 6)		155,000	155,000	155,000
Total FY 2022		155,000	155,000	155,000
<u>FY 2023</u>				
1 Sweeper (Shared with TIF - 50%)		110,000	110,000	110,000
Total FY 2023		110,000	110,000	110,000
<u>FY 2024</u>				
1 Truck Chassis Replacement (Single Axle), Plow & Wing (Truck 7)		160,000	160,000	160,000
Total FY 2024		160,000	160,000	160,000
12/31/2018 Reserve Balances		921,586		

# SOLID WASTE/RECYCLING

## ARTICLE V

### FY 2019 Adopted

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

### FY 2020-2024 Proposed

	<u>FY19</u> <u>Projection</u>	<u>Manager</u> <u>Proposed</u>	<u>Council</u> <u>Approved</u>	<u>Council</u> <u>Appropriated</u>
<u>FY 2020</u>				
1 Bulky Waste Containers	14,000	17,000	17,000	17,000
Total FY 2020	14,000	17,000	17,000	17,000
<u>FY 2021</u>				
1 Loader		125,000	125,000	125,000
Total FY 2021		125,000	125,000	125,000
<u>FY 2022</u>				
1 One-Ton Pickup Truck		40,000	40,000	40,000
2 Generator		30,000	30,000	30,000
Total FY 2022		70,000	70,000	70,000
<u>FY 2023</u>				
1 Retaining Wall and Concrete Pad Repairs		60,000	60,000	60,000
Total FY 2023		60,000	60,000	60,000
<u>FY 2024</u>				
1 No Capital Purchases Requested At This Time		-	-	-
Total FY 2024		-	-	-

12/31/2018 Reserve Balances	161,144
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# COMPREHENSIVE TOWN IMPROVEMENTS

## ARTICLE VI

### FY 2019 Adopted

Department	Manager	Council
<u>Proposed</u>	<u>Proposed</u>	<u>Adopted</u>

#### FY 2019

1	Lower Main Street Paving Overlay	200,000	-	-
2	Concord Gully Brook Watershed Restoration	25,000	75,000	75,000
3	Baker Road Reconstruction	400,000	350,000	350,000
Total FY 2019		625,000	425,000	425,000

### FY 2020-2024 Proposed

<u>FY19</u> <u>Projection</u>	<u>Manager</u> <u>Proposed</u>	<u>Council</u> <u>Approved</u>	<u>Council</u> <u>Appropriated</u>
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<u>FY 2020</u>				
1	Route 1 South Park-n-Ride Paving	45,000	-	-
2	Public Works Rear Parking Area Paving	40,000	40,000	40,000
3	Paving - "Back" Work Area - Recycling	30,000	-	-
4	Concord Gully Brook Watershed Restoration	50,000	50,000	50,000
5	Grant Road - <b>MOVED TO FY21</b>	440,000	-	-
6	Percy, Pownal, Pratt Road Reconstruction	-	75,000	75,000
7	Culvert Replacement (2 culverts)	50,000	55,000	55,000
8	Greenspace Project	-	16,000	16,000
Total FY 2020		655,000	220,000	236,000

#### FY 2021

1	Grant Road Paving	440,000	440,000	440,000
2	Concord Gully Brook Watershed Restoration	25,000	25,000	25,000
Total FY 2021		465,000	465,000	465,000

#### FY 2022

1	Main Street Drainage & Paving - West St to Mallet Dr - PACTS Project	500,000	500,000	500,000
2	Concord Gully Brook Watershed Restoration	25,000	25,000	25,000
Total FY 2022		525,000	525,000	525,000

#### FY 2023

1	Lambert Road Paving	270,000	270,000	270,000
2	Library Parking Lot Paving	60,000	60,000	60,000
3	Concord Gully Brook Watershed Restoration	25,000	25,000	25,000
Total FY 2023		355,000	355,000	355,000

#### FY 2024

1	Pine Street - S Freeport Rd end for 4200 Feet	320,000	320,000	320,000
2	Concord Gully Brook Watershed Restoration	25,000	25,000	25,000
Total FY 2024		345,000	345,000	345,000

12/31/2018 Reserve Balances	762,904
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# MUNICIPAL FACILITIES

## ARTICLE VII

### FY 2019 Adopted

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

### FY 2020-2024 Proposed

	<u>FY19</u> <u>Projection</u>	<u>Manager</u> <u>Proposed</u>	<u>Council</u> <u>Approved</u>	<u>Council</u> <u>Appropriated</u>
<u>FY 2020</u>				
1 Computer Upgrades -Townwide	22,000	28,300	28,300	28,300
2 Copiers- <b>MOVED TO FY21</b>	15,000	-	-	-
3 Furniture-Townwide	15,000	15,000	15,000	15,000
4 Interior Painting - Townwide - <b>REMOVED FROM PLAN</b>	15,000	-	-	-
5 Town Hall Heating System - <b>REMOVED FROM PLAN</b>	13,000	-	-	-
6 Library Expansion-Teen Room - <b>REMOVED FROM PLAN</b>	330,000	-	-	-
7 Voting Booths - <b>MOVED FROM FY21</b>	20,000	15,250	15,250	15,250
8 Digitization of Files	-	10,000	10,000	10,000
9 Exterior - Stain/Paint Library Siding - <b>MOVED FROM FY22</b>	-	10,000	10,000	10,000
10 Revaluation Reserve Fund	5,000	5,000	5,000	5,000
Total FY 2020	435,000	83,550	83,550	83,550

<u>FY 2021</u>				
1 Computer Upgrades -Townwide		25,000	25,000	25,000
2 Windows/Doors - Town wide		40,000	40,000	40,000
3 Parcel Map/GIS Update - Townwide		20,000	20,000	20,000
4 Library Flooring - Carpet (2 Main Areas)		50,000	50,000	50,000
5 Library Design Study		30,000	30,000	30,000
6 Copiers - <b>MOVED FROM FY20</b>		15,000	15,000	15,000
7 Revaluation Reserve Fund		5,000	5,000	5,000
Total FY 2021		185,000	185,000	185,000

<u>FY 2022</u>				
1 Computer Upgrades -Townwide		25,000	25,000	25,000
2 Repoint TH/PS Brick Foundation		10,000	10,000	10,000
3 Maintenance Tractor/Snow Plow/Mower		30,000	30,000	30,000
4 Library Public Computers		8,500	8,500	8,500
5 Air Compressor System		30,000	30,000	30,000
6 Town Wharf Study		7,500	7,500	7,500
7 Parcel Map/GIS Update - Townwide		20,000	20,000	20,000
8 Revaluation Reserve Fund		7,500	7,500	7,500
Total FY 2022		138,500	138,500	138,500

<u>FY 2023</u>				
1 Computer Upgrades -Townwide		25,000	25,000	25,000
2 Dunning Boat Yard		10,000	10,000	10,000
3 Furniture		15,000	15,000	15,000
4 Heating & Cooling Upgrades to Town Buildings		120,000	120,000	120,000
5 Town Wharf - Steel Piling		100,000	100,000	100,000
6 Network Phone System Upgrade - Townwide		30,000	30,000	30,000
7 Revaluation Reserve Fund		7,500	7,500	7,500
Total FY 2023		307,500	307,500	307,500

<u>FY 2024</u>				
1 Computer Upgrades -Townwide		30,000	30,000	30,000
2 Harbormaster Building Upgrade		30,000	30,000	30,000
3 PD Carport Shelter		200,000	200,000	200,000
4 Town Hall Flooring		15,000	15,000	15,000
5 Revaluation Reserve Fund		7,500	7,500	7,500
Total FY 2024		282,500	282,500	282,500

12/31/2018 Reserve Balances	832,731
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# CABLE ARTICLE VIII

## FY 2019 Adopted

<u>Committee</u> <u>Proposed</u>	<u>Manager</u> <u>Proposed</u>	<u>Council</u> <u>Approved CIP</u>	<u>Council</u> <u>Appropriated</u>
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### FY 2019

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

## FY 2020-2024 Proposed

<u>FY19</u> <u>Projection</u>	<u>Committee</u> <u>Proposed</u>	<u>Manager</u> <u>Proposed</u>	<u>Council</u> <u>Approved</u>	<u>Council</u> <u>Appropriated</u>
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<u>FY 2020</u>				
1 HD Equipment Replacement - LED Lighting	52,600	54,600	54,600	54,600
2 Equipment and other improvements (Channel 14)	4,000	4,000	4,000	4,000
Total FY 2020	56,600	58,600	58,600	58,600

### FY 2021

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

### FY 2022

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

### FY 2023

1 Equipment and other improvements (Channel 14)	40,000	40,000	40,000	40,000
Total FY 2023	40,000	40,000	40,000	40,000

### FY 2024

1				
2 Equipment and other improvements (Channel 14)	4,000	4,000	4,000	4,000
Total FY 2024	4,000	4,000	4,000	4,000

12/31/2018 Reserve Balances	454,556
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**BOARDS, COMMITTEES,  
COMMUNITY GROUPS AND OTHER REQUESTS  
ARTICLE IX**

**FY 2019 Adopted**

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

**FY 2020-2024 Proposed**

	<u>FY 18</u> <u>Projected</u>	<u>Committee</u> <u>Proposed</u>	<u>Manager</u> <u>Proposed</u>	<u>Council</u> <u>Approved</u>	<u>Council</u> <u>Appropriated</u>
<u>FY 2020</u>					
1 Florida Lake Bog Bridge Replacement	-	12,575	12,575	12,575	12,575
2 Historical Society_Parking Loss	-	-	-	15,000	15,000
3 PPI Grant Match Rt 1 South Bike/Ped Trail	-	50,000	50,000	-	-
Total FY 2020	-	62,575	62,575	27,575	27,575

FY 2021

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

FY 2022

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

FY 2023

1 Harbormaster Boat, Motor & Trailer	120,000	120,000	120,000	120,000
Total FY 2023	120,000	120,000	120,000	120,000

FY 2024

1 No Capital Purchases Requested At This Time	-	-	-	-
Total FY 2024	-	-	-	-

12/31/2018 Reserve Balances

38,668

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

**FY 2019 Adopted**

	<u>Manager</u>	<u>Council</u>	<u>Council</u>
	<u>Proposed</u>	<u>Approved CIP</u>	<u>Appropriated</u>
<u>FY 2019</u>			
1 Sidewalk Improvements - Main St, East side, West St. to Town Hall Dr (3500 sq.ft)	35,000	35,000	35,000
2 Sidewalk-Main St West St to Holbrook St (8400 sq.ft)	84,000	84,000	84,000
3 Sidewalk ramp detectable panel replacement (8)	6,000	6,000	6,000
4 Sidewalk Plow (shared with PWR)	75,000	75,000	75,000
5 ACAF PT Position Fullfillment	-	20,000	20,000
6 Decorative Street Lights	-	-	28,600
7 Freeport Economic Development Corporation	100,000	100,000	100,000
Total FY 2019	300,000	320,000	348,600

**FY 2020-2024 Proposed**

	<u>FY19</u>	<u>Manager</u>	<u>Council</u>	<u>Council</u>
	<u>Projected</u>	<u>Proposed</u>	<u>Approved</u>	<u>Appropriated</u>
<u>FY 2020</u>				
1 Sidewalk ramp detectable panel replacement (8)	6,000	6,000	6,000	6,000
2 Sidewalk-School St-SW Side, Main to Middle St (4500 sq.ft)	45,000	45,000	-	-
3 ACAF Performing Arts Center	-	-	133,000	133,000
4 Freeport Economic Development Corporation	100,000	100,000	100,000	100,000
Total FY 2020	151,000	151,000	239,000	239,000

FY 2021

1 Sidewalk-Main St. - NW Side, Key Bank to Post Office (4500 sq.ft)	45,000	-	-
2 Sidewalk-School St-SW Side, Main to Middle St (4500 sq.ft)	-	45,000	45,000
3 Snowblower/Loader (Shared with TIF - 50%)	60,000	60,000	60,000
4 Freeport Economic Development Corporation	100,000	100,000	100,000
Total FY 2021	205,000	205,000	205,000

FY 2022

1 Sidewalk - West St.- N. Side, Main St. to Depot St. (4500 sq.ft)	45,000	-	-
2 Sidewalk-Main St. - NW Side, Key Bank to Post Office (4500 sq.ft)	-	45,000	45,000
3 Freeport Economic Development Corporation	100,000	100,000	100,000
Total FY 2022	145,000	145,000	145,000

FY 2023

1 Sidewalk - Park St. from Bow St. to Hilton (4500 sq.ft)	45,000	-	-
2 Sidewalk - West St.- N. Side, Main St. to Depot St. (4500 sq.ft)	-	45,000	45,000
3 Sweeper (Shared with PWR - 50%)	110,000	110,000	110,000
4 Freeport Economic Development Corporation	100,000	100,000	100,000
Total FY 2023	255,000	255,000	255,000

FY 2024

1 Sidewalk Improvement Reserve	100,000	-	-
2 Sidewalk - Park St. from Bow St. to Hilton (4500 sq.ft)	-	45,000	45,000
3 Freeport Economic Development Corporation	100,000	100,000	100,000
Total FY 2023	200,000	145,000	145,000

TIF Funds Available:

Unobligated Balance 6/30/18	\$ 377,519
Property Taxes Raised FY19	\$ 301,000
FY 2019 Projects	\$ (248,600)
Economic Development	\$ (100,000)
Funds Committed for Theater Payment - Contract thru FY22	\$ (20,000)
Available 07/01/2019	\$ 309,919

06/05/2019 09:33  
jmaloy

TOWN OF FREEPORT  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

P 1  
bgnyrpts

PROJECTION: 20029 FY 2020 NET Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

NET Program			2018 ACTUAL	2019 ORIG BUD	2019 REVISED BUD	2019 ACTUAL	2019 PROJECTION	2020 Approved	PCT CHANGE
0990	NET								
0990	1001	Prof Salar	86,771.15	84,500.00	84,500.00	97,677.10	99,000.00	90,100.00	6.6%
0990	1200	Other Wag	9,167.17	110,000.00	110,000.00	2,269.42	9,000.00	20,000.00	-81.8%
0990	1300	OT Wages	32,895.16	.00	.00	40,019.35	45,000.00	35,000.00	.0%
0990	2303	Ret ICMA	2,884.18	2,900.00	2,900.00	.00	2,885.00	2,900.00	.0%
0990	2305	Retir MSRS	4,577.30	5,800.00	5,800.00	.00	4,600.00	6,000.00	3.4%
0990	2407	FICA & Med	17,355.77	15,500.00	15,500.00	.00	11,000.00	11,000.00	-29.0%
0990	2409	Healt Ins	31,265.06	37,850.00	37,850.00	.00	30,000.00	28,000.00	-26.0%
0990	2410	Wkrs Comp	11,237.75	8,600.00	8,600.00	.00	5,000.00	4,300.00	-50.0%
0990	2411	Unemp Comp	.00	.00	.00	.00	.00	.00	.0%
0990	2416	Dental	1,092.67	1,700.00	1,700.00	.00	1,300.00	1,700.00	.0%
0990	2419	Med Exams	.00	.00	.00	.00	.00	.00	.0%
0990	2421	Emp Sick P	-655.64	.00	.00	.00	.00	.00	.0%
0990	2605	Clothing	.00	.00	.00	.00	.00	.00	.0%
0990	3300	Emp Train	.00	.00	.00	.00	.00	.00	.0%
0990	4036	Radio Main	.00	.00	.00	.00	.00	.00	.0%
0990	4038	Veh Maint	.00	.00	.00	.00	.00	.00	.0%
0990	4320	Tech Repai	6,655.76	6,000.00	6,000.00	6,429.76	6,700.00	6,800.00	13.3%
0990	5310	Postage	4,470.44	8,000.00	8,000.00	.00	8,000.00	8,000.00	.0%
0990	5320	Telephone	67.91	500.00	500.00	.00	300.00	500.00	.0%
0990	6000	Supplies	2,721.77	3,000.00	3,000.00	910.40	1,500.00	2,000.00	-33.3%
0990	6009	Med Suppl	.00	.00	.00	.00	.00	.00	.0%
0990	6260	Veh Fuel	2,746.09	3,000.00	3,000.00	3,228.04	3,600.00	3,000.00	.0%
0990	7900	Cap Outlay	6,420.90	6,500.00	6,500.00	6,420.90	6,421.00	6,421.00	-1.2%
0990	9991	Tranf GF	.00	.00	.00	.00	.00	.00	.0%
0990	9996	Transfer	.00	.00	.00	.00	.00	.00	.0%
TOTAL NET			219,673.44	293,850.00	293,850.00	156,954.97	234,306.00	225,721.00	-23.2%

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jmaloy

TOWN OF FREEPORT  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

P 2  
bgnyrpts

PROJECTION: 20029 FY 2020 NET Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

NET Program			2018 ACTUAL	2019 ORIG BUD	2019 REVISED BUD	2019 ACTUAL	2019 PROJECTION	2020 Approved	PCT CHANGE
REV29	NET Program Revenues								
REV29	3275	NET Charge	-145,188.54	-213,850.00	-213,850.00	-139,510.89	-140,000.00	-150,721.00	-29.5%
REV29	3280	Parkview	.00	.00	.00	.00	.00	.00	.0%
REV29	3285	Billing Sv	-62,654.11	-80,000.00	-80,000.00	-61,309.61	-75,000.00	-75,000.00	-6.3%
REV29	9991	Tranf GF	.00	.00	.00	.00	.00	.00	.0%
TOTAL NET Program Revenues			-207,842.65	-293,850.00	-293,850.00	-200,820.50	-215,000.00	-225,721.00	-23.2%
TOTAL NET Program			11,830.79	.00	.00	-43,865.53	19,306.00	.00	.0%
TOTAL REVENUE			-207,842.65	-293,850.00	-293,850.00	-200,820.50	-215,000.00	-225,721.00	.0%
TOTAL EXPENSE			219,673.44	293,850.00	293,850.00	156,954.97	234,306.00	225,721.00	.0%
GRAND TOTAL			11,830.79	.00	.00	-43,865.53	19,306.00	.00	.0%

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TOWN OF FREEPORT  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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bgnyrpts

PROJECTION: 20025 FY 2020 Winslow Park Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

Winslow Park		2018 ACTUAL	2019 ORIG BUD	2019 REVISED BUD	2019 ACTUAL	2019 PROJECTION	2020 Approved	PCT CHANGE
0550	Winslow Park							
0550	1001 Prof Salar	55,245.39	50,700.00	50,700.00	54,181.25	56,203.00	56,900.00	12.2%
0550	1200 Other Wag	48,012.45	75,000.00	75,000.00	30,815.20	53,000.00	75,000.00	.0%
0550	2303 Ret ICMA	5,347.71	5,100.00	5,100.00	.00	5,358.00	5,200.00	2.0%
0550	2407 FICA & Med	7,624.65	10,000.00	10,000.00	.00	8,191.00	10,100.00	1.0%
0550	2409 Healt Ins	9,143.04	9,800.00	9,800.00	.00	9,143.00	9,800.00	.0%
0550	2410 Wkrs Comp	3,687.74	4,900.00	4,900.00	.00	4,369.00	4,900.00	.0%
0550	2411 Unemp Comp	.00	.00	.00	.00	.00	.00	.0%
0550	2416 Dental	520.32	540.00	540.00	.00	520.00	540.00	.0%
0550	2910 Admin fees	1,465.84	2,000.00	2,000.00	888.15	1,400.00	2,000.00	.0%
0550	3302 Empl Tray	.00	100.00	100.00	.00	.00	100.00	.0%
0550	3400 Con Servic	.00	.00	.00	-196.65	.00	6,000.00	.0%
0550	4010 Bldg Maite	7,136.71	6,500.00	6,500.00	5,739.58	6,600.00	8,000.00	23.1%
0550	4021 Rubbish	4,016.09	4,000.00	4,000.00	3,313.38	4,020.00	4,000.00	.0%
0550	4038 Veh Maint	1,357.49	3,000.00	3,000.00	786.39	1,500.00	3,000.00	.0%
0550	5200 Insurance	.00	2,500.00	2,500.00	.00	2,500.00	2,500.00	.0%
0550	5310 Postage	236.37	500.00	500.00	.00	300.00	500.00	.0%
0550	5320 Telephone	2,742.20	3,000.00	3,000.00	2,594.50	2,800.00	3,000.00	.0%
0550	5400 Advertisin	1,098.69	2,000.00	2,000.00	1,020.00	1,000.00	2,000.00	.0%
0550	6000 Supplies	1,528.53	1,000.00	1,000.00	919.31	1,400.00	1,500.00	50.0%
0550	6005 Clean Supp	8,265.20	7,800.00	7,800.00	4,833.21	8,300.00	8,500.00	9.0%
0550	6200 Elect	5,748.73	6,000.00	6,000.00	6,310.59	6,800.00	6,000.00	.0%
0550	6220 Sewer	2,449.35	4,500.00	4,500.00	3,715.00	4,500.00	4,500.00	.0%
0550	6250 Propane	4,015.70	2,800.00	2,800.00	2,962.57	3,800.00	4,000.00	42.9%
0550	6260 Veh Fuel	4,695.54	6,000.00	6,000.00	4,050.91	5,500.00	6,000.00	.0%
0550	6712 Tools	535.55	1,000.00	1,000.00	731.94	900.00	1,000.00	.0%
0550	6760 Gravel	1,270.50	2,000.00	2,000.00	2,126.00	2,500.00	2,000.00	.0%
0550	6900 Other Supp	11,020.82	9,000.00	9,000.00	6,404.58	9,000.00	9,000.00	.0%
0550	7600 Farm House	1,901.40	4,000.00	4,000.00	2,593.67	2,800.00	4,000.00	.0%
0550	7610 Plyg Trail	2,921.80	3,000.00	3,000.00	1,975.17	3,000.00	3,000.00	.0%
0550	7620 Lawn Mower	558.09	5,000.00	5,000.00	1,768.40	2,900.00	5,000.00	.0%
0550	7630 Table Can	2,612.96	3,000.00	3,000.00	.00	1,500.00	3,000.00	.0%
0550	7640 Gate House	1,465.62	1,500.00	1,500.00	3,349.38	3,500.00	1,500.00	.0%
0550	7650 Ramp&Wharf	1,810.00	2,000.00	2,000.00	8,276.00	10,000.00	2,000.00	.0%
0550	7800 Spec Projs	6,169.47	7,000.00	7,000.00	5,082.50	6,500.00	7,000.00	.0%
0550	7900 Cap Projs	162,427.86	52,000.00	52,000.00	55,852.77	60,000.00	30,000.00	-42.3%
0550	9000 Misc	1,049.58	1,000.00	1,000.00	.00	1,000.00	1,000.00	.0%
0550	9200 Contingncy	.00	1,000.00	1,000.00	.00	.00	1,000.00	.0%
TOTAL Winslow Park		368,081.39	299,240.00	299,240.00	210,093.80	290,804.00	293,540.00	-1.9%

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TOWN OF FREEPORT  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

P 2  
bgnyrpts

PROJECTION: 20025 FY 2020 Winslow Park Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

Winslow Park			2018 ACTUAL	2019 ORIG BUD	2019 REVISED BUD	2019 ACTUAL	2019 PROJECTION	2020 Approved	PCT CHANGE
0551	Harb Cottage								
0551	4010	Bldg Maite	9,726.44	3,000.00	3,000.00	2,544.37	3,000.00	3,000.00	.0%
0551	4040	Grnds Main	352.23	1,000.00	1,000.00	.00	800.00	1,000.00	.0%
0551	5200	Insurance	.00	500.00	500.00	.00	500.00	500.00	.0%
0551	5320	Telephone	956.74	1,000.00	1,000.00	711.64	800.00	1,000.00	.0%
0551	5400	Advertisin	.00	200.00	200.00	.00	.00	200.00	.0%
0551	6050	Equip	1,457.97	1,000.00	1,000.00	869.67	1,200.00	1,000.00	.0%
0551	6200	Elect	945.67	1,000.00	1,000.00	936.71	950.00	1,000.00	.0%
0551	6260	Veh Fuel	2,262.69	1,500.00	1,500.00	2,471.91	2,500.00	2,300.00	53.3%
0551	6910	Trees	.00	500.00	500.00	.00	300.00	500.00	.0%
0551	7650	Ramp&Wharf	400.00	1,500.00	1,500.00	459.34	600.00	1,500.00	.0%
0551	7660	Cottage	2,234.29	10,000.00	10,000.00	2,894.00	5,000.00	10,000.00	.0%
0551	9000	Misc	375.14	1,000.00	1,000.00	.00	500.00	1,000.00	.0%
0551	9200	Contingncy	.00	.00	.00	.00	.00	.00	.0%
TOTAL Harb Cottage			18,711.17	22,200.00	22,200.00	10,887.64	16,150.00	23,000.00	3.6%

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TOWN OF FREEPORT  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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bgnyrpts

PROJECTION: 20025 FY 2020 Winslow Park Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

Winslow Park			2018 ACTUAL	2019 ORIG BUD	2019 REVISED BUD	2019 ACTUAL	2019 PROJECTION	2020 Approved	PCT CHANGE
REV25	Winslow Park								
REV25	1920	Donations	.00	.00	.00	.00	.00	.00	.0%
REV25	3262	Winslow Pk	-281,313.21	-315,440.00	-315,440.00	13,325.73	-287,000.00	-303,540.00	-3.8%
REV25	3510	Unant Misc	-1,773.93	-1,000.00	-1,000.00	-10,701.33	-11,000.00	-1,000.00	.0%
REV25	3550	Int Invest	-7,849.02	-5,000.00	-5,000.00	.00	-12,200.00	-12,000.00	140.0%
TOTAL Winslow Park			-290,936.16	-321,440.00	-321,440.00	2,624.40	-310,200.00	-316,540.00	-1.5%
TOTAL Winslow Park			95,856.40	.00	.00	223,605.84	-3,246.00	.00	.0%
TOTAL REVENUE			-290,936.16	-321,440.00	-321,440.00	2,624.40	-310,200.00	-316,540.00	.0%
TOTAL EXPENSE			386,792.56	321,440.00	321,440.00	220,981.44	306,954.00	316,540.00	.0%
GRAND TOTAL			95,856.40	.00	.00	223,605.84	-3,246.00	.00	.0%

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Town of Freeport,  
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