

A scenic landscape photograph of a sunset over a body of water. The sun is low on the horizon, creating a bright glow and reflecting on the water. The sky is filled with dramatic, dark clouds. In the foreground, there is a field of tall, golden-brown grass. The water is calm, and a small rocky island is visible in the middle ground.

Fiscal Year 2023 Municipal Budget

A full-page background photograph of a sunset over a body of water. The sun is low on the horizon to the right, casting a bright glow and long, shimmering reflections across the water. The sky is filled with dramatic, dark clouds that catch the low light, creating a mix of deep blues and warm oranges. In the foreground, tall, golden-brown grasses are in sharp focus, with some fallen leaves scattered among them. A dark, rocky shoreline runs across the middle ground, separating the grassy field from the water. The overall mood is peaceful and contemplative.

*Cover Photo Courtesy
Chandler Chen*

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TOWN OF FREEPORT, MAINE

FISCAL YEAR 2023

MUNICIPAL BUDGET

TOWN COUNCILORS

Council Chair

Daniel Piltch, District 1

Council Vice-Chair

John Egan, Elected At-Large

Councilor

Edward Bradley, District 2

Councilor

Matthew Pillsbury, District 3

Councilor

Darrel Fournier, Elected At-Large

Councilor

Henry Lawrence, District 4

Councilor

Jake Daniele, Elected At-Large

Council Secretary

Christine Wolfe, Town Clerk

TOWN OFFICIALS

Town Manager

Peter Joseph

Assistant Town Manager

Judy Hawley

Cable Television Director

Thomas Pierce

Codes Enforcement Officer

Nicholas Adams

Finance Director

Jessica Maloy

Fire and Rescue Chief

Paul Conley

Library Director

Courtney Sparks

Planning Director

Caroline Pelletier

Police Chief

Nate Goodman

Town Engineer

Adam Bliss

Town Assessor

Quang Minh Le

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 01, 2021

Christopher P. Morill

Executive Director

Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the Town of Freeport, Maine for its Annual Budget for the fiscal year beginning July 1, 2021. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications device.

This award is valid for a period of one year only. Staff for the Town of Freeport believes that the current budget continues to conform to program requirements and will be submitting it to GFOA to determine its eligibility for another award.

TOWN OF FREEPORT, MAINE

MUNICIPAL BUDGET FY 2023

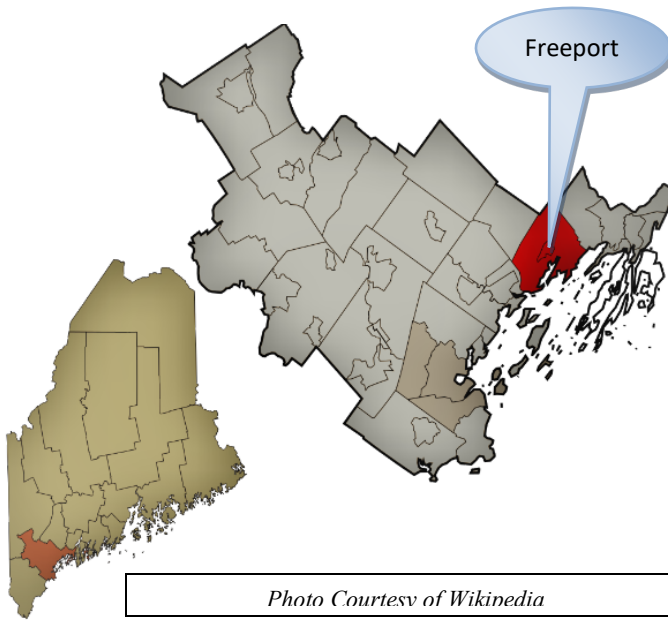
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The Town of Freeport-A Brief History and Community Overview

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



Today, Freeport serves as a retail and commercial hub of Southern Midcoast Maine. In 1911, Leon Leonwood Bean began making the now famous “Bean Boots” of rubber sole and leather upper materials. Costing just \$3.50 per pair, these were first tailored to hunters, but became so popular they are still in production and commonly worn today.² In fact, shoe manufacturing was a large portion of Freeport’s business from the late 1800s through the mid-1960s; at the height of Freeport’s manufacturing era, the Town was home to eight shoe factories which employed more than 1,000 workers. During that time, Freeport’s downtown included several grocery, clothing, and shoe stores as well as a bank, restaurants, a movie

theater, a bowling alley, gas stations, and many other shops.³

While things have changed since the 1800s, Freeport continues to have a vibrant downtown which attracts millions of tourists each summer and many thriving businesses. There has been residential growth outside the downtown but it has not been immune to national economic fluctuations. For example, at the height of residential growth in 2005, the Town issued 85 building permits for either new and/or replacement dwelling units. Fiscal year 2010 was the Town’s lowest permitting year over the past two decade, with only 28 permits. Staff had seen that number begin to rebound with 64 permits for new and/or replacement dwelling units in fiscal year 2016; however, with another economic downturn and the ongoing pandemic, the Town watched this number decline into the low 40s. For FY 2021; however, the Town permitted for 147 multi family units combined with 61 either new and/or replacement dwelling units, for a total permit count of 208!

The Project Review Board studies development proposals for the Town of Freeport. This includes applications for Site Plan Review, Subdivision Review and/or Design Review. Even with the ongoing pandemic, the Board continues to review a steady stream of applications. The complexity of applications continues, with many requiring multiple types of review by the Board. Some of the larger commercial projects under review included the LL Bean Corporate Campus Renovation Project, the

¹ (Freeport Historical Society 1996, Introduction Page)

² (Freeport Historical Society 1996, Page 48)

³ (Bonney 2009)

Denney Block Re-development project at 56-58 Main Street, and new buildings for Doten's Construction on Route One South. For FY 2021 Residential subdivisions were mostly smaller in size compared to years past, except for the review of the Beacon Residences; a 144-unit residential project on Desert Road. The number of applications for Design Review Certificates was consistent with a mix of residential and commercial renovation projects throughout the Village area.



In FY 2021, the Planning Board reviewed a steady stream of applicant driven agenda items. Some items discussed were the amendments to the Island District; food trucks in the Commercial I District; and, amending the existing definition of Mixed-Use Development and adding it as a permitted use in the Commercial I District. The Board had discussion regarding the creation of a new overlay district for the Desert of Maine, and on updating Shoreland Zoning Regulations, along with the creation of language for solar uses/farms. Initial discussions of updating the 2011 Comprehensive Plan will also begin, along with implementation of the recently completed Downtown Vision Plan and possible working on a climate action plan with other local partners.

*Shown is the Welcome to Freeport sign that greets visitors at each end of our downtown district.
Photo Courtesy of Town Staff.*

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

| Town of Freeport Top Ten Taxpayers Breakdown As of April 1, 2021 | | | | | | |
|---|----------------------------------|-------------|----------------|-----------------|-----------|-----------|
| # | Taxpayer | Real Estate | Personal Prop. | Total Valuation | Tax | % of levy |
| 1 | BEAN, LL INC | 143,717,800 | 41,121,716 | 184,839,516 | 2,458,366 | 8.69 |
| 2 | BERENSON FREEPORT ASSOCIATES INC | 40,757,900 | - | 40,757,900 | 542,080 | 1.92 |
| 3 | MBC RE HOLDINGS LLC | 10,796,297 | 606,735 | 11,403,032 | 151,660 | 0.54 |
| 4 | W/S FREEPORT PROPERTIES LLC | 11,271,500 | - | 11,271,500 | 149,911 | 0.53 |
| 5 | HARRASEEKET INN INC | 10,788,200 | 271,101 | 11,059,301 | 147,089 | 0.52 |
| 6 | CENTRAL MAINE POWER CO | 10,959,100 | 12,452 | 10,971,552 | 145,922 | 0.52 |
| 7 | AAM FREEPORT HOTEL LLC | 9,444,700 | 292,321 | 9,737,021 | 129,502 | 0.46 |
| 8 | HOLDEN BLOCK REALTY TRUST | 8,050,800 | - | 8,050,800 | 107,076 | 0.38 |
| 9 | TWO STONEWOOD LLC | 6,421,600 | - | 6,421,600 | 85,407 | 0.30 |
| 10 | SHULPORT LLC ET AL | 6,405,500 | - | 6,405,500 | 85,193 | 0.30 |
| Total valuation of Top Ten | | | | \$ 300,917,722 | | |
| Total taxes of Top Ten @13.30 per thousand | | | | \$ 4,002,206 | | |
| Total Town taxable valuation | | | | \$2,128,082,747 | | |
| Percentage of valuation carried by Top Ten | | | | 14.1% | | |

Source: Town of Freeport Assessing Data

Current Statistics

Per the 2019 Census Estimate, the Town's population was 8,558 with the median age being 45.0 years old. The total number of housing units is 3,690 and of those, 2,985 were owner-occupied. The number of people graduating college or higher is 55.2% percent of the total; this is higher than the national average of 32.1 percent. Freeport's median income in 2019 dollars was \$86,128 versus the national average of \$62,843 per year. The work force in Freeport is relatively skilled as well, with 69.6 percent of people in the work force being in management, business, science, and arts occupations while the national average is just 63.0 percent.⁴

⁴ (U.S. Census Bureau)

| Town of Freeport Statistics Source: U.S. Census Bureau-Fact Sheet-QuickFacts | | | |
|---|--|--------|-----------------------------------|
| | Freeport Amount Percentage | | National Average |
| Total Population | 8,558 | N/A | N/A |
| Median Age | 45.0 | N/A | 37.30 |
| Average Household Size | 2.4 | N/A | 2.62 |
| Total Housing Units | 3,690 | N/A | 139,684,244 |
| Owner-occupied Housing Units | 2,985 | 80.90% | 64.00% |
| Renter-occupied Housing Units | 705 | 19.10% | 36.00% |
| Vacant Housing Units | 481 | N/A | N/A |
| High School Graduate or Higher (Population 25 and Over) | N/A | 95.80% | 88.00% |
| Bachelor's Degree or Higher | N/A | 55.20% | 32.10% |
| In Labor Force (Population 16 Years and Over) | N/A | 69.60% | 63.00% |
| Mean Travel Time to Work in Minutes (Workers 16 Years and Older) | 20.8 | N/A | 26.90 |
| Median Household Income in 2019 Dollars | \$ 86,128 | N/A | \$ 62,843 |
| Per Capita Income | \$ 49,876 | N/A | \$ 34,103 |

Bibliography

Bonney, E. "Taking Freeport, Maine From a Dying Shoe Manufacturing Town to a Vibrant Village Retail Center That is Now the Number One Tourist Attraction in Maine." Paper presented at Planning Conference-Monhegan Sun-Connecticut, Connecticut, 11 05, 2009.

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

U.S. Census Bureau. "U.S. Census Bureau QuickFacts." <https://www.census.gov/quickfacts>

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 45 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 within the following pages.

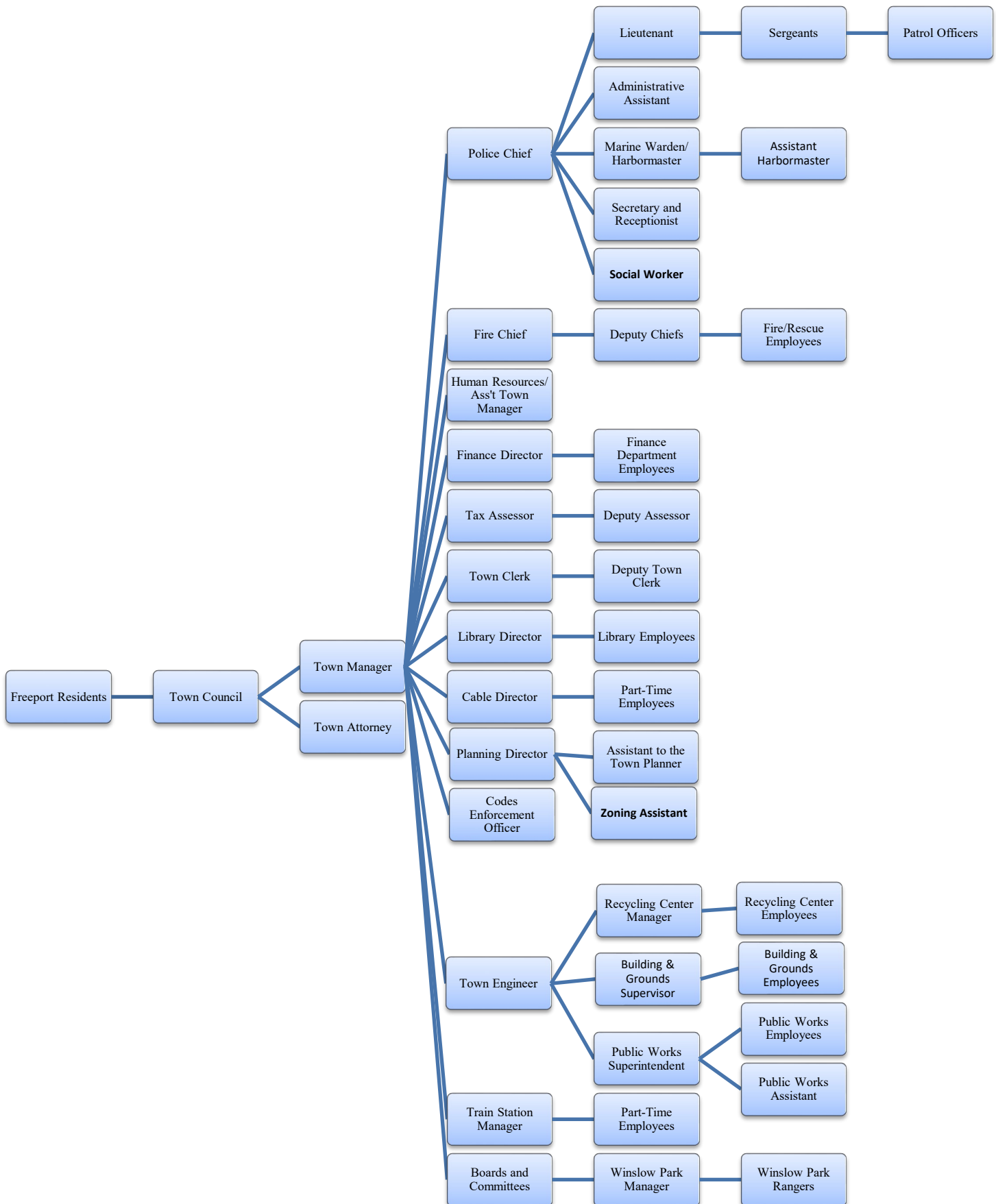


Council Chair Daniel Piltch, Council Vice-Chair John Egan, Councilor Henry Lawrence, Councilor Darrel Fournier, Councilor Jake Daniele, Councilor Edward Bradley, and Councilor Matthew Pillsbury.

Photos Courtesy of Town Staff.

Town of Freeport Organizational Chart FY 2023

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| Town of Freeport Historic Staffing Levels-Five-Year Comparison | | | | | | | |
|---|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| | FY 2018 | FY 2019 | FY 2020 | FY 2021 | FY 2022 | FY 2023 | |
| | | | | | | Full-Time | Part-Time |
| Town Manager | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | |
| Finance Department | 5.00 | 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 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | |
| General Administration | 1.18 | 1.18 | 1.18 | 1.18 | 1.18 | 1.00 | |
| Train Station | 2.29 | 2.29 | 2.29 | 2.29 | 2.29 | | 2.29 |
| Police Department* | 17.00 | 17.00 | 17.00 | 17.00 | 17.00 | 17.00 | 1.00 |
| Marine Warden/Harbormaster | 1.10 | 1.10 | 1.10 | 1.10 | 1.10 | 1.00 | 0.10 |
| Fire Department | 10.75 | 11.75 | 11.75 | 11.75 | 13.75 | 6.20 | 9.11 |
| Rescue Department | 6.70 | 6.70 | 6.70 | 6.70 | 6.70 | 4.15 | 1.77 |
| Police Reception** | 0.90 | 0.90 | 0.90 | 0.90 | 1.00 | 1.00 | |
| General Assistance | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | | |
| Public Works | 11.85 | 12.85 | 12.85 | 13.90 | 13.90 | 13.90 | |
| Solid Waste and Recycling | 2.35 | 2.35 | 2.35 | 3.60 | 3.60 | 3.00 | 0.60 |
| Town Engineer | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | |
| Community Library | 8.95 | 8.95 | 8.95 | 8.95 | 8.95 | 7.99 | 1.04 |
| Planning and Codes | 3.00 | 3.00 | 3.00 | 4.00 | 4.00 | 4.80 | 0.93 |
| Cable Television | 1.72 | 1.72 | 1.72 | 2.12 | 2.12 | 1.00 | 1.25 |
| Municipal Building Maintenance | 3.20 | 3.35 | 3.35 | 3.35 | 3.35 | 3.00 | 0.35 |
| Winslow Park | 4.50 | 4.50 | 4.50 | 4.50 | 3.13 | 1.00 | 2.13 |
| Non-Emergency Transport | 8.50 | 8.50 | 8.50 | 2.50 | 0.00 | | |
| Totals | 95.99 | 98.14 | 98.14 | 95.84 | 94.07 | 76.04 | 20.57 |

****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.

For FY 2023 there are five (5) additional full time positions and one (1) part time position added to the budget. The Town budgeted for a Public Safety Mental Health Professional, a Zoning Administrator, a Sustainability/Grant Coordinator, as well as Fire/Rescue full-time staffing level increases.



Budget-in-Brief-Town of Freeport July 1, 2022-June 30, 2023

Town of Freeport All Funds Subject to Appropriation Projected Fund Balance

| | General Fund | Winslow Park | Destination TIF Fund | NET Fund | Capital Projects Fund | Total All Funds Subject to Appropriation |
|---|--------------|--------------|----------------------|----------|-----------------------|--|
| 06/30/2022 Unaudited Fund Balance | 8,539,232 | 727,420 | 400,514 | 381 | 4,721,830 | 14,389,377 |
| Revenues | | | | | | |
| Taxes | 29,307,329 | | 267,000 | | | 29,574,329 |
| Licenses, Permits, and Fees | 360,700 | | | | | 360,700 |
| Intergovernmental | 2,319,500 | | | | | 2,319,500 |
| Charges for Service | 248,500 | 420,960 | | 74,021 | | 743,481 |
| Fees and Fines | 13,300 | | | | | 13,300 |
| Unclassified | 691,300 | | | | - | 691,300 |
| Investment Earnings | 50,000 | | | | | 50,000 |
| Total Revenues | 32,990,629 | 420,960 | 267,000 | 74,021 | - | 33,752,610 |
| Expenditures | | | | | | |
| General Government | 3,000,355 | | | | | 3,000,355 |
| Public Safety | 3,500,805 | | | 74,021 | | 3,574,826 |
| Public Works | 2,679,645 | | | | | 2,679,645 |
| Community Services | 608,420 | 420,960 | | | | 1,029,380 |
| Education | 19,919,982 | | | | | 19,919,982 |
| Insurance and Fringe Benefits | 2,326,300 | | | | | 2,326,300 |
| Unclassified | 1,374,422 | | 210,000 | | | 1,584,422 |
| Capital Outlay | - | | | | 1,425,000 | 1,425,000 |
| Debt Service | 70,700 | | | | | 70,700 |
| Total Expenditures | 33,480,629 | 420,960 | 210,000 | 74,021 | 1,425,000 | 35,610,610 |
| Other Financing Sources/(Uses) | 490,000 | | | - | 1,425,000 | 1,915,000 |
| Change in Fund Balance | - | - | 57,000 | - | - | 57,000 |
| 06/30/2023 Projected Ending Fund Balance | 8,539,232 | 727,420 | 457,514 | 381 | 4,721,830 | 14,446,377 |

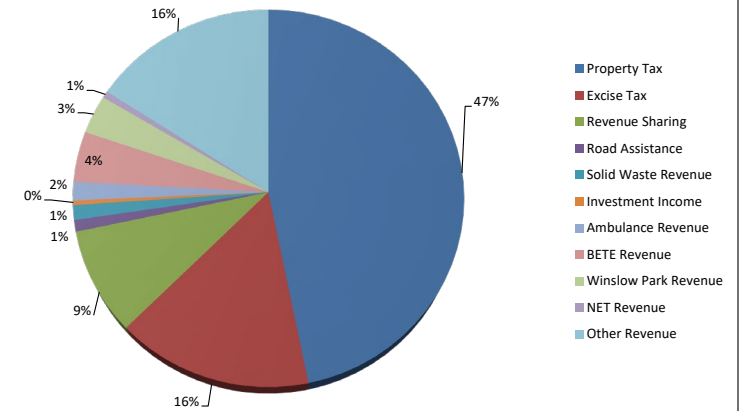
The **Destination Freeport Tax-Increment Financing District** includes the downtown Village area, and generates \$260,000 in annual tax revenue to support economic development and downtown infrastructure projects. During FY 2023, the fund will support economic development via the Freeport Economic Development Corporation in the amount of \$135,000, improve downtown sidewalks, and funds from the Destination Freeport TIF will ensure that the downtown is clean and litter-free.

The **Winslow Park Special Revenue Fund** includes \$415,000 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 2023 budget is primarily a maintenance budget with increases for the purchase of a new mower and some capital investment. The Park's website and campground reservations can be found at www.freeportmaine.com under the Winslow Park link.

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

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Total Revenue by Type-All Funds FY 2023 Budget



The **General Fund** - Total Budget \$12,186,225

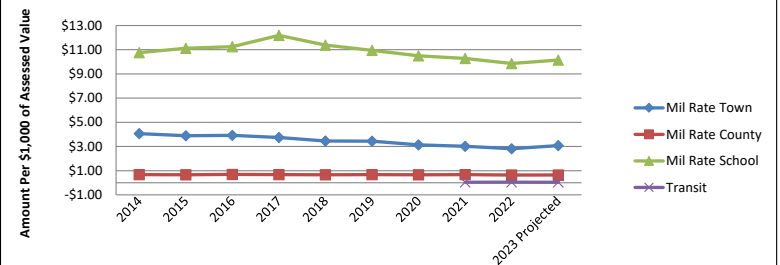
Highlights: twenty-six cent municipal tax rate increase

On the Town's median value \$300,000 home, municipal services are projected to cost the average taxpayer \$921 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 \$1.6 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, PW road or sidewalk equipment, road reconstruction, computer upgrades, among many other items. The five-year capital program was adopted on April 19th, 2022, and the first-year appropriation is anticipated to be made on June 21st, 2022. This full budget can be viewed online at www.freeportmaine.com under the finance department budget section.

Property Tax Levy History





TOWN OF FREEPORT, MAINE

Town Manager's Office
30 Main Street
Freeport, ME 04032

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

MEMORANDUM

TO: Freeport Town Council
FROM: Peter Joseph, Town Manager
DATE: 04/28/22
RE: **FY23 Operating Budget Proposal – discussion of major cost items**

The enclosed FY23 Operating Budget proposal includes an estimated overall increase of 4.25% on the local property tax levy, which represents an estimated \$0.55 increase on the local property tax rate. Of the four taxing government units (Town, RSU, County, and Transit District) that make up this proposed increase, the Town portion accounts for approximately \$0.26 of this tax rate increase. However, the proposed Town tax levy increase this year represents an increase of approximately \$535K, or 9.90%, over last year's levy. This amount is notably higher than in past years, and there are two main themes that account for the majority of the proposed increase. While I strongly feel these increases are necessary and justified, I believe they deserve further exploration and explanation, as described:

Proposed New Programs/Positions

Over the past year, various Town Committees, Department Heads, and the Town Council have identified, prioritized, and requested the addition of several new programs and positions prior to creation of this year's budget. The Manager's Office and Finance Department have reviewed the requests below and agree that they are critical staffing upgrades that should be prioritized for addition to this year's operating budget, even though they will have a sizable impact. The five new/expanded positions noted below collectively constitute approximately \$335K of the proposed \$535K levy increase.

1) Police Department Mental Health Professional - 1 additional FTE, \$100K (pay & benefits)

This position is recommended by the Police Department, Police Advisory Committee, and Manager's Office to assist the Police Department in response to a wide array of calls for service that typically require skills beyond the training and qualifications of any of our current Police Department employees. Mental health and substance related calls are making up an increasing number of calls for service, and while our Police employees typically handles these calls extremely well, many aspects of these calls could better utilize the skills of an individual who is trained and qualified to respond as part of their job duties.

2) Zoning Administrator - 1 additional FTE, \$115K (pay & benefits)

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This position was previously discussed and supported by the Town Council. We are currently in the recruitment phase of this hiring; however it is not budgeted for in the current operating budget.

3) Fire/Rescue Department - Conversion of (2) FTEs worth of part-time wages into 2 FT supervisor positions - 0 additional FTE, \$80K (benefits only)

While the Fire/Rescue Department has successfully provided emergency services to the Town of Freeport utilizing a combination of full time, part time, and “per-diem” scheduling in the past, utilizing part time and per-diem employees to fill critical emergency response positions has become exceeding difficult over the past several years, and this “conversion” is recommended by the Fire Department and Town Manager’s Office to ease these concerns. These positions would convert existing “per-diem” and part-time hours used to staff our 24-hour ambulance duty crews into 2 full time supervisor’s positions at the rank of Lieutenant or Captain. These positions would allow the scheduling of one full time supervisor's position at the lieutenant or captain level per every three line level Firefighter/EMT or Firefighter/Paramedic positions.

4) Sustainability Coordinator – 0.5 FTE \$40K (pay only)

This position would provide the ability to hire a part-time position or split a full time position with a neighboring municipality. The Sustainability Advisory Board has recommended this position, which was supported by several members of the Council when it was informally discussed earlier this year.

Major cost adjustments recommended due to inflation and rising costs:

1) Cost of living adjustment for employees - collectively \$225K

The Town Manager’s Office is recommending a cost-of-living adjustment (COLA) of 5.5% for most employees. Town employees received a 0% COLA in FY21 and a 4% COLA in FY22. In addition to the proposed 5.5% COLA in FY23, this constitutes an increase of 9.5% over a three-year period. For comparison, inflation as measured by the Consumer Price Index (CPI) increased by 11.3% over the past 36 months. In the current competitive job market, providing COLAs below the rate of inflation can severely impact employee retention. (Note: employees covered under union agreements received/will receive different but comparable COLAs over the three-year period described above as required by their Collective Bargaining Agreement.)

2) Paving line increase - \$100K

Due to rising commodity prices, we are recommending an increase of \$100K in order to continue the same level of maintenance of our road infrastructure.

3) Increases to individual pay scales required to stay competitive in recruitment and retention of employees – various costs

Several pay scales (including Fire/Rescue, Public Works, and others) either required mid-year adjustment in FY22 or will require adjustment in FY23 to stay competitive from a recruitment and retention point of view.

Items not included in FY23 Operating Budget proposal which the Town Council may wish to consider for inclusion:

1) Freeport Grange funding request - \$10,500

After the finalization of the draft budget and its transmittal to the Town Council, the Grange submitted a request for funding including a sponsorship component and a capital contribution component. In light of funding provided by the Town to other local non-profits through the capital and operating budget processes I did feel it fair to include this request for further consideration by the Council. This is the first request for funding from this organization in recent memory.

2) PORT Teen Center - \$8,250

This request was also received after finalization of the draft budget but before transmittal to the Town Council. The Town has traditionally funded this request in the past.

3) Communications Staffing - \$100K

This item was discussed by the Town Council at several points over the past year. Although Town staff recognize the potential value of this position, it was not included in the proposed Operating Budget due to the higher prioritization of several other proposed staffing changes listed above.



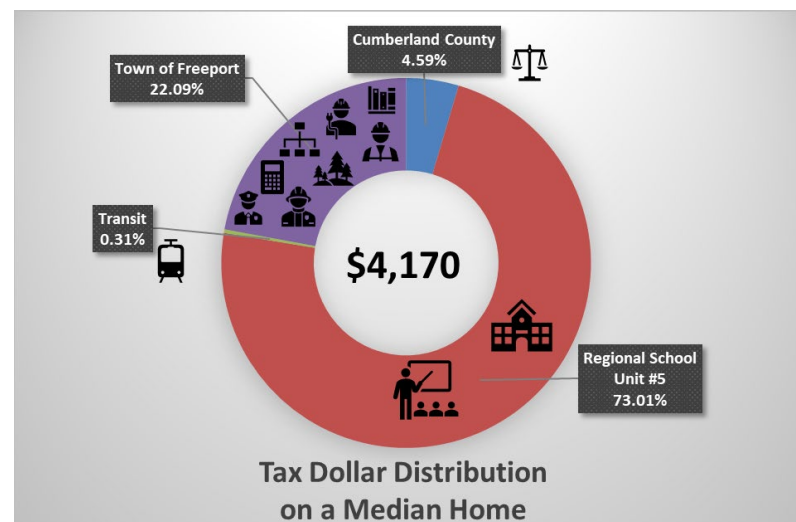
To: Honorable Town Councilors
From: Peter Joseph, Town Manager
 Jessica Maloy, Finance Director
Re: FY 2023 Operating Budgets Transmittal Letter
Date: April 28, 2022

We are pleased to present the FY 2022-2023 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 2023, we have continued staffing adjustments for Fire/Rescue Operations, Code Enforcement/Planning, and Police Operations 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:

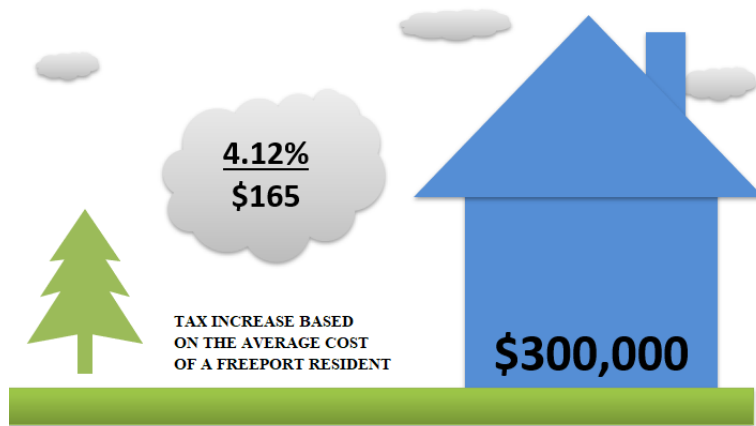
| Town of Freeport Proposed Tax Changes FY 2023 | | | | | |
|---|----------------------|------------------------------------|---------------------------|---------------------|-----------------|
| Entity | FY 2022 Tax Amount | FY 2023 Projected Tax Amount | Projected Mil Rate Impact | \$ Levy Increase | % Levy Increase |
| Cumberland County | \$ 1,286,019 | \$ 1,288,252 | \$ 0.0011 | \$ 2,233 | 0.17% |
| RSU #5 | \$ 19,919,982 | \$ 20,513,345 | \$ 0.2880 | \$ 593,363 | 2.98% |
| Transit | \$ 82,939 | \$ 86,170 | \$ 0.0016 | \$ 3,231 | 3.90% |
| Town of Freeport | \$ 5,402,125 | \$ 5,936,925 | \$ 0.2596 | \$ 534,800 | 9.90% |
| Total Tax | \$ 26,691,065 | \$ 27,824,692 | \$ 0.5502 | \$ 1,133,627 | 4.25% |
| Mil Rate Impact | 0.000550238 | \$0.55 per \$1,000 of value | | | |

The current millage rate, or property tax rate per \$1,000 of assessed valuation, is \$13.35; the Town is proposing an increase of twenty-six cents per thousand dollars of valuation from FY 2022. The RSU #5 Board of Directors is proposing a twenty-nine cent-per-thousand dollar of valuation increase, the Cumberland County tax levy (which has been finalized) increase is less than one cent-per-thousand dollar of valuation increase, and the Transit Tax for the METRO system (which has been finalized) is also less than one cent-per-thousand dollar of valuation increase over FY 2022. While that is a total of fifty-five cents-per-thousand dollars of valuation, the Town's portion is an increase of twenty-six cents from FY 2022.



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. This being further offset in FY 2021, bringing the mil rate down to \$14.00, due to increased property valuations and use of one-time revenues. FY 2022 brought additional incline to property valuations, reflecting another mil rate decrease to \$13.35.

| Ten-Year Mil Rate History | | Impact on | |
|---------------------------|----------|----------------|-------|
| Fiscal Year | Mil Rate | \$300,000 Home | |
| 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 | \$ 14.30 | \$ | 4,290 |
| FY 2021 | \$ 14.00 | \$ | 4,200 |
| FY 2022 | \$ 13.35 | \$ | 4,005 |
| FY 2023 Projected | \$ 13.90 | \$ | 4,170 |



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.

This has, once again, been a particularly challenging process, specifically for the general fund; the Council opted not to set formal budgetary guidelines for 2022 and instead decided to focus on outstanding action items to be completed by Council. These include but are not limited to:

- Reviewing the Town Fee Schedule
- Instituting a Town Facility Mask Policy
- Determining if our Capital Reserve Budget is property funded and if we have a proper schedule to set our budget priorities
- Divestment Discussion and Investment Policy Review

And while the past few budget years have been difficult, this year was no exception, the FY 2023 budget does reflect a \$1,201,000 increase in operating expenses. This is offset; however, by a \$666,200 increase in Non-Property Tax Revenue, leaving the Town with a \$534,800 property tax increase, or nine point nine percent.

One large challenge for the Town had historically been the loss of State revenue sharing. Revenue sharing is comprised of sales and income taxes received from all over the State, and the Governor's current biennial budget allows for funding at its full five percent, which we have not seen since 2008. The FY 2022 projection is increased at \$950,000.

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 current economic climate, management is recommending using \$675,000 for FY 2023 to help mitigate the tax impact.

The new items and changes in the FY 2023 budget are shown below. Employee wage and step increases, along with four additional positions, are the primary reason for the expense increase coming in at \$688,920. Maine Employee Health Trust rates increased 2.94% from CY 2021 and staff is budgeting for an 5% increase for CY 2023. For FY 2023, staff is also budgeting for an increase in paving of \$100,000, local grant matches of \$60,000, the performance of ordinance work amounting to \$40,000, as well as fuel price increases of \$36,200 and cyber security monitoring of \$35,000. The Town's Debt Service also increased for FY 2023 due to the bond issuance for the Bike/Ped Expansion totaling \$36,105. These are offset by an increase in State revenue sharing of \$425,000 based on the full share of 5%; excise tax, homestead exemption, and building fees all increasing by \$50,000 each based on historical levels, and an increase of \$75,000 in the Use of Fund Balance along with other smaller revenue impacts in the general fund for FY 2023. The Town has historically taken a conservative approach to budgeting for all Revenues, but has adjusted this practice for FY 2023 given the nature of our Fund Balance and the performance of the local economy.

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 levels in FY 2023 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 2023 tax is budgeted to increase \$534,800 or 9.90 percent, the municipal budget has increased by \$1,201,000 or 10.93% from FY 2022 to FY 2023. Please see the historic Town of Freeport general fund budgets for the past ten fiscal years.

| Historic Town of Freeport Municipal Budget Comparison | | | |
|---|---------------|--------------|------------|
| Town of Freeport | Budget | \$ Increase | % Increase |
| FY 2013 | \$ 8,758,553 | \$ 292,689 | 3.34% |
| FY 2014 | \$ 8,978,235 | \$ 219,682 | 2.51% |
| FY 2015 | \$ 8,965,659 | \$ (12,576) | -0.14% |
| FY 2016 | \$ 9,352,257 | \$ 386,598 | 4.31% |
| FY 2017 | \$ 9,447,391 | \$ 95,134 | 1.02% |
| FY 2018 | \$ 9,730,935 | \$ 283,544 | 3.00% |
| FY 2019 | \$ 10,105,160 | \$ 374,225 | 3.85% |
| FY 2020 | \$ 10,410,637 | \$ 305,477 | 3.02% |
| FY 2021 | \$ 10,481,981 | \$ 71,344 | 0.69% |
| FY 2022 | \$ 10,985,225 | \$ 503,244 | 4.80% |
| FY 2023 Proposed | \$ 12,186,225 | \$ 1,201,000 | 10.93% |
| Excluding the County Tax, Transit Tax, and RSU #5 Tax | | | |

Though there was no formal general fund budget directive to department heads by Council, the historical practice has been to prioritize, evaluate and control expenditures with responsible budgeting to minimize the impact on taxpayers and to strive to maintain a stable tax rate and that was expected and presented for FY 2023 as well. 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.

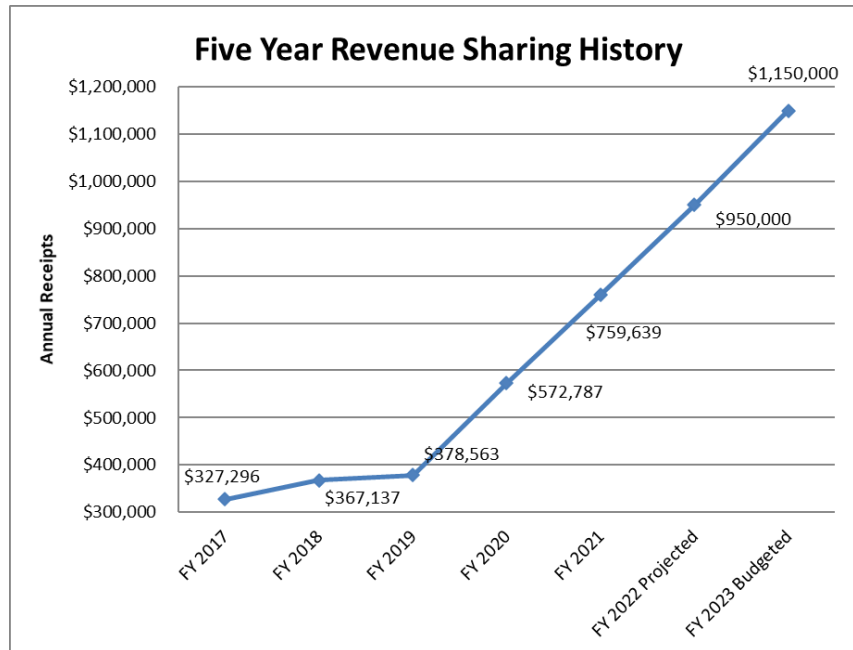
| Major Budget Changes-FY 2023 General Fund | | | | | |
|---|--------------------------------|---|-------------------|-----------|-----------------|
| Department | Budget Change | Reason | Budget Impact | Mil Rate | Impact |
| Revenue | Revenue Sharing | Increased projection based on State Legislation | \$ (425,000) | \$ | (0.206286) |
| Revenue | Use of Fund Balance | Use of Fund Balance | \$ (75,000) | \$ | (0.036403) |
| Revenue | Excise Tax | Increased to reflect current levels | \$ (50,000) | \$ | (0.024269) |
| Revenue | Building Fees | Increased to reflect current levels | \$ (50,000) | \$ | (0.024269) |
| Revenue | Homestead Exemption | Increased to reflect current levels | \$ (50,000) | \$ | (0.024269) |
| Revenue | BETE | Decreased to reflect current levels | \$ 50,000 | \$ | 0.024269 |
| All | Benefits & Wage Step Increases | COLA impact with multiple step increases | \$ 465,620 | \$ | 0.226002 |
| All | Benefits & Wages | New Hires | \$ 223,300 | \$ | 0.108385 |
| Public Works | Paving | Increased to reflect current work and pricing | \$ 100,000 | \$ | 0.048538 |
| Misc | Grant Matches | Grant Matches | \$ 60,000 | \$ | 0.029123 |
| Planning | Professional Services | Ordinance Work | \$ 40,000 | \$ | 0.019415 |
| Public Works | Vehicle Maintenance/Fuel | Increased to reflect current work and pricing | \$ 36,300 | \$ | 0.017619 |
| Debt Service | Principle | Increase for current debt levels | \$ 36,105 | \$ | 0.017525 |
| Finance | IT Services | Cyber Security Coverage | \$ 35,000 | \$ | 0.016988 |
| Bustin's Island | Annual Distribution | Increase based on valuation | \$ 34,000 | \$ | 0.016503 |
| Recycling | Tipping/Hauling | Increased to reflect current work and pricing | \$ 29,000 | \$ | 0.014076 |
| Building & Grounds | Cleaning Contractor | Increase for building cleaning service | \$ 19,200 | \$ | 0.009319 |
| Total Major Budget Impacts | | | \$ 478,525 | \$ | 0.232266 |

Historically, the Council's annual goals drive the Manager's budget message. In the case of the past few years, one of the goals had been to maintain a stable tax rate. The Manager has presented a service level increase budget for FY 2023, incorporating the impact from the pandemic as well as Council initiatives.

State-Level, Market, and Other Significant Impacts on the FY 2023 Budget

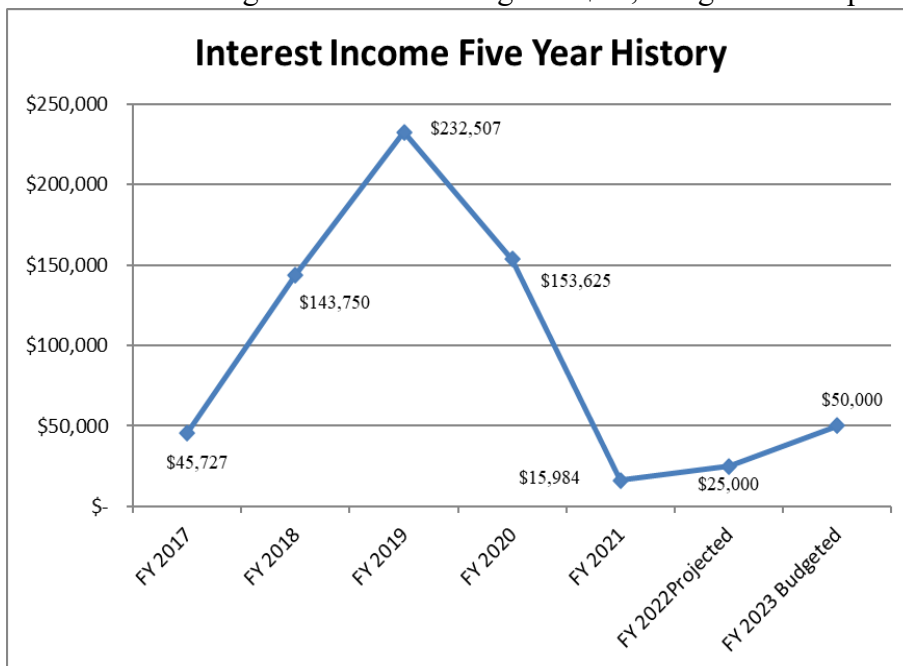
State Revenue Sharing

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. In FY 2022 the State reinstated the five percent share and Freeport is projected to receive \$950,000, an increase from the FY 2021 budget of \$495,000. A five-year history of State Revenue Sharing is included here for comparison purposes.



Market Factors-Interest Income

The Town has seen significant swings in interest income over the last five years. From FY 2017 to FY 2019 we had seen a steady increase with the FY 2019 actuals topping \$232,507 followed by a decline to \$153,625 in FY 2020 and an all-time low of \$15,984 in FY 2021. Management is maintaining its conservative approach and leveling the FY 2023 budget at \$50,000 given the uptick in rates since the low of the pandemic. 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 four taxing bodies in Freeport (Cumberland County, RSU #5, METRO Transit, 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 2022 vs FY 2023 | | | | | | | | | |
|--|---------------|---------------|---------------------|--------------|-----------------------|---------------|-------------|---------------------|--------------|
| Taxing Body | Budget Amount | | | | Tax Amount | | | | |
| | FY 2022 | FY 2023 | \$ Increase | % Increase | FY 2022 | FY 2023 | \$ Increase | % Increase | |
| Cumberland County | \$ 1,286,019 | \$ 1,288,252 | \$ 2,233 | 0.17% | \$ 1,286,019 | \$ 1,288,252 | \$ 2,233 | 0.17% | |
| Regional School Unit #5 | \$ 19,919,982 | \$ 20,513,345 | \$ 593,363 | 2.98% | \$ 19,919,982 | \$ 20,513,345 | \$ 593,363 | 2.98% | |
| Transit | \$ 82,939 | \$ 86,170 | \$ 3,231 | 3.90% | \$ 82,939 | \$ 86,170 | \$ 3,231 | 3.90% | |
| Town of Freeport | \$ 10,985,225 | \$ 12,186,225 | \$ 1,201,000 | 10.93% | \$ 5,402,125 | \$ 5,936,925 | \$ 534,800 | 9.90% | |
| Total Increase | | | \$ 1,799,827 | 5.58% | Total Increase | | | \$ 1,133,627 | 4.25% |

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 2023 capital appropriations on June 21st at the same time as all other budgets. The FY 2023 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 | FY2019 | FY2020 | FY2021 | FY2022 | Proposed FY 2023 |
| Police | \$ 48,000 | \$ 110,000 | \$ 100,000 | \$ 62,000 | \$ 100,000 |
| Fire | \$ 67,000 | \$ - | \$ 908,000 | \$ - | \$ 137,000 |
| Rescue | \$ 20,000 | \$ 285,000 | \$ 63,000 | \$ 60,000 | \$ 19,000 |
| Public Works | \$ 240,000 | \$ 150,000 | \$ 80,000 | \$ 140,000 | \$ 190,000 |
| Solid Waste | \$ 15,000 | \$ 17,000 | \$ 155,000 | \$ 67,500 | \$ 70,000 |
| Comprehensive Town Improvements | \$ 425,000 | \$ 236,000 | \$ 755,000 | \$ 630,000 | \$ 375,000 |
| Municipal Facilities | \$ 330,500 | \$ 83,550 | \$ 138,900 | \$ 88,500 | \$ 460,000 |
| Cable | \$ 4,000 | \$ 58,600 | \$ 24,000 | \$ 24,000 | \$ 24,000 |
| Other | \$ - | \$ 27,575 | \$ 150,000 | \$ 175,000 | \$ 50,000 |
| Destination Freeport TIF District | \$ 348,600 | \$ 239,000 | \$ 235,000 | \$ 375,000 | \$ 210,000 |
| Winslow Park | \$ - | \$ - | \$ 50,000 | \$ - | \$ - |
| Total | \$ 1,498,100 | \$ 1,206,725 | \$ 2,658,900 | \$ 1,622,000 | \$ 1,635,000 |

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 21st, 2022.

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 35 years building reserve funds so its capital needs are largely satisfied by using reserves. The reserve funds are invested per the Town's investment policy in 25 percent equity funds and 75 percent fixed income instruments. Each year, the Council adopts the capital budget for the upcoming fiscal year, and that appropriation directs staff to transfer funds from the reserves into the capital projects fund for these upcoming projects. The Freeport Town Council has historically directed staff to produce "minimal tax increase" budgets, and this is one method of accomplishing that goal. The Town staff uses the balances as of the prior financial statements in order to "benchmark" whether or not there are sufficient funds to complete the upcoming projects, and informal unaudited fund balances to indicate the balances to the Council for budget deliberations. The December 31st, 2021 unaudited balances are shown to the right.

| Town of Freeport Reserve Funds Draft Reserve Balances 12/31/2021 For Funds Used in the Capital Planning Process | |
|--|--------------|
| Police | \$ 355,648 |
| Fire | \$ 452,623 |
| Rescue | \$ 893,021 |
| Public Works | \$ 989,995 |
| Solid Waste | \$ 40,835 |
| Comprehensive Town Imp. | \$ 1,986,792 |
| Municipal Facilities (1) | \$ 1,223,686 |
| Cable | \$ 228,992 |
| Other (2) | \$ 145,953 |
| Note 1: The Municipal Facilities capital improvement plan is taken from both the general administration and building maintenance reserves; these are summed above. | |
| Note 2: The "Other" projects are Board and Committee requests and will be taken from the appropriate reserves based upon the project. | |

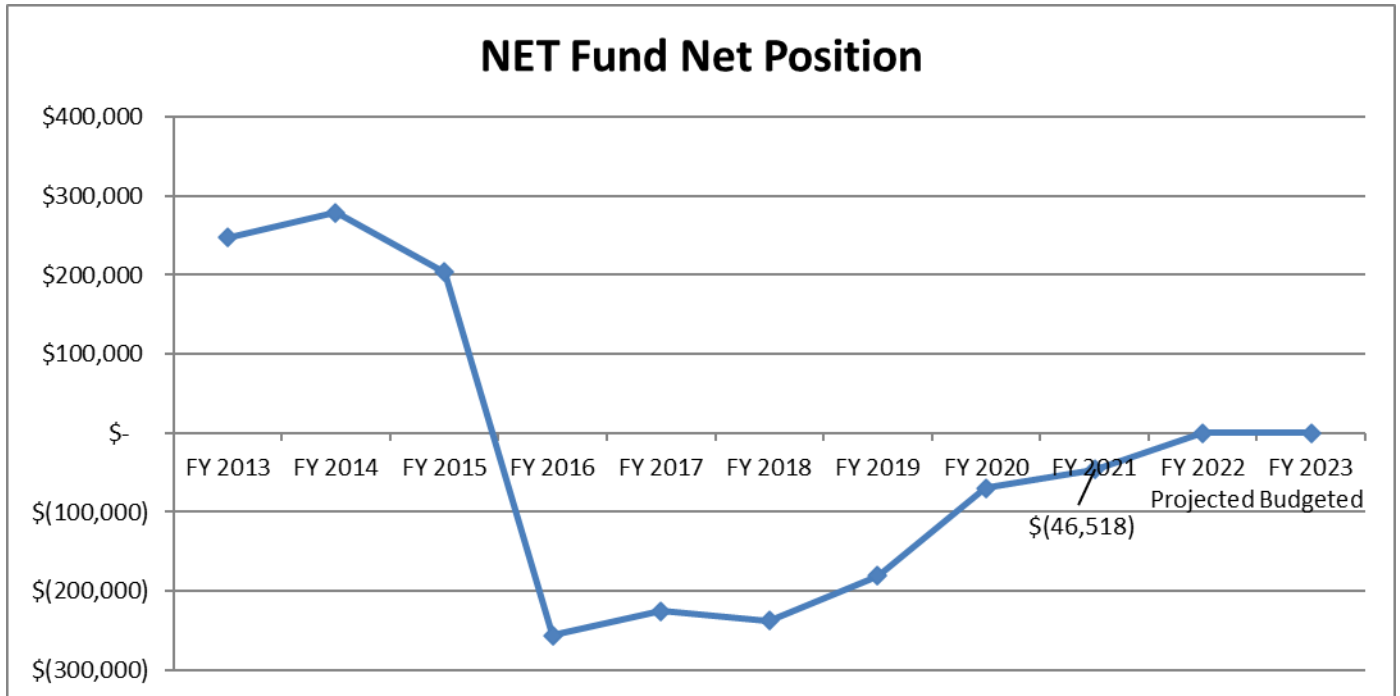
DESTINATION FREEPORT TIF FUND

The Destination Freeport TIF five-year capital program was adopted on April 19th, 2022, and the FY 2023 budget is scheduled to be adopted on June 21st, 2022. Maine State Statutes allow for tax-increment financing districts. Currently, the Town has seven active TIF districts, but currently 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 2023 budget includes sidewalk improvements, sidewalk equipment, and an Arts and Cultural Alliance request, along with mandatory credit enhancement agreement items, and economic development. These are detailed in the fund’s section of this document.

| Destination Freeport Historic Value and Tax Increment | | | |
|--|----------------|-----------------|----------------------|
| Fiscal Year | TIF Cap | Mil Rate | TIF Increment |
| FY 2011 | \$ 11,415,100 | \$ 15.15 | \$ 172,939 |
| FY 2012 | \$ 17,000,000 | \$ 15.20 | \$ 258,400 |
| FY 2013 | \$ 17,000,000 | \$ 15.45 | \$ 262,650 |
| FY 2014 | \$ 17,000,000 | \$ 15.85 | \$ 269,450 |
| FY 2015 | \$ 17,000,000 | \$ 15.80 | \$ 268,600 |
| FY 2016 | \$ 18,332,146 | \$ 16.80 | \$ 307,980 |
| FY 2017 | \$ 19,460,346 | \$ 15.80 | \$ 307,473 |
| FY 2018 | \$ 20,000,000 | \$ 14.95 | \$ 299,000 |
| FY 2019 | \$ 20,000,000 | \$ 15.05 | \$ 301,000 |
| FY 2020 | \$ 20,000,000 | \$ 14.30 | \$ 286,000 |
| FY 2021 | \$ 20,000,000 | \$ 14.00 | \$ 280,000 |
| FY 2022 | \$ 20,000,000 | \$ 13.35 | \$ 267,000 |
| FY 2023 Projected | \$ 20,000,000 | \$ 13.90 | \$ 278,005 |

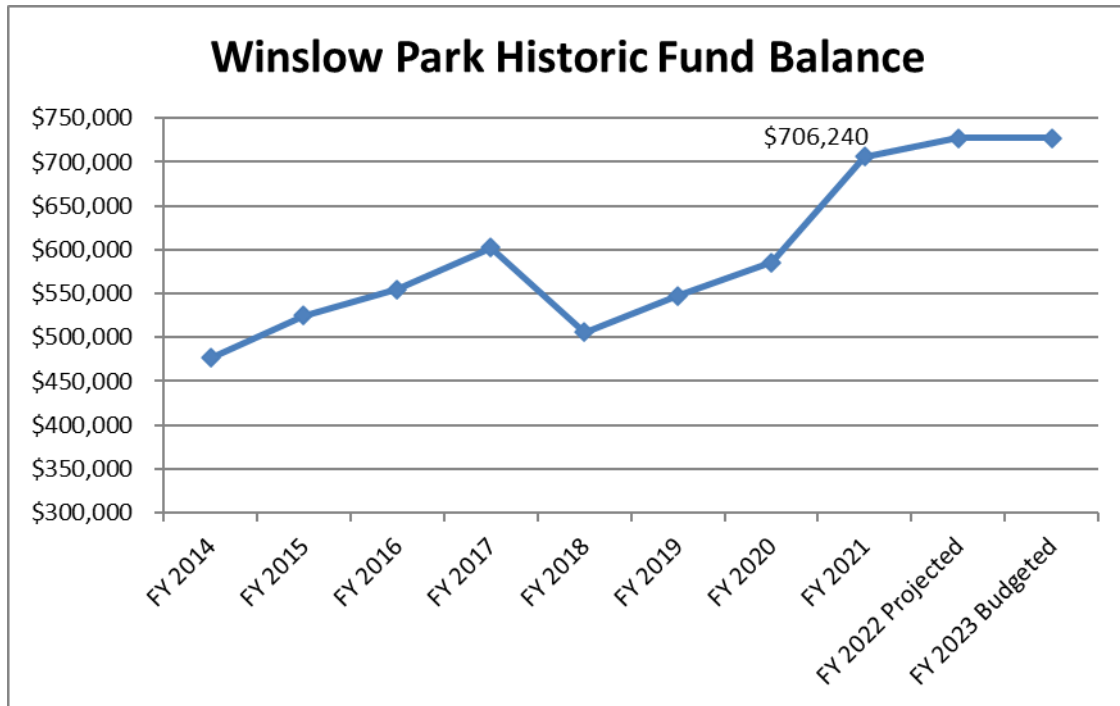
NON-EMERGENCY TRANSPORT FUND

The Non-Emergency Transport fund is the Town's only enterprise fund; the program had been in operation for over thirteen years but has not been fully operational since 2016 with operations nearly ceasing in FY 2022. The firefighter/paramedics perform non-emergency ambulance runs to the local hospitals for patients who are unable to transport themselves to appointments and procedures. The anticipated June 30th, 2022 fund equity is approximately \$381. 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 \$500,000 and \$700,000 depending upon the required capital projects. The Winslow Park five-year fund balance trend is shown in the adjoining chart. The Park staff's goals and objectives for FY 2023 are included in that fund's section of this document.



SUMMARY OF THE FY 2023 BUDGET

The FY 2023 budget was difficult to prepare, despite the State's sharing increase, the state of the economy and service level standards have increased exponentially. As the budget stands as proposed, the tax is likely to increase nine point nine percent on the municipal side. The total budget as proposed by the County, RSU, Transit and Town combined is five point five eight percent up from last year and the projected tax increase for all four entities is four point two five percent, or fifty-five cents per \$1,000 of value.

| Town of Freeport Budget Recap FY 2022 vs FY 2023 | | | | | | | | |
|--|---------------|---------------|---------------------|--------------|-----------------------|---------------|-------------|---------------------------|
| Taxing Body | Budget Amount | | | | Tax Amount | | | |
| | FY 2022 | FY 2023 | \$ Increase | % Increase | FY 2022 | FY 2023 | \$ Increase | % Increase |
| Cumberland County | \$ 1,286,019 | \$ 1,288,252 | \$ 2,233 | 0.17% | \$ 1,286,019 | \$ 1,288,252 | \$ 2,233 | 0.17% |
| Regional School Unit #5 | \$ 19,919,982 | \$ 20,513,345 | \$ 593,363 | 2.98% | \$ 19,919,982 | \$ 20,513,345 | \$ 593,363 | 2.98% |
| Transit | \$ 82,939 | \$ 86,170 | \$ 3,231 | 3.90% | \$ 82,939 | \$ 86,170 | \$ 3,231 | 3.90% |
| Town of Freeport | \$ 10,985,225 | \$ 12,186,225 | \$ 1,201,000 | 10.93% | \$ 5,402,125 | \$ 5,936,925 | \$ 534,800 | 9.90% |
| Total Increase | | | \$ 1,799,827 | 5.58% | Total Increase | | | \$ 1,133,627 4.25% |

While the upcoming year's budget is the subject of discussion, it is important to estimate where each budgeted fund will end up on June 30th, 2022. Certainly, these figures are subject to change based upon the next two and-a-half months, but the funds' projections are below.

The FY 2023 budget includes projections from the fiscal year ending June 30th, 2022. These projections are as follows:

| FY 2022 Fund Balance Projections | | | | | | |
|----------------------------------|--------------|------------|--------------|--------------|--------------|-------------|
| Funds Subject to Appropriation | | | | | | |
| | 6/30/2021 | Projected | | 6/30/2022 | \$ Increase/ | % Increase/ |
| | Fund Balance | Revenues | Expenditures | Fund Balance | (Decrease) | (Decrease) |
| General Fund-Budgetary Basis | 7,571,131 | 12,667,209 | 11,699,108 | 8,539,232 | \$ 968,101 | 12.79% |
| Destination Freeport TIF Fund | 490,514 | 267,000 | 375,000 | 382,514 | \$ (108,000) | -22.02% |
| NET Fund | -46,518 | 145,000 | 98,101 | 381 | \$ 46,899 | -100.82% |
| Winslow Park Fund | 706,240 | 332,400 | 311,220 | 727,420 | \$ 21,180 | 3.00% |

It is notable that the general fund's fund balance is projected to increase by \$968,101 during FY 2022. 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 2021, a portion of the excess fund balance was transferred to reserves to stabilize the accounts and a portion remained in the general fund to help reduce the tax impact. 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 \$267,000 in increment during FY 2022, and the proposed budget for the fund is \$375,000. It is expected that the fund balance in the Destination Freeport TIF will decrease by that difference of approximately \$(108,000) during FY 2022, and the capital program includes \$210,000 in capital improvements in the subsequent year.

The Non-emergency transport (NET) fund is projected to gain \$46,899 in net assets during FY 2022, and staff is watching the fund closely. Staff will be working with the department and watching the fund into FY 2023 and beyond for any changes that would cause the fund's net assets to deteriorate if necessary, report back to the Council on this. Staff will be looking to consolidate the NET fund into the Fire/Rescue operations currently budgeted under the General Fund for FY 2024.

The Winslow Park fund's fund balance is projected to increase \$21,180 during FY 2022, and while the Park's budget is balanced for FY 2023, it is likely that the operations will realize a stable 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 11th from 7:30-8:30 AM: public Q&A with department heads in the Council chambers

May 11th 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: Use of ARPA Funds and Other Changes for FY2023 Budget
Date: June 7, 2022

As you know, the Town Council asked us to review the FY2023 Budget for one-time expenses that could be offset by ARPA Funding. I would like to propose the use of ARPA Funding for the following items currently in the FY2023 Budget:

| List of Proposed ARPA Changes to the FY 2023 Operating Budget | | | |
|---|-----------|--------------|--|
| Item | Dept | Net Change | Reason |
| Public Works Paving | 0401-7200 | \$ (100,000) | Reduce Budget back to \$250,000-Fund \$100,000 with ARPA |
| Ordinance Work | 0602-3000 | \$ (40,000) | Remove One-Time Expense - Fund \$40,000 with ARPA |
| Grant Matches | 0608-5710 | \$ (60,000) | Remove One-Time Expense - Fund \$60,000 with ARPA |
| GPCOG Climate Action Plan | 0615-3400 | \$ (12,000) | Remove One-Time Expense - Fund \$12,000 with ARPA |
| Parking Fines Increase | REV-3405 | \$ (35,000) | Add Additional Parking Revenue to Pre-Pandemic Levels |
| July 4th Parade Funds | 0601-8204 | \$ 2,000 | Add Additional Funding to Pre-Pandemic Levels |
| | | \$ (245,000) | Net Budget Impact |

I am also including a proposed increase to the Parking Fee Revenue after discussion from the Council desiring an increase in monitoring as well as adding the previously appropriated funds for the fourth of July back into the budget where they had been removed due to the pandemic impact to events. The approximate tax rate impact of these ARPA Eligible expenses and Miscellaneous Changes is a reduction from a 9.90% levy increase to a 5.36% levy increase: or \$0.2596 municipal tax rate increase to \$0.1407 municipal tax rate increase.

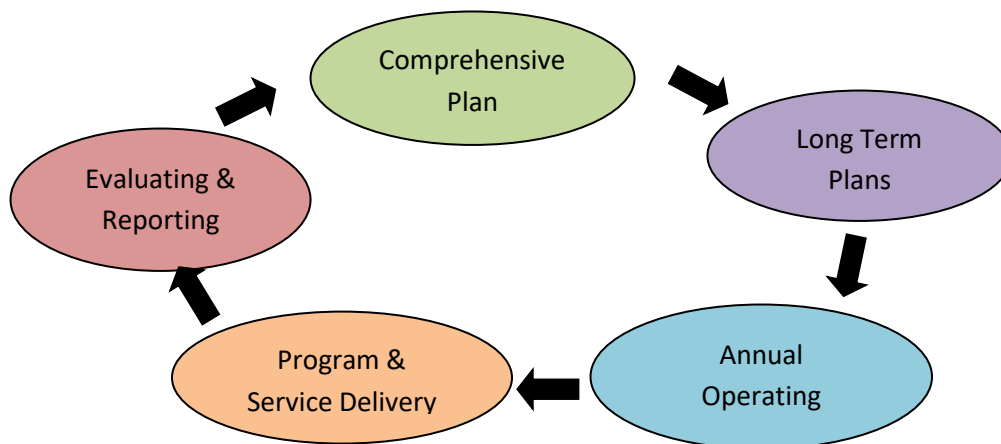
| Town of Freeport Proposed Tax Changes FY 2023 | | | | | | |
|---|----------------------|------------------------------------|---------------------------|-------------------|-----------------|--|
| Entity | FY 2022 Tax Amount | FY 2023 Projected Tax Amount | Projected Mil Rate Impact | \$ Levy Increase | % Levy Increase | |
| Cumberland County | \$ 1,286,019 | \$ 1,288,252 | \$ 0.0011 | \$ 2,233 | 0.17% | |
| RSU #5 | \$ 19,919,982 | \$ 20,513,345 | \$ 0.2880 | \$ 593,363 | 2.98% | |
| Transit | \$ 82,939 | \$ 86,170 | \$ 0.0016 | \$ 3,231 | 3.90% | |
| Town of Freeport | \$ 5,402,125 | \$ 5,691,925 | \$ 0.1407 | \$ 289,800 | 5.36% | |
| Total Tax | \$ 26,691,065 | \$ 27,579,692 | \$ 0.4313 | \$ 888,627 | 3.33% | |
| Mil Rate Impact | 0.00043132 | \$0.43 per \$1,000 of value | | | | |

Town Council Goals, Strategic Goals, and Their Impact on the Budgeting Process

The 2011 Town of Freeport Comprehensive Plan serves as the Town’s roadmap to maintain programs and services and advance priority projects and initiatives for the future.

The FY 2023 Budget outlines the Town’s financial expenses and revenues including capital investments required to maintain and improve Town programs, services, and operations. The Town Council adopts a five-year capital plan each year and passes the first year of this plan as its capital budget. This process ensures the most current economic climate and costs associated with delivering services to the community are applied.

Staff uses a strategic framework that encompasses the range of planning activities that are carried out to effectively manage the municipality. This framework provides clarity, direction, and balance to achieving long-term plans while focusing on short-term actions. The framework is comprised of five key elements as show below:



The Town of Freeport engaged residents to outline the direction Freeport Residents would like the community to move in, defining the unique identity that makes our Town succeed now and into the future. Development of this vision was led by a Council Committee that consisted of Staff, Council Members and Residents. This process indicated that the Town’s residents strongly identify with Freeport’s “small town feel”. Intelligent growth and development can benefit Freeport if they are managed in a manner consistent with the “small town feel”. It was felt this vision should be preserved, but not to the exclusion of all development. The 2011 Comprehensive Plan consisted of the following priorities:

- **Desirable Place to Live** – Freeport allows a variety of neighborhoods and housing types at a variety of prices while ensuring that workers in Freeport can afford to live in Freeport. We protect natural and historic resources including preserving and enhancing waterfront resources. We maintain large tracts of undeveloped fields and forests and provide opportunities to enjoy these places. We have recognizable transition from built-up village areas to rural areas while maintaining and improving the walk/bike ability of the town’s neighborhoods so as to encourage community health and safety.
- **Responsible Stewards of the Environment** – Freeport provides incentives to develop land in ways that don’t harm the environment. We ensure an adequate supply of potable drinking water and protect environmentally sensitive areas. Freeport reduces energy

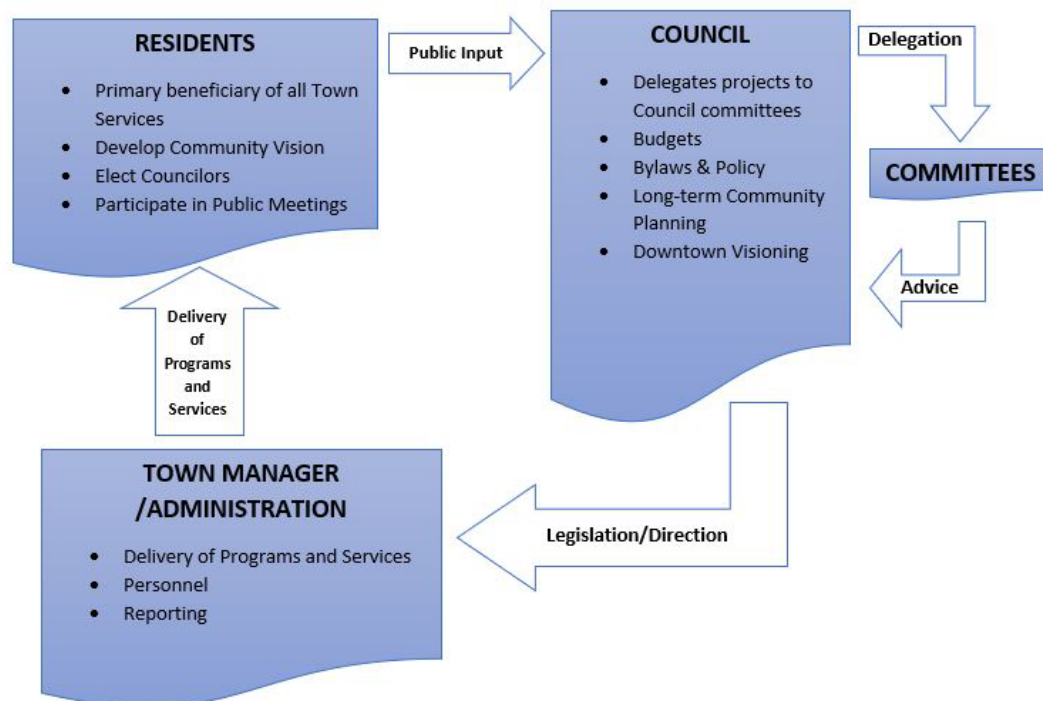
consumption through efficient land and building use and design, non-car transportation opportunities, and clean waste management.

- **Strong and Stable Economy** – Freeport provides diversity of commercial enterprises that attracts visitors and sustains residents, consistent with the community’s character. We promote Freeport as a destination to visitors. Freeport provides flexible regulations that allow creative site and building designs so as to minimize negative environmental impacts, improve traffic circulation and safety, and reduce our dependence on non-renewable energy resources.
- **Transportation** – Freeport promotes a variety of alternatives to the automobile, including walking, biking, rail, buses, and trains. Freeport improves the flow of traffic, both vehicular and pedestrian, in the village to reduce congestion and strives to maintain the existing system of roads, expanding only when necessary.
- **Growth** – Freeport’s tax base would best accommodate growth by using infrastructure (roads, water and sewer lines, power lines, etc) and services (schools, libraries, firehouses, and other public investments) to plan for growth, rather than simply to react to growth pressures.

Staff develops long-term plans relating to the community vision, tying the needs of the community together and providing a roadmap for achieving these goals. These plans are not restricted to a time frame, they are presented in the form of implementation ideas and are used to aid in the development of future budgets. The Town will continue to ensure that the related elements within the strategic framework align to the Town’s budgeting.

A municipal budget is developed and approved annually to finance the delivery of programs and services to the community according to Council approved service levels. Furthermore, the budget is the fiscal plan that support the initiatives that make progress toward achieving the community vision and Council priorities.

The illustration below depicts the Town’s governance model as well as Council’s direction as described above, including the roles of key stakeholders.



Each December after the November election, the new Town Council sets their priorities for the year. 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 2022 goals refer to the FY 2023 budget process. For 2022, the Council opted not to set formal budgetary guidelines and instead decided to focus on outstanding action items to be completed by Council. These include the following financially related items but are not limited to:

- Reviewing the Town Fee Schedule
- Determining if our Capital Reserve Budget is properly funded and if we have a proper schedule to set our budget priorities
- Divestment Discussion and Investment Policy Review

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 mil rate.

Reserve Policy: The Town council passed a Reserve Account Policy in 1996, and it is revised from time-to-time to add a reserve fund. The reserves are listed specifically, and their funding sources are emergency rescue revenue in excess of the amount required to be used to offset operating fund costs, cable television franchise fees in excess of the budgeted annual transfer to offset the operating budget, parking fees, excess fund balance from the general fund, sale of equipment, lease proceeds, balances left in capital accounts, unanticipated revenues, amounts established in the annual operating budget, and interest earned by the investment account.

Tax Increment Financing (TIF) District Policy: The Town implemented its first Tax Increment Financing District Policy in 1998, and its most recent revision was in 2021. 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

From plowing snow in the winter to maintaining our roads in the summer, from rail and bus transit to public safety services, these are the endeavors you depend on each day as a Town of Freeport resident and are tangible examples of your municipal taxes put to work. And every day residents place their trust in Town Staff to provide them with the highest quality, most efficient services that matter the most to them. Staff does this by managing the budget today and planning for tomorrow.

The Town's fiscal year begins on July 1st of each year, and the budget process begins by the Town Council setting goals during the prior December. The FY 2023 guidelines and goals as set in January 2022 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 2023, staff designed budgets based upon a directive of no major discretionary expenditure increases.

It is notable that during the FY 2023 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 commercial 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 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 2023 Budget Schedule

Council Action Required

| | | |
|-----------------------------|--|----------------------------------|
| Tuesday, December 21, 2021 | Council Workshop on Goal Setting | None |
| TBD | Council Adopts Annual Goals | Order Made by Council |
| Monday, January 31, 2022 | Capital Requests and Narratives due to Finance Director | None |
| Thursday, February 24, 2022 | Manager Transmits 5-Year Capital Program to Council | None |
| Tuesday, March 1, 2022 | Council Sets Public Hearing for April 5 | Set Public Hearing and Advertise |
| Monday, March 14, 2022 | Operating Budgets due to Finance Director | None |
| Tuesday, March 15, 2022 | Council Workshop on 5-Year Capital Program | None |
| Tuesday, April 5, 2022 | Public Hearing on Capital Program | None |
| Thursday, May 19, 2022 | Adoption of the 5-Year Capital Program | Resolution Made by Council |
| Wednesday, April 13, 2022 | Operating Budgets due to Town Manager | None |
| Thursday, April 28, 2022 | Manager Transmits Operating, Capital and TIF Budget to Council | None |
| Tuesday, May 3, 2022 | Manager and Finance Director Present Operating, Capital and TIF Budget | None |
| Tuesday, May 3, 2022 | Council Sets Public Hearing for June 7 | Set Public Hearing and Advertise |
| Wednesday, May 11, 2022 | 7:30-8:30 AM & 5:00-6:00 PM Department Head Public Informal Q&A Sessions | None |
| Tuesday, May 17, 2022 | Council Workshop on Operating, Capital, and TIF Budgets | None |
| Tuesday, June 7, 2022 | Public Hearing on Operating, Capital, and TIF Budgets | None |
| Tuesday, June 21, 2022 | 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 2023 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.

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 and economic development.

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 |

The Town uses funds to report its financial position and results of its operations. Fund accounting segregates funds according to their intended purpose and to aid fiscal management by segregating transactions related to certain governmental functions and activities. A fund is a separate accounting entity with a self-balancing set of accounts which includes assets, liabilities, fund equity, revenues, and expenses. The table on the following page represents the structure for the Town.

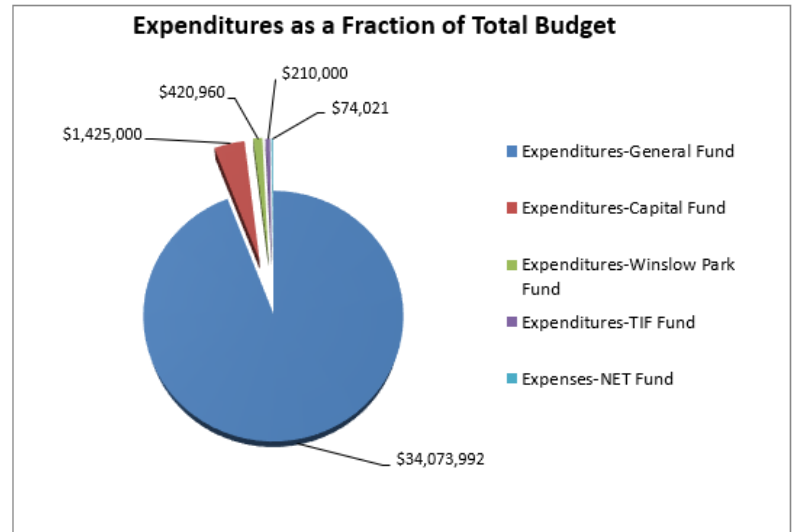
| Fund Type | Fund | Division | Department |
|---|------------------|----------------------------|---|
| Governmental (Modified Accrual Accounting) | | | |
| General | General | General Government | Town Council Town Manager Finance/Debt Service Assessing Town Clerk Building & Grounds Transit Code Enforcement Planning General Assistance Agency Support Library |
| | | Protection and Enforcement | Police Fire Rescue |
| | | Public Works | Public Works Solid Waste |
| | | Unassigned | Community Cable Television Bustin's Island Boards and Committees |
| | | | |
| Special Revenue | Winslow Park | Winslow Park | Winslow Park Harb Cottage |
| | RSU #5 | RSU #5 | Non-Departmental |
| | Reserves | Reserves | Police Fire Rescue Public Works Solid Waste Comprehensive Town Imp. Municipal Facilities Cable Boards and Committees |
| | TIF | TIF | TIF II Desert Road TIF IV Destination Freeport TIF V Hotel TIF VI Housing |
| | Lease | Lease | Bartol Building Cell Tower |
| | Grants | Grants | Road Impact Fees Stormwater Connection Fees Police Speed Enforcement FEMA Shellfish Water Testing Fuel Assistance Rental Assistance COVID Relief Annual Donations Other |
| Capital Projects | Capital Projects | Capital Projects | Police Fire Rescue Public Works Solid Waste Comprehensive Town Imp. Municipal Facilities Cable Boards and Committees Destination Freeport TIF Winslow Park |
| Permanent | Trust | Trust | Cemetery Care Library School Scholarship Benevolent |
| Proprietary (Full Accrual Accounting) | | | |
| Enterprise | NET | NET | Ambulance Billing Non-Emergency Transport |

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

| Town of Freeport All Funds Subject to Appropriation Projected Fund Balance | | | | | | |
|--|--------------|--------------|----------------------|----------|-----------------------|--|
| | General Fund | Winslow Park | Destination TIF Fund | NET Fund | Capital Projects Fund | Total All Funds Subject to Appropriation |
| 06/30/2022 Unaudited Fund Balance | 8,539,232 | 727,420 | 400,514 | 381 | 4,721,830 | 14,389,377 |
| Revenues | | | | | | |
| Taxes | 29,900,692 | | 267,000 | | | 30,167,692 |
| Licenses, Permits, and Fees | 360,700 | | | | | 360,700 |
| Intergovernmental | 2,319,500 | | | | | 2,319,500 |
| Charges for Service | 248,500 | 420,960 | | 74,021 | | 743,481 |
| Fees and Fines | 13,300 | | | | | 13,300 |
| Unclassified | 691,300 | | | | - | 691,300 |
| Investment Earnings | 50,000 | | | | | 50,000 |
| Total Revenues | 33,583,992 | 420,960 | 267,000 | 74,021 | - | 34,345,973 |
| Expenditures | | | | | | |
| General Government | 3,000,355 | | | | | 3,000,355 |
| Public Safety | 3,500,805 | | | 74,021 | | 3,574,826 |
| Public Works | 2,679,645 | | | | | 2,679,645 |
| Community Services | 608,420 | 420,960 | | | | 1,029,380 |
| Education | 20,513,345 | | | | | 20,513,345 |
| Insurance and Fringe Benefits | 2,326,300 | | | | | 2,326,300 |
| Unclassified | 1,374,422 | | 210,000 | | | 1,584,422 |
| Capital Outlay | - | | | | 1,425,000 | 1,425,000 |
| Debt Service | 70,700 | | | | | 70,700 |
| Total Expenditures | 34,073,992 | 420,960 | 210,000 | 74,021 | 1,425,000 | 36,203,973 |
| Other Financing Sources/(Uses) | 490,000 | | | - | 1,425,000 | 1,915,000 |
| Change in Fund Balance | - | - | 57,000 | - | - | 57,000 |
| 06/30/2023 Projected Ending Fund Balance | 8,539,232 | 727,420 | 457,514 | 381 | 4,721,830 | 14,446,377 |

It is notable that the Destination Freeport TIF's fund balance will likely change by approximately \$57,000 or approximately twelve percent during FY 2023. 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 2023 plan is \$165,000 less than the FY 2022 plan. This will allow the Town to rebuild some sidewalks and roads within the downtown district as well as contribute to the Arts and Cultural Alliance of Freeport for operational support of the newly expanded performing arts center.

While all funds' detailed revenue and expenditures and historic and budgeted fund balances are shown in each fund section, the total of all appropriated funds is listed here to show an overview of the size of the Town's budgets in addition to the changes in fund balance. During certain years there are large changes in the end-of-year fund balance. This is mainly due to large capital programs. The Town does not ever intend to hold funds in the capital fund at the end of the project (in most cases), as the funds are held in reserves and only transferred into the capital fund as they are appropriated by the Town Council. While the table below shows the overall fund balance fluctuations and gives a good sense of the size of the budget as a whole, the funds themselves will be a better indicator of the fluctuation in fund balances due to the capital fund's effect on the schedule. The general fund is the Town's largest fund, and it listed here individually; the table below that shows the entire amount appropriated by the Town Council by fund for FY 2023.



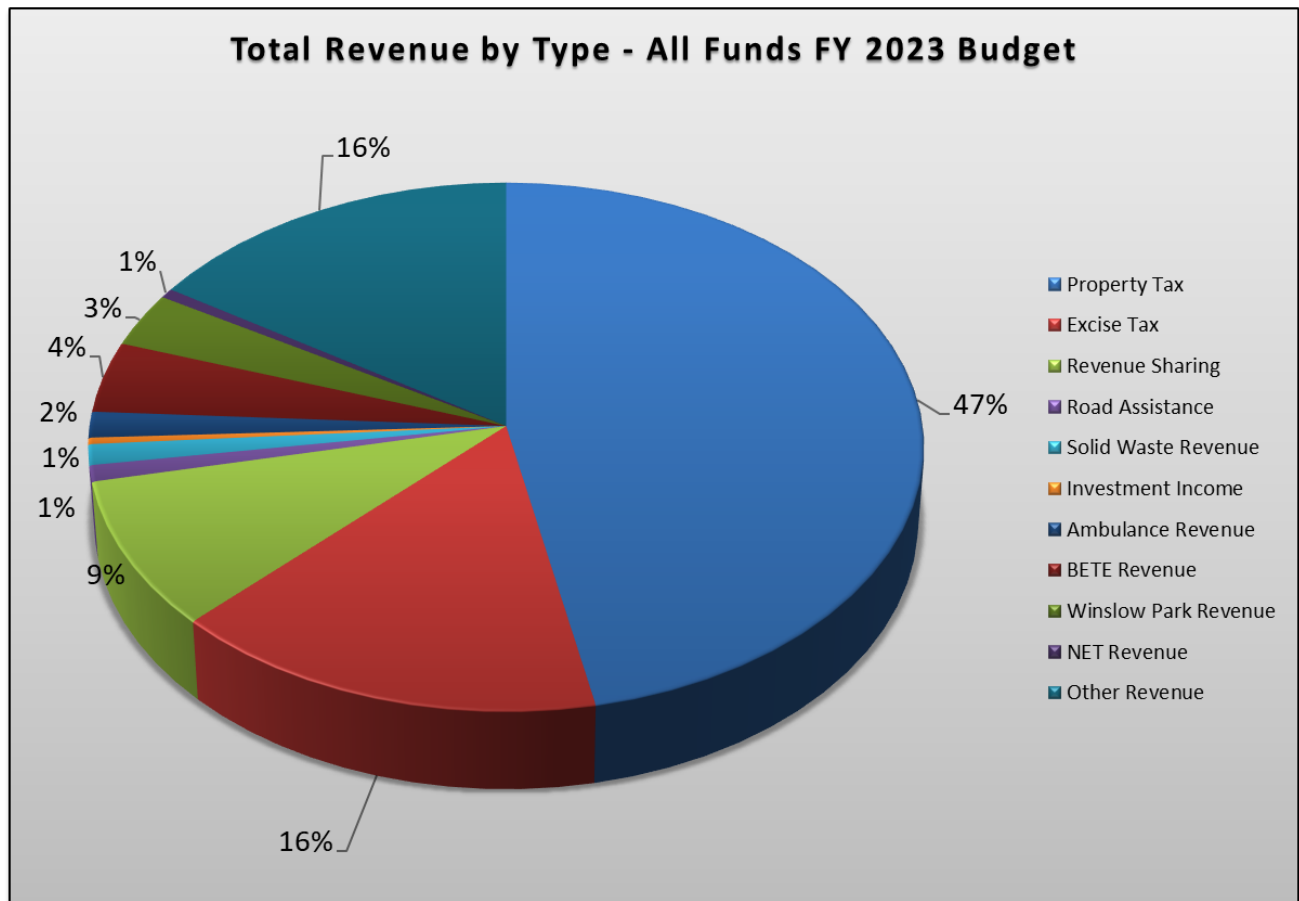
| Town of Freeport | | | | | | | | | |
|---|----------------|----------------|----------------|----------------|-------------------|----------------|------------------------|----------|--|
| Summary of Revenues and Expenditures-General Fund | | | | | | | | | |
| | Actual FY 2018 | Actual FY 2019 | Actual FY 2020 | Actual FY 2021 | Projected FY 2022 | Budget FY 2023 | Increase (Decrease) | % Change | |
| Beginning Fund Balance | \$ 6,380,868 | \$ 6,188,665 | \$ 7,124,467 | \$ 7,230,875 | \$ 7,571,131 | \$ 8,539,232 | | | |
| Revenues | | | | | | | | | |
| Taxes | \$ 26,189,030 | \$ 26,965,361 | \$ 27,677,953 | \$ 28,557,158 | \$ 29,201,772 | \$ 29,900,692 | \$ 698,920 | 2.39% | |
| Licenses, Permits, and Fees | \$ 347,946 | \$ 363,051 | \$ 339,538 | \$ 492,954 | \$ 325,795 | \$ 360,700 | \$ 34,905 | 10.71% | |
| Intergovernmental | \$ 1,526,921 | \$ 1,968,804 | \$ 1,906,484 | \$ 2,158,187 | \$ 2,255,217 | \$ 2,319,500 | \$ 64,283 | 2.85% | |
| Charges for Service | \$ 277,533 | \$ 261,397 | \$ 309,665 | \$ 300,371 | \$ 247,160 | \$ 248,500 | \$ 1,340 | 0.54% | |
| Fees and Fines | \$ 56,774 | \$ 61,264 | \$ 46,895 | \$ 9,196 | \$ 26,102 | \$ 13,300 | \$ (12,802) | -49.05% | |
| Unclassified | \$ 46,756 | \$ 67,918 | \$ 42,210 | \$ 52,082 | \$ 26,145 | \$ 691,300 | \$ 665,155 | 2544.10% | |
| Investment Earnings | \$ 143,750 | \$ 232,507 | \$ 153,625 | \$ 15,984 | \$ 25,000 | \$ 50,000 | \$ 25,000 | 100.00% | |
| Total Revenues | \$ 28,588,710 | \$ 29,920,302 | \$ 30,476,370 | \$ 31,585,932 | \$ 32,107,191 | \$ 33,583,992 | \$ 1,476,801 | 4.60% | |
| Expenditures | | | | | | | | | |
| General Government | \$ 1,644,785 | \$ 1,720,438 | \$ 1,821,296 | \$ 1,817,246 | \$ 2,348,212 | \$ 3,000,355 | \$ 652,143 | 27.77% | |
| Public Safety | \$ 2,763,843 | \$ 2,802,624 | \$ 2,901,208 | \$ 2,969,312 | \$ 3,041,110 | \$ 3,500,805 | \$ 459,695 | 15.12% | |
| Public Works | \$ 2,244,017 | \$ 2,258,013 | \$ 2,306,746 | \$ 2,239,669 | \$ 2,319,031 | \$ 2,679,645 | \$ 360,614 | 15.55% | |
| Community Services | \$ 795,775 | \$ 779,422 | \$ 756,599 | \$ 729,625 | \$ 607,661 | \$ 608,420 | \$ 759 | 0.12% | |
| Education | \$ 17,355,332 | \$ 18,133,850 | \$ 18,580,496 | \$ 19,125,015 | \$ 19,919,982 | \$ 20,513,345 | \$ 593,363 | 2.98% | |
| Insurance and Fringe Benefits | \$ 1,681,263 | \$ 1,711,716 | \$ 1,802,802 | \$ 1,831,775 | \$ 1,975,867 | \$ 2,326,300 | \$ 350,433 | 17.74% | |
| Unclassified | \$ 1,637,668 | \$ 1,357,150 | \$ 1,440,396 | \$ 1,639,672 | \$ 1,368,958 | \$ 1,374,422 | \$ 5,464 | 0.40% | |
| Debt Service | \$ 146,730 | \$ 141,827 | \$ 106,923 | \$ 98,363 | \$ 38,269 | \$ 70,700 | \$ 32,431 | 84.74% | |
| Total Expenditures | \$ 28,269,413 | \$ 28,905,040 | \$ 29,716,466 | \$ 30,450,677 | \$ 31,619,090 | \$ 34,073,992 | \$ 2,454,902 | 7.76% | |
| Other Financing Sources/(Uses) | \$ (511,500) | \$ (79,460) | \$ (653,496) | \$ (794,999) | \$ 480,000 | \$ 490,000 | \$ 10,000 | 2.08% | |
| Change in Fund Balance | \$ (192,203) | \$ 935,802 | \$ 106,408 | \$ 340,256 | \$ 968,101 | \$ - | \$ 968,101 | 100.00% | |
| Ending Fund Balance | \$ 6,188,665 | \$ 7,124,467 | \$ 7,230,875 | \$ 7,571,131 | \$ 8,539,232 | \$ 8,539,232 | \$ - | 0.00% | |

It is notable that the expenditures in the general fund include the \$20.5 million payment to RSU #5. These payments are shown in the general fund.

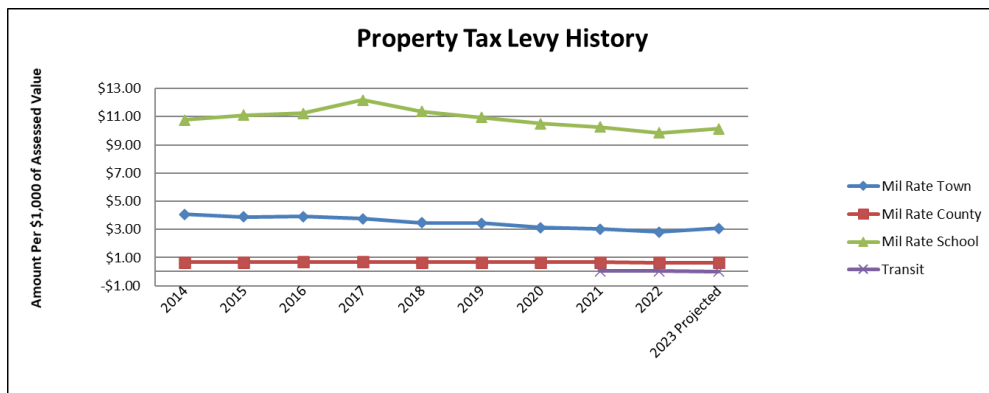
| Total All Funds Historic and Budgeted Fund Balances | | | | | | | | | |
|---|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-------------------|------------------|--|
| | FY 2016 Audited | FY 2017 Audited | FY 2018 Audited | FY 2019 Audited | FY 2020 Audited | FY 2021 Audited | FY 2022 Projected | FY 2023 Budgeted | |
| Beginning Balance | \$ 10,487,291 | \$ 10,439,586 | \$ 11,508,159 | \$ 10,828,971 | \$ 11,615,374 | \$ 13,230,049 | \$ 13,443,197 | \$ 14,389,377 | |
| Revenue-General Fund | \$ 27,297,464 | \$ 27,472,989 | \$ 28,588,710 | \$ 29,920,302 | \$ 30,476,370 | \$ 31,585,932 | \$ 32,107,191 | \$ 33,583,992 | |
| Revenue-Capital Fund | \$ 530,292 | \$ 59,466 | \$ 190,322 | \$ 228,482 | \$ 21,373 | \$ 104,677 | \$ - | \$ - | |
| Revenue-Winslow Park Fund | \$ 284,861 | \$ 298,386 | \$ 290,936 | \$ 324,693 | \$ 277,767 | \$ 352,619 | \$ 332,400 | \$ 420,960 | |
| Revenue-TIF Fund | \$ 307,980 | \$ 307,473 | \$ 299,000 | \$ 301,000 | \$ 286,000 | \$ 280,000 | \$ 267,000 | \$ 267,000 | |
| Revenue-NET Fund | \$ 256,294 | \$ 281,808 | \$ 207,843 | \$ 278,108 | \$ 345,673 | \$ 226,136 | \$ 145,000 | \$ 74,021 | |
| Expenditures-General Fund | \$ 26,131,742 | \$ 26,767,163 | \$ 28,269,413 | \$ 28,905,040 | \$ 29,716,466 | \$ 30,450,677 | \$ 31,619,090 | \$ 34,073,992 | |
| Expenditures-Capital Fund | \$ 2,745,956 | \$ 907,179 | \$ 1,772,437 | \$ 1,455,369 | \$ 682,396 | \$ 1,403,960 | \$ 1,247,000 | \$ 1,425,000 | |
| Expenditures-Winslow Park Fund | \$ 255,320 | \$ 251,102 | \$ 386,793 | \$ 283,640 | \$ 239,670 | \$ 231,523 | \$ 311,220 | \$ 420,960 | |
| Expenditures-TIF Fund | \$ 184,117 | \$ 133,808 | \$ 421,215 | \$ 288,991 | \$ 344,580 | \$ 120,434 | \$ 357,000 | \$ 210,000 | |
| Expenses-NET Fund | \$ 666,633 | \$ 250,868 | \$ 219,675 | \$ 221,407 | \$ 234,923 | \$ 202,592 | \$ 98,101 | \$ 74,021 | |
| Other Sources/(Uses) | \$ 1,259,172 | \$ 958,571 | \$ 813,534 | \$ 888,265 | \$ 1,425,527 | \$ 72,970 | \$ 1,727,000 | \$ 1,915,000 | |
| Ending Balance | \$ 10,439,586 | \$ 11,508,159 | \$ 10,828,971 | \$ 11,615,374 | \$ 13,230,049 | \$ 13,443,197 | \$ 14,389,377 | \$ 14,446,377 | |
| Change in Fund Balance | \$ (47,705) | \$ 1,068,573 | \$ (679,188) | \$ 786,403 | \$ 1,614,675 | \$ 213,148 | \$ 946,180 | \$ 57,000 | |

Town Revenues-Sources and Historic Data

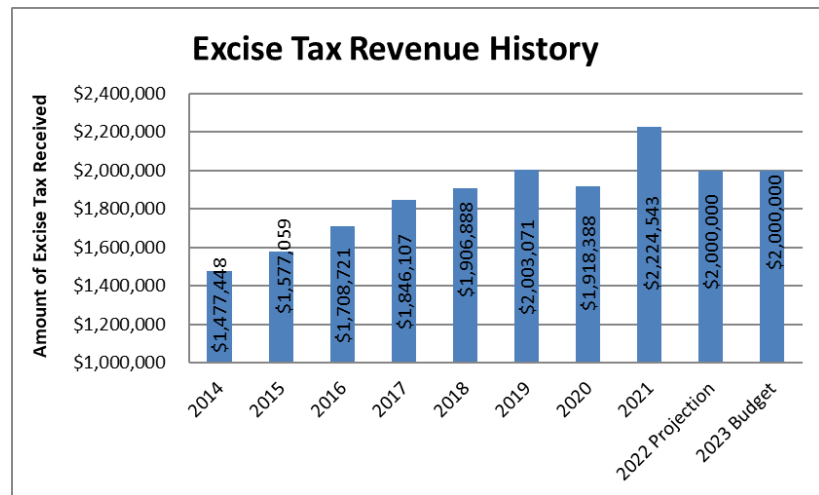
The Town of Freeport has numerous general fund sources of revenue; 11 of the major sources are listed below with ten years of historic information wherever possible and practical.



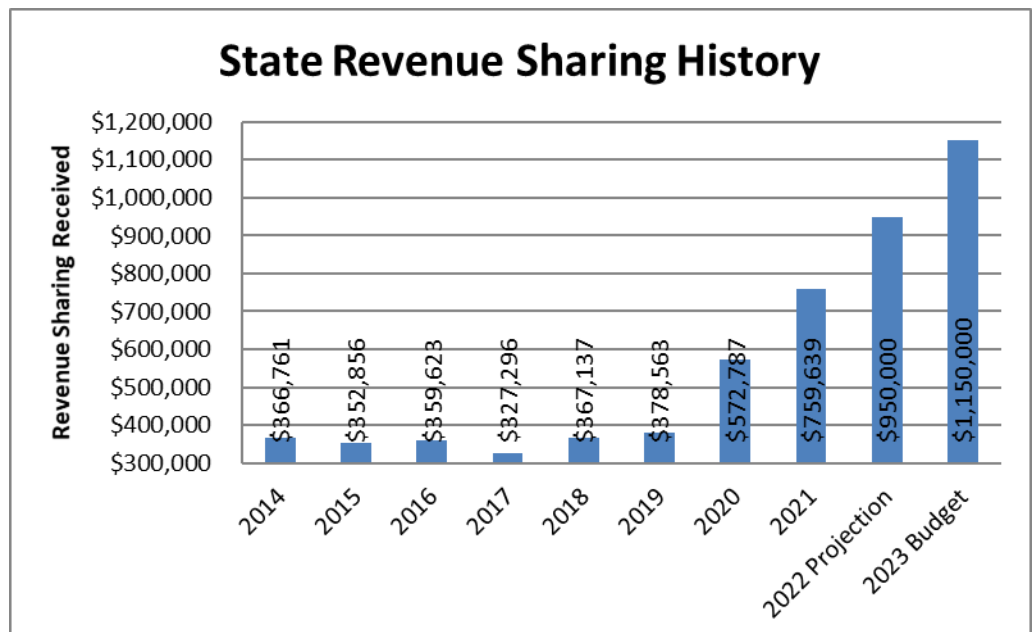
PROPERTY TAXES Maine State Statute Title 36 allows municipalities to levy property taxes on real and personal property each year as it is assessed on April 1st. Historically, approximately 50 percent of the Town's general fund budget is funded by property taxes. These are taxes levied on businesses and residents of the Town that pay for essential programs and services for the Town, Cumberland County, Transit, and Regional School Unit #5. The Town Council has control over the Town's general fund tax levy, but the County, Transit, 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 2022 property tax levy is approximately \$3.15 per \$1,000 of assessed value. The last ten years of property tax levies is shown above by Town, School, Transit and County.



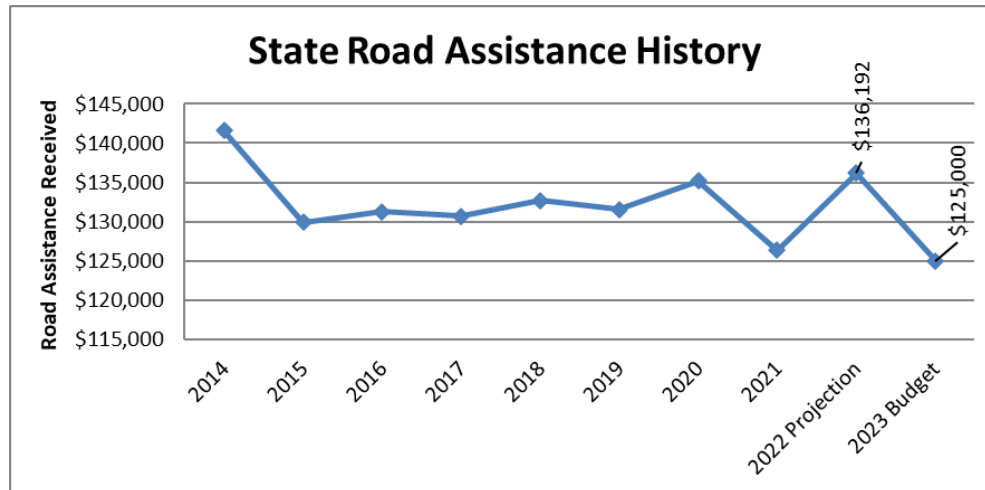
MOTOR VEHICLE EXCISE TAX Maine State Statute Title 36 Chapter 111 allows municipalities to levy and collect motor vehicle excise tax each year from residents of the Town who operate a motor vehicle on a public way. The excise tax is based upon the original manufacturer's suggested retail price of the 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 2023 estimate is \$2.00 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 to the right. The reader can see that there have been many historic legislative reductions in revenue sharing. The Maine State Legislature, in 2021, voted to fully fund and restore State-Municipal Revenue Sharing to its full 5%; however, for this year, the amount of sales and income tax collected were significantly down due to the pandemic.



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

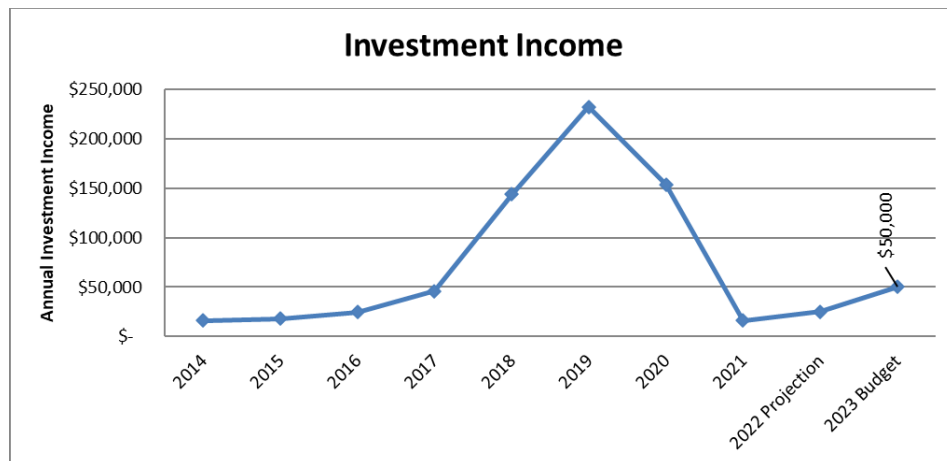


LRAP fund must be nine percent of the total State Highway Fund allocation to the Department of Transportation. As these funds fluctuate, the State Commissioner of Transportation must adjust the amount of reimbursement to meet the size of the fund. The Town's annual receipts are approximately \$125,000, and these funds are required to be used to maintain State roads located within the Town.

SOLID WASTE RECYCLED MATERIAL The Town operates 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 \$165,000 for FY 2022.

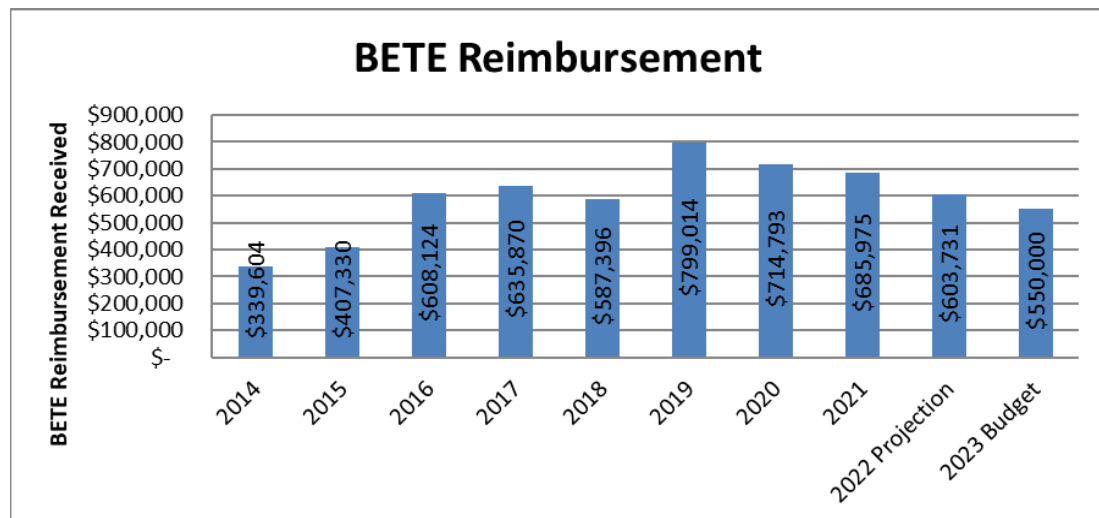


INVESTMENT INCOME The proceeds from the Town's bank and investment accounts other than reserves and trusts is shown in the general fund. The annual income has varied greatly from almost \$150,000 back in 2010, to less than \$20,000 in 2014 due to market fluctuations, balances in the accounts, and cash-flow needs over the years, followed by a recent surge starting in 2018, reaching a peak of \$232,000 in 2019. Unfortunately, due to the pandemic and economic state we've seen a steep decline to a projected \$25,000 for 2022. A ten-year history is shown here.

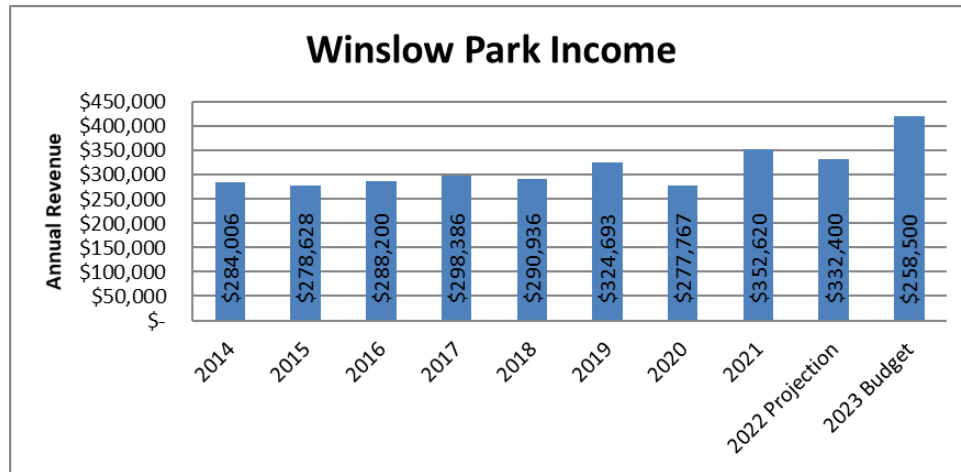


AMBULANCE REVENUE The Town collects approximately \$230,000 in emergency ambulance revenue each year. \$200,000 of this is transferred to the general fund to pay for the salaries of the rescue employees, medical supplies, and other overhead associated with operating an emergency rescue service. The remaining funds are kept in the reserve funds for rescue replacement.

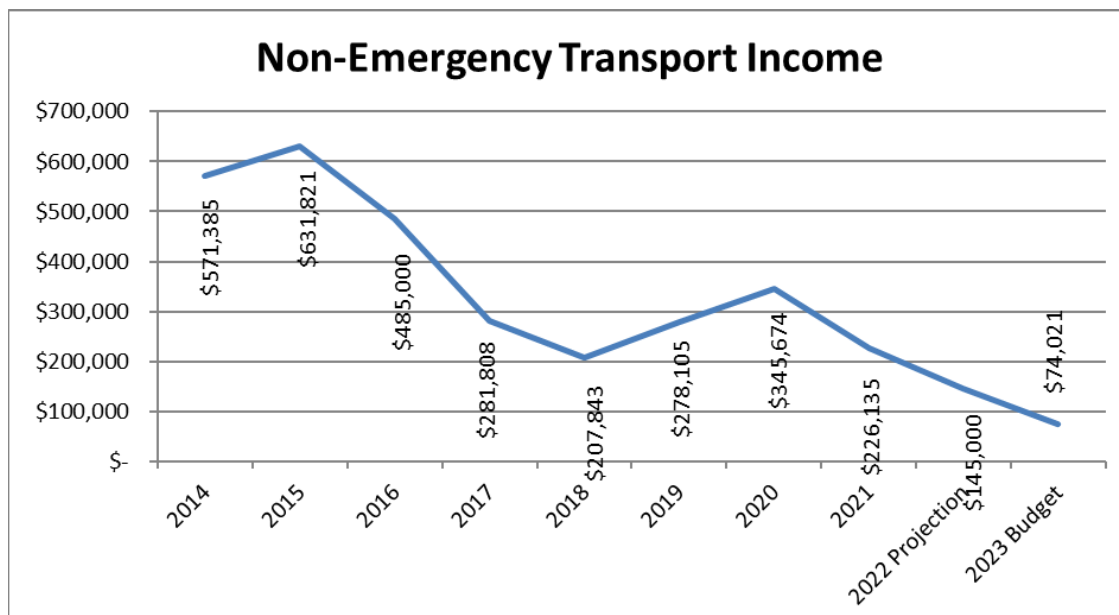
BUSINESS EQUIPMENT TAX EXEMPTION REIMBURSEMENT Maine State Statute Title 36 Chapter 105 describes the Business Equipment Tax Exemption (BETE) program. This program allows businesses with qualifying equipment to apply for and receive a tax exemption for their equipment. The State recognizes that personal property tax can be significant for municipalities, as it is normally taxed at the same rate as real estate. The State is currently reimbursing the Towns 50 percent. 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. The Town has been receiving, on average, approximately \$590,000 in BETE reimbursement each year with the slight uptick beginning in FY 2016 to approximately \$700,000. 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 \$350,000 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.



NON-EMERGENCY TRANSPORT REVENUE The non-emergency transport fund is the Town's only enterprise fund. The fund was created more than fifteen 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 had included billing services for the Cities of Biddeford, Saco, Rockland and Durham. These billing services ceased as of June 30, 2021, and the 2022 budget and beyond reflects non-emergency transport revenue only. The historic 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

Photo Courtesy Chandler Chen

The General Fund-The Town's Operating Fund

[Link to Table of Contents](#)

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. This is followed by a summary of the general fund's budget and forecast. 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 2018 | Actual FY 2019 | Actual FY 2020 | Actual FY 2021 | Projected FY 2022 | Budget FY 2023 | | Increase (Decrease) | % Change | |
| Beginning Fund Balance | \$ 6,380,868 | \$ 6,188,665 | \$ 7,124,467 | \$ 7,230,875 | \$ 7,571,131 | \$ 8,539,232 | | | | |
| Revenues | | | | | | | | | | |
| Taxes | \$ 26,189,030 | \$ 26,965,361 | \$ 27,677,953 | \$ 28,557,158 | \$ 28,406,805 | \$ 29,307,329 | \$ 900,524 | 3.17% | | |
| Licenses, Permits, and Fees | \$ 347,946 | \$ 363,051 | \$ 339,538 | \$ 492,954 | \$ 325,795 | \$ 360,700 | \$ 34,905 | 10.71% | | |
| Intergovernmental | \$ 1,526,921 | \$ 1,968,804 | \$ 1,906,484 | \$ 2,158,187 | \$ 2,255,217 | \$ 2,319,500 | \$ 64,283 | 2.85% | | |
| Charges for Service | \$ 277,533 | \$ 261,397 | \$ 309,665 | \$ 300,371 | \$ 247,160 | \$ 248,500 | \$ 1,340 | 0.54% | | |
| Fees and Fines | \$ 56,774 | \$ 61,264 | \$ 46,895 | \$ 9,196 | \$ 26,102 | \$ 13,300 | \$ (12,802) | -49.05% | | |
| Unclassified | \$ 46,756 | \$ 67,918 | \$ 42,210 | \$ 52,082 | \$ 26,145 | \$ 691,300 | \$ 665,155 | 2544.10% | | |
| Investment Earnings | \$ 143,750 | \$ 232,507 | \$ 153,625 | \$ 15,984 | \$ 25,000 | \$ 50,000 | \$ 25,000 | 100.00% | | |
| Total Revenues | \$ 28,588,710 | \$ 29,920,302 | \$ 30,476,370 | \$ 31,585,932 | \$ 31,312,224 | \$ 32,990,629 | \$ 1,678,405 | 5.36% | | |
| Expenditures | | | | | | | | | | |
| General Government | \$ 1,644,785 | \$ 1,720,438 | \$ 1,821,296 | \$ 1,817,246 | \$ 2,348,212 | \$ 3,000,355 | \$ 652,143 | 27.77% | | |
| Public Safety | \$ 2,763,843 | \$ 2,802,624 | \$ 2,901,208 | \$ 2,969,312 | \$ 3,041,110 | \$ 3,500,805 | \$ 459,695 | 15.12% | | |
| Public Works | \$ 2,244,017 | \$ 2,258,013 | \$ 2,306,746 | \$ 2,239,669 | \$ 2,319,031 | \$ 2,679,645 | \$ 360,614 | 15.55% | | |
| Community Services | \$ 795,775 | \$ 779,422 | \$ 756,599 | \$ 729,625 | \$ 607,661 | \$ 608,420 | \$ 759 | 0.12% | | |
| Education | \$ 17,355,332 | \$ 18,133,850 | \$ 18,580,496 | \$ 19,125,015 | \$ 19,125,015 | \$ 19,919,982 | \$ 794,967 | 4.16% | | |
| Insurance and Fringe Benefits | \$ 1,681,263 | \$ 1,711,716 | \$ 1,802,802 | \$ 1,831,775 | \$ 1,975,867 | \$ 2,326,300 | \$ 350,433 | 17.74% | | |
| Unclassified | \$ 1,637,668 | \$ 1,357,150 | \$ 1,440,396 | \$ 1,639,672 | \$ 1,368,958 | \$ 1,374,422 | \$ 5,464 | 0.40% | | |
| Debt Service | \$ 146,730 | \$ 141,827 | \$ 106,923 | \$ 98,363 | \$ 38,269 | \$ 70,700 | \$ 32,431 | 84.74% | | |
| | | | | | | | \$ - | | | |
| Total Expenditures | \$ 28,269,413 | \$ 28,905,040 | \$ 29,716,466 | \$ 30,450,677 | \$ 30,824,123 | \$ 33,480,629 | \$ 2,656,506 | 8.62% | | |
| Other Financing Sources/(Uses) | \$ (511,500) | \$ (79,460) | \$ (653,496) | \$ (794,999) | \$ 480,000 | \$ 490,000 | \$ 10,000 | 2.08% | | |
| Change in Fund Balance | \$ (192,203) | \$ 935,802 | \$ 106,408 | \$ 340,256 | \$ 968,101 | \$ - | \$ 968,101 | 100.00% | | |
| Ending Fund Balance | \$ 6,188,665 | \$ 7,124,467 | \$ 7,230,875 | \$ 7,571,131 | \$ 8,539,232 | \$ 8,539,232 | \$ - | 0.00% | | |

| General Fund | | | | | | | | | |
|------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-------------------|------------------|--|
| | FY 2016 Audited | FY 2017 Audited | FY 2018 Audited | FY 2019 Audited | FY 2020 Audited | FY 2021 Audited | FY 2022 Projected | FY 2023 Budgeted | |
| Beginning Balance | \$ 5,298,779 | \$ 6,371,071 | \$ 6,380,868 | \$ 6,188,665 | \$ 7,124,467 | \$ 7,230,875 | \$ 7,571,131 | \$ 8,539,232 | |
| Revenue | \$ 27,297,464 | \$ 27,472,989 | \$ 28,588,710 | \$ 29,920,302 | \$ 30,476,370 | \$ 31,585,932 | \$ 31,312,224 | \$ 32,990,629 | |
| Expenditures | \$ 26,131,742 | \$ 26,767,163 | \$ 28,269,413 | \$ 28,905,040 | \$ 29,716,466 | \$ 30,450,677 | \$ 30,824,123 | \$ 33,480,629 | |
| Other Sources/(Uses) | \$ (93,430) | \$ (696,029) | \$ (511,500) | \$ (79,460) | \$ (653,496) | \$ (794,999) | \$ 480,000 | \$ 490,000 | |
| Ending Balance | \$ 6,371,071 | \$ 6,380,868 | \$ 6,188,665 | \$ 7,124,467 | \$ 7,230,875 | \$ 7,571,131 | \$ 8,539,232 | \$ 8,539,232 | |
| Change in Fund Balance | \$ 1,072,292 | \$ 9,797 | \$ (192,203) | \$ 935,802 | \$ 106,408 | \$ 340,256 | \$ 968,101 | \$ - | |

Budget

| General Fund | 2020 Actual | 2021 Actual | FY 2022 Budget | FY 2022 Projected | FY 2023 Budget |
|---------------------|-------------|-------------|----------------|-------------------|----------------|
| Personnel | 4,617,842 | 4,880,033 | 5,350,305 | 4,859,276 | 5,715,975 |
| Benefits | 1,702,480 | 1,730,243 | 1,955,600 | 1,872,079 | 2,218,300 |
| Contracted Services | 2,227,157 | 2,170,605 | 2,415,625 | 2,366,777 | 2,735,690 |
| Special Projects | 1,942,483 | 2,091,510 | 705,405 | 696,155 | 933,910 |
| Supplies | 485,959 | 476,743 | 556,290 | 533,863 | 582,350 |
| Total | 10,975,921 | 11,349,134 | 10,983,225 | 10,328,150 | 12,186,225 |

Forecast

| General Fund | FY 2023 Budget | FY 2024 Forecast | FY 2025 Forecast | FY 2026 Forecast |
|---------------------|----------------|------------------|------------------|------------------|
| Personnel | 5,715,975 | 5,860,983 | 6,041,209 | 6,177,572 |
| Benefits | 2,218,300 | 2,072,287 | 2,133,376 | 2,179,408 |
| Contracted Services | 2,735,690 | 2,564,002 | 2,611,808 | 2,648,301 |
| Special Projects | 933,910 | 919,543 | 926,166 | 982,503 |
| Supplies | 582,350 | 570,690 | 576,290 | 581,090 |
| Total | 12,186,225 | 11,987,505 | 12,288,848 | 12,568,874 |

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 ensure 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.



*Town Manager, Peter Joseph
Photo Courtesy Town Staff*

Major Accomplishments for FY 2021 and FY 2022

One of the Town Council's annual goals is to minimize the impact of the budget on the property tax rate. For FY 2022 Council once again achieved this goal on the municipal side, as there was a tax decrease of sixty-five cents on the mil rate; the municipal mil rate decreased from a recent high of \$3.74 in FY 2017 to a ten year low of \$2.81 per \$1,000 of assessed value for FY 2022.

Another consistent goal of the Town Council has been to improve communication with the residents of the Town of Freeport. To assist with this goal, Council holds workshop meetings for all four Freeport voting districts. These meetings are held to provide residents with an opportunity to meet their Town Councilor more informally and discuss issues related to their specific district. The Council also televised their Council meetings, posted surveys, and performed personal outreach, along with providing an electronic town newsletter (the Municipal Bulletin) which includes a Town Manager report, with items of interest (such as town programs, news alerts) to the citizens.

Annually the Town recognizes volunteers to show appreciation of the commitment, dedication, and contribution to the Town of Freeport by its volunteer board and committee members. Additionally, each year the Town recognizes a distinguished citizen who has contributed substantively to the quality of the Town, the well-being of the citizens, and pays special tribute to them at a Citizen of the Year ceremony which takes place at the Town Council meeting. The Town Manager also holds an annual orientation for volunteer board and committee members, giving them the tools they need to be successful in their roles.

Other accomplishments for FY 2021 and FY 2022 include:

➤ Covid -19 Response

1. The Town has continued to provide essential services to the public while ensuring that the health and safety of the public and employees has been maintained to the highest degree. Modifications to buildings and service delivery were made immediately and regularly updated, allowing for the safe & uninterrupted provision of essential services to the public throughout the pandemic.
2. The Town had responded to needs of the public and local business community by creating supportive programs and events such as:
 - Closed Main Street to traffic during summer weekends to provide an opportunity to shop locally while safely social distancing;

- Created a Covid Small Business Grant program to support struggling local businesses;
 - Created a safe and supportive Grocery Shopping program for Seniors and those at high risk to Covid-19 who felt their health would be compromised when entering grocery stores;
 - Created a Covid Relief Fund to support residents financially impacted by the pandemic and at risk for losing housing and unable to meet other basic needs.
3. The Town had successfully converted all public meetings to zoom which has resulted in increased public participation

FY 2023 Goals and Objectives

Each December after the November election, the new council sits decides on the next calendar year's goals and objectives. For 2022, the Council opted not to set formal budgetary guidelines and instead decided to focus on outstanding action items to be completed by Council. These include the following financially related items but are not limited to:

- Reviewing the Town Fee Schedule
- Determining if our Capital Reserve Budget is properly funded and if we have a proper schedule to set our budget priorities
- Divestment Discussion and Investment Policy Review

| Historic Staffing Levels-Five-Year Comparison | | | | | | |
|---|---------|---------|---------|---------|---------|---------|
| | FY 2018 | FY 2019 | FY 2020 | FY 2021 | FY 2022 | FY 2023 |
| Town Council/Town Manager | 9.18 | 9.18 | 9.18 | 9.18 | 9.18 | 9.00 |

Performance Measures

| Council Goal: | | Performance Measure: | FY 2017 | FY 2018 | FY 2019 | FY 2020 | FY 2021 |
|---------------------------|--|--|------------|------------|------------|------------|------------|
| Town Council/Town Manager | Prioritize, evaluate and control expenditures in operating and capital budgets to maintain a stable tax rate | Operating Costs for Governance and Management per \$1,000 assessment | \$9.68 | \$9.43 | \$10.09 | \$14.35 | \$10.92 |
| | | Total costs for Municipal General Operations per Capita | \$1,383.70 | \$1,454.95 | \$1,347.26 | \$1,407.70 | \$1,461.44 |
| | | Full-Time Equivalents per Capita Ratio | 1:101 | 1:104 | 1:106 | 1:107 | 1:107 |
| | Prioritize transparency of decision making and of Town government operations | Items of Business Considered | 174 | 168 | 203 | 204 | 181 |
| | Promote intercommunication & information exchange between Councilors and Residents | Number of Council Meetings Held | 23 | 24 | 24 | 23 | 23 |
| | | Number of Council Work Sessions Held | 8 | 12 | 4 | 4 | 5 |

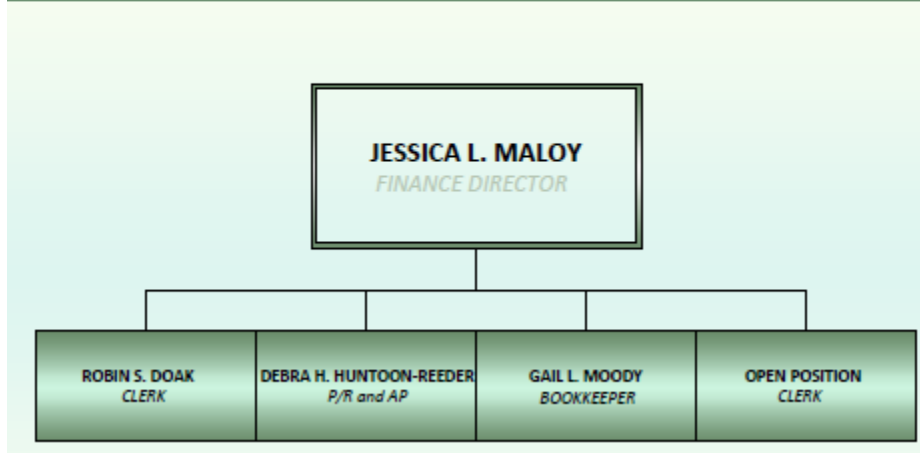
Budget

| Town Council | 2020 Actual | 2021 Actual | FY 2022 Budget | FY 2022 Projected | FY 2023 Budget |
|-------------------------------|--------------------|--------------------|-----------------------|--------------------------|-----------------------|
| Personnel | 9,200 | 8,900 | 9,500 | 7,400 | 5,900 |
| Contracted Services | 257,523 | 174,217 | 164,000 | 166,182 | 165,700 |
| Special Projects | | | | | |
| Supplies | 625 | 767 | 1,000 | 800 | 1,000 |
| Total | 267,349 | 183,884 | 174,500 | 174,382 | 172,600 |
| Town Manager | 2020 Actual | 2021 Actual | FY 2022 Budget | FY 2022 Projected | FY 2023 Budget |
| Personnel | 117,779 | 125,226 | 131,505 | 130,000 | 131,505 |
| Contracted Services | 3,697 | 986 | 3,500 | 1,550 | 2,500 |
| Special Projects | | | | | |
| Supplies | 462 | 272 | 1,000 | 500 | 1,000 |
| Total | 121,938 | 126,485 | 136,005 | 132,050 | 135,005 |
| General Administration | 2020 Actual | 2021 Actual | FY 2022 Budget | FY 2022 Projected | FY 2023 Budget |
| Personnel | 82,910 | 82,068 | 130,500 | 88,600 | 99,260 |
| Contracted Services | 56,725 | 60,919 | 66,470 | 63,600 | 69,950 |
| Special Projects | | | | | |
| Supplies | 7,879 | 9,233 | 8,540 | 8,400 | 8,780 |
| Total | 147,513 | 152,221 | 205,510 | 160,600 | 177,990 |

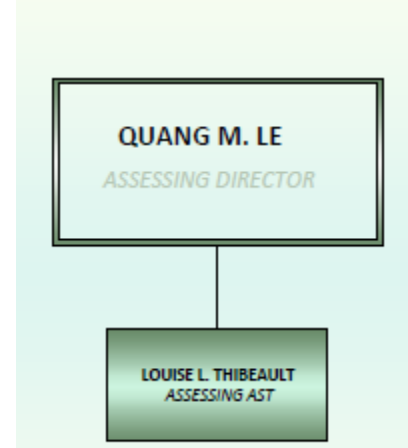
Forecast

| Town Council | FY 2023 Budget | FY 2024 Forecast | FY 2025 Forecast | FY 2026 Forecast |
|-------------------------------|-----------------------|-------------------------|-------------------------|-------------------------|
| Personnel | 5,900 | 5,900 | 10,000 | 10,000 |
| Contracted Services | 165,700 | 165,735 | 166,739 | 175,369 |
| Special Projects | | | | |
| Supplies | 1,000 | 1,000 | 1,000 | 1,000 |
| Total | 172,600 | 172,635 | 177,739 | 186,369 |
| Town Manager | FY 2023 Budget | FY 2024 Forecast | FY 2025 Forecast | FY 2026 Forecast |
| Personnel | 131,505 | 131,505 | 135,450 | 138,498 |
| Contracted Services | 2,500 | 4,000 | 4,400 | 4,600 |
| Special Projects | | | | |
| Supplies | 1,000 | 1,000 | 1,000 | 1,000 |
| Total | 135,005 | 136,505 | 140,850 | 144,098 |
| General Administration | FY 2023 Budget | FY 2024 Forecast | FY 2025 Forecast | FY 2026 Forecast |
| Personnel | 99,260 | 101,742 | 104,794 | 107,152 |
| Contracted Services | 69,950 | 68,708 | 69,491 | 70,077 |
| Special Projects | | | | |
| Supplies | 8,780 | 8,540 | 8,540 | 8,540 |
| Total | 177,990 | 178,990 | 182,825 | 185,769 |

FINANCE ORG CHART



ASSESSING ORG CHART



Finance and Assessing Department Overview

The Finance Department employs five employees. The department is responsible for all property and excise tax collection for approximately 4,500 real property and 500 personal property accounts and approximately 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 1st each year as required by Maine State Statute, then commit a list of tax liabilities to the Tax Collector for collection each year. In addition, it is the Assessor's duty to educate the public about the various State exemption programs whether personal, institutional, or business. These programs give a bit of relief to the different property owners in an effort to keep property taxes affordable. They are set by State Statute, and the amounts of the exemptions are consistent for each town Statewide.

Major Accomplishments for FY 2021 and FY 2022

During FY 2021 and FY 2022, the Finance Department worked with our IT Service Provider, Logically, to transition all Workstations from Windows 7, which is no longer being supported. The Finance Department also worked with Logically to enhance our Cyber Security Coverage, preserving the safety and the integrity of Town data. This continues to be a lengthy process and staff is fully committed to continuing to evolve with technology and streamline where we can.

The Assessing Department performs "Market Updates" of all property values on an as-needed basis to maintain relative equity in valuation and avoid shocking shifts in tax burden. For FY 2021, we updated the values of all properties to keep assessments near market value, which has been on the ascent for the last few years. Most residential values were increased, and some commercial properties were decreased. The resulting impact was a mil rate reduction of 30 cents. To prepare for a similar update for the coming year, this office field-tested our residential property data by employing an intern to field review residential data cards and capture new photos of existing construction.

The Legislature has passed an energy efficiency exemption program. This office deployed an intern to canvas the town, capturing information on existing solar installations. In addition, we have worked with the Code Enforcement Office to ensure more clarity of data on permits for this type of activity.

FY 2023 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 since 2012, 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 also continuing to focus on Cyber Security and relevant training will continue throughout FY 2023.

For FY 2023, the Assessing Department will continue to closely monitor the real estate market conditions in light of the Covid 19 virus pandemic. The preliminary assess-to-sale ratio analysis indicates that the real estate market has slowed down compared to the prior year's similar timeframe based on the quantity of real estate sold. This market slow-down is due to the lack of available inventory rather than a market turnaround. Based on Maine Listings, the Town of Freeport saw a 47.13% increase in average sale price when comparing the average sale price for March of 2021 and March 2022.

The Assessing Department's primary objective for this fiscal year is to analyze, adjust, and update all 4,613 properties on the VISION CAMA system with up-to-date and accurate information. This objective aims to ensure that all assessments adhere to State guidelines and are fair and equitable.

| Historic Staffing Levels-Five-Year Comparison | | | | | | |
|--|----------------|----------------|----------------|----------------|----------------|----------------|
| | FY 2018 | FY 2019 | FY 2020 | FY 2021 | FY 2022 | FY 2023 |
| Finance/Assessing | 7.00 | 7.00 | 7.00 | 7.00 | 7.00 | 7.00 |

Performance Measures

| Council Goal: | | Performance Measure: | FY 2017 | FY 2018 | FY 2019 | FY 2020 | FY 2021 |
|--------------------|--|---|----------|----------|----------|----------|---------|
| Finance Department | Prioritize, evaluate and control expenditures in operating and capital budgets to maintain a stable tax rate | Operating Costs for Finance Services per \$1,000 assessment | \$15.07 | \$15.72 | \$15.52 | \$15.88 | \$15.48 |
| | | Debt per Capita | \$302.77 | \$234.68 | \$168.86 | \$109.57 | \$55.36 |
| | Prioritize transparency of decision making and of Town government operations | Accounts Payable Checks Issued | 2,545 | 2,773 | 2,824 | 2,733 | 2,663 |
| | | Vehicle Registrations Completed | 11,668 | 11,605 | 11,784 | 9,624 | 11,606 |
| | | Tax Bills Issued | 4,941 | 4,979 | 5,021 | 4,943 | 4,961 |

| Council Goal: | | Performance Measure: | FY 2017 | FY 2018 | FY 2019 | FY 2020 | FY 2021 |
|----------------------|--|---|---------|---------|---------|---------|---------|
| Assessing Department | Prioritize, evaluate and control expenditures in operating and capital budgets to maintain a stable tax rate | Operating Costs for Assessing Services per \$1,000 assessment | \$6.56 | \$6.29 | \$6.07 | \$6.34 | \$5.82 |
| | | Parcel Count | 4,459 | 4,474 | 4,509 | 4,552 | 4,569 |
| | Prioritize transparency of decision making and of Town government operations | Abatements | 17 | 37 | 23 | 27 | 37 |
| | | Supplemental Bills | 3 | 10 | 7 | 3 | 5 |

Budget

| Finance | 2020 Actual | 2021 Actual | FY 2022 Budget | FY 2022 Projected | FY 2023 Budget |
|---------------------|-------------|-------------|----------------|-------------------|----------------|
| Personnel | 293,609 | 303,181 | 317,100 | 258,500 | 334,000 |
| Contracted Services | 134,125 | 132,227 | 153,110 | 159,346 | 191,450 |
| Special Projects | | | | | |
| Supplies | 3,110 | 4,395 | 5,550 | 4,933 | 5,670 |
| Total | 430,844 | 439,803 | 475,760 | 422,779 | 531,120 |
| Assessing | 2020 Actual | 2021 Actual | FY 2022 Budget | FY 2022 Projected | FY 2023 Budget |
| Personnel | 150,623 | 152,989 | 158,600 | 169,300 | 156,160 |
| Contracted Services | 20,772 | 11,542 | 30,890 | 33,740 | 41,755 |
| Special Projects | | | | | |
| Supplies | 495 | 904 | 1,600 | 1,200 | 2,100 |
| Total | 171,889 | 165,436 | 191,090 | 204,240 | 200,015 |

Forecast

| Finance | FY 2023 Budget | FY 2024 Forecast | FY 2025 Forecast | FY 2026 Forecast |
|---------------------|----------------|------------------|------------------|------------------|
| Personnel | 334,000 | 342,350 | 352,621 | 360,554 |
| Contracted Services | 191,450 | 193,150 | 195,950 | 202,306 |
| Special Projects | | | | |
| Supplies | 5,670 | 5,550 | 5,550 | 5,550 |
| Total | 531,120 | 541,050 | 554,121 | 568,410 |
| Assessing | FY 2023 Budget | FY 2024 Forecast | FY 2025 Forecast | FY 2026 Forecast |
| Personnel | 156,160 | 160,064 | 164,866 | 168,575 |
| Contracted Services | 41,755 | 31,240 | 31,240 | 31,240 |
| Special Projects | | | | |
| Supplies | 2,100 | 1,600 | 1,600 | 1,600 |
| Total | 200,015 | 192,904 | 197,706 | 201,415 |

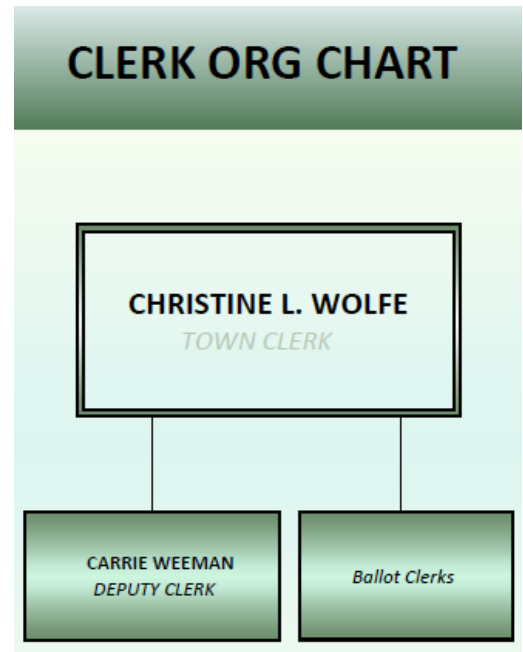
Town Clerk and Elections

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 2021 and FY 2022

Completing the first registration period for Short-term rental registrations along with a virtually seamless renewal process were successes we added to our department. The initial registration brought out unknown issues to homeowners that needed resolution, but the administrative aspect to the registration was able to be handled with successfully with adaptations. The Clerk's Office also has taken over the administration of the Food Truck Licenses, relieving the Codes Department of this responsibility. As with Short Term Rentals, this has been a learning opportunity for the Clerk's. With the changes made to the Food Truck Section of the Zoning Ordinance, this additional task has easily slid into the processes of the Clerk's Office.



The Clerk's Office had a change in the Deputy Clerk's position. Lynn Horr left the position that was soon filled by Carrie Weeman. Carrie has been an exceptional new Deputy Clerk and brings with her experience from several years of the same work in Kennebunkport.

FY 2023 Goals and Objectives

We have not yet identified special jobs or goals for the upcoming year. Carrie will be attending the New England Municipal Clerk's Institute in July of 2022. She will be attending an advanced Academy Class in MS Office specializing in manipulating data and taking the software to the next level. This will greatly enhance our ability to provide easy to fill documents for customer ease. June 2022 will be a State Primary and the November 2022, along with being our annual election of Officers, will be a highly contested Gubernatorial election. The participation numbers will be very high for this election.

| Historic Staffing Levels-Five-Year Comparison | | | | | | |
|---|---------|---------|---------|---------|---------|---------|
| | FY 2018 | FY 2019 | FY 2020 | FY 2021 | FY 2022 | FY 2023 |
| Town Clerk/Elections | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 |

Performance Measures

| Council Goal: | | Performance Measure: | FY 2017 | FY 2018 | FY 2019 | FY 2020 | FY 2021 |
|---------------|--|--|---------|---------|---------|---------|---------|
| 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 | \$4.43 | \$4.52 | \$4.72 | \$4.80 | \$4.97 |
| | | Victualers Licenses Issued | 75 | 82 | 74 | 71 | 46 |
| | Prioritize transparency of decision making and of Town government operations | Liquor Licenses Issued | 18 | 23 | 19 | 24 | 25 |
| | | Dogs Licensed | 1,558 | 1,656 | 1,594 | 1,887 | 1,526 |
| | | Shellfish Licenses Issued | 140 | 150 | 150 | 147 | 168 |

Budget

| Town Clerk And Elections | 2020 Actual | 2021 Actual | FY 2022 Budget | FY 2022 Projected | FY 2023 Budget |
|--------------------------|-------------|-------------|----------------|-------------------|----------------|
| Personnel | 118,222 | 122,558 | 125,300 | 115,688 | 134,160 |
| Contracted Services | 11,245 | 15,291 | 17,250 | 15,435 | 18,950 |
| Special Projects | | | | | |
| Supplies | 768 | 3,458 | 1,000 | 1,000 | 1,000 |
| Total | 130,235 | 141,306 | 143,550 | 132,123 | 154,110 |

Forecast

| Town Clerk And Elections | FY 2023 Budget | FY 2024 Forecast | FY 2025 Forecast | FY 2026 Forecast |
|--------------------------|----------------|------------------|------------------|------------------|
| Personnel | 134,160 | 136,864 | 143,605 | 143,849 |
| Contracted Services | 18,950 | 16,950 | 17,950 | 17,050 |
| Special Projects | | | | |
| Supplies | 1,000 | 1,000 | 1,000 | 1,000 |
| Total | 154,110 | 154,814 | 162,555 | 161,899 |

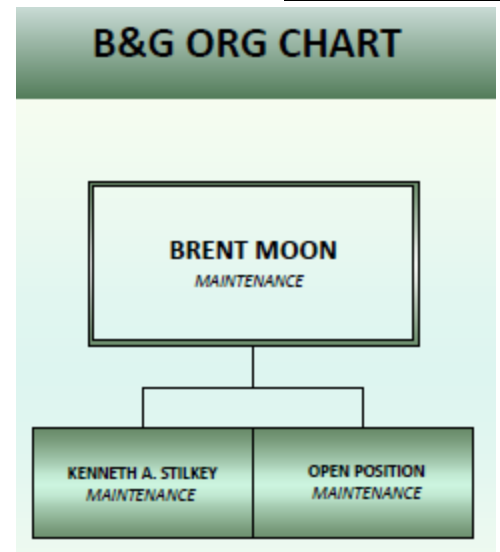
Building and Grounds

Department Overview

The Buildings and Grounds Division was established in FY 2016. The department employs one supervisor and two full-time employees.

Major Accomplishments for FY 2021 and FY 2022

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 rubbish 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 2023 Goals and Objectives

The Buildings and Grounds Department mission for FY 2023 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.

| Historic Staffing Levels-Five-Year Comparison | | | | | | |
|---|---------|---------|---------|---------|---------|---------|
| | FY 2018 | FY 2019 | FY 2020 | FY 2021 | FY 2022 | FY 2023 |
| Buildings and Grounds | 3.20 | 3.35 | 3.35 | 3.35 | 3.35 | 3.35 |

Performance Measures

| Council Goal: | | Performance Measure: | FY 2017 | FY 2018 | FY 2019 | FY 2020 | FY 2021 |
|-----------------------------|--|---|---------|---------|---------|---------|---------|
| 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 | \$13.39 | \$13.75 | \$14.08 | \$13.11 | \$13.17 |

Budget

| Building Maintenance | 2020 Actual | 2021 Actual | FY 2022 Budget | FY 2022 Projected | FY 2023 Budget |
|----------------------|----------------|----------------|----------------|-------------------|----------------|
| Personnel | 120,430 | 125,350 | 146,200 | 100,600 | 161,800 |
| Contracted Services | 171,950 | 184,518 | 227,400 | 223,404 | 262,350 |
| Special Projects | 49,388 | 50,051 | 50,560 | 50,052 | 53,560 |
| Supplies | 13,975 | 14,124 | 15,000 | 13,700 | 15,700 |
| Total | 355,743 | 374,043 | 439,160 | 387,756 | 493,410 |

Forecast

| Building Maintenance | FY 2023 Budget | FY 2024 Forecast | FY 2025 Forecast | FY 2026 Forecast |
|----------------------|----------------|------------------|------------------|------------------|
| Personnel | 161,800 | 165,610 | 170,296 | 173,916 |
| Contracted Services | 262,350 | 259,500 | 266,800 | 270,800 |
| Special Projects | 53,560 | 55,167 | 56,546 | 57,960 |
| Supplies | 15,700 | 15,000 | 15,000 | 15,000 |
| Total | 493,410 | 495,277 | 508,642 | 517,676 |

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 five part-time employees.

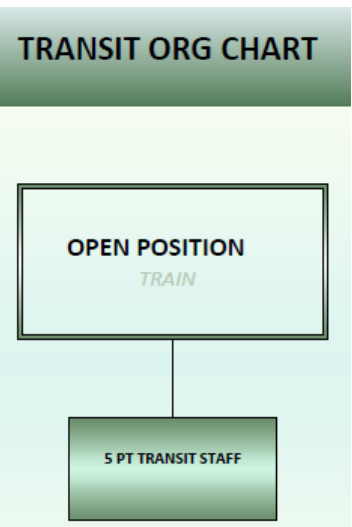
Major Accomplishments for FY 2021 and FY 2022

The Freeport Train Station opened in November of 2012. The Visitors Center assists Non-train passenger visitors with information on Freeport, area activities and the State of Maine in general. For Train passengers, 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 and continuation to Brunswick has increased its number of daily trips and bus sizes. 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.

Covid-19 has had a major impact on train operations since spring of 2020. The department is working diligently to assist passengers and visitors to Freeport while maintaining social distance and proper safety protocols.



*Train Station Platform
Photo Courtesy Town Staff*

FY 2023 Goals and Objectives

The Train Station Department's mission for FY 2023 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.

| Historic Staffing Levels-Five-Year Comparison | | | | | | |
|---|---------|---------|---------|---------|---------|---------|
| | FY 2018 | FY 2019 | FY 2020 | FY 2021 | FY 2022 | FY 2023 |
| Freeport Transit | 2.29 | 2.29 | 2.29 | 2.29 | 2.29 | 2.29 |

Performance Measures

| Council Goal: | | Performance Measure: | FY 2017 | FY 2018 | FY 2019 | FY 2020 | FY 2021 |
|-----------------------------------|--|---|---------|---------|---------|---------|---------|
| Train Station and Visitors Center | Prioritize, evaluate and control expenditures in operating and capital budgets to maintain a stable tax rate | Operating Costs for Transit Services per \$1,000 assessment | \$2.71 | \$3.83 | \$3.43 | \$3.58 | \$2.24 |
| | Be active in maintaining a strong relationship with neighboring municipalities | Information Requests of Staff | 6,344 | 5,741 | 5,105 | 4,207 | - |
| | | Ridership Figures - Downeaster | 10,343 | 12,503 | 12,988 | 14,209 | - |

Budget

| Transit | 2020 Actual | 2021 Actual | FY 2022 Budget | FY 2022 Projected | FY 2023 Budget |
|---------------------|-------------|-------------|----------------|-------------------|----------------|
| Personnel | 48,566 | 49,027 | 60,450 | 44,871 | 64,750 |
| Contracted Services | 7,419 | 10,882 | 13,570 | 8,685 | 14,020 |
| Special Projects | | | | | |
| Supplies | 6,758 | 3,655 | 5,000 | 3,600 | 5,000 |
| Total | 62,744 | 63,564 | 79,020 | 57,156 | 83,770 |

Forecast

| Transit | FY 2023 Budget | FY 2024 Forecast | FY 2025 Forecast | FY 2026 Forecast |
|---------------------|----------------|------------------|------------------|------------------|
| Personnel | 64,750 | 66,348 | 68,337 | 69,880 |
| Contracted Services | 14,020 | 13,620 | 13,645 | 13,920 |
| Special Projects | | | | |
| Supplies | 5,000 | 5,000 | 5,000 | 5,000 |
| Total | 83,770 | 84,968 | 86,982 | 88,800 |

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 consists of the Codes Enforcement Officer and an Assistant.

Major Accomplishments for FY 2021 and FY 2022

In FY 2021, the Planning Board two of the larger projects of the Board were discussions on updating Shoreland Zoning Regulations and the creation of language for solar uses/farms. The standards for solar uses were recommended to the Town Council for adoption and we additionally subsequently amended by the Planning Board. The Board also reviewed additional amendments throughout FY 2022, including updating references to noise regulations, updating regulations pertaining to seasonal outdoor seating and updating standards for food trucks. Shoreland Zoning regulations were also further updated into a new Ordinance format.

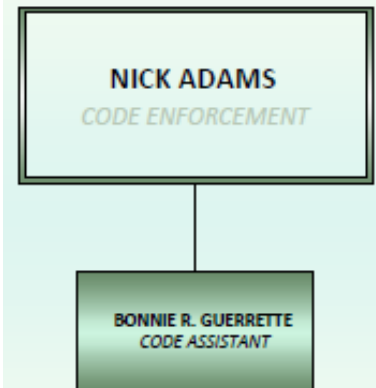
The Project Review Board reviews all development proposals for the Town of Freeport. This includes applications for Site Plan Review, Subdivision Review and/or Design Review. FY 20 and FY 21 were steady with a high number of applications reviewed by the Board. In FY 22, the Board has seen a decrease in applications, in particular fewer applications for residential subdivisions, although the ones that were reviewed have included a larger number of units

FY 2023 Goals and Objectives

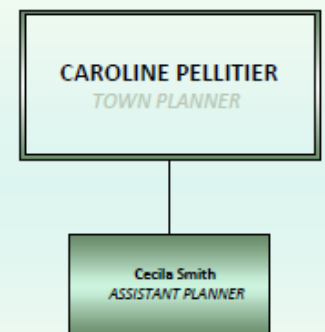
The major projects for the Planning Department this year include the start of the update to the 2011 Comprehensive Plan, digitization of municipal files, implementation of the recently completed Downtown Vision Plan and possible working on a climate action plan with other local partners. We are hoping for funding to work on possible substantial updates to the Freeport Design Review Ordinance and Freeport Village Overlay District standards (previously put on hold in part due to the pandemic). This will also support the common goals as we continue to look for ways to revitalize our downtown and streamline our processes. The Departments will continue to update municipal ordinance(s) to be consistent with State regulations. Current projects of the Planning Board that will continue in the coming year are discussions on further streamlining the municipal project review process and at the directive of the Town Council, discussions of possible land use regulations for the uses of cannabis cultivation and manufacturing and processing. The Planning Department also continues to support (as needed) projects of the Sustainability Committee and the Ordinance Committee.

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.

CODES ORG CHART



PLANNING ORG CHART



| Historic Staffing Levels-Five-Year Comparison | | | | | | |
|---|---------|---------|---------|---------|---------|---------|
| | FY 2018 | FY 2019 | FY 2020 | FY 2021 | FY 2022 | FY 2023 |
| Codes/Planning | 3.00 | 3.00 | 3.00 | 4.00 | 4.00 | 5.73 |

Performance Measures

| Council Goal: | | Performance Measure: | FY 2017 | FY 2018 | FY 2019 | FY 2020 | FY 2021 |
|---|--|--|---------|---------|---------|---------|---------|
| Codes Enforcement and Planning Departments | Prioritize, evaluate and control expenditures in operating and capital budgets to maintain a stable tax rate | Operating Costs for Code Enforcement Services per \$1,000 assessment | \$4.19 | \$3.13 | \$3.18 | \$3.91 | \$3.82 |
| | | Operating Costs for Planning Services per \$1,000 assessment | \$5.65 | \$5.65 | \$6.13 | \$3.30 | \$4.41 |
| | Prioritize transparency of decision making and of Town government operations | Single Family Units | 38 | 24 | 29 | 34 | 43 |
| | | Duplex Units | 6 | 2 | 3 | 0 | 2 |
| | | Multi Family Units | 0 | 0 | 0 | 0 | 147 |
| | | Mobile Homes | 8 | 5 | 5 | 4 | 6 |
| | | Accessory Apartments | 9 | 1 | 4 | 5 | 10 |
| | | New Commercial Construction | 2 | 10 | 10 | 9 | 8 |
| | | Total Units | 61 | 32 | 41 | 43 | 208 |

Budget

| Codes Enforcement | 2020 Actual | 2021 Actual | FY 2022 Budget | FY 2022 Projected | FY 2023 Budget |
|--------------------------|--------------------|--------------------|-----------------------|--------------------------|-----------------------|
| Personnel | 99,138 | 101,263 | 111,000 | 107,950 | 123,260 |
| Contracted Services | 4,389 | 4,396 | 5,315 | 4,830 | 7,315 |
| Special Projects | | | | | |
| Supplies | 605 | 857 | 1,300 | 900 | 1,300 |
| Total | 104,131 | 106,516 | 117,615 | 113,680 | 131,875 |

| Planning | 2020 Actual | 2021 Actual | FY 2022 Budget | FY 2022 Projected | FY 2023 Budget |
|---------------------|--------------------|--------------------|-----------------------|--------------------------|-----------------------|
| Personnel | 75,661 | 122,989 | 144,300 | 137,600 | 239,400 |
| Contracted Services | 13,286 | 1,921 | 6,350 | 5,900 | 46,350 |
| Special Projects | | | | | |
| Supplies | 707 | 465 | 1,500 | 1,800 | 1,500 |
| Total | 89,654 | 125,375 | 152,150 | 145,300 | 287,250 |

Forecast

| Codes Enforcement | FY 2023 Budget | FY 2024 Forecast | FY 2025 Forecast | FY 2026 Forecast |
|--------------------------|-----------------------|-------------------------|-------------------------|-------------------------|
| Personnel | 123,260 | 126,342 | 130,132 | 133,060 |
| Contracted Services | 7,315 | 7,315 | 7,315 | 7,315 |
| Special Projects | | | | |
| Supplies | 1,300 | 1,300 | 1,300 | 1,300 |
| Total | 131,875 | 134,957 | 138,747 | 141,675 |

| Planning | FY 2023 Budget | FY 2024 Forecast | FY 2025 Forecast | FY 2026 Forecast |
|---------------------|-----------------------|-------------------------|-------------------------|-------------------------|
| Personnel | 239,400 | 245,385 | 252,747 | 258,433 |
| Contracted Services | 46,350 | 46,350 | 46,350 | 46,350 |
| Special Projects | | | | |
| Supplies | 1,500 | 1,500 | 1,500 | 1,500 |
| Total | 287,250 | 293,235 | 300,597 | 306,283 |

Health and Welfare

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 now managed by Freeport Community Services, and 70% of the welfare expenditures are reimbursed by the State of Maine.

| Historic Staffing Levels-Five-Year Comparison | | | | | | |
|---|---------|---------|---------|---------|---------|---------|
| | FY 2018 | FY 2019 | FY 2020 | FY 2021 | FY 2022 | FY 2023 |
| General Assistance | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 0.00 |

Budget

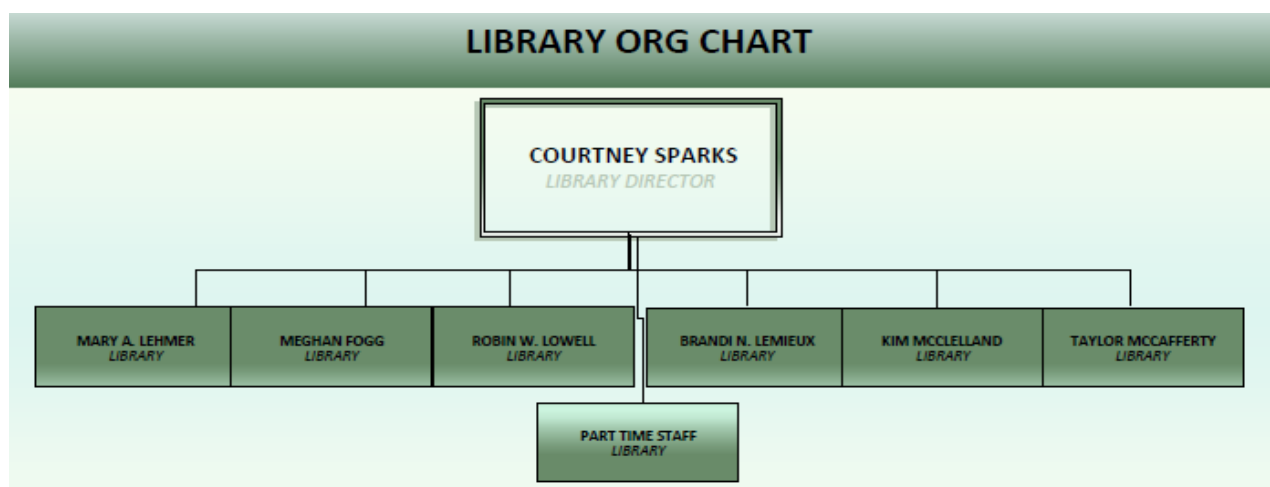
| General Assistance | 2020 Actual | 2021 Actual | FY 2022 Budget | FY 2022 Projected | FY 2023 Budget |
|-----------------------------|-------------|-------------|----------------|-------------------|----------------|
| Personnel | 80,848 | 82,182 | 83,500 | 49,441 | - |
| Contracted Services | 368 | 270 | 540 | 10,101 | 12,000 |
| Special Projects | 23,369 | 24,316 | 30,000 | 30,000 | 30,000 |
| Supplies | 484 | 240 | 400 | 60 | - |
| Total | 105,069 | 107,008 | 114,440 | 89,601 | 42,000 |
| Human Services Agencies | 2020 Actual | 2021 Actual | FY 2022 Budget | FY 2022 Projected | FY 2023 Budget |
| Oasis Free Clinics | 750 | 750 | 750 | 750 | 1,000 |
| Freeport Community Services | 21,000 | 21,000 | 21,000 | 21,000 | 31,000 |
| Family Crisis Center | 500 | 500 | 500 | 500 | 500 |
| Freeport Dental Care | 1,800 | 1,800 | 1,800 | 1,800 | 1,800 |
| Freeport Edlers Assoc | 6,500 | 6,500 | 6,500 | 6,500 | 6,500 |
| Total | 39,800 | 39,800 | 39,800 | 39,800 | 40,800 |

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

Forecast

| General Assistance | FY 2023 Budget | FY 2024 Forecast | FY 2025 Forecast | FY 2026 Forecast |
|-----------------------------|----------------|------------------|------------------|------------------|
| Personnel | - | - | - | - |
| Contracted Services | 12,000 | 12,000 | 12,000 | 12,000 |
| Special Projects | 30,000 | 30,000 | 30,000 | 30,000 |
| Supplies | - | - | - | - |
| Total | 42,000 | 42,000 | 42,000 | 42,000 |
| Human Services Agencies | FY 2023 Budget | FY 2024 Forecast | FY 2025 Forecast | FY 2026 Forecast |
| Oasis Free Clinics | 1,000 | 750 | 750 | 750 |
| Freeport Community Services | 31,000 | 31,000 | 31,000 | 31,000 |
| 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 |
| Total | 40,800 | 49,800 | 49,800 | 49,800 |

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 50,000 volumes, and throughout the course of the year, lends approximately 100,000 physical and electronic items.

Major Accomplishments for FY 2021 and FY 2022

FCL reinvented, reimagined, and sustained library services throughout the most difficult year of the pandemic. These are the combined totals of outgoing and incoming interlibrary loans processed each year: (*please note: ILL numbers have been significantly impacted by the pandemic)

2017-18 FY = 20,427 2018-19 FY = 22,378 2019-20 FY = 17,071* FY 2020-21 = 23,598

Though our building was physically closed during peak community transmission, library services never ceased. Our circulation usage held steady, and our patrons took full advantage of interlibrary loan and digital services. We reopened the building all days except Fridays – which were reserve for To Go for those who needed it – in the spring of 2021.

Here are some programming and service highlights from 2021:

- We increased our digital offerings to include ComicsPlus, Mango Languages, a new wireless printing service, and greatly improved and expanded outdoor Wi-Fi. We also added new electricity monitors and Wi-Fi mobile hotspots that can be checked out.
- Our virtual program attendance was robust and has proven that a hybrid model of in-person and asynchronous programming is a terrific way to reach more folks in our community.
- Although adult programming was challenging this year, we were able to deliver some very well-received programs like Winter Pomanders; Introduction to Storytelling; the Secret Lives of White-Tailed Deer; Seasonal Mocktails; “Window to the World” GooseChase all-ages scavenger hunt; and two programs with Portland Public Health’s Tobacco Prevention team.
- Youth Services delivered once more with great programming for all ages. Highlights included Universal Yums – a grab bag of snacks from around the world for teens; Alien Scavenger Hunt outside the library; Beeswax Snow People Grab and Go; and Plant Your Own Succulent Grab and Go



*Lego Grab-and-Go Craft Kit
Photo Courtesy Town Staff*

FY 2023 Goals and Objectives

The Freeport Community Library Board of Trustees in conjunction with FCL staff has developed a new Strategic Plan that focuses on increased community partnerships, a second look at a possible expansion and usage needs (with an eye on fiscal responsibility and full space utilization), and improved signage throughout the library. We anticipate being able to roll out a home delivery service with Freeport Community Services now that pandemic restrictions and concerns have abated.

| Historic Staffing Levels-Five-Year Comparison | | | | | | |
|---|---------|---------|---------|---------|---------|---------|
| | FY 2018 | FY 2019 | FY 2020 | FY 2021 | FY 2022 | FY 2023 |
| Library | 8.95 | 8.95 | 8.95 | 8.95 | 8.95 | 9.03 |

Performance Measures

| Council Goal: | | Performance Measure: | FY 2017 | FY 2018 | FY 2019 | FY 2020 | FY 2021 |
|----------------------------|---|---|---------|---------|---------|---------|---------|
| Freeport Community Library | Prioritize, evaluate and control expenditures in operating and capital budgets to maintain a stable tax rate | Operating Costs for Library Services per \$1,000 assessment | \$16.38 | \$15.91 | \$17.07 | \$16.36 | \$15.62 |
| | | Number of Adults attending programs | 2,641 | 2,777 | 3,895 | 3,052 | 1,056 |
| | Maintain stable tax rate, while providing the highest quality of services possible within the resources available | Number of Children Attending the Childrens' Programs | 2,178 | 2,797 | 4,942 | 2,398 | 1,639 |
| | | Children's Summer Reading Program | 511 | 651 | 752 | 91 | 966 |
| | | Interlibrary Loans Received from Other Libraries | 9,435 | 10,758 | 11,171 | 9,349 | 13,582 |

Budget

| Freeport Community Library | 2020 Actual | 2021 Actual | FY 2022 Budget | FY 2022 Projected | FY 2023 Budget |
|----------------------------|-------------|-------------|----------------|-------------------|----------------|
| Personnel | 347,842 | 344,906 | 376,700 | 375,700 | 406,200 |
| Contracted Services | 38,934 | 34,839 | 53,520 | 46,310 | 55,920 |
| Special Projects | | | | | |
| Supplies | 57,172 | 64,041 | 63,500 | 56,250 | 63,500 |
| Total | 443,949 | 443,785 | 493,720 | 478,260 | 525,620 |

Forecast

| Freeport Community Library | FY 2023 Budget | FY 2024 Forecast | FY 2025 Forecast | FY 2026 Forecast |
|----------------------------|----------------|------------------|------------------|------------------|
| Personnel | 406,200 | 416,355 | 428,846 | 438,495 |
| Contracted Services | 55,920 | 53,520 | 53,520 | 53,520 |
| Special Projects | | | | |
| Supplies | 63,500 | 63,500 | 63,500 | 63,500 |
| Total | 525,620 | 533,375 | 545,866 | 555,515 |

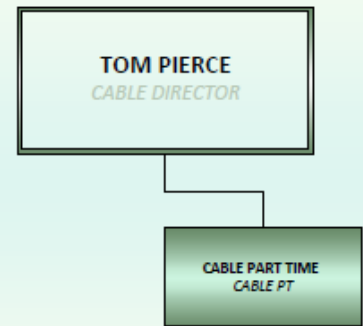
Unassigned Category of Appropriations

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 2021 and FY 2022

During FY 2020 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 2023 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 was projected to be a five year rollout but has been delayed due to staff vacancies and the COVID-19 pandemic.

| Historic Staffing Levels-Five-Year Comparison | | | | | | |
|---|---------|---------|---------|---------|---------|---------|
| | FY 2018 | FY 2019 | FY 2020 | FY 2021 | FY 2022 | FY 2023 |
| Cable | 1.72 | 1.72 | 1.72 | 2.12 | 2.12 | 2.25 |

Performance Measures

| Council Goal: | | Performance Measure: | FY 2017 | FY 2018 | FY 2019 | FY 2020 | FY 2021 |
|----------------------------|--|---|---------|---------|---------|---------|---------|
| 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 | \$2.85 | \$2.75 | \$3.16 | \$1.91 | \$1.94 |
| | Promote intercommunication & information exchange between Councilors and Residents; | Number of Meetings Produced | 51 | 58 | 48 | - | - |
| | Transparency of decision making and of Town government operations | Number of Meetings Posted on Video-on-Demand | 40 | 44 | 48 | - | - |
| | | | | | | | |

Budget

| Cable TV | 2020 Actual | 2021 Actual | FY 2022 Budget | FY 2022 Projected | FY 2023 Budget |
|---------------------|-------------|-------------|----------------|-------------------|----------------|
| Personnel | 45,919 | 48,827 | 91,550 | 92,700 | 128,900 |
| Contracted Services | 3,450 | 3,829 | 10,990 | 8,600 | 7,310 |
| Special Projects | 348 | 410 | 500 | - | 5,500 |
| Supplies | 2,189 | 2,125 | 3,000 | 1,800 | 3,000 |
| Total | 51,906 | 55,190 | 106,040 | 103,100 | 144,710 |

Forecast

| Cable TV | FY 2023 Budget | FY 2024 Forecast | FY 2025 Forecast | FY 2026 Forecast |
|---------------------|----------------|------------------|------------------|------------------|
| Personnel | 128,900 | 132,123 | 136,086 | 139,148 |
| Contracted Services | 7,310 | 9,690 | 9,690 | 9,690 |
| Special Projects | 5,500 | 500 | 500 | 500 |
| Supplies | 3,000 | 3,000 | 3,000 | 3,000 |
| Total | 144,710 | 145,313 | 149,276 | 152,338 |

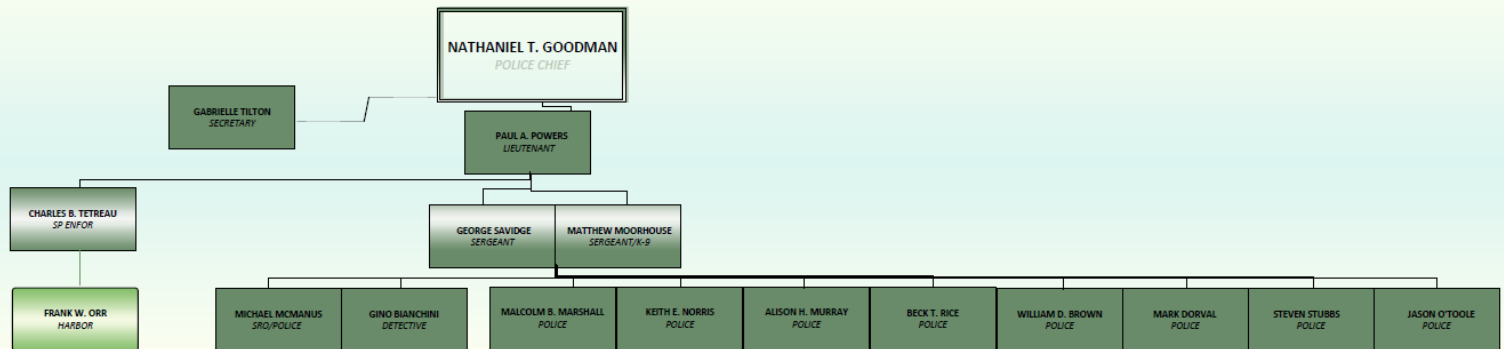
Protection and Enforcement

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 2021 and FY 2022

The year presented many challenges to each department within the town of Freeport and the PD again dealt with our share. Officers went to great lengths to ensure that there was no disruption of police services during this phase of the Covid-19 epidemic. I am proud of each officer who continues to put aside their personal lives, to make sure we can provide the highest levels of police service during this unprecedented time.

This year brought about several changes to our staffing; We had two officers leave us in retirement, Ofc. Thomas Gabbard and Ofc. Jason Bartlett. Both Ofc. Swiatek and Ofc. Rogers have left our employ to seek careers elsewhere, and this leaves us with one roster spot open with one anticipated spot open this summer when Ofc. Michael McManus retires from full-time service in June after 34 years of service.



*Sunrise at the Wharf
Photo Courtesy Town Staff*

We've hired Ofc. Mark Dorval who comes to us with 22 years on the job from Cape Elizabeth PD. We've also hired Ofc. Steven Stubbs who comes to us with 12 years of police experience, and his K9 partner 'Kora'. With some hard work from finance, and the town managers office and Ofc. Stubbs himself we were able to bring over Kora, a 2 year old Belgian Malinois to our town to work. She is certified in tracking, protection and narcotics detection and will be a great asset to the town for many years to come.

Sgt. Moorhouse has retired his K9 'Cassie' from service after 10 years of service. She has apprehended dozens of people committing crimes, tracked many children and adults who needed to be found and has been our departments best spokesdog for most of her life. She will retire to be a guard dog to Sgt. Moorhouses family for her remaining years of life. She was a very special dog.

We are not letting Sgt. Moorhouses skills languish, as he has already picked out his second K9 'Kira', a 1 year old Malinois, who will begin her training and join our ranks over the next 6 months. Her training is progressing well and you can expect to see her around town soon.

Between our two K9 handlers, we can provide a very high level of response for children who are lost/missing, adults who are lost/missing, people in crisis who have absconded, elderly residents who are lost/missing, along with narcotics detection and protection of officers. You can see their abilities on display at this years 'Public Safety Open House' where the handlers will be available to answer questions and show off their dogs capabilities.

We have moved from the setup phase to being fully operational with our new digital/microwave radio system upgrade. This will allow a much higher level of radio coverage than we have ever had in the past, enhancing public safety greatly. This project was accomplished with a large amount of work from our partners in the Engineering department and retired Chief Susan Nourse, who continued to spearhead this initiative into reality. This upgrade will allow us greater communication flexibility and capability moving forward for decades to come. (I can attest, that the new radios work while in the basement of the parking garage, which is an amazing feat of engineering.)

We welcomed Ofc. George Savidge to the patrol team about 18 months ago and now he has been promoted to Patrol Sergeant. He will continue to put his 21 years of police experience to good use as he continues to mentor and train new officers and work the overnight shift.

During the year, Freeport PD was the recipient of another round of Byrne Grant funds. During this round, we will make purchases to upgrade and enhance our online capabilities to include Zoom and Teams sessions. We will be assigning each officer a tablet/laptop so that they have access to training, meetings and proceedings on their devices.

The Covid-19 Epidemic initially curtailed many of the 100 annual special events, to include parades, concerts, road races, and high school sporting events. We are now seeing the groups and sporting events come back to Freeport! We do not know if we will get back to our pre-covid numbers, but beginning with the Memorial Day ceremony, the events are starting to return.

With Covid impacting Freeport over the last 18 months, we expected to see a dramatic dip in our 'calls for service' in Freeport, due to tourism shutting down for much of last year. This did not occur.

Freeport experienced a dramatic increase in calls for service, due primarily to a large influx of non-resident/underserved who have taken up residency in our local hotels and motels along Route 1. The issue is one that is impacting most communities around the Greater Portland area, due to the shut down of shelters in Portland over the last 2 years. Because of the increase in this population, our calls for service have gone up 41% in the last 24 months. Given that we had a steep decrease in tourism over this time, the number may actually be quite a bit higher. These call levels are unprecedented in my tenure here in Freeport and something we will monitor closely..

FY 2023 Goals and Objectives

We have added our first Hybrid police cruiser to the fleet and the results have been mixed so far. Overall, the Ford hybrid system we purchased is not the best choice for front line police use. Our model has spent a large majority of its service life so far, in the shop for repairs. We will watch this market closely to see if Ford or other manufacturers make upgrades or changes to the current design.

We successfully reopened our public safety lobby and brought back our daily counter and fingerprinting services as well as our Drug Take back program. These have been up and running for the past year and we've seen no marked uptick in Covid exposures. We continue to use precautions and encourage people to wear masks as necessary when inside the building.

We plan on continuing our annual Public Safety Open House with our public safety partners, Freeport Fire/EMS personnel and other community-based groups. We restarted making presentations at 'Career Days', offered at local schools and colleges, to promote law enforcement and recruit officers. We've continued our Crime prevention and active shooter trainings were given at local financial institutions and businesses. The Department will continue to 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 work with community members to inform them of police procedures and policy and ask for participation in reviews of police actions when necessary.

We will work to stabilize our work force and hire officers who wish to serve a smaller community.

We have started making plans for the acquisition of a new Harbor Master/Marine Warden boat, to replace the older one currently in use.

The Police Advisory Committee has taken form and is active. The group meets monthly to discuss matters pertaining to our police department. During our last meeting, we hosted Jo Friedman from the City of Westbrook. She is a social worker, who was instrumental in starting the first community response unit at Portland PD about 12 years ago. She has continued her work and has started a similar unit for Westbrook. She gave us an overview of the work they do, and listened as we explained our predicament with a large influx of non-resident/underserved people moving into Freeport over the last 24 months. She answered many questions from committee and laid out some groundwork for Freeport to begin exploring a similar position for us to use that will enhance our services and help officers on the street deal with this growing population.

| Historic Staffing Levels-Five-Year Comparison | | | | | | |
|--|----------------|----------------|----------------|----------------|----------------|----------------|
| | FY 2018 | FY 2019 | FY 2020 | FY 2021 | FY 2022 | FY 2023 |
| Police | 19.00 | 19.00 | 19.00 | 19.00 | 19.10 | 20.10 |

Performance Measures

| Council Goal: | | Performance Measure: | FY 2017 | FY 2018 | FY 2019 | FY 2020 | FY 2021 |
|--------------------------|---|--|------------|------------|------------|------------|------------|
| 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 | \$46.76 | \$46.15 | \$45.83 | \$45.77 | \$46.28 |
| | | Operating Costs for Marine Resource Services per \$1,000 assessment | \$5.30 | \$2.27 | \$2.84 | \$2.88 | \$2.83 |
| | | Operating Costs for Dispatch/Reception Services per \$1,000 assessment | \$7.54 | \$7.32 | \$7.25 | \$7.01 | \$6.61 |
| | | Average Overtime Dollars Per Officer | \$9,533.43 | \$7,390.35 | \$7,390.35 | \$9,552.37 | \$9,687.53 |
| | Maintain stable tax rate, while providing the highest quality of services possible within the resources available | Calls Answered | 8,411 | 9,035 | 9,902 | 7,650 | 8,556 |
| | | Number of Arrests | 296 | 372 | 254 | 204 | 186 |
| | | Parking Fines Issued | 1,657 | 1,405 | 1,417 | - | 61 |
| | | Parking Fines Paid | 1,409 | 1,322 | 1,190 | - | 34 |
| | | Traffic Summonses-Fiscal Year | 1,805 | 1,261 | 1,844 | 1,289 | 1,019 |

Budget

| Police | 2020 Actual | 2021 Actual | FY 2022 Budget | FY 2022 Projected | FY 2023 Budget |
|-------------------------------|-------------|-------------|----------------|-------------------|----------------|
| Personnel | 1,091,592 | 1,187,793 | 1,270,400 | 1,232,300 | 1,399,700 |
| Contracted Services | 139,207 | 118,753 | 151,740 | 145,930 | 169,350 |
| Special Projects | - | - | - | - | - |
| Supplies | 11,029 | 8,387 | 16,100 | 15,800 | 17,100 |
| Total | 1,241,828 | 1,314,933 | 1,438,240 | 1,394,030 | 1,586,150 |
| Marine Resource/Harbor Patrol | 2020 Actual | 2021 Actual | FY 2022 Budget | FY 2022 Projected | FY 2023 Budget |
| Personnel | 62,061 | 64,835 | 73,700 | 67,050 | 76,200 |
| Contracted Services | 14,732 | 14,731 | 25,255 | 20,345 | 27,265 |
| Special Projects | - | - | - | - | - |
| Supplies | 1,219 | 797 | 1,250 | 1,250 | 1,250 |
| Total | 78,012 | 80,363 | 100,205 | 88,645 | 104,715 |
| Public Safety Reception | 2020 Actual | 2021 Actual | FY 2022 Budget | FY 2022 Projected | FY 2023 Budget |
| Personnel | 23,586 | 15,748 | 41,400 | 40,600 | 43,600 |
| Contracted Services | 15,714 | 16,861 | 20,500 | 18,150 | 20,500 |
| Special Projects | 150,792 | 155,316 | 160,100 | 159,984 | 165,000 |
| Supplies | 116 | - | 250 | 100 | 250 |
| Total | 190,208 | 187,925 | 222,250 | 218,834 | 229,350 |

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

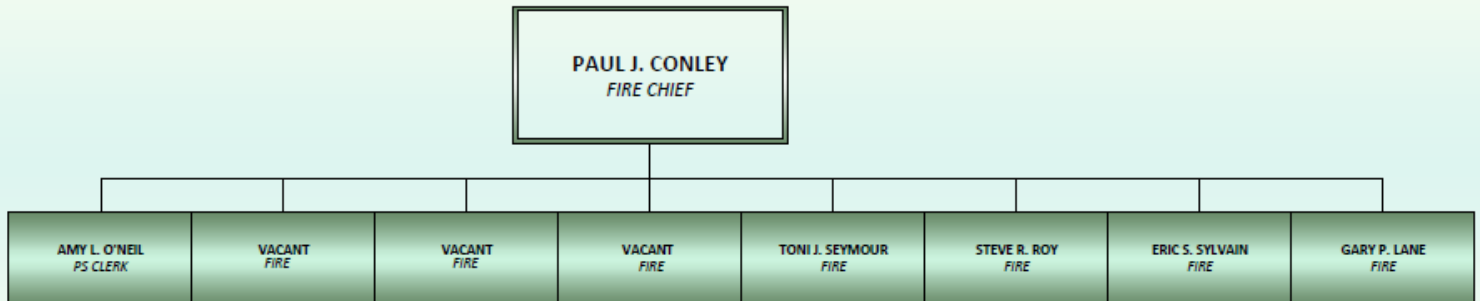
| Police | FY 2023 Budget | FY 2024 Forecast | FY 2025 Forecast | FY 2026 Forecast |
|-----------------------------------|-----------------------|-------------------------|-------------------------|-------------------------|
| Personnel | 1,399,700 | 1,434,693 | 1,478,169 | 1,512,327 |
| Contracted Services | 169,350 | 151,940 | 156,940 | 156,940 |
| Special Projects | - | - | - | - |
| Supplies | 17,100 | 16,250 | 16,250 | 18,500 |
| Total | 1,586,150 | 1,602,883 | 1,651,359 | 1,687,767 |
| Marine Resource/Harbor Pat | FY 2023 Budget | FY 2024 Forecast | FY 2025 Forecast | FY 2026 Forecast |
| Personnel | 76,200 | 78,055 | 80,737 | 82,499 |
| Contracted Services | 27,265 | 28,005 | 29,305 | 29,605 |
| Special Projects | | | | |
| Supplies | 1,250 | 1,250 | 1,250 | 1,250 |
| Total | 104,715 | 107,310 | 111,292 | 113,354 |
| Public Safety Reception | FY 2023 Budget | FY 2024 Forecast | FY 2025 Forecast | FY 2026 Forecast |
| Personnel | 43,600 | 44,678 | 46,003 | 47,027 |
| Contracted Services | 20,500 | 20,500 | 20,500 | 21,000 |
| Special Projects | 165,000 | 169,950 | 175,049 | 180,300 |
| Supplies | 250 | 250 | 250 | 300 |
| Total | 229,350 | 235,378 | 241,801 | 248,627 |

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 2021 and FY 2022

For fiscal years 2021 and 2022 we installed the power lift system for the ambulance stretchers reducing exposure to back injuries to the EMS provider. We took delivery of Rescue 5, a Type 1 Dodge Ram chassis with a Braun module. This ambulance design included increased safety features and four-wheel drive capabilities.

All EMS providers participated in continuing education on the December 2021 release of the Maine EMS patient care protocols. This protocol release increased the Basic EMT's scope of practice with medication and airway management procedures and broadened the actions of the paramedics with additional medication therapies. The Department completed the required Hazard Mitigation plan in concert with Cumberland County Emergency Management Agency and obtained the endorsement of the Freeport Town Council.

We purchased two significant medical devices, The Sapphire IV infusion pump. This device houses our medication dosage data in a digital library. These pumps aid in giving the right dose of medication over the right time. Limiting the risk for medication errors. We are presently providing in service training to the EMS providers on its usage. The second piece of equipment is the McGrath Video Laryngoscope; this device allows for a much clearer view of the throat to insert a endotracheal breathing tube for patients in respiratory failure. Both devices provide a safe patient care encounter.

Pierce manufacturing was the successful bidder for the replacement of the Tanker and Engine 1, this new combination apparatus is meeting department specifications, along with national standards. We expect delivery early fall 2022.

In 2021 the Town experienced a change of Leadership in the fire rescue department with a retirement of the Fire Chief and the replacement from within the department with a 25-year veteran of the department.

Successfully entered a contract with a well-established Ambulance Billing Service, providing billing and Medicare/Medicaid compliance for continued success

FY 2023 Goals and Objectives

For fiscal year 2023 we plan to implement a Learning Management system (LMS) which allows for better communication of policy and procedures to the diverse work force we currently have with an on call, per diem and career staff. This LMS comes with access to a large online library of EMS topics pre-approved for relicensing credits. The online library has many fire suppression and related topics for the firefighter to attend. Their activity is tracked with documentation to meet state and national standards. We also hope to implement a new digital scheduling program that will have the capacity to integrate with the LMS.

From the FY2023 Capital Plan we hope to implement a computer aided dispatch system (CAD) internet based using iPad. iPad's will be installed on all the apparatus, this allowing for each unit to have the same data available to the responders. The system maps the call location, allows us to enter specific data as to hydrant locations, building locations of the Fire Department Connection (FDC) and the Knox Box locations as well as key information about the site we are responding to.

We are striving for completion of the Town's Emergency Operation Plan in cooperation with Cumberland County Emergency Management Agency, continue with response precautions for potential exposure to COVID 19 and its variants during EMS calls for service, and to successfully replace the 15-year-old SCBA bottles and compressor fill station with funding from FY2023 capital project plan.

From a staffing perspective, we are looking to fill the roles of mid-level supervisor for each shift with career personnel. This staffing limits the necessity of relying on variable schedule of the call and per diem staffing mix.

| Historic Staffing Levels-Five-Year Comparison | | | | | | |
|--|----------------|----------------|----------------|----------------|----------------|----------------|
| | FY 2018 | FY 2019 | FY 2020 | FY 2021 | FY 2022 | FY 2023 |
| Fire/Rescue | 25.95 | 26.95 | 26.95 | 20.95 | 20.45 | 21.23 |

Performance Measures

| Council Goal: | | Performance Measure: | FY 2017 | FY 2018 | FY 2019 | FY 2020 | FY 2021 |
|------------------------------------|---|--|----------------|----------------|----------------|----------------|----------------|
| Fire and Rescue Departments | Prioritize, evaluate and control expenditures in operating and capital budgets to maintain a stable tax rate | Operating Costs for Fire Services per \$1,000 assessment | \$17.83 | \$26.62 | \$26.40 | \$26.64 | \$27.10 |
| | | Operating Costs for Rescue Services per \$1,000 assessment | \$14.31 | \$14.67 | \$15.77 | \$16.99 | \$15.07 |
| | Maintain stable tax rate, while providing the highest quality of services possible within the resources available | Structure Fire Responses | 15 | 24 | 7 | 5 | |
| | | Total Fire Calls | NA | 530 | 844 | 780 | |
| | | Patients Transported | 816 | 1,017 | 1,208 | 1,125 | |
| | | Emergency Bills Issued | 750 | 594 | 1,072 | 907 | |

Budget

| Fire | 2020 Actual | 2021 Actual | FY 2022 Budget | FY 2022 Projected | FY 2023 Budget |
|---------------------|--------------------|--------------------|-----------------------|--------------------------|-----------------------|
| Personnel | 614,831 | 684,142 | 641,400 | 719,700 | 721,500 |
| Contracted Services | 92,134 | 72,865 | 108,600 | 97,200 | 112,800 |
| Special Projects | | | | | |
| Supplies | 15,706 | 13,036 | 19,700 | 15,650 | 29,400 |
| Total | 722,671 | 770,043 | 769,700 | 832,550 | 863,700 |

| Rescue | 2020 Actual | 2021 Actual | FY 2022 Budget | FY 2022 Projected | FY 2023 Budget |
|---------------------|--------------------|--------------------|-----------------------|--------------------------|-----------------------|
| Personnel | 365,711 | 338,385 | 397,400 | 210,201 | 392,200 |
| Contracted Services | 45,351 | 44,424 | 57,690 | 50,550 | 69,890 |
| Special Projects | | | | | |
| Supplies | 49,851 | 45,460 | 42,800 | 38,650 | 42,800 |
| Total | 460,913 | 428,269 | 497,890 | 299,401 | 504,890 |

Forecast

| Fire | FY 2023 Budget | FY 2024 Forecast | FY 2025 Forecast | FY 2026 Forecast |
|---------------------|-----------------------|-------------------------|-------------------------|-------------------------|
| Personnel | 721,500 | 738,425 | 758,628 | 779,234 |
| Contracted Services | 112,800 | 109,350 | 109,600 | 109,600 |
| Special Projects | | | | |
| Supplies | 29,400 | 29,750 | 29,750 | 29,750 |
| Total | 863,700 | 877,525 | 897,978 | 918,584 |

| Rescue | FY 2023 Budget | FY 2024 Forecast | FY 2025 Forecast | FY 2026 Forecast |
|---------------------|-----------------------|-------------------------|-------------------------|-------------------------|
| Personnel | 392,200 | 402,005 | 414,065 | 423,382 |
| Contracted Services | 69,890 | 57,690 | 58,190 | 58,190 |
| Special Projects | | | | |
| Supplies | 42,800 | 44,800 | 47,800 | 47,800 |
| Total | 504,890 | 504,495 | 520,055 | 529,372 |

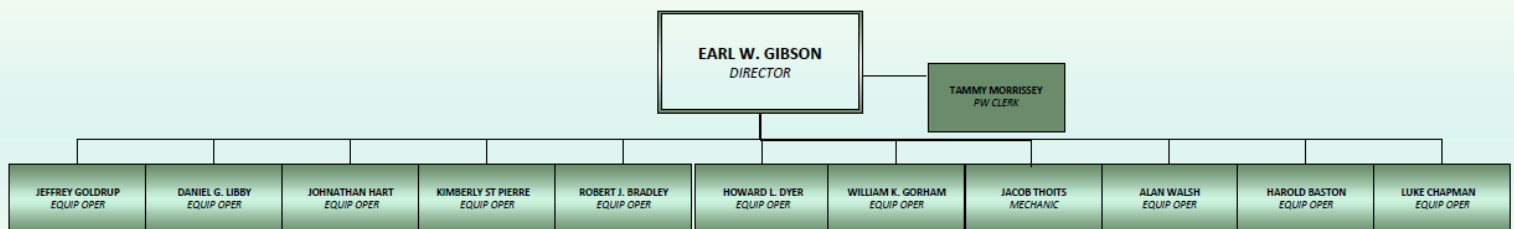
Public Works/Solid Waste

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 2021 and FY 2022

The Public Works Department completed general maintenance on the following roads: Allen Range Road, Pine Street, Webster Road, and continued to Noble Drive to do ditching, removal of winter sand build-up, repairing shoulders & washouts, removal of dead trees, and replacement of driveway culverts as needed. Public Works also cleaned the retention pond on Park Street as well as the pond at Town Hall. The grading of the Town's dirt roads, roadside mowing, sweeping, pavement symbol painting and catch basin cleaning are additional yearly on-going projects for Public Works.

Special Projects: The Public Works Department is also responsible for maintaining the street signs, traffic signals & Town-owned streetlights, as well as setting up elections, the skateboard park and the hanging of the flags & holiday lights in the downtown area.

Wintertime operations resulted in 31 storms: one major event (17" at the end of January) and the rest of the storms being in the 1-5" range, with several turning into icy road events. We did two overnight plus several daytime snow removals in the downtown area to keep our sidewalks, town parking lots and curb-side parking spaces clear of snow & ice.

FY 2023 Goals and Objectives

Public Works has the following Capital Budget project planned for FY2023: the reconstruction of Spar Cove Road. The following roads are planned for pavement overlays, but they would fall under the Operating Budget: Old Flying Point Road and Patterson Wheel Track.

| Historic Staffing Levels-Five-Year Comparison | | | | | | |
|---|---------|---------|---------|---------|---------|---------|
| | FY 2018 | FY 2019 | FY 2020 | FY 2021 | FY 2022 | FY 2023 |
| Public Works | 12.85 | 13.85 | 13.85 | 14.90 | 14.90 | 14.90 |

Performance Measures

| Council Goal: | | Performance Measure: | FY 2017 | FY 2018 | FY 2019 | FY 2020 | FY 2021 |
|---------------------------------------|---|--|------------|------------|------------|------------|------------|
| Public Works Roads Program | 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 | \$61.72 | \$60.87 | \$57.66 | \$57.08 | \$49.35 |
| | | Operating Costs for Town Engineering Services per \$1,000 assessment | \$4.42 | \$4.53 | \$5.06 | \$4.64 | \$4.96 |
| | | Operating Costs for Hunter Rd Field Services per \$1,000 assessment | \$4.45 | \$4.42 | \$4.25 | \$4.49 | \$3.78 |
| | | Average Overtime Dollars Per Driver | \$6,897.22 | \$7,947.77 | \$6,640.02 | \$5,594.36 | \$3,931.90 |
| | Maintain stable tax rate, while providing the highest quality of services possible within the resources available | Inches of Snow Plowed | 107 | 99 | 74 | 66 | 54 |
| | | Yards of Road Salt Used | 1,305 | 1,450 | 1,636 | 1,200 | 1,235 |
| | | Yards of Sand Used | 1,074 | 1,332 | 1,611 | 1,123 | 1,770 |
| | | Gallons of Liquid Calcium Chloride Applied | 17,411 | 19,744 | 21,853 | 16,454 | 16,700 |

Budget

| Public Works General | 2020 Actual | 2021 Actual | FY 2022 Budget | FY 2022 Projected | FY 2023 Budget |
|-----------------------------|--------------------|--------------------|-----------------------|--------------------------|-----------------------|
| Personnel | 639,071 | 687,596 | 778,900 | 673,100 | 829,380 |
| Contracted Services | 175,803 | 176,180 | 192,750 | 188,800 | 208,050 |
| Special Projects | | | | | |
| Supplies | 26,638 | 28,905 | 27,000 | 28,338 | 27,000 |
| Total | 841,512 | 892,682 | 998,650 | 890,238 | 1,064,430 |

| Public Works Summer Roads | 2020 Actual | 2021 Actual | FY 2022 Budget | FY 2022 Projected | FY 2023 Budget |
|----------------------------------|--------------------|--------------------|-----------------------|--------------------------|-----------------------|
| Personnel | - | - | - | - | - |
| Contracted Services | - | - | - | - | - |
| Special Projects | 434,328 | 244,470 | 293,100 | 293,100 | 393,100 |
| Supplies | 129,568 | 131,641 | 139,900 | 140,504 | 141,400 |
| Total | 563,896 | 376,111 | 433,000 | 433,604 | 534,500 |

| Public Works Winter Roads | 2020 Actual | 2021 Actual | FY 2022 Budget | FY 2022 Projected | FY 2023 Budget |
|----------------------------------|--------------------|--------------------|-----------------------|--------------------------|-----------------------|
| Personnel | - | - | - | - | - |
| Contracted Services | - | - | - | - | - |
| Special Projects | - | - | - | - | - |
| Supplies | 136,866 | 113,731 | 171,500 | 169,628 | 181,000 |
| Total | 136,866 | 113,731 | 171,500 | 169,628 | 181,000 |

| Public Works Tree & Park | 2020 Actual | 2021 Actual | FY 2022 Budget | FY 2022 Projected | FY 2023 Budget |
|-------------------------------------|--------------------|--------------------|-----------------------|--------------------------|-----------------------|
| Personnel | - | - | - | - | - |
| Contracted Services | 725 | 8,000 | 8,000 | 8,000 | 8,000 |
| Special Projects | - | - | - | - | - |
| Supplies | 5,687 | 11,627 | 12,000 | 11,800 | 12,000 |
| Total | 6,412 | 19,627 | 20,000 | 19,800 | 20,000 |

| Town Engineer | 2020 Actual | 2021 Actual | FY 2022 Budget | FY 2022 Projected | FY 2023 Budget |
|----------------------|--------------------|--------------------|-----------------------|--------------------------|-----------------------|
| Personnel | 106,617 | 106,552 | 109,300 | 108,500 | 115,300 |
| Contracted Services | 4,948 | 7,521 | 9,500 | 10,000 | 10,000 |
| Special Projects | 14,085 | 26,807 | 31,000 | 30,000 | 35,000 |
| Supplies | 297 | 118 | 300 | 300 | 300 |
| Total | 125,948 | 140,998 | 150,100 | 148,800 | 160,600 |

| HRF Fields Maintenance | 2020 Actual | 2021 Actual | FY 2022 Budget | FY 2022 Projected | FY 2023 Budget |
|-------------------------------|--------------------|--------------------|-----------------------|--------------------------|-----------------------|
| Personnel | | | | | |
| Contracted Services | 121,928 | 107,384 | 124,135 | 122,535 | 126,115 |
| Special Projects | | | | | |
| Supplies | | | | | |
| Total | 121,928 | 107,384 | 124,135 | 122,535 | 126,115 |

| Public Works General | FY 2023 Budget | FY 2024 Forecast | FY 2025 Forecast | FY 2026 Forecast |
|-----------------------------|-----------------------|-------------------------|-------------------------|-------------------------|
| Personnel | 829,380 | 850,115 | 875,618 | 895,319 |
| Contracted Services | 208,050 | 192,950 | 192,950 | 197,950 |
| Special Projects | | | | |
| Supplies | 27,000 | 27,350 | 27,950 | 28,200 |
| Total | 1,064,430 | 1,070,415 | 1,096,518 | 1,121,469 |

| Public Works Summer Roads | FY 2023 Budget | FY 2024 Forecast | FY 2025 Forecast | FY 2026 Forecast |
|----------------------------------|-----------------------|-------------------------|-------------------------|-------------------------|
| Personnel | - | - | - | - |
| Contracted Services | - | - | - | - |
| Special Projects | 393,100 | 443,200 | 443,300 | 493,500 |
| Supplies | 141,400 | 139,900 | 139,900 | 139,900 |
| Total | 534,500 | 583,100 | 583,200 | 633,400 |

| Public Works Winter Roads | FY 2023 Budget | FY 2024 Forecast | FY 2025 Forecast | FY 2026 Forecast |
|----------------------------------|-----------------------|-------------------------|-------------------------|-------------------------|
| Personnel | - | - | - | - |
| Contracted Services | - | - | - | - |
| Special Projects | - | - | - | - |
| Supplies | 181,000 | 173,750 | 175,750 | 178,000 |
| Total | 181,000 | 173,750 | 175,750 | 178,000 |

| Public Works Tree & Park | FY 2023 Budget | FY 2024 Forecast | FY 2025 Forecast | FY 2026 Forecast |
|-------------------------------------|-----------------------|-------------------------|-------------------------|-------------------------|
| Personnel | - | - | - | - |
| Contracted Services | 8,000 | 8,000 | 8,000 | 8,000 |
| Special Projects | - | - | - | - |
| Supplies | 12,000 | 12,000 | 12,000 | 12,000 |
| Total | 20,000 | 20,000 | 20,000 | 20,000 |

| Town Engineer | FY 2023 Budget | FY 2024 Forecast | FY 2025 Forecast | FY 2026 Forecast |
|----------------------|-----------------------|-------------------------|-------------------------|-------------------------|
| Personnel | 115,300 | 118,183 | 121,728 | 124,467 |
| Contracted Services | 10,000 | 9,500 | 9,500 | 9,500 |
| Special Projects | 35,000 | 31,000 | 31,000 | 31,000 |
| Supplies | 300 | 300 | 300 | 300 |
| Total | 160,600 | 158,983 | 162,528 | 165,267 |

| HRF Fields Maintenance | FY 2023 Budget | FY 2024 Forecast | FY 2025 Forecast | FY 2026 Forecast |
|-------------------------------|-----------------------|-------------------------|-------------------------|-------------------------|
| Personnel | | | | |
| Contracted Services | 126,115 | 129,139 | 133,255 | 136,463 |
| Special Projects | | | | |
| Supplies | | | | |
| Total | 126,115 | 129,139 | 133,255 | 136,463 |

Solid Waste and Recycling Center

Department Overview

The Solid Waste/Recycling Department consists of the facility manger, one full-time, and several part-time employees under the supervision of the Town Engineer. The primary role of the department is the operation of the recycling center/transfer station on Hedgehog Mountain Road, and the operation of two 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 2021 and FY 2022

FY 2021 was a busy year at the Transfer Station. During the pandemic, the Transfer Station saw record waste brought to the facility. A third full-time person and an additional part-time Saturday person were hired to help staff manage the influx of material and meet the increased demand.

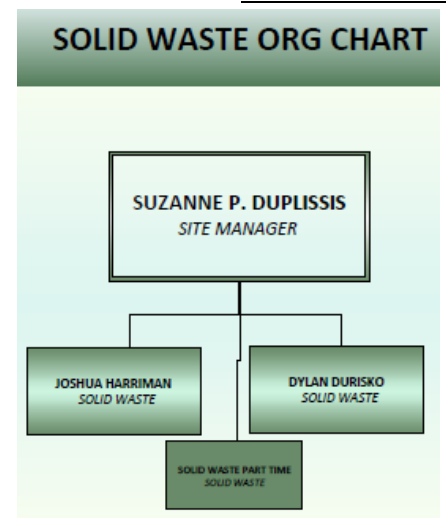
The two garage bay doors on the office/garage building were replaced with walls containing pass through doors and service windows in order to transact sales.

FY 2023 Goals and Objectives

With construction of the walls complete, there remains the need for an exterior awning to protect customers from the weather, a customer platform to accommodate use of the scale service window, as well as a second cash register station. In FY 2023 we hope to meet these needs.

With the proposed replacement of the 20-year-old skid steer with a tractor, the department hopes to be able to salt and sweep like we currently do with the skid steer, but also do the annual mowing of the two landfills as required by the DEP..

Increasing the hours of operation of the Transfer Station is also under consideration and exterior lighting expansion needs to be explored before that can happen to ensure the safety of patrons and staff.



Historic Staffing Levels-Five-Year Comparison

| | FY 2018 | FY 2019 | FY 2020 | FY 2021 | FY 2022 | FY 2023 |
|------------------------------|---------|---------|---------|---------|---------|---------|
| Solid Waste/Recycling | 2.35 | 2.35 | 2.35 | 3.60 | 3.60 | 3.60 |

Performance Measures

| Council Goal: | | Performance Measure: | FY 2017 | FY 2018 | FY 2019 | FY 2020 | FY 2021 |
|-------------------------------|---|---|---------|---------|---------|---------|---------|
| 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 | \$16.99 | \$17.78 | \$17.87 | \$18.72 | \$20.64 |
| | | Tons of Material Recycled in Silver Bullets | 523 | 502 | 445 | 316 | 336 |
| | | Tons of Material Disposed at ecomaine | 1,502 | 1,558 | 1,576 | 1,604 | 1,814 |
| | Maintain stable tax rate, while providing the highest quality of services possible within the resources available | Percent of Waste Recycled | 37 | 30 | 35 | 32 | 32 |
| | | Tons Recycled by Pinetree | 189 | 195 | 194 | 191 | 216 |
| | | Tons of Recyclables Brought to the Recycling Center | 183 | 160 | 206 | 254 | 283 |
| | | Visits to the Recycling Center for Household Clean-Up Week | 771 | 785 | 833 | - | 640 |
| | | Tons of Electronic/Universal Waste Recycled | 13 | 19 | 11 | 15 | 16 |

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

Budget

| Solid Waste/Recycling | 2020 Actual | 2021 Actual | FY 2022 Budget | FY 2022 Projected | FY 2023 Budget |
|------------------------------|--------------------|--------------------|-----------------------|--------------------------|-----------------------|
| Personnel | 123,625 | 125,514 | 151,600 | 129,475 | 152,800 |
| Contracted Services | 373,283 | 443,509 | 388,800 | 392,550 | 426,400 |
| Special Projects | | | | | |
| Supplies | 11,026 | 17,313 | 12,100 | 12,400 | 13,800 |
| Total | 507,934 | 586,336 | 552,500 | 534,425 | 593,000 |

Forecast

| Solid Waste/Recycling | FY 2023 Budget | FY 2024 Forecast | FY 2025 Forecast | FY 2026 Forecast |
|------------------------------|-----------------------|-------------------------|-------------------------|-------------------------|
| Personnel | 152,800 | 164,245 | 168,482 | 171,756 |
| Contracted Services | 426,400 | 388,700 | 398,700 | 399,950 |
| Special Projects | | | | |
| Supplies | 13,800 | 12,100 | 12,100 | 12,100 |
| Total | 593,000 | 565,045 | 579,282 | 583,806 |



Photo Courtesy Chandler Chen



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 \$300,000 in annual camping and entrance fees, and average expenditures are approximately \$275,000 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 \$170,000, and the remaining \$105,000 goes into grounds maintenance, utilities, and other requirements of maintaining a large waterfront Park, campground, and playground.

Major Accomplishments for FY 2021 and FY 2022

The old deck overlooking the water on the back of the Harb cottage boat house was removed and completely reconstructed. Staff worked over the summer to continue to replace picnic tables in the park. An additional 50 were built. Many of the grills in the picnic area were also replaced.

Park staff renovated the bathroom at the farmhouse as well as upgrading plumbing. The park commission put in a lot of time working on upgrading the parks master plan as well as working on designs for a more accessible beach and a better parking layout.

Park staff began the process of constructing a ramp to the beach along with additional handicapped parking in order to make the beach more accessible and compliant.

FY 2023 Goals and Objectives

Many large projects have been put on hold in order to control the parks savings and balance the budget due to the pandemic. The park plans to finish unused space in the farmhouse barn for larger administrative office space. We will continue to replace all the old picnic tables in the park

Performance Measures

| Council Goal: | | Performance Measure: | Calendar Year | | | | |
|---------------|--|----------------------|---------------|--------|--------|--------|------|
| Winslow Park | Be active in maintaining a strong relationship with neighboring municipalities | | 2017 | 2018 | 2019 | 2020 | 2021 |
| | | Family Season Passes | 500 | 516 | 506 | 510 | na |
| | | Daily Visitors | 23,333 | 23,680 | 23,072 | 23,270 | na |

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

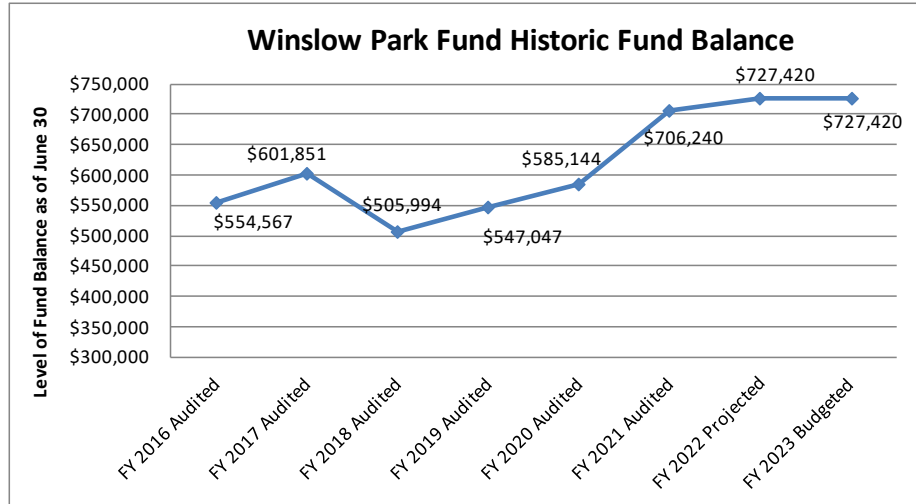
| Winslow Park | | | | | | | | | | |
|------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-------------------|------------------|--|--|
| | FY 2016 Audited | FY 2017 Audited | FY 2018 Audited | FY 2019 Audited | FY 2020 Audited | FY 2021 Audited | FY 2022 Projected | FY 2023 Budgeted | | |
| Beginning Balance | \$ 525,026 | \$ 554,567 | \$ 601,851 | \$ 505,994 | \$ 547,047 | \$ 585,144 | \$ 706,240 | \$ 727,420 | | |
| Revenue | \$ 284,861 | \$ 298,386 | \$ 290,936 | \$ 324,693 | \$ 277,767 | \$ 352,619 | \$ 332,400 | \$ 420,960 | | |
| Expenditures | \$ 255,320 | \$ 251,102 | \$ 386,793 | \$ 283,640 | \$ 239,670 | \$ 231,523 | \$ 311,220 | \$ 420,960 | | |
| Other Sources/(Uses) | | | | | | | | | | |
| Ending Balance | \$ 554,567 | \$ 601,851 | \$ 505,994 | \$ 547,047 | \$ 585,144 | \$ 706,240 | \$ 727,420 | \$ 727,420 | | |
| Change in Fund Balance | \$ 29,541 | \$ 47,284 | \$ (95,857) | \$ 41,053 | \$ 38,097 | \$ 121,096 | \$ 21,180 | \$ - | | |

The Park's historic fund balance is shown from FY 2016 through the June 30th, 2023 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.

| Town of Freeport Summary of Revenues and Expenditures-Winslow Park Fund | | | | | | | | | | |
|--|----------------|----------------|----------------|----------------|-------------------|----------------|--|------------------------|----------|--|
| | Actual FY 2018 | Actual FY 2019 | Actual FY 2020 | Actual FY 2021 | Projected FY 2022 | Budget FY 2023 | | Increase (Decrease) | % Change | |
| Beginning Fund Balance | \$ 601,851 | \$ 505,994 | \$ 547,047 | \$ 585,144 | \$ 706,240 | \$ 727,420 | | \$21,180 | 3.00% | |
| Revenues | | | | | | | | | | |
| Taxes | | | | | | | | | | |
| Licenses, Permits, and Fees | \$ 290,936 | \$ 324,693 | \$ 277,767 | \$ 352,619 | \$ 332,400 | \$ 420,960 | | \$88,560 | 26.64% | |
| Intergovernmental | | | | | | | | | | |
| Charges for Service | | | | | | | | | | |
| Fees and Fines | | | | | | | | | | |
| Unclassified | | | | | | | | | | |
| Investment Earnings | | | | | | | | | | |
| Total Revenues | \$ 290,936 | \$ 324,693 | \$ 277,767 | \$ 352,619 | \$ 332,400 | \$ 420,960 | | \$88,560 | 26.64% | |
| Expenditures | | | | | | | | | | |
| General Government | | | | | | | | | | |
| Public Safety | | | | | | | | | | |
| Public Works | | | | | | | | | | |
| Community Services | \$ 386,793 | \$ 283,640 | \$ 239,670 | \$ 231,523 | \$ 311,220 | \$ 420,960 | | \$109,740 | 35.26% | |
| Education | | | | | | | | | | |
| Insurance and Fringe Benefits | | | | | | | | | | |
| Unclassified | | | | | | | | | | |
| Debt Service | | | | | | | | | | |
| Total Expenditures | \$ 386,793 | \$ 283,640 | \$ 239,670 | \$ 231,523 | \$ 311,220 | \$ 420,960 | | \$109,740 | 35.26% | |
| Other Financing Sources/(Uses) | | | | | | | | | | |
| Change in Fund Balance | \$ (95,857) | \$ 41,053 | \$ 38,097 | \$ 121,096 | \$ 21,180 | \$ - | | | | |
| Ending Fund Balance | \$ 505,994 | \$ 547,047 | \$ 585,144 | \$ 706,240 | \$ 727,420 | \$ 727,420 | | \$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. Also below is the FY 2023 budget as passed by the Town council, and above is a basic revenue and expenditure worksheet showing the changes in fund balance from FY 2016-FY 2023 budget.

While the table above shows the FY 2016-FY 2026 actual (or budget) figures and fund balance computations, the table to the right shows the fund balance computations for the Fund since FY 2016. 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 2022 fund balance is projected to decrease due to revenue declines from the COVID-19 pandemic.



| Winslow Park | 2020 Actual | 2021 Actual | 2022 Projection | 2023 Budget |
|---------------------|----------------|----------------|-----------------|----------------|
| Personnel | 125,726 | 125,744 | 140,120 | 178,740 |
| Contracted Services | 68,333 | 60,674 | 91,000 | 109,220 |
| Special Projects | 26,123 | 24,168 | 53,500 | 107,000 |
| Supplies | 19,488 | 20,937 | 26,600 | 26,000 |
| Total | 239,670 | 231,523 | 311,220 | 420,960 |



*Photo Courtesy
Chandler Chen*

DESTINATION FREEPORT TAX INCREMENT FINANCING DISTRICT FUND



*Deserted Downtown_COVID-19
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 approximately \$260,000 in annual increment, or TIF property tax revenue.

Major Accomplishments for FY 2021 and FY 2022

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 FY 2021 Council appropriated \$75,000 towards beautification of the Town Hall facility. In FY 2022, along with sidewalk repairs in the downtown, Council also agreed to provide the Arts and Cultural Alliance of Freeport (ACAF) with additional funding in the amount of \$75,000 to sustain an arts and cultural center in the downtown district through the pandemic.

FY 2023 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 2023 along with a sidewalk replacement on Main Street and a third installment to the Arts and Cultural Alliance of Freeport for operating support of their performing arts center.

Performance Measures

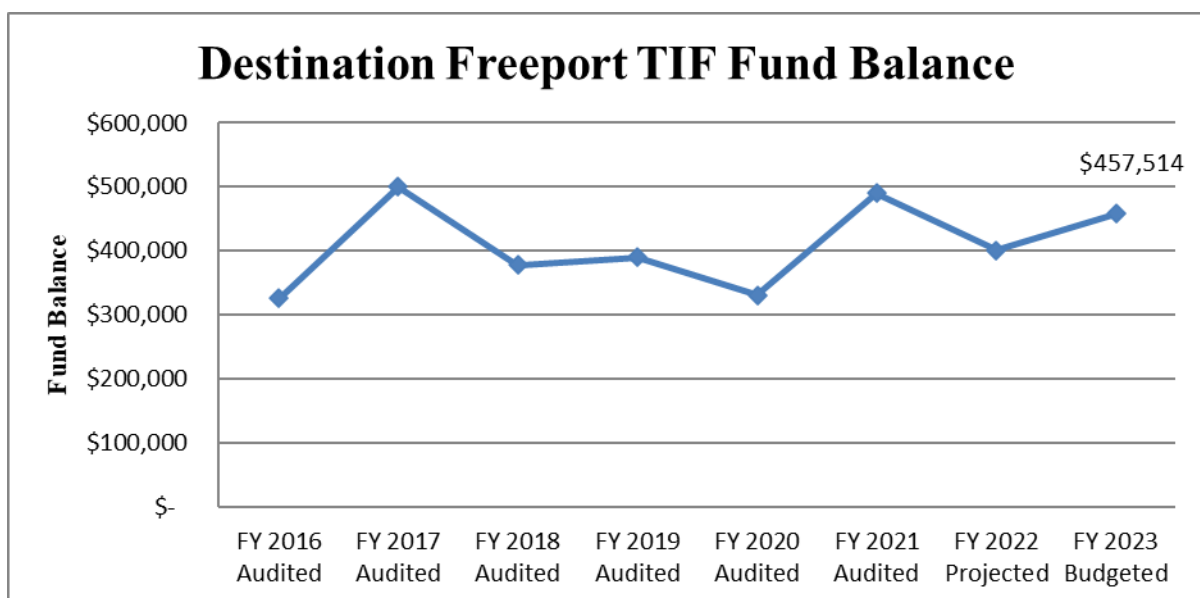
While the Destination Freeport TIF fund increment is used each year to improve the downtown area and promote economic development Town wide, it would not be appropriate to list performance measures for the TIF fund. The fund does not have any dedicated employees, and the economic development agencies 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 May 19th, 2022, and the budget is scheduled to be adopted on June 21st, 2022. The budget includes sidewalk improvements, ACAF funding for the performing arts center, and economic development contributions. 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 2016-FY 2023 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 2023 budget includes a budgeted increase in fund balance of \$57,000; this is due in part to the smaller capital improvements in the fund relative to the tax increment for the upcoming year.

| Destination Freeport TIF Fund | | | | | | | | | |
|-------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-------------------|------------------|--|
| | FY 2016 Audited | FY 2017 Audited | FY 2018 Audited | FY 2019 Audited | FY 2020 Audited | FY 2021 Audited | FY 2022 Projected | FY 2023 Budgeted | |
| Beginning Balance | \$ 202,206 | \$ 326,069 | \$ 499,734 | \$ 377,519 | \$ 389,528 | \$ 330,948 | \$ 490,514 | \$ 400,514 | |
| Revenue | \$ 307,980 | \$ 307,473 | \$ 299,000 | \$ 301,000 | \$ 286,000 | \$ 280,000 | \$ 267,000 | \$ 267,000 | |
| Expenditures | \$ 184,117 | \$ 133,808 | \$ 421,215 | \$ 288,991 | \$ 344,580 | \$ 120,434 | \$ 357,000 | \$ 210,000 | |
| Other Sources/(Uses) | | | | | | | | | |
| Ending Balance | \$ 326,069 | \$ 499,734 | \$ 377,519 | \$ 389,528 | \$ 330,948 | \$ 490,514 | \$ 400,514 | \$ 457,514 | |
| Change in Fund Balance | \$ 123,863 | \$ 173,665 | \$ (122,215) | \$ 12,009 | \$ (58,580) | \$ 159,566 | \$ (90,000) | \$ 57,000 | |

The Destination Freeport TIF District's historic fund balance is shown below; the District generates approximately \$260,000 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 2018 | Actual FY 2019 | Actual FY 2020 | Actual FY 2021 | Projected FY 2022 | Budget FY 2023 | Increase (Decrease) | % Change | |
| Beginning Fund Balance | \$ 499,734 | \$ 377,519 | \$ 389,528 | \$ 330,948 | \$ 490,514 | \$ 400,514 | -\$90,000 | -18.35% | |
| Revenues | | | | | | | | | |
| Taxes | \$ 299,000 | \$ 301,000 | \$ 286,000 | \$ 280,000 | \$ 267,000 | \$ 267,000 | \$0 | 0.00% | |
| Licenses, Permits, and Fees | | | | | | | | | |
| Intergovernmental | | | | | | | | | |
| Charges for Service | | | | | | | | | |
| Fees and Fines | | | | | | | | | |
| Unclassified | | | | | | | | | |
| Investment Earnings | | | | | | | | | |
| Total Revenues | \$ 299,000 | \$ 301,000 | \$ 286,000 | \$ 280,000 | \$ 267,000 | \$ 267,000 | \$0 | 0.00% | |
| Expenditures | | | | | | | | | |
| General Government | | | | | | | | | |
| Public Safety | | | | | | | | | |
| Public Works | | | | | | | | | |
| Community Services | | | | | | | | | |
| Education | | | | | | | | | |
| Insurance and Fringe Benefits | | | | | | | | | |
| Unclassified | \$ 421,215 | \$ 288,991 | \$ 344,580 | \$ 120,434 | \$ 357,000 | \$ 210,000 | -\$147,000 | -41.18% | |
| Debt Service | | | | | | | | | |
| Total Expenditures | \$ 421,215 | \$ 288,991 | \$ 344,580 | \$ 120,434 | \$ 357,000 | \$ 210,000 | -\$147,000 | -41.18% | |
| Other Financing Sources/(Uses) | | | | | | | | | |
| Change in Fund Balance | \$ (122,215) | \$ 12,009 | \$ (58,580) | \$ 159,566 | \$ (90,000) | \$ 57,000 | \$147,000 | | |
| Ending Fund Balance | \$ 377,519 | \$ 389,528 | \$ 330,948 | \$ 490,514 | \$ 400,514 | \$ 457,514 | \$57,000 | 14.23% | |

The next table below shows the Destination Freeport's FY 2023 capital budget for a reference point in addition to the FY 2023-FY 2027 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>FY22</u> <u>Projected</u> | <u>Manager</u> <u>Proposed</u> | <u>Council</u> <u>Approved</u> |
|--|---------------------------------|-----------------------------------|-----------------------------------|
| <u>FY 2023</u> | | | |
| Sidewalk - Main St East Side Depot St to Grove St.. (4500 sq.ft) | 45,000 | 45,000 | 45,000 |
| ACAF Performing Arts Center | - | - | 25,000 |
| Freeport Economic Development Corporation | 115,000 | 115,000 | 140,000 |
| Total FY 2023 | 160,000 | 160,000 | 210,000 |

**DESTINATION TIF VILLAGE IMPROVEMENTS
FY 2023 BUDGET and FIVE-YEAR CAPITAL PROGRAM**

FY 2022 Adopted

| | <u>Manager</u> | <u>Council</u> | <u>Council</u> |
|---|-----------------|---------------------|---------------------|
| | <u>Proposed</u> | <u>Approved CIP</u> | <u>Appropriated</u> |
| <u>FY 2022</u> | | | |
| 1 Sidewalk-Main St. - NW Side, Key Bank to Post Office (4500 sq.ft) | 45,000 | 45,000 | 45,000 |
| 2 Street Sweeper (Shared with PWR- 50%) | 140,000 | 140,000 | 140,000 |
| 3 ACAF Performing Arts Center | - | 75,000 | 75,000 |
| 4 Freeport Economic Development Corporation | 115,000 | 115,000 | 115,000 |
| Total FY 2022 | 300,000 | 375,000 | 375,000 |

FY 2023-2027 Proposed

| | <u>FY22</u> | <u>Manager</u> | <u>Council</u> | <u>Council</u> |
|--|------------------|-----------------|-----------------|---------------------|
| | <u>Projected</u> | <u>Proposed</u> | <u>Approved</u> | <u>Appropriated</u> |
| <u>FY 2023</u> | | | | |
| 1 Sidewalk - Main St East Side Depot St to Grove St.. (4500 sq.ft) | 45,000 | 45,000 | 45,000 | - |
| 2 ACAF Performing Arts Center | - | - | 25,000 | - |
| 3 Freeport Economic Development Corporation | 115,000 | 115,000 | 140,000 | - |
| Total FY 2023 | 160,000 | 160,000 | 210,000 | - |

FY 2024

| | | | |
|---|---------|---------|---|
| 1 Sidewalk - Park St. from Bow St. to Hilton (4500 sq.ft) | 45,000 | 45,000 | - |
| 2 Freeport Economic Development Corporation | 115,000 | 147,888 | - |
| Total FY 2024 | 160,000 | 192,888 | - |

FY 2025

| | | | |
|--|---------|---------|---|
| 1 Sidewalk - Bow St. North Side Park St. to Rail Road Track (4500 sq.ft) | 45,000 | 45,000 | - |
| 2 Freeport Economic Development Corporation | 115,000 | 152,325 | - |
| Total FY 2025 | 160,000 | 197,325 | - |

FY 2026

| | | | |
|--|---------|---------|---|
| 1 Sidewalk Improvement Reserve | 45,000 | 45,000 | - |
| 2 Snowblower Replacement (Shared with PWR - 50%) | 70,000 | 70,000 | - |
| 3 Freeport Economic Development Corporation | 115,000 | 156,895 | - |
| Total FY 2026 | 230,000 | 271,895 | - |

FY 2027

| | | | |
|---|---------|---------|---|
| 1 Sidewalk Improvement Reserve | 100,000 | 100,000 | - |
| 2 Sidewalk Plow #2 - Shared with PWR | 100,000 | 100,000 | - |
| 2 Freeport Economic Development Corporation | 115,000 | 161,602 | - |
| Total FY 2027 | 315,000 | 361,602 | - |

TIF Funds Available:

| | |
|-----------------------------|--------------|
| Unobligated Balance 6/30/21 | \$ 490,514 |
| Property Taxes Raised FY22 | \$ 267,000 |
| Outstanding Projects | \$ (380,000) |
| Economic Development | \$ (115,000) |
| Available 07/01/2022 | \$ 262,514 |

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 fifteen 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 2021 and FY 2022

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 2021 and FY 2022 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. The tough decision was made to cease Ambulance Billing Services that were provided in house and is now handled by Comstar.

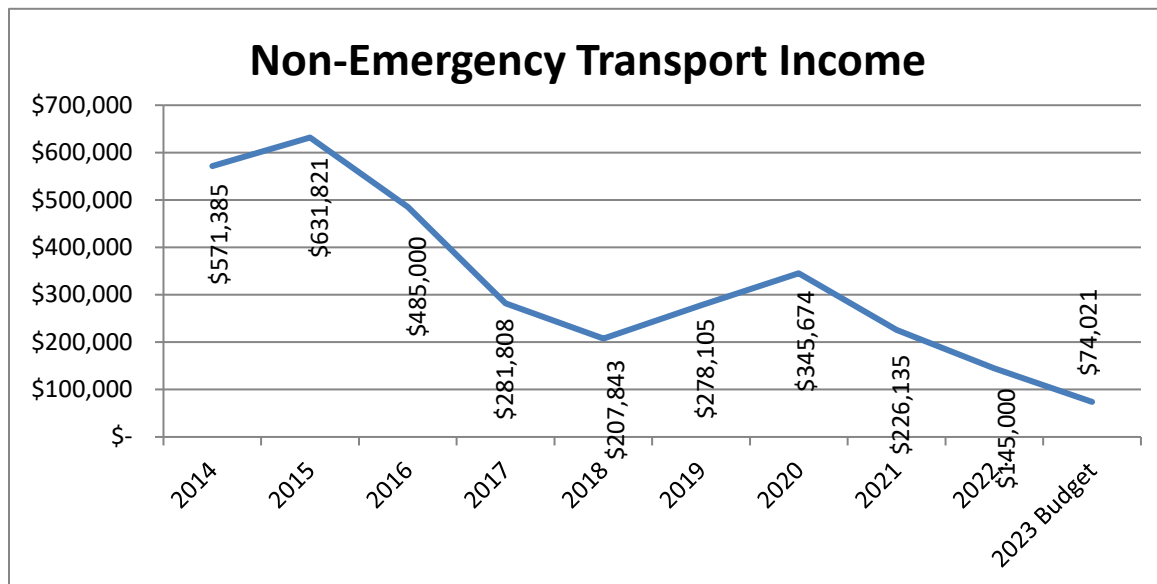
FY 2023 Goals and Objectives

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, with the goal to have Fire and Rescue absorb the NET program completely within two years.

Budget

| NET Program | 2020 Actual | 2021 Actual | FY 2022 Projection | FY 2023 Budget |
|---------------------|--------------------|--------------------|---------------------------|-----------------------|
| Personnel | 213,971 | 188,598 | 89,080 | 64,600 |
| Contracted Services | 13,586 | 7,573 | 2,600 | 3,000 |
| Special Projects | 6,421 | 6,421 | 6,421 | 6,421 |
| Supplies | 946 | - | - | - |
| Total | 234,923 | 202,591 | 98,101 | 74,021 |



| NET Fund | | | | | | | | | |
|------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-------------------|------------------|--|
| | FY 2016 Audited | FY 2017 Audited | FY 2018 Audited | FY 2019 Audited | FY 2020 Audited | FY 2021 Audited | FY 2022 Projected | FY 2023 Budgeted | |
| Beginning Balance | \$ 203,718 | \$ (256,621) | \$ (225,681) | \$ (237,513) | \$ (180,812) | \$ (70,062) | \$ (46,518) | \$ 381 | |
| Revenue | \$ 256,294 | \$ 281,808 | \$ 207,843 | \$ 278,108 | \$ 345,673 | \$ 226,136 | \$ 145,000 | \$ 74,021 | |
| Expenditures | \$ 666,633 | \$ 250,868 | \$ 219,675 | \$ 221,407 | \$ 234,923 | \$ 202,592 | \$ 98,101 | \$ 74,021 | |
| Other Sources/(Uses) | \$ (50,000) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| Ending Balance | \$ (256,621) | \$ (225,681) | \$ (237,513) | \$ (180,812) | \$ (70,062) | \$ (46,518) | \$ 381 | \$ 381 | |
| Change in Fund Balance | \$ (460,339) | \$ 30,940 | \$ (11,832) | \$ 56,701 | \$ 110,750 | \$ 23,544 | \$ 46,899 | \$ - | |

| Town of Freeport Summary of Revenues and Expenses-Nonemergency Transport Fund | | | | | | | | | | |
|--|----------------|----------------|----------------|----------------|-------------------|----------------|--|------------------------|----------|--|
| | Actual FY 2018 | Actual FY 2019 | Actual FY 2020 | Actual FY 2021 | Projected FY 2022 | Budget FY 2023 | | Increase (Decrease) | % Change | |
| Beginning Net Assets | \$ (225,681) | \$ (237,513) | \$ (180,812) | \$ (70,062) | \$ (46,518) | \$ 381 | | \$ 46,899 | -100.82% | |
| Revenues | | | | | | | | | | |
| Taxes | | | | | | | | | | |
| Licenses, Permits, and Fees | | | | | | | | | | |
| Intergovernmental | | | | | | | | | | |
| Charges for Service | \$ 207,843 | \$ 278,108 | \$ 345,673 | \$ 226,136 | \$ 145,000 | \$ 74,021 | | \$ (70,979) | -48.95% | |
| Fees and Fines | | | | | | | | | | |
| Unclassified | | | | | | | | | | |
| Investment Earnings | | | | | | | | | | |
| Total Revenues | \$ 207,843 | \$ 278,108 | \$ 345,673 | \$ 226,136 | \$ 145,000 | \$ 74,021 | | \$ (70,979) | -48.95% | |
| Expenditures | | | | | | | | | | |
| General Government | | | | | | | | | | |
| Public Safety | \$ 219,675 | \$ 221,407 | \$ 234,923 | \$ 202,592 | \$ 98,101 | \$ 74,021 | | \$ (24,080) | -24.55% | |
| Public Works | | | | | | | | | | |
| Community Services | | | | | | | | | | |
| Education | | | | | | | | | | |
| Insurance and Fringe Benefits | | | | | | | | | | |
| Unclassified | | | | | | | | | | |
| Debt Service | | | | | | | | | | |
| Total Expenditures | \$ 219,675 | \$ 221,407 | \$ 234,923 | \$ 202,592 | \$ 98,101 | \$ 74,021 | | \$ (24,080) | -24.55% | |
| Other Financing Sources/(Uses) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | | | | |
| Change in Net Assets | \$ (11,832) | \$ 56,701 | \$ 110,750 | \$ 23,544 | \$ 46,899 | \$ - | | | | |
| Ending Net Assets | \$ (237,513) | \$ (180,812) | \$ (70,062) | \$ (46,518) | \$ 381 | \$ 381 | | \$ - | | |



THE CAPITAL PROJECTS FUND

This is a photo of the Town's current Street Sweeper. It was scheduled for replacement in the FY 2022 Capital Plan.

Photo Courtesy Town Staff

The Capital Projects Fund

Fund Overview

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

| Town of Freeport | | | | | | | | | |
|---|----------------|----------------|----------------|----------------|-------------------|----------------|--|--|--|
| Summary of Revenues and Expenditures-Capital Projects Fund | | | | | | | | | |
| | Actual FY 2018 | Actual FY 2019 | Actual FY 2020 | Actual FY 2021 | Projected FY 2022 | Budget FY 2023 | | | |
| Beginning Fund Balance | \$ 4,251,387 | \$ 3,994,306 | \$ 3,735,144 | \$ 5,153,144 | \$ 4,721,830 | \$ 4,721,830 | | | |
| Revenues | | | | | | | | | |
| Taxes | | | | | | | | | |
| Licenses, Permits, and Fees | | | | | | | | | |
| Intergovernmental | | | | | | | | | |
| Charges for Service | | | | | | | | | |
| Fees and Fines | | | | | | | | | |
| Unclassified | \$ 190,322 | \$ 228,482 | \$ 21,373 | \$ 104,677 | \$ - | \$ - | | | |
| Investment Earnings | | | | | | | | | |
| Total Revenues | \$ 190,322 | \$ 228,482 | \$ 21,373 | \$ 104,677 | \$ - | \$ - | | | |
| Expenditures | | | | | | | | | |
| General Government | | | | | | | | | |
| Public Safety | | | | | | | | | |
| Public Works | | | | | | | | | |
| Community Services | | | | | | | | | |
| Education | | | | | | | | | |
| Insurance and Fringe Benefits | | | | | | | | | |
| Unclassified | | | | | | | | | |
| Capital Outlay | \$ 1,772,437 | \$ 1,455,369 | \$ 682,396 | \$ 1,403,960 | \$ 1,247,000 | \$ 1,425,000 | | | |
| Debt Service | | | | | | | | | |
| Total Expenditures | \$ 1,772,437 | \$ 1,455,369 | \$ 682,396 | \$ 1,403,960 | \$ 1,247,000 | \$ 1,425,000 | | | |
| Other Financing Sources/(Uses) | \$ 1,325,034 | \$ 967,725 | \$ 2,079,023 | \$ 867,969 | \$ 1,247,000 | \$ 1,425,000 | | | |
| Change in Fund Balance | \$ (257,081) | \$ (259,162) | \$ 1,418,000 | \$ (431,314) | \$ - | \$ - | | | |
| Ending Fund Balance | \$ 3,994,306 | \$ 3,735,144 | \$ 5,153,144 | \$ 4,721,830 | \$ 4,721,830 | \$ 4,721,830 | | | |

| Capital Projects Fund | | | | | | | | | | |
|------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-------------------|------------------|--|--|
| | FY 2016 Audited | FY 2017 Audited | FY 2018 Audited | FY 2019 Audited | FY 2020 Audited | FY 2021 Audited | FY 2022 Projected | FY 2023 Budgeted | | |
| Beginning Balance | \$ 4,257,562 | \$ 3,444,500 | \$ 4,251,387 | \$ 3,994,306 | \$ 3,735,144 | \$ 5,153,144 | \$ 4,721,830 | \$ 4,721,830 | | |
| Revenue | \$ 530,292 | \$ 59,466 | \$ 190,322 | \$ 228,482 | \$ 21,373 | \$ 104,677 | \$ - | \$ - | | |
| Expenditures | \$ 2,745,956 | \$ 907,179 | \$ 1,772,437 | \$ 1,455,369 | \$ 682,396 | \$ 1,403,960 | \$ 1,247,000 | \$ 1,425,000 | | |
| Other Sources/(Uses) | \$ 1,402,602 | \$ 1,654,600 | \$ 1,325,034 | \$ 967,725 | \$ 2,079,023 | \$ 867,969 | \$ 1,247,000 | \$ 1,425,000 | | |
| Ending Balance | \$ 3,444,500 | \$ 4,251,387 | \$ 3,994,306 | \$ 3,735,144 | \$ 5,153,144 | \$ 4,721,830 | \$ 4,721,830 | \$ 4,721,830 | | |
| Change in Fund Balance | \$ (813,062) | \$ 806,887 | \$ (257,081) | \$ (259,162) | \$ 1,418,000 | \$ (431,314) | \$ - | \$ - | | |

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 35 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 went through a public process to occupy the space, entering into a short-term agreement with the Maine Organic Farmers and Gardeners Association to provide them with a retail storefront for Common Ground Country Fair merchandise all year round. This agreement, as anticipated, offers significantly less revenue to the Town and was entered into more for public interest. 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 6/30/2021 reserve balances' benchmarks are the sum of the FY 2023-FY 2027 five-year and FY 2023-FY 2043 replacement schedule. The reason for this is that the financial statements for FY 2021 are released in December (or soon thereafter) of 2021; the FY 2022 capital budgeting season begins in March and April of 2022. Benchmarks are listed to the right and compared with the FY 2023 adopted capital budget:

| Town of Freeport Reserve Funds Draft Reserve Balances 12/31/2021 For Funds Used in the Capital Planning Process | |
|---|-----------|
| Police | 355,648 |
| Fire | 452,623 |
| Rescue | 893,021 |
| Public Works | 989,995 |
| Solid Waste | 40,835 |
| Comprehensive Town Improvements | 1,986,792 |
| Municipal Facilities | 1,193,152 |
| Cable | 228,992 |
| Other | 39,012 |

Major Projects from the Last Five Years

The FY 2022 capital budget was 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 2023 program reflects a conservative increase in comparison to prior year at just over \$1.4 million.

| Capital Projects Fund - Historic Budgets for Comparison to FY 2023 | | | | | | | |
|--|--------------------|--------------------|--------------------|-------------------|---------------------|--------------------|--------------------|
| Department | FY 2017 | FY 2018 | FY 2019 | FY 2020 | FY 2021 | FY 2022 | FY 2023 |
| Police | \$ 155,400 | \$ 147,000 | \$ 48,000 | \$ 110,000 | \$ 100,000 | \$ 62,000 | 100,000 |
| Fire | \$ 95,000 | \$ - | \$ 67,000 | \$ - | \$ 908,000 | \$ - | 137,000 |
| Rescue | \$ 110,000 | \$ - | \$ 20,000 | \$ 285,000 | \$ 63,000 | \$ 60,000 | 19,000 |
| Public Works | \$ 221,000 | \$ 115,000 | \$ 240,000 | \$ 150,000 | \$ 80,000 | \$ 140,000 | 190,000 |
| Solid Waste | \$ - | \$ 50,000 | \$ 15,000 | \$ 17,000 | \$ 155,000 | \$ 67,500 | 70,000 |
| Comprehensive Town Improvements | \$ 570,000 | \$ 1,064,500 | \$ 425,000 | \$ 236,000 | \$ 755,000 | \$ 630,000 | 375,000 |
| Municipal Facilities | \$ 221,200 | \$ 345,500 | \$ 330,500 | \$ 83,550 | \$ 138,900 | \$ 88,500 | 460,000 |
| Cable | \$ 35,000 | \$ 132,600 | \$ 4,000 | \$ 58,600 | \$ 24,000 | \$ 24,000 | 24,000 |
| Other | \$ 5,000 | \$ - | \$ - | \$ 27,575 | \$ 150,000 | \$ 175,000 | 50,000 |
| Total | \$1,412,600 | \$1,854,600 | \$1,149,500 | \$ 967,725 | \$ 2,373,900 | \$1,247,000 | \$1,425,000 |

Among the large projects in recent years include the FY 2017 appropriation to 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 saw some financial relief on the reserves as major road projects were deferred to the FY 2021 capital plan. The FY 2021 capital budget included the appropriation of \$800,000 for a new fire apparatus, along with \$440,000 for a reconstruction of Grant Road and \$290,000 for Cousin’s River Bridge work to create a Bike/Pedestrian connector. For FY 2022, road projects continued with the rebuild of Spar Cove Road for \$450,000 along with the purchase of a new street sweeper for Public Works at \$140,000 that is shared with the TIF District.

FY 2023 Goals and Objectives

Each project scheduled for FY 2023 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.

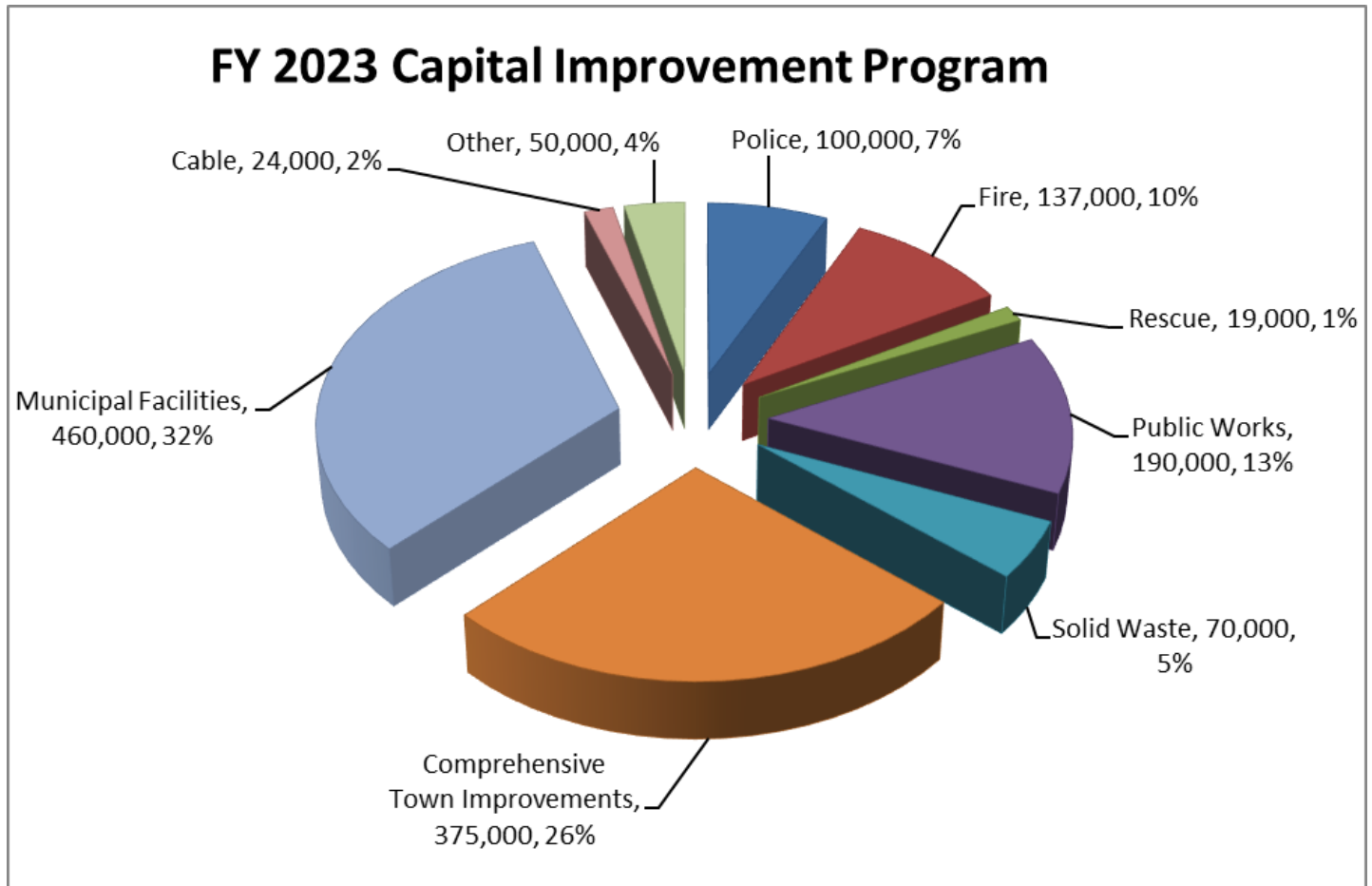
Budget

The FY 2023 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 2023 Capital Program**

| | FY 2022 | FY 2023 | | Funding Source | | | | |
|--------------------------|-----------------------------|-----------------------------|-----------------------------|------------------|-------------|-------------------------|----------------|--------------|
| | <u>Council Approved</u> | <u>Manager Proposed</u> | <u>Council Approved</u> | <u>Reserve</u> | <u>Bond</u> | <u>Fund Balance</u> | <u>TIF</u> | <u>Other</u> |
| Police | 62,000 | 100,000 | 100,000 | 100,000 | | | | |
| Fire | - | 137,000 | 137,000 | 137,000 | | | | |
| Rescue | 60,000 | 19,000 | 19,000 | 19,000 | | | | |
| Public Works | 140,000 | 190,000 | 190,000 | 190,000 | | | | |
| Solid Waste | 67,500 | 70,000 | 70,000 | 70,000 | | | | |
| Comprehensive Town Imp. | 630,000 | 375,000 | 375,000 | 375,000 | | | | |
| Municipal Facilities | 88,500 | 440,000 | 460,000 | 460,000 | | | | |
| Cable | 24,000 | 24,000 | 24,000 | 24,000 | | | | |
| Other | 175,000 | 50,000 | 50,000 | 50,000 | | | | |
| Destination Freeport TIF | 375,000 | 160,000 | 210,000 | - | | | 210,000 | |
| Concord Gully Brook TIF | - | - | - | - | | | - | |
| Total | 1,622,000 | 1,565,000 | 1,635,000 | 1,425,000 | - | - | 210,000 | - |

The detail of each department's capital plan is listed below; the article number is used as a reference for the Town Council during the deliberation and adoption process. The capital plan is discussed and finally adopted by article. The pie chart below shows each article and its percentage of the total FY 2023 capital budget. This gives the Town Council and public the ability to put each department's request into perspective relative to the other FY 2023 improvements and projects. The tables and charts below show each department's five-year capital plan (FY 2023-FY 2027) plus the amount of each FY 2023 budget in relation to the December 31st, 2021 as used as a "draft" reserve balance from which the funds will be transferred for expenditure.



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

Article 1-Police Department Capital Improvement Plan and Appropriation

The Police Department's FY 2022 appropriation is listed below for the Town Council's point of reference; the FY 2023-FY 2027 capital improvements program was adopted on May 19th; the FY 2023 appropriation will be made on June 21st along with all other capital appropriations and the operating budget.

POLICE DEPARTMENT ARTICLE I

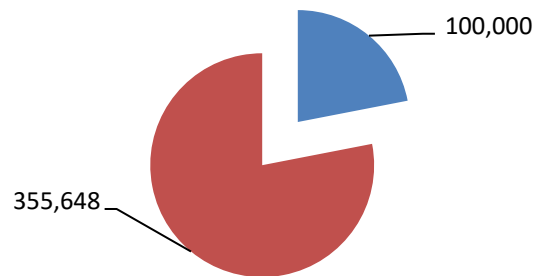
| FY 2022 Adopted | | Department | Manager | Council |
|----------------------------------|--|-------------------|-----------------|---------------------|
| | | <u>Proposed</u> | <u>Proposed</u> | <u>Adopted</u> |
| <u>FY 2022</u> | | | | |
| 1 | New Patrol SUV and Changeover Equipment | 50,000 | 50,000 | 50,000 |
| 2 | K9 Recruitment & Training | 12,000 | 12,000 | 12,000 |
| Total FY 2022 | | 62,000 | 62,000 | 62,000 |
| FY 2023-2027 Proposed | | | | |
| | | <u>FY22</u> | <u>Manager</u> | <u>Council</u> |
| | | <u>Projection</u> | <u>Proposed</u> | <u>Approved</u> |
| | | | | <u>Council</u> |
| | | | | <u>Appropriated</u> |
| <u>FY 2023</u> | | | | |
| 1 | New Patrol SUV and Changeover Equipment (2) | 50,000 | 100,000 | 100,000 |
| 2 | HarborMaster Boat MOVED TO FY24 | 120,000 | - | - |
| Total FY 2023 | | 170,000 | 100,000 | 100,000 |
| <u>FY 2024</u> | | | | |
| 1 | New Patrol SUV and Changeover Equipment | 50,000 | 50,000 | - |
| 2 | Taser Replacement | 15,000 | 15,000 | - |
| 3 | HarborMaster Boat | 150,000 | 150,000 | - |
| Total FY 2024 | | 215,000 | 215,000 | - |
| <u>FY 2025</u> | | | | |
| 1 | Audio Recording Equipment | 24,000 | 24,000 | - |
| 2 | Bullet Proof Vests (5 Year Replacement Plan) | 20,000 | 20,000 | - |
| 3 | Audio/Video Car Cameras | 30,000 | 30,000 | - |
| 4 | New Patrol SUV and Changeover Equipment | 55,000 | 55,000 | - |
| Total FY 2025 | | 129,000 | 129,000 | - |
| <u>FY 2026</u> | | | | |
| 1 | New Patrol SUV and Changeover Equipment | 55,000 | 55,000 | - |
| Total FY 2026 | | 55,000 | 55,000 | - |
| <u>FY 2027</u> | | | | |
| 1 | New Patrol SUV and Changeover Equipment (2) | 110,000 | 110,000 | - |
| Total FY 2027 | | 110,000 | 110,000 | - |
| 12/31/2021 Reserve Balances | | 355,648 | | |

The projects authorized and subsequently approved by the Town Council is the purchase of two new patrol vehicle and the changeover equipment. The HaborMaster boat was deferred to FY 2024.

New Patrol SUV & Changeover

Equipment: Staff is recommending replacing two front-line patrol cruisers. Currently, the fleet is down to one functional marked police car. The older units are experiencing increased maintenance costs/downtime and our newest Hybrid SUV is down with significant electrical issues. Typically, every 5 years the request is increased to two vehicles to help alleviate these situations and prevent them from producing significant down time. 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 \$100,000.

Police Capital Expenditures from Reserves vs Total Reserve



Article 2- Fire Department Capital Improvement Plan and Appropriation

The Fire Department's FY 2022 appropriation is listed below for the Town Council's point of reference; the FY 2023-FY 2027 capital improvements program was adopted on May 19th; the FY 2023 appropriation will be made on June 21st along with all other capital appropriations and the operating budget.

FIRE DEPARTMENT ARTICLE II

FY 2022 Adopted

| | Department <u>Proposed</u> | Manager <u>Proposed</u> | Council <u>Adopted</u> |
|---|-------------------------------|----------------------------|---------------------------|
| <u>FY 2022</u> | | | |
| 1 No Capital Purchases Requested At This Time | - | - | - |
| Total FY 2022 | - | - | - |

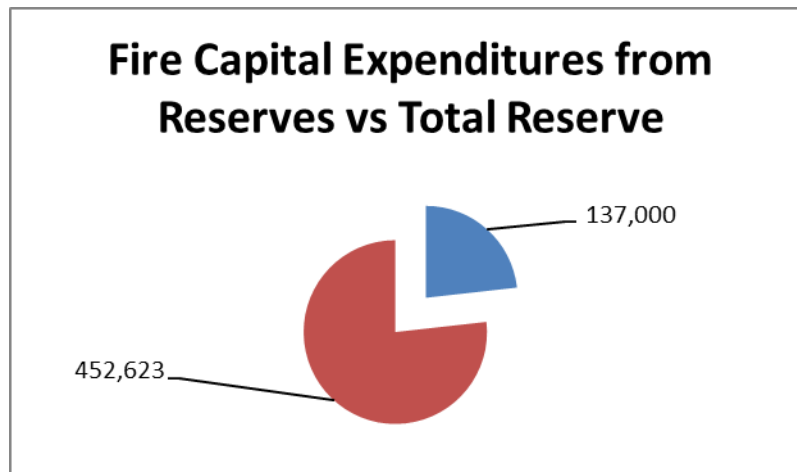
FY 2023-2027 Proposed

| | <u>FY22</u> <u>Projection</u> | <u>Manager</u> <u>Proposed</u> | <u>Council</u> <u>Approved</u> | <u>Council</u> <u>Appropriated</u> |
|---|----------------------------------|-----------------------------------|-----------------------------------|---------------------------------------|
| <u>FY 2023</u> | | | | |
| 1 SCBA Bottle Replacement | 56,000 | 77,000 | 77,000 | - |
| 2 SCBA Fill Station | - | 60,000 | 60,000 | - |
| Total FY 2023 | 56,000 | 137,000 | 137,000 | - |
| <u>FY 2024</u> | | | | |
| 1 Positive Pressure Fans | | 12,000 | 12,000 | - |
| Total FY 2024 | | 12,000 | 12,000 | - |
| <u>FY 2025</u> | | | | |
| 1 No Capital Purchases Requested At This Time | | - | - | - |
| Total FY 2025 | | - | - | - |
| <u>FY 2026</u> | | | | |
| 1 Ladder 1 Replacement | | 1,250,000 | 1,250,000 | - |
| Total FY 2026 | | 1,250,000 | 1,250,000 | - |
| <u>FY 2027</u> | | | | |
| 1 No Capital Purchases Requested At This Time | | - | - | - |
| Total FY 2027 | | - | - | - |
| 12/31/2021 Reserve Balances | | 452,623 | | |

The Fire Department's capital budget has the addition of Self-Contained Breathing Apparatus (SCBA) Bottle Replacements and correlating fill station.

SCBA Bottle Replacement: Staff is recommending the replacement of 70 Self-Contained Breathing Apparatus (SCBA) units. These units are used on a majority of the fire calls where oxygen is displaced. SCBA cylinder replacement is regulated by Federal DOT and the standard for replacement is 15 years. The last replacement of the SCBA units occurred in 2008. The total request is \$77,000

SCBA Fill Station: Staff is recommending the replacement and installation of an SCBA Fill Station. A fill station accommodates the filling of the SCBA cylinders following an incident or training and allows the department to maintain a "ready state". The current fill station unit is experiencing ongoing repair issues that are not easily corrected. The current fill station was installed in 2008 and is 15 years old. This is a frequently used piece of equipment and the department is presently having to rely on our neighboring communities to fill our SCBA cylinders. The total request is \$60,000



Article 3- Rescue Department Capital Improvement Plan and Appropriation

The Rescue Department's FY 2022 appropriation is listed below for the Town Council's point of reference; the FY 2023-FY 2027 capital improvements program was adopted on May 19th; the FY 2023 appropriation will be made on June 21st along with all other capital appropriations and the operating budget.

RESCUE UNIT ARTICLE III

FY 2022 Adopted

| | Department <u>Proposed</u> | Manager <u>Proposed</u> | Council <u>Adopted</u> |
|--------------------------------------|-------------------------------|----------------------------|---------------------------|
| <u>FY 2022</u> | | | |
| 1 Powerload Stretcher System Install | 60,000 | 60,000 | 60,000 |
| Total FY 2022 | 60,000 | 60,000 | 60,000 |

FY 2023-2027 Proposed

| | <u>FY22 Projection</u> | <u>Manager Proposed</u> | <u>Council Approved</u> | <u>Council Appropriated</u> |
|---|----------------------------|-----------------------------|-----------------------------|---------------------------------|
| <u>FY 2023</u> | | | | |
| 1 Computer Aided Dispatch Units for Apparatus | - | 19,000 | 19,000 | - |
| Total FY 2023 | - | 19,000 | 19,000 | - |

| | | | | |
|---|--|---------|---------|---|
| <u>FY 2024</u> | | | | |
| 1 Rescue Replacement (2014) - Rescue 3 | | 325,000 | 325,000 | - |
| 2 A/V Equipment for Training (FD/Rescue/PD) | | 30,000 | 30,000 | - |
| FY 2024 | | 355,000 | 355,000 | - |

| | | | | |
|--|--|---------|---------|---|
| <u>FY 2025</u> | | | | |
| 1 Rescue Equipment - Cardiac Monitor Replacement | | 150,000 | 150,000 | - |
| FY 2025 | | 150,000 | 150,000 | - |

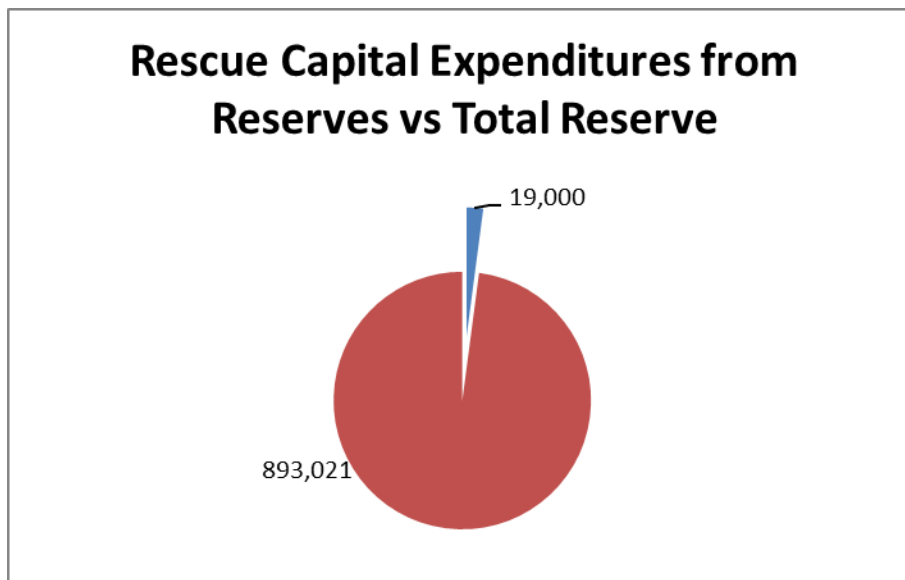
| | | | | |
|--|--|---------|---------|---|
| <u>FY 2026</u> | | | | |
| 1 Rescue Replacement (2016) - Rescue 1 | | 350,000 | 350,000 | - |
| FY 2026 | | 350,000 | 350,000 | - |

| | | | | |
|---|--|---|---|---|
| <u>FY 2027</u> | | | | |
| 1 No Capital Purchases Requested At This Time | | - | - | - |
| FY 2027 | | - | - | - |

| | |
|-----------------------------|---------|
| 12/31/2021 Reserve Balances | 893,021 |
|-----------------------------|---------|

The Rescue Department's budget includes the addition of computer aided dispatch units for each apparatus.

Computer Aided Dispatch Units: Staff is recommending the purchase and installation of a computer aided dispatch program and related hardware in department apparatus. This system is cloud based and operates on tablets where the detailed information about a call that is dispatched from Brunswick is displayed. This service also contains information such as the closest water source, key lock boxes, any special attention issues, as well as a mapping function. With the purchase and installation of this service, the department would be able to link in with our neighboring communities of Brunswick, Bath and Topsham on mutual aid calls. The total request is \$19,000



Article 4- Public Works Department Capital Improvement Plan and Appropriation

The Public Works Department's FY 2022 appropriation is listed below for the Town Council's point of reference; the FY 2023-FY 2027 capital improvements program was adopted on May 19th; the FY 2023 appropriation will be made on June 21st along with all other capital appropriations and the operating budget.

PUBLIC WORKS ARTICLE IV

FY 2022 Adopted

| | Department <u>Proposed</u> | Manager <u>Proposed</u> | Council <u>Adopted</u> |
|--|-------------------------------|----------------------------|---------------------------|
| <u>FY 2022</u> | | | |
| 1 Street Sweeper (Shared with TIF - 50%) | 140,000 | 140,000 | 140,000 |
| Total FY 2022 | 140,000 | 140,000 | 140,000 |

FY 2023-2027 Proposed

| | <u>FY22 Projection</u> | <u>Manager Proposed</u> | <u>Council Approved</u> | <u>Council Appropriated</u> |
|--|----------------------------|-----------------------------|-----------------------------|---------------------------------|
| <u>FY 2023</u> | | | | |
| 1 Truck Chassis Replacement (Single Axle), Plow & Wing (Truck 6) | 215,000 | 190,000 | 190,000 | - |
| Total FY 2023 | 215,000 | 190,000 | 190,000 | - |

FY 2024

| | | | |
|--|---------|---------|---|
| 1 Truck Chassis Replacement (Single Axle), Plow & Wing (Truck 4) | 225,000 | 225,000 | - |
| 2 Forklift Replacement | 25,000 | 25,000 | - |
| Total FY 2024 | 250,000 | 250,000 | - |

FY 2025

| | | | |
|--|---------|---------|---|
| 1 Truck Chassis Replacement (Dual Axle), Plow & Wing (Truck 7) | 195,000 | 195,000 | - |
| 2 Wood Chipper Replacement | 40,000 | 40,000 | - |
| Total FY 2025 | 235,000 | 235,000 | - |

FY 2026

| | | | |
|--|---------|---------|---|
| 1 Pickup Crew Cab & Plow Replacement (Truck 8) | 55,000 | 55,000 | - |
| 2 Snowblower Replacement (Shared with TIF - 50%) | 70,000 | 70,000 | - |
| Total FY 2026 | 125,000 | 125,000 | - |

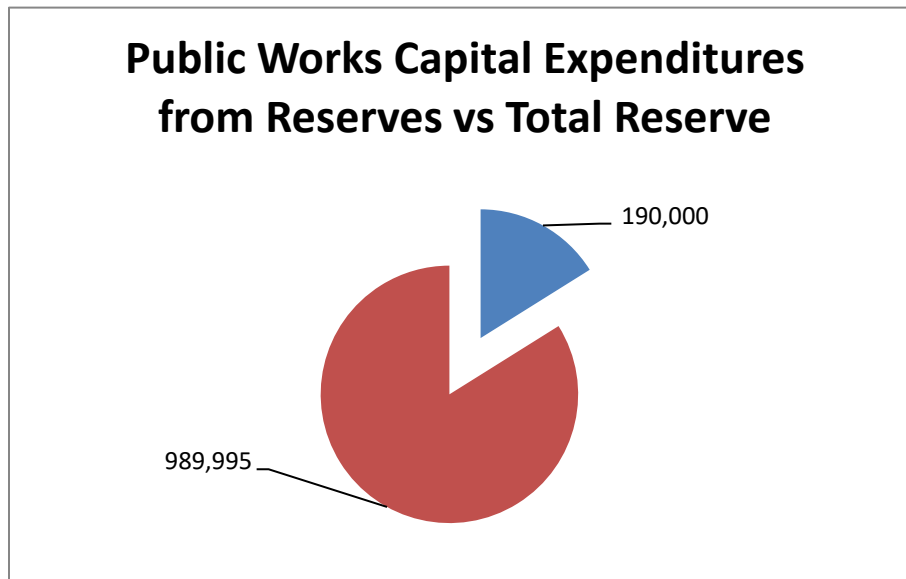
FY 2027

| | | | |
|--|---------|---------|---|
| 1 Pickup Crew Cab & Plow Replacement (Truck 1) | 60,000 | 60,000 | - |
| 2 One Ton Dump Truck & Plow Replacement (Truck 15) | 55,000 | 55,000 | - |
| 3 Sidewalk Plow #2 - Shared with TIF | 100,000 | 100,000 | - |
| Total FY 2027 | 215,000 | 215,000 | - |

| | |
|-----------------------------|---------|
| 12/31/2021 Reserve Balances | 989,995 |
|-----------------------------|---------|

The Public Works Department budget includes the replacement of the Town's Truck 6 Chassis.

Truck Chassis Replacement (Truck 6): Staff is recommending moving up the replacement of Truck 6 from FY24 and swapping with Truck 4 that was originally scheduled to be replaced in FY23. Truck 6 has experienced increased repair costs over the last year and Staff feels this move is in the best interest of the Town. The total request is \$190,000.



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

The Solid Waste/Recycling Department's FY 2022 appropriation is listed below for the Town Council's point of reference; the FY 2023-FY 2027 capital improvements program was adopted on May 19th; the FY 2023 appropriation will be made on June 21st along with all other capital appropriations and the operating budget.

SOLID WASTE/RECYCLING ARTICLE V

| | Department | Manager | Council |
|------------------------|-----------------|-----------------|----------------|
| FY 2022 Adopted | <u>Proposed</u> | <u>Proposed</u> | <u>Adopted</u> |

FY 2022

| | | | | |
|---------------|-------------------|--------|--------|--------|
| 1 | Generator | 30,000 | 30,000 | 30,000 |
| 2 | Facility Lighting | 37,500 | 37,500 | 37,500 |
| Total FY 2022 | | 67,500 | 67,500 | 67,500 |

FY 2023-2027 Proposed

| | <u>FY22</u> <u>Projection</u> | <u>Manager</u> <u>Proposed</u> | <u>Council</u> <u>Approved</u> | <u>Council</u> <u>Appropriated</u> |
|--|----------------------------------|-----------------------------------|-----------------------------------|---------------------------------------|
|--|----------------------------------|-----------------------------------|-----------------------------------|---------------------------------------|

FY 2023

| | | | | | |
|---------------|------------|--------|--------|--------|---|
| 1 | Skid Steer | 55,000 | 70,000 | 70,000 | - |
| Total FY 2023 | | 55,000 | 70,000 | 70,000 | - |

FY 2024

| | | | | |
|---------------|----------------------|--------|--------|---|
| 1 | One-Ton Pickup Truck | 45,000 | 45,000 | - |
| Total FY 2024 | | 45,000 | 45,000 | - |

FY 2025

| | | | | |
|---------------|---|---|---|---|
| 1 | No Capital Purchases Requested At This Time | - | - | - |
| Total FY 2025 | | - | - | - |

FY 2026

| | | | | |
|---------------|----------------------|---------|---------|---|
| 1 | Scales | 75,000 | 75,000 | - |
| 2 | Forklift Replacement | 40,000 | 40,000 | - |
| Total FY 2026 | | 115,000 | 115,000 | - |

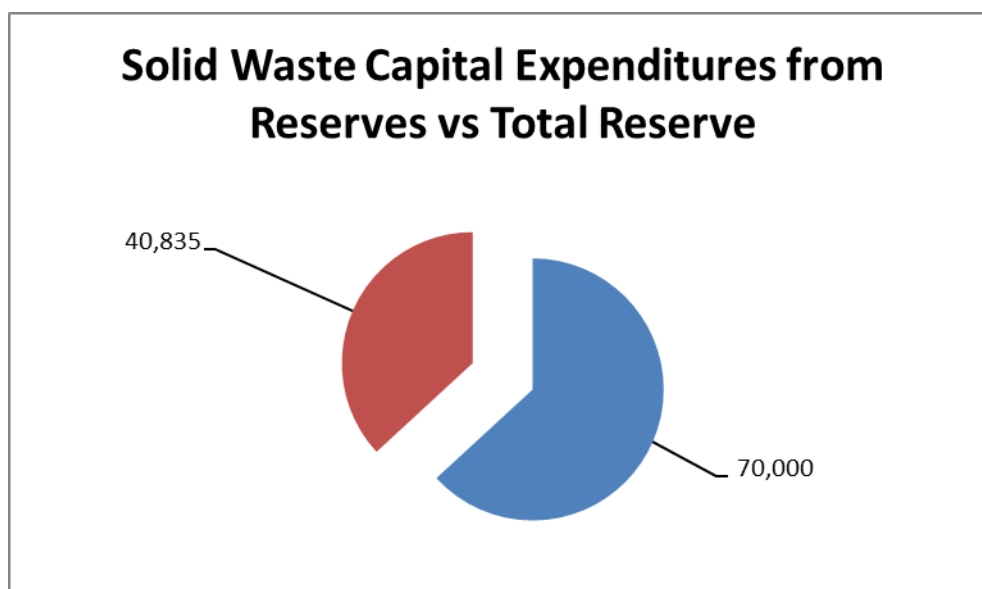
FY 2027

| | | | | |
|---------------|---|---|---|---|
| 1 | No Capital Purchases Requested At This Time | - | - | - |
| Total FY 2027 | | - | - | - |

| | |
|-----------------------------|--------|
| 12/31/2021 Reserve Balances | 40,835 |
|-----------------------------|--------|

The Solid Waste/Recycling Department's capital expenditures include replacement of the skid steer with a tractor and additional attachments.

Skid Steer: Staff is recommending the replacement of the Skid Steer for the Recycling Facility. This equipment has lived its useful life as a sweeper and loader. Staff is recommending that the skid steer be replaced with a tractor containing the following attachments: Sweeper, Deicing, Snow Blower, and Mower. It is anticipated that doing this will save money by combining multiple pieces of equipment. It will also allow staff to mow the closed landfills as required by Maine DEP, rather than contracting the service out. The total request is \$70,000.



Article 6- Comprehensive Town Capital Improvement Plan and Appropriation

The Town's comprehensive Town capital improvement program for FY 2022 appropriation is listed below for the Town Council's point of reference; the FY 2023-FY 2027 capital improvements program was adopted on May 19th; the FY 2023 appropriation will be made on June 21st along with all other capital appropriations and the operating budget.

COMPREHENSIVE TOWN IMPROVEMENTS ARTICLE VI

FY 2022 Adopted

| | Department | Manager | Council |
|---|-----------------|-----------------|----------------|
| | <u>Proposed</u> | <u>Proposed</u> | <u>Adopted</u> |
| <u>FY 2022</u> | | | |
| 1 Spar Cove Rebuild | 450,000 | 450,000 | 450,000 |
| 2 Train Station/Visitor Center Improvements | 80,000 | 80,000 | 80,000 |
| 3 Hunter Road Fields Parking Lot | 75,000 | 75,000 | 75,000 |
| 4 Concord Gully Brook Watershed Restoration | 25,000 | 25,000 | 25,000 |
| Total FY 2022 | 630,000 | 630,000 | 630,000 |

FY 2023-2027 Proposed

| | <u>FY22</u> <u>Projection</u> | <u>Manager</u> <u>Proposed</u> | <u>Council</u> <u>Approved</u> | <u>Council</u> <u>Appropriated</u> |
|--|----------------------------------|-----------------------------------|-----------------------------------|---------------------------------------|
| <u>FY 2023</u> | | | | |
| 1 Arnold Road Rebuild | - | 250,000 | 250,000 | - |
| 2 Mallett Drive Pavement Preservation & Sidewalk Extension (PACTS) | 400,000 | - | - | - |
| 3 ADA Compliance Work | - | 75,000 | 75,000 | - |
| 4 Road Condition Survey - Asset Management Planning | - | 25,000 | 25,000 | - |
| 5 Concord Gully Brook Watershed Restoration | 25,000 | 25,000 | 25,000 | - |
| Total FY 2023 | 425,000 | 375,000 | 375,000 | - |

FY 2024

| | | | |
|---|-----------|-----------|---|
| 1 Mallett Drive/Durham Road Reconstruction | 1,700,000 | 1,700,000 | - |
| 2 Desert Road Sidewalk Extension | 150,000 | 150,000 | - |
| 3 Recycling Parking Lot Paving | 100,000 | 100,000 | - |
| 4 Concord Gully Brook Watershed Restoration | 25,000 | 25,000 | - |
| Total FY 2024 | 1,975,000 | 1,975,000 | - |

FY 2025

| | | | |
|---|---------|---------|---|
| 1 Flying Point Road Rebuild | 400,000 | 400,000 | - |
| 2 Concord Gully Brook Watershed Restoration | 25,000 | 25,000 | - |
| Total FY 2025 | 425,000 | 425,000 | - |

FY 2026

| | | | |
|---|---------|---------|---|
| 1 Leon Gorman Park Paving | 25,000 | 25,000 | - |
| 2 Lambert Road Rebuild | 300,000 | 300,000 | - |
| 3 Cove Road Rebuild | 300,000 | 300,000 | - |
| 4 Library Parking Lot Paving | 60,000 | 60,000 | - |
| 5 Concord Gully Brook Watershed Restoration | 25,000 | 25,000 | - |
| Total FY 2026 | 710,000 | 710,000 | - |

FY 2027

| | | | |
|--|---------|---------|---|
| 1 Pine Street - S Freeport Rd end for 4200 Feet | 400,000 | 400,000 | - |
| 2 Mallett Drive to Pine Tree Academy Bike/Ped Connection | 400,000 | 400,000 | - |
| 3 Concord Gully Brook Watershed Restoration | 25,000 | 25,000 | - |
| Total FY 2027 | 825,000 | 825,000 | - |

| |
|-----------------------------|
| 12/31/2021 Reserve Balances |
|-----------------------------|

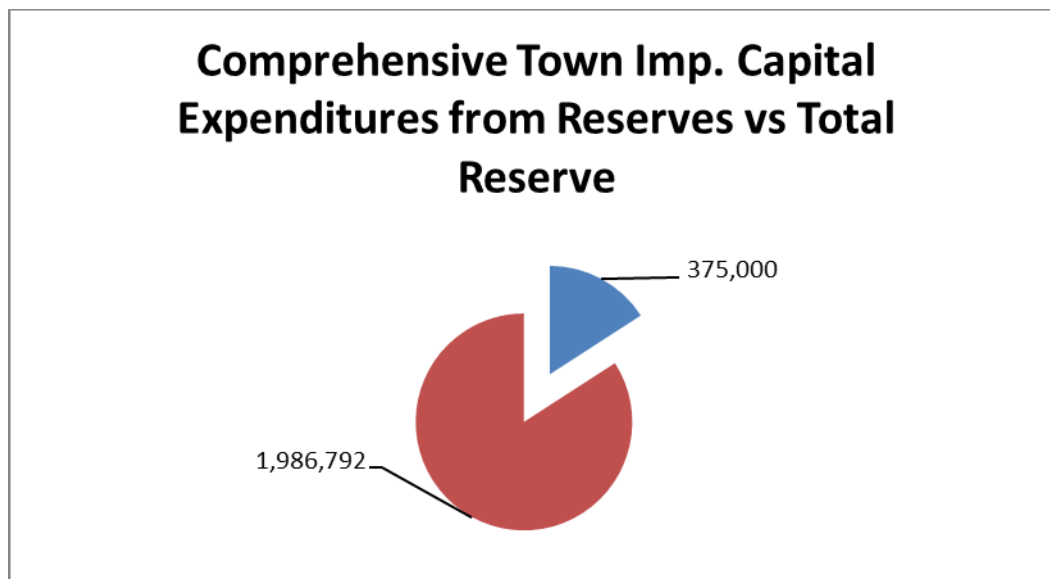
| |
|-----------|
| 1,986,792 |
|-----------|

Arnold Road Rebuild: Staff is recommending the rebuild of Arnold Road. Reconstruction includes surveying, engineering, right-of-way plans, drainage improvements, existing pavement grinding, shim gravel, and new pavement. Arnold Road is structurally failing, beyond just a maintenance repair. The work performed will be on the ½-mile length of road. The total request is \$250,000.

ADA Compliance Work: Staff is recommending to appropriate funds to address ADA Compliance issues, at Hunter Road Fields, Pownal Road Fields, Lower Main Street and Town Hall. The total request is \$75,000.

Road Condition Survey – Asset Management Planning: Staff is recommending to appropriate funds for surveying and data collection of the Town’s roadways. Staff feels with this software they will be able to properly manage the infrastructure assets of the town, providing qualitative and quantitative reports on which roadways to repave. The total request is \$25,000.

Concord Gully Brook Watershed Restoration: Concord Gully Brook and Frost Gully Brooks are the two streams in the town designated as urban impaired by the Maine DEP because they do not meet the state’s water quality standards. This budget request is for inventorying, surveying, and designing the Frost Gully Brook watershed and to continue the mitigation efforts in Concord Gully Brook Watershed with green bioretention and stormwater management measures. The total request is \$25,000.



Article 7- Municipal Facilities Capital Improvement Plan and Appropriation

The Town's municipal facilities capital improvement program for FY 2022 appropriation is listed below for the Town Council's point of reference; the FY 2023-FY 2027 capital improvements program was adopted on May 19th; the FY 2023 appropriation will be made on June 21st along with all other capital appropriations and the operating budget.

MUNICIPAL FACILITIES ARTICLE VII

| | | Department | Manager | Council |
|------------------------|-------------------------------|-----------------|-----------------|----------------|
| | | <u>Proposed</u> | <u>Proposed</u> | <u>Adopted</u> |
| FY 2022 Adopted | | | | |
| <u>FY 2022</u> | | | | |
| 1 | Computer Upgrades -Townwide | 25,000 | 25,000 | 25,000 |
| 2 | Maintenance Tractor/Snow Plow | 30,000 | 30,000 | 30,000 |
| 3 | File Digitization | 10,000 | 10,000 | 10,000 |
| 4 | Library Public Computers | 8,500 | 8,500 | 8,500 |
| 5 | Town Wharf Repairs | 7,500 | 7,500 | 7,500 |
| 6 | Revaluation Reserve Fund | 7,500 | 7,500 | 7,500 |
| Total FY 2022 | | 88,500 | 88,500 | 88,500 |

FY 2023-2027 Proposed

| | | <u>FY22 Projection</u> | <u>Manager Proposed</u> | <u>Council Approved</u> | <u>Council Appropriated</u> |
|----------------|--|----------------------------|-----------------------------|-----------------------------|---------------------------------|
| <u>FY 2023</u> | | | | | |
| 1 | Computer Upgrades -Townwide | 25,000 | 125,000 | 125,000 | - |
| 2 | Town Wharf - Repairs | 10,000 | 7,500 | 7,500 | - |
| 3 | Town Hall Bathroom Upgrades | 25,000 | 25,000 | 25,000 | - |
| 4 | Library Door Replacements | - | 30,000 | 30,000 | - |
| 5 | PW Air Compressor System_ MOVED TO FY25 | 30,000 | - | - | - |
| 6 | Town Wharf - Steel Piling | 100,000 | 100,000 | 100,000 | - |
| 7 | PW Equipment Lift | - | 100,000 | 100,000 | - |
| 8 | File Digitization | 15,000 | 15,000 | 15,000 | - |
| 9 | Red Light Upgrade | - | 30,000 | 30,000 | - |
| 10 | Library Fencing | - | - | 20,000 | - |
| 11 | Revaluation Reserve Fund | 7,500 | 7,500 | 7,500 | - |
| Total FY 2023 | | 212,500 | 440,000 | 460,000 | - |

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>FY22</u> <u>Projection</u> | <u>Manager</u> <u>Proposed</u> | <u>Council</u> <u>Approved</u> | <u>Council</u> <u>Appropriated</u> |
|--|----------------------------------|-----------------------------------|-----------------------------------|---------------------------------------|
| <u>FY 2024</u> | | | | |
| 1 Computer Upgrades -Townwide | | 100,000 | 100,000 | - |
| 2 Harbormaster Building Upgrade | | 30,000 | 30,000 | - |
| 3 Furniture | | 15,000 | 15,000 | - |
| 4 Flooring | | 15,000 | 15,000 | - |
| 5 Gazebo/Bandstand at Memorial Park | | 25,000 | 25,000 | - |
| 6 Public Works Expansion Project | | 125,000 | 125,000 | - |
| 7 Red Light Upgrade | | 30,000 | 30,000 | - |
| 8 Town Wharf - Float Replacement | | 7,500 | 7,500 | - |
| 9 Revaluation Reserve Fund | | 7,500 | 7,500 | - |
| Total FY 2024 | | 355,000 | 355,000 | - |
| <u>FY 2025</u> | | | | |
| 1 Computer Upgrades -Townwide | | 30,000 | 30,000 | - |
| 2 Security Cameras - Townwide | | 50,000 | 50,000 | - |
| 3 Furniture | | 15,000 | 15,000 | - |
| 4 Heating & Cooling Upgrades to Town Buildings | | 120,000 | 120,000 | - |
| 5 PW Air Compressor System | | 30,000 | 30,000 | - |
| 6 Library Public Computers | | 9,000 | 9,000 | - |
| 7 Red Light Upgrade | | 30,000 | 30,000 | - |
| 8 Town Wharf - Float Replacement | | 7,500 | 7,500 | - |
| 9 Revaluation Reserve Fund | | 7,500 | 7,500 | - |
| Total FY 2025 | | 299,000 | 299,000 | - |
| <u>FY 2026</u> | | | | |
| 1 Computer Upgrades -Townwide | | 30,000 | 30,000 | - |
| 2 Copiers | | 13,000 | 13,000 | - |
| 3 Mechanical Heat Pumps_Town Hall | | 12,000 | 12,000 | - |
| 4 Revaluation Reserve Fund | | 7,500 | 7,500 | - |
| Total FY 2026 | | 62,500 | 62,500 | - |
| <u>FY 2027</u> | | | | |
| 1 Computer Upgrades -Townwide | | 30,000 | 30,000 | - |
| 2 Dunning Boat Yard | | 10,000 | 10,000 | - |
| 3 Exterior - West St Barn | | 15,000 | 15,000 | - |
| 4 B&G Pickup Truck & Plow Replacement | | 55,000 | 55,000 | - |
| 5 Revaluation Reserve Fund | | 7,500 | 7,500 | - |
| Total FY 2027 | | 117,500 | 117,500 | - |
| 12/31/2021 Reserve Balances | | 1,223,686 | | |

Computer Upgrades-Town wide: Staff is recommending an upgrade to approximately 15 computers. Staff is trying to maintain a four to five-year replacement cycle which includes computer hardware, formatting, and labor for installation. This appropriation also includes \$30,000 for an upgrade to our Host Server and \$13,000 for an upgrade to the Firewall at the Library. The total request is \$125,000.

Town Wharf Repairs: Staff is recommending to build a reserve for evaluation, design and eventually repairing components of the Town Wharf. The total request is \$7,500.

Town Hall Bathroom Upgrades: Staff is recommending an upgrade to the restroom facilities at Town Hall. Staff would be looking to upgrade the facilities for accessibility and inclusion. This appropriation is for the design and planning phase of the project. The total request is \$25,000.

Library Door Replacements: Staff is recommending replacement of the entrance doors at the Library. The current frame and base units are rotting, creating a drafty environment and an unstable structure. Currently when the door closes it slams shut and shakes the entire wall. The total request is \$30,000.

Town Wharf – Steel Pilings: Staff is recommending to rebuild the Steel Pilings at the Town Wharf. The last rebuild was done in 2003 and is showing signs of deterioration. The total request is \$100,000.

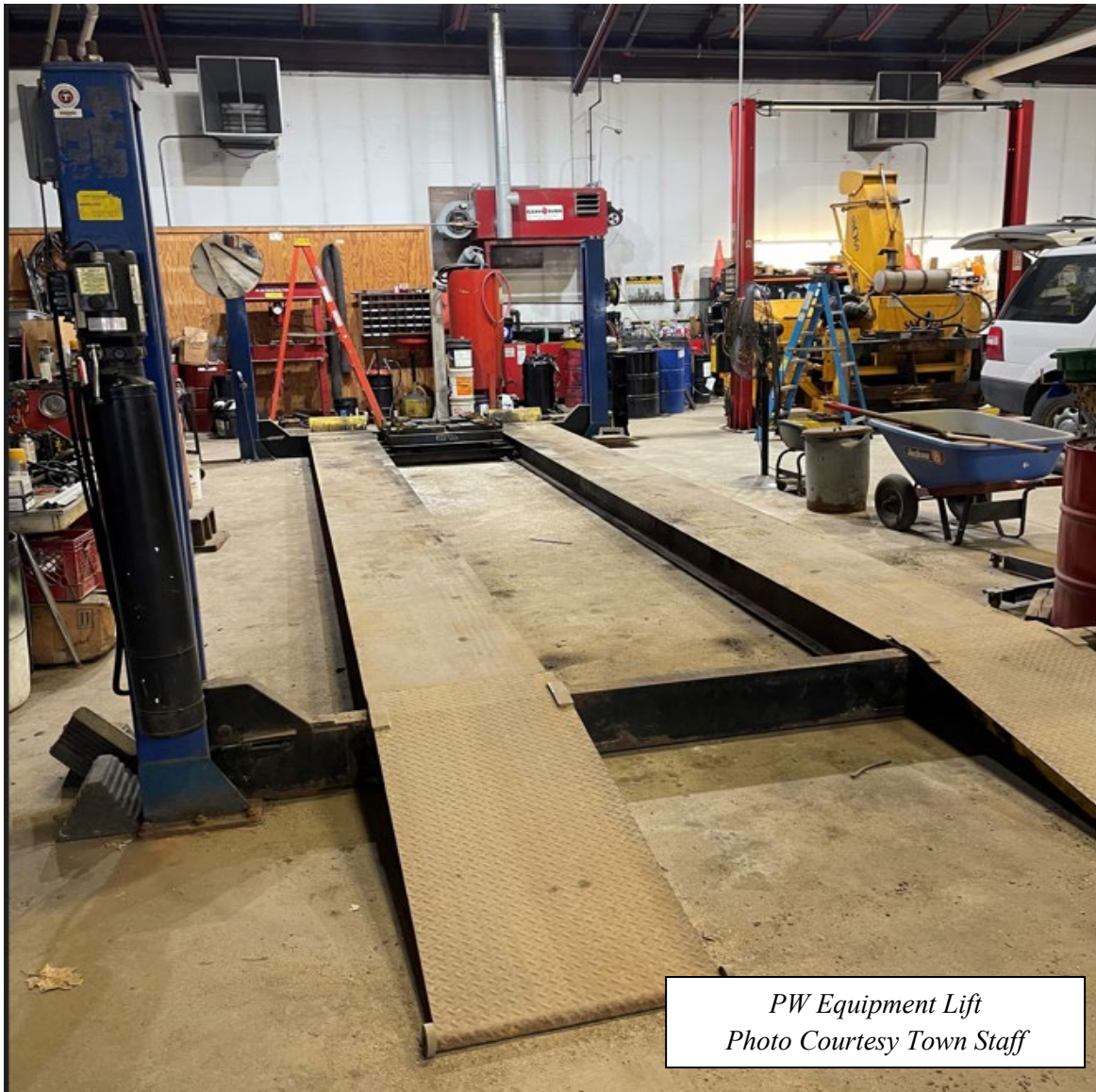
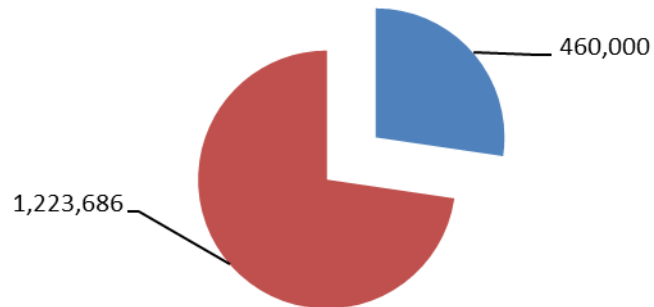
PW Equipment Lift: Staff is recommending to move the replacement of the PW Air Compressor from FY23 to FY25 and replacing the current 15 year old lift in FY23. The lift goes through annual inspections and receives a passing sticker. During the FY22 inspection it was noted that another sticker would not be given without major items being replaced. Given the age and condition of the lift, the most cost-effective option is to look to replace this unit. The lift is an essential piece of equipment needed when servicing and making repairs on all Town Vehicles and Equipment. The total request is \$100,000.

Digitization of Files: Staff is recommending the continuation of digitization of tax maps and planning/assessing files along with publishing our GIS data to the website. Staff expects this to be a four-year appropriation, and this is year four. The total request is \$15,000.

Red Light Upgrade: Staff is recommending to upgrade the red light cabinets and hardware for Lower Main and Casco Street, Main and West Street, and Main and Mallett Drive. The upgrades would include the hardware, the cabinet, and add or replace cameras where needed. Staff expects this to be a three-year appropriation, and this is year one. The total request is \$30,000.

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. Based on the balance within the revaluation fund the total request for FY22 is \$7,500.

Municipal Facilities Capital Expenditures from Reserves vs Total Reserve



Article 8- Community Cable Television Capital Improvement Plan and Appropriation

The Town's Community Cable Television capital improvement program for FY 2022 appropriation is listed below for the Town Council's point of reference; the FY 2023-FY 2027 capital improvements program was adopted on May 19th; the FY 2023 appropriation will be made on June 21st along with all other capital appropriations and the operating budget.

CABLE ARTICLE VIII

FY 2022 Adopted

| | Committee <u>Proposed</u> | Manager <u>Proposed</u> | <u>Council</u> <u>Approved CIP</u> | <u>Council</u> <u>Appropriated</u> |
|---|------------------------------|----------------------------|---------------------------------------|---------------------------------------|
| <u>FY 2022</u> | | | | |
| 1 Equipment Replacement (Channel 3) | - | 20,000 | 20,000 | 20,000 |
| 2 Equipment and other improvements (Channel 14) | - | 4,000 | 4,000 | 4,000 |
| Total FY 2022 | - | 24,000 | 24,000 | 24,000 |

FY 2023-2027 Proposed

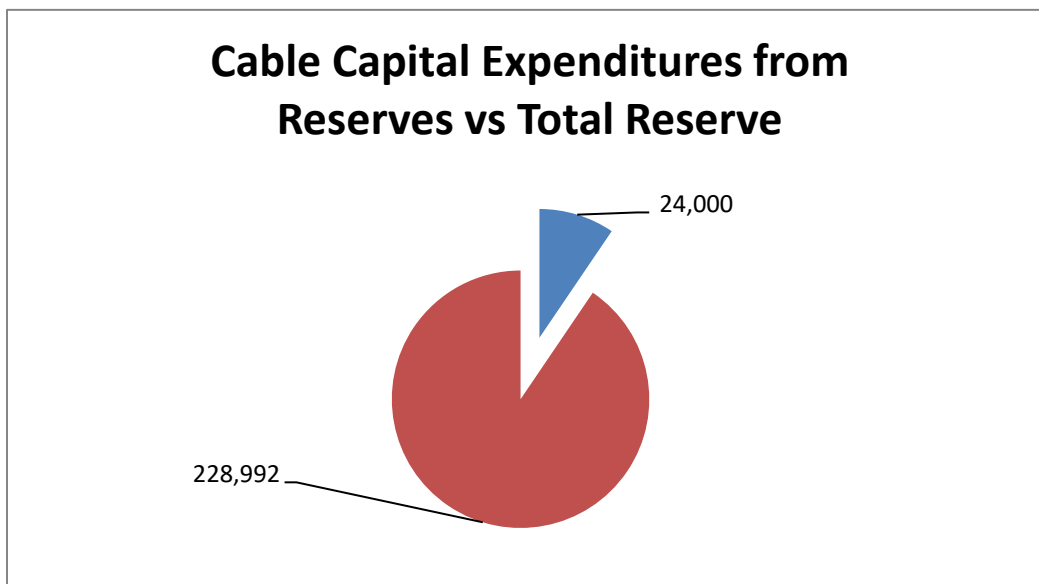
| | <u>FY22</u> <u>Projection</u> | <u>Committee</u> <u>Proposed</u> | <u>Manager</u> <u>Proposed</u> | <u>Council</u> <u>Approved</u> | <u>Council</u> <u>Appropriated</u> |
|---|----------------------------------|-------------------------------------|-----------------------------------|-----------------------------------|---------------------------------------|
| <u>FY 2023</u> | | | | | |
| 1 Equipment Replacement (Channel 3) | - | - | 20,000 | 20,000 | - |
| 1 Equipment and other improvements (Channel 14) | 4,000 | - | 4,000 | 4,000 | - |
| Total FY 2023 | 4,000 | - | 24,000 | 24,000 | - |
| <u>FY 2024</u> | | | | | |
| 1 HD Equipment Replacement (Channel 3) | - | - | 20,000 | 20,000 | - |
| 2 Equipment and other improvements (Channel 14) | - | - | 4,000 | 4,000 | - |
| Total FY 2024 | - | - | 24,000 | 24,000 | - |
| <u>FY 2025</u> | | | | | |
| 1 HD Equipment Replacement (Channel 3) | - | - | 20,000 | 20,000 | - |
| 2 Equipment and other improvements (Channel 14) | - | - | 4,000 | 4,000 | - |
| Total FY 2025 | - | - | 24,000 | 24,000 | - |
| <u>FY 2026</u> | | | | | |
| 1 HD Equipment Replacement (Channel 3) | - | - | 20,000 | 20,000 | - |
| 2 Equipment and other improvements (Channel 14) | - | - | 4,000 | 4,000 | - |
| Total FY 2026 | - | - | 24,000 | 24,000 | - |
| <u>FY 2027</u> | | | | | |
| 1 HD Equipment Replacement (Channel 3) | - | - | 20,000 | 20,000 | - |
| 2 Equipment and other improvements (Channel 14) | - | - | 4,000 | 4,000 | - |
| Total FY 2027 | - | - | 24,000 | 24,000 | - |

| |
|-----------------------------|
| 12/31/2021 Reserve Balances |
|-----------------------------|

| |
|---------|
| 228,992 |
|---------|

Equipment Replacement: Staff recommended converting to HD back in FY18 and have replaced cameras, servers, video monitors, switches, various cabling connectors and tools, as well as the installation and testing of said equipment. Staff is recommending an appropriation to reserve for maintenance and repair of said equipment. The total request is 20,000

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 is \$4,000



Article 9- Boards and Committees Capital Improvement Plan and Appropriation

The Town's Boards and Committees capital improvement program for FY 2022 appropriation is listed below for the Town Council's point of reference; the FY 2023-FY 2027 capital improvements program was adopted on May 19th; the FY 2023 appropriation will be made on June 21st along with all other capital appropriations and the operating budget.

BOARDS, COMMITTEES, COMMUNITY GROUPS AND OTHER REQUESTS ARTICLE IX

| FY 2022 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 2022</u> | | | | |
| 1 Comprehensive Plan Update (Boards & Commissions) | 125,000 | 75,000 | 75,000 | 75,000 |
| 2 Downtown Revisioning (Boards & Commissions) | 100,000 | 50,000 | 100,000 | 100,000 |
| Total FY 2022 | 225,000 | 125,000 | 175,000 | 175,000 |

FY 2023-2027 Proposed

| | <u>FY22</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 2023</u> | | | | | |
| 1 Comprehensive Plan Update (Boards & Commissions) | 50,000 | - | 50,000 | 50,000 | - |
| Total FY 2023 | - | - | 50,000 | 50,000 | - |

| | | | | | |
|---|--|---|---|---|---|
| <u>FY 2024</u> | | | | | |
| 1 No Capital Purchases Requested At This Time | | - | - | - | - |
| Total FY 2024 | | - | - | - | - |

| | | | | | |
|---|--|---|---|---|---|
| <u>FY 2025</u> | | | | | |
| 1 No Capital Purchases Requested At This Time | | - | - | - | - |
| Total FY 2025 | | - | - | - | - |

| | | | | | |
|---|--|---|---|---|---|
| <u>FY 2026</u> | | | | | |
| 1 No Capital Purchases Requested At This Time | | - | - | - | - |
| Total FY 2026 | | - | - | - | - |

| | | | | | |
|---|--|---|---|---|---|
| <u>FY 2027</u> | | | | | |
| 1 No Capital Purchases Requested At This Time | | - | - | - | - |
| Total FY 2027 | | - | - | - | - |

| | |
|-----------------------------|---------|
| 12/31/2021 Reserve Balances | 145,953 |
|-----------------------------|---------|

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.

Comprehensive Plan Update: The Comprehensive Plan was initially adopted in 2011. The Planning Board has reviewed most of the recommendations in the Plan. The Plan continues to be relevant; however, Staff is proposing to appropriate over the next several years to begin the process of updating the Plan. The total request is \$50,000.



Photo Courtesy Town Staff

FY 2023-2027 Capital Improvement Plan - Anticipated Operational Impact

| | | 2023 | 2024 | 2025 | 2026 | 2027 | 5 Year Total |
|---|------------------------------------|------------|-----------|-----------|-----------|----------|--------------|
| Project | Impact | | | | | | |
| ARTICLE I POLICE DEPARTMENT | | | | | | | |
| 1 New Patrol SUV and Changeover Equipment (2) | Minor Maintenance Savings | 1,000.00 | 1,000.00 | 1,000.00 | 500.00 | 500.00 | 4,000.00 |
| ARTICLE II FIRE DEPARTMENT | | | | | | | |
| 1 SCBA Bottle Replacement | One time budget increase | 77,000.00 | - | - | - | - | 77,000.00 |
| 2 SCBA Fill Station | One time budget increase | 60,000.00 | - | - | - | - | 60,000.00 |
| ARTICLE III RESCUE DEPARTMENT | | | | | | | |
| 1 Computer Aided Dispatch Units for Apparatus | One time budget increase | 19,000.00 | - | - | - | - | 19,000.00 |
| ARTICLE IV PUBLIC WORKS DEPARTMENT | | | | | | | |
| 1 Truck Chassis Replacement (Single Axle), Plow & Wing (Truck 6) | Maintenance Savings | 5,000.00 | 2,500.00 | 1,500.00 | 1,000.00 | 500.00 | 10,500.00 |
| ARTICLE V SOLID WASTE DEPARTMENT | | | | | | | |
| 1 Skid Steer Replacement | One time budget increase | 70,000.00 | - | - | - | - | 70,000.00 |
| ARTICLE VI COMPREHENSIVE TOWN IMPROVEMENTS | | | | | | | |
| 1 Arnold Road Rebuild | One time budget increase | 250,000.00 | - | - | - | - | 250,000.00 |
| 2 Concord Gully Brook Watershed Restoration | 4 Year cycle budget increase | 150,000.00 | - | - | 50,000.00 | - | 200,000.00 |
| 3 ADA Compliance Work | One time budget increase | 75,000.00 | - | - | - | - | 75,000.00 |
| 4 Road Condition Survey - Asset Management Planning | One time budget increase | 25,000.00 | - | - | - | - | 25,000.00 |
| ARTICLE VII MUNICIPAL FACILITIES - ADMINISTRATIVE | | | | | | | |
| 1 Computer Upgrades -Townwide | Minor Computer Replacement Savings | 10,000.00 | 10,000.00 | 5,000.00 | 5,000.00 | 5,000.00 | 35,000.00 |
| 2 File Digitization | 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 |
| ARTICLE VII MUNICIPAL FACILITIES - BUILDING | | | | | | | |
| 1 Town Wharf - Repairs | No impact to operating budget | - | - | - | - | - | - |
| 2 Town Hall Bathroom Upgrades | No impact to operating budget | - | - | - | - | - | - |
| 3 Library Door Replacements | One time budget increase | 30,000.00 | - | - | - | - | 30,000.00 |
| 4 Town Wharf - Steel Piling | One time budget increase | 100,000.00 | - | - | - | - | 100,000.00 |
| 5 PW Equipment Lift | One time budget increase | 100,000.00 | - | - | - | - | 100,000.00 |
| 6 Red Light Upgrade | 3 Year cycle budget increase | 30,000.00 | 30,000.00 | 30,000.00 | - | - | 90,000.00 |
| 7 Library Fencing | One time budget increase | 20,000.00 | - | - | - | - | 20,000.00 |
| ARTICLE VIII CABLE DEPARTMENT | | | | | | | |
| 1 Equipment and other improvements (channel 14) | No impact to operating budget | - | - | - | - | - | - |
| 2 Equipment Replacement (Channel 3) | No impact to operating budget | - | - | - | - | - | - |
| ARTICLE IX BOARDS, COMMITTEES, COMMUNITY GROUPS AND OTHER REQUESTS | | | | | | | |
| 1 Comprehensive Plan Update | One time budget increase | 50,000.00 | - | - | - | - | 50,000.00 |

FY 2023 CAPITAL PROGRAM BACKUP DATA - EXPLANATION OF DEPARTMENTAL NEEDS & REQUESTS

EVALUATION CRITERIA

| | |
|---|--|
| A | Critical Replacement - item is past useful life and may be in failure. Failure of item WILL impact critical department mission or services. Items should generally be replaced before reaching this level. |
| B | Non-Critical Replacement Needed - item is past useful life and may be in failure. Failure of item DOES NOT impact critical department mission or services. Items should generally be replaced before reaching this level, but may have been postponed due to funding availability. |
| C | Regular Scheduled Replacement - approaching end of useful life - replacement needed within next 1 - 5 years. Most capital replacements should occur when item is in this category. |
| D | Working Order - replacement not expected over next 5 years |
| E | New Item - needed in order to expand current department mission or offer new services. Generally NOT critical item. |

FUNDING SOURCES

| | |
|------|-------------------------------|
| AMBR | Ambulance Reserve |
| FDR | Fire Department Reserve |
| PDR | Police Department Reserve |
| PIR | Public Infrastructure Reserve |
| PWR | Public Works Reserve |
| GAR | General Admin Reserve |
| BMR | Building Maintenance Reserve |
| BCR | Boards and Committees Reserve |
| RCR | Recycling Reserve |

ABBREVIATIONS USED

| | |
|--------|--|
| Part. | Partial - this represents only a partial replacement date or cost for this item. Replacement costs may be spread across several years, or this item may be replaced in phases. |
| Est. | Estimate - Date or cost for this item is estimated. Historical data may not be available for this item. Staff has estimated dates or cost for this item, which may not be exact. |
| Rehab. | Rehabilitation only - Equipment was rehabilitated instead of replaced. Rehabilitation generally results in a shorter expected service life when compared to replacement |
| Indef. | Indefinite - Long-term buildings and items that are not expected to be replaced in their totality within the foreseeable future |
| Var. | Varies - Item may consist of several subitems or pieces of equipment with varying replacement dates or costs. |

PUBLIC SAFETY - POLICE AND FIRE DEPARTMENTS

| PUBLIC SAFETY VEHICLES | | | | | | | | | | | | | | | |
|-----------------------------------|--|---------|----------------|-------|--------------|----------------|-----------|-----------------------|-----------|---------------------|------|----------------|----------------------------|--------|---------|
| DEPARTMENT | Description | Mileage | Annual Mileage | Hours | Annual Hours | Purchase Price | Date last | Expected Service life | Date Next | EVALUATION CRITERIA | | Funding Source | Estimated Replacement Cost | 5 year | 20 year |
| Fire & Rescue Department Vehicles | | | | | | | | | | | | | | | |
| | 2020 Ford Explorer "Chief" | 4,652 | 4,652 | | | \$ 25,000 | 2021 | 10 | 2031 | D | FDR | \$45,000 | X | X | |
| | 2018 GMC 3500 Service Pickup | 21,500 | 6,042 | | | \$ 52,000 | 2019 | 20 | 2038 | D | FDR | \$60,000 | | X | |
| | 2012 Ford F550 "Forestry 1" | 7,517 | 1,675 | | | \$ 50,000 | 2012 | 17 | 2029 | D | FDR | \$100,000 | | X | |
| | 2021 Pierce "Engine 1/Tank 2" (New Purchase) | | | | | \$ 425,000 | 2021 | 25 | 2046 | D | FDR | \$600,000 | | | |
| | 2016 Pierce Quantum 214" 1500 "Engine 3" | 14,308 | 1,605 | 1,487 | 185 | \$ 750,000 | 2016 | 25 | 2041 | D | FDR | \$800,000 | | X | |
| | 2009 Pierce Quantum "Engine 5" | 21,775 | 982 | 2,445 | 111 | \$ 467,000 | 2008 | 22 | 2030 | D | FDR | \$800,000 | | X | |
| | 1997 Pierce Arrow "Ladder 1" | 30,739 | 966 | 3,967 | 128 | \$ 420,000 | 1997 | 29 | 2026 | C | FDR | \$1,200,000 | X | | |
| | Vehicle Refurbishment Reserve | | | | | \$ 13,000 | 2020 | 5 | 2028 | D | FDR | \$15,000 | X | X | |
| | | | | | | | | | | | | | | | |
| | 2016 Chevy 3500 "Rescue 1" | 104,613 | 20,902 | 4,555 | 789 | \$ 196,000 | 2016 | 10 | 2026 | C | AMBR | \$350,000 | X | | |
| | 2015 Chevy 3500 "Rescue 3 " | 107,535 | 27,698 | 4,453 | 673 | \$ 196,000 | 2015 | 10 | 2024 | C | AMBR | \$325,000 | X | | |
| | 2021 Ram Type 1 "Rescue 5" | 11,329 | - | | | \$ 149,400 | 2021 | 10 | 2031 | D | AMBR | \$250,000 | | X | |
| Police Department Vehicles | | | | | | | | | | | | | | | |
| | 2016 Ford Taurus "Chief" Car 10 | 22,250 | | | | \$ 25,000 | 2017 | 11 | 2028 | D | PDR | \$30,000 | | X | |
| | 2015 Ford Explorer "LT" Car 9 | 86,941 | | | | \$ 28,600 | 2022 | 7 | 2029 | D | PDR | \$55,000 | | X | |
| | 2016 Ford Explorer - "DET" Car 4 | 108,372 | | | | \$ 35,000 | 2016 | 7 | 2023 | C | PDR | \$50,000 | X | | |
| | 2019 Ford Explorer K-9 Car 1 | 19,445 | | | | \$ 45,000 | 2019 | 7 | 2027 | C | PDR | \$55,000 | X | | |
| | 2016 Ford Taurus Car 2 | 85,371 | | | | \$ 50,000 | 2021 | 5 | 2027 | C | PDR | \$55,000 | X | | |
| | 2018 Ford Explorer Car 3 | 68,602 | | | | \$ 35,000 | 2018 | 6 | 2024 | C | PDR | \$50,000 | X | | |
| | 2020 Ford Explorer Car 8 | 26,954 | | | | \$ 35,000 | 2020 | 6 | 2026 | C | PDR | \$55,000 | X | | |
| | 2016 Ford Explorer Car 5 | 72,112 | | | | \$ 35,000 | 2016 | 7 | 2023 | C | PDR | \$50,000 | X | | |
| | 2018 Ford Explorer - "SGT" Car 6 | 78,272 | | | | \$ 26,200 | 2018 | 7 | 2025 | C | PDR | \$55,000 | X | | |
| | 2018 Ford Truck "Shellfish Warden" Car 7 | 1,000 | | | | \$ 30,500 | 2019 | 9 | 2028 | C | PDR | \$56,000 | | X | |
| | Harbor Master Boat and Motor | | | | | \$ 30,000 | 2013 | 10 | 2023 | C | PDR | \$160,000 | X | | |

| PUBLIC SAFETY EQUIPMENT | | | | | | | | | | | | | |
|--------------------------------------|--|--|--|--|------------------|-----------|-----------------------|-----------|---------------------|-------------------|----------------------------|--------|---------|
| DEPARTMENT | Description | | | | Purchase Price | Date last | Expected Service life | Date Next | EVALUATION CRITERIA | Funding Source | Estimated Replacement Cost | 5 year | 20 year |
| Police Department Equipment | | | | | | | | | | | | | |
| | Audio Recording Equipment | | | | \$ 20,000 | 2013 | 9 | 2025 | C | PDR | \$24,000 | X | |
| | Bulletproof Vests <i>(replacements grant funded between 2004 + 2015)</i> | | | | \$ 10,000 | 2020 | 5 | 2025 | C | 50% Grant 50% PDR | \$20,000 | X | |
| | Audio / Video recodring in cars | | | | \$ 30,000 | 2018 | 7 | 2025 | C | PDR | \$30,000 | X | |
| | Vehicle Mobile Data Terminals | | | | \$ 25,000 | 2018 | 10 | 2028 | D | PDR | \$35,000 | | X |
| | Radio Communications Upgrade | | | | \$ 97,000 | 2020 | 9 | 2029 | D | PDR | \$50,000 | | X |
| | Firearms Replacement | | | | \$ - | 2017 | varies | 2031 | D | PDR | \$40,000 | | |
| | Taxer Replacement | | | | | | | 2024 | C | PDR | \$15,000 | X | |
| | K9 Recruitment & Training | | | | \$ - | 2022 | varies | 2034 | D | PDR | \$15,000 | | X |
| | Speed Trailer | | | | \$ 12,000 | 2018 | 10 | 2028 | D | PDR | \$12,000 | | X |
| | Radar Units | | | | \$ 25,000 | 2017 | 10 | 2028 | D | PDR | \$25,000 | | X |
| Fire and Rescue Department Equipment | | | | | | | | | | | | | |
| | Radio Equipment - Fire (Mobile & Portables) | | | | \$22,000 (part.) | 2017 | varies | 2031 | D | FDR | \$68,000 | | X |
| | Voter Equipment | | | | \$ 32,000 | 2015 | 15 | 2030 | D | FDR | \$50,000 | | X |
| | Mobile Data Terminals - Fire Vehicles | | | | \$ 50,000 | 2021 | 10 | 2031 | E | FDR | \$50,000 | | X |
| | Air Compressor/Air Pack Harness & Frames | | | | (grant funded) | 2008 | 17 | 2036 | D | FDR | \$75,000 | | X |
| | Positive Pressure Fans | | | | | | | 2024 | C | FDR | \$12,000 | X | |
| | Thermal Imaging Cameras (4) | | | | \$ 25,000 | 2017 | 13 | 2030 | D | FDR | \$25,000 | | X |
| | Traffic Light Preemption system | | | | \$ 12,000 | 2004 | 25 | 2029 | D | FDR | \$15,000 | | X |
| | SCBA Replacement - Fire/Rescue | | | | | 2008 | 15 | 2023 | C | FDR | \$77,000 | X | |
| | SCBA Fill Station Replacement | | | | | 2008 | varies | 2026 | C | FDR | \$60,000 | X | |
| | Radio Equipment - Rescue (Mobile & Portables) | | | | \$ 110,000 | 2017 | 11 | 2028 | D | AMBR | \$45,000 | | X |
| | A/V Equipment for Training | | | | | | | 2024 | C | AMBR | \$30,000 | X | |
| | Computer Aided Dispatch Units | | | | | | | 2023 | C | AMBR | \$19,000 | X | |
| | IMS Patient Reporting Update | | | | \$ 15,000 | 2019 | 5 | 2028 | D | AMBR | \$20,000 | | X |
| | Portable EMS Sign | | | | \$ 15,000 | 2019 | 15 | 2034 | D | AMBR | \$25,000 | | X |
| | Rescue Equipment - <i>Cardiac Monitors/LifePacs</i> | | | | \$ 160,000 | 2014 | 10 | 2025 | C | AMBR | \$150,000 | X | |
| | Rescue Equipment - <i>Stretchers</i> | | | | | 2010 | 10 | 2028 | D | AMBR | \$25,000 | | X |

| PUBLIC SAFETY BUILDINGS AND IMPROVEMENTS | | | | | | | | | | | | | | |
|--|-------------------------------|--|--|--|----------------|-------------|-----------------------|-------------|---------------------|-----|----------------|----------------------------|--------|---------|
| BUILDING | Description | | | | Purchase Price | Date last | Expected Service life | Date Next | EVALUATION CRITERIA | | Funding Source | Estimated Replacement Cost | 5 year | 20 year |
| PUBLIC SAFETY BUILDING (Police / Fire / Resuce / EM) | | | | | 1994 | indef. | | | | | | | | |
| | Interior - Flooring | | | | \$ 20,000 | 2018 (part) | 10 | 2028 | D | BMR | \$20,000 | | X | |
| | Interior - Insulate Attic | | | | - | - | indef. | - | E | BMR | \$100,000 | | | |
| | PD Redesign | | | | \$ 20,000 | 2016 | indef. | 2030 | D | PDR | \$20,000 | | X | |
| | Mechanical - Access Control | | | | - | 1994 | 30 | 2030 | D | BMR | \$20,000 | | X | |
| | Mechanical - Heating System | | | | \$ 44,675 | 2009 | 15 | 2024(rehab) | D | BMR | \$25,000 | | X | |
| | Mechanical - Security Cameras | | | | - | 2015 | 20 | 2035 | D | BMR | \$50,000 | | X | |
| | PD Carport Structure | | | | - | - | indef. | 2030 | E | BMR | \$200,000 | | X | |
| | Exterior - Windows | | | | - | 2017 | 20 | 2037 | D | BMR | \$12,000 | | X | |
| | Exterior - Repoint PS Brick | | | | - | 2015 | 20 | 2035 | D | BMR | \$25,000 | | X | |
| | Exterior - Roof | | | | - | 1994 | 50 | 2044 | D | BMR | \$80,000 | | | |
| Public Safety Substation - Flying Point Road | | | | | | | indef. | 2033 | E | | | | | |
| Public Safety Building Apron Paving | | | | | \$ 95,000 | 2015 | 20 | 2035 | D | PIR | \$95,000 | | X | |

Town Hall Building and Improvements

| Building | Description | Purchase Price | Date Last Replaced | Expected Service life | Date Next | EVALUATION CRITERIA | Funding Source | Estimated Replacement Cost | 5 year | 20 year |
|-------------------------------|--|----------------|--------------------|-----------------------|-----------|---------------------|----------------|----------------------------|--------|---------|
| TOWN HALL BUILDING | | unknown | 1987 (addition) | (indef.) | (indef.) | D | N/A | N/A | N/A | N/A |
| | Roof | unknown | 2019 | 25 | 2045 | D | BMR | \$40,000 | | X |
| | Paint Siding | unknown | 2019 | 10 | 2029 | D | BMR | \$20,000 | | X |
| | Window/Door Replacement | unknown | 2021 | 40 | 2061 | D | BMR | \$40,000 | | X |
| | Repoint TH/PS Brick Foundation | 10,000 | 2022 | 10 | 2032 | D | BMR | \$10,000 | | X |
| | Mechanical - Heat Pump & Window Insulation | 12,000 | 2016 | 10 | 2026 | C | BMR | \$12,000 | X | X |
| | Mechanical - Heating System | 17,000 | 2020 | 10 | 2030 | D | BMR | \$0 | | X |
| | Bathroom Upgrades | unknown | unknown | 40 | 2023 | C | BMR | \$25,000 | X | |
| | Interior - Hard Flooring | 15,000 | 2012 | 12 | 2024 | C | BMR | \$15,000 | X | |
| | Interior - Carpeting | 25,000 | 2016 | 25 | 2041 | D | BMR | \$25,000 | | |
| TOWN HALL PARKING LOT / DRIVE | | unknown | unknown | 20 | 2028 | D | PIR | \$35,000 | | X |

| Harbormaster / Waterfront | | | | | | | | | | |
|---------------------------|-----------------------|----------------|-----------|-----------------------|-------------------|---------------------|-----|----------------|----------------------------|---------|
| Location | Description | Purchase Price | Date last | Expected Service life | ExpectedDate Next | EVALUATION CRITERIA | | Funding Source | Estimated Replacement Cost | |
| | | | | | | | | | 5 year | 20 year |
| Sandy Beach Stairs | | \$ 37,900 | 2014 | 25 | 2039 | D | BMR | \$ 50,000 | | X |
| Town Wharf | | | | | | | | | | |
| | Steel pilings | \$ 25,000 | 2003 | 20 | 2023 | C | BMR | \$ 100,000 | X | |
| | Repairs | | | | 2023 | C | BMR | \$ 7,500 | X | |
| | Main floats | \$ 33,600 | 2015 | 20 | 2025 | C | BMR | \$ 7,500 | X | |
| | Harbormaster building | \$ 5,000 | 1994 | 30 | 2024 | C | BMR | \$ 30,000 | X | |
| | Harbormaster Boat | \$ 61,500 | 2008 | 22 | 2030 | D | PDR | \$ 60,000 | | |

Building Maintenance -Town Wide - Buildings and Equipment

Building Maintenance - Vehicles and Mobile Equipment

| Description | Purchase Price | Date Last Replaced | Expected Service life | Date Next | EVALUATION CRITERIA | | Funding Source | Est. Replacement Cost | 5 year | 20 year |
|---------------------------------|----------------|--------------------|-----------------------|-----------|---------------------|-----|----------------|-----------------------|--------|---------|
| 2017 F150 Pickup - Maintenance | \$ 35,000 | 2017 | 10 | 2027 | D | GAR | \$ 55,000 | X | | |
| B&G Mower | \$ 20,000 | 2016 | 15 | 2031 | D | PWR | \$ 20,000 | | X | |
| B&G Pickup Truck | \$ 52,000 | 2016 | 15 | 2031 | D | PWR | \$ 60,000 | | X | |
| Maintenance Tractor / Snow Plow | \$ 30,000 | 2022 | 9 | 2031 | D | GAR | \$ 30,000 | | X | |
| Maintenance Tractor / Mowing | | 2016 | 12 | 2028 | D | GAR | \$ 9,000 | | X | |
| Maintenance Trailer | \$ 7,000 | 2014 | 15 | 2029 | D | GAR | \$ 10,000 | | X | |

Building Maintenance - Other Town Buildings

| Building | Description | Purchase Price | Date Last Replaced | Expected Service life | Date Next | EVALUATION CRITERIA | | Funding Source | Est. Replacement Cost | 5 year | 20 year |
|--|---|----------------|--------------------|-----------------------|-----------|---------------------|-----|----------------|-----------------------|--------|---------|
| | West Street Barn Siding | \$ 25,000 | 2012 | 15 | 2027 | C | BMR | \$ 15,000 | X | | |
| | Soule School Repairs | - | 2017 | - | | D | BMR | | | | |
| | Memorial Park Gazebo/Bandstand | | | | 2024 | C | BMR | \$ 25,000 | X | | |
| | Pine Street Cemetery Vault Roof | \$ 18,000 | 2014 | 20 | 2034 | D | BMR | \$ 30,000 | | X | |
| | Dunning Boat Yard Improvements | \$ 24,000 | 2018 | varies | 2027 | C | BMR | \$ 10,000 | X | | |
| Town Wide Building Improvements - Various Town Buildings | | | | | | | | | | | |
| | Fencing - Various Locations | | 2021 | varies | 2030 | D | BMR | \$ 25,000 | | X | |
| | Security Cameras - Various Locations | | | varies | 2025 | C | BMR | \$ 50,000 | X | | |
| | Furniture Replacement - Various Locations | \$ 30,000 | 2017 | varies | 2024 | C | GAR | \$ 15,000 | X | X | |
| | Boiler Replacement - Various Locations | | 1987 | varies | 2025 | C | BMR | \$ 120,000 | X | | |
| | LED Street Lighting Conversion | \$ 120,000 | 2018 | varies | 2035 | D | BMR | \$ 50,000 | | X | |

Public Works Department - Highway

Highway Buildings and Improvements

| Building | Description | Purchase Price | Date Last Replaced | Expected Service life | Date Next | EVALUATION CRITERIA | Funding Source | Est. Replacement Cost | 5 year | 20 year |
|------------------------------------|---|----------------|--------------------|-----------------------|-----------|---------------------|----------------|-----------------------|--------|---------|
| HIGHWAY GARAGE BUILDING | | \$1,274,000 | 1993 | (indef.) | - | D | - | N/A | | |
| | Exterior - Roof | - | 2019 | 30 | 2049 | D | BMR | \$ 75,000 | | |
| | Exterior - Rehab Overhead Doors - bottom panels | \$15,000 | 2015 | 20 | 2035 | D | BMR | \$ 15,000 | | X |
| | Expansion of Highway Garage | - | | 2024 | C | BMR | \$ 125,000 | X | | |
| | Mechanical - Floor Drain System | - | 2016 | 20 | 2036 | D | BMR | \$ 30,000 | | X |
| | Mechanical - Vehicle Lift | | 2016 | 20 | 2023 | C | BMR | \$ 100,000 | X | |
| | Mechanical - Solar Panels | - | - | TBD | | E | BMR | | | |
| | Mechanical - Heating System | - | 1993 | 15 | 2033 | D | BMR | \$ 60,000 | | X |
| | Mechanical - Air Compressor System | - | 1993 | 30 | 2025 | C | BMR | \$ 30,000 | X | |
| | Mechanical - Generator Parts | \$7,500 | 2015 | TBD | | | | | | |
| | Mechanical - Generator | \$57,500 | 2018 | 25 | 2043 | D | BMR | \$ 60,000 | | |
| | PW - Tire Storage Building | - | - | TBD | 2034 | D | BMR | \$ 15,000 | | X |
| | PW - Plow Storage Building | \$30,000 | 2017 | 25 | 2042 | D | BMR | \$ 30,000 | | |
| HIGHWAY GARAGE APRON PAVING (REAR) | | - | 1993 | | | | - | | | |
| | "Rear" section | \$40,000 | 2020 | 25 | 2045 | D | PIR | \$ 40,000 | | X |
| | "Front" section | \$ 82,000 | 2013 | 25 | 2038 | D | PIR | \$ 100,000 | | X |
| Sand Shed Building | (inc. w/ garage) | | 1993 | | | D | - | N/A | | |
| | Exterior - Roof | - | 2019 | 20 | 2049 | D | BMR | \$ 90,000 | | X |
| Salt Shed Building | (inc. w/ garage) | | 1993 | | | D | - | N/A | | |
| | Exterior - Roof | \$28,000 | 2014 | 15 | 2030 | D | BMR | \$ 75,000 | | X |
| Fuel Depot | | \$96,000 | 2009 | 20 | 2030 | D | PWR | \$ 100,000 | | X |

Highway Vehicles and Mobile Equipment

| Description | Purchase Price | Date Last Replaced | Expected Service life | Date Next | EVALUATION CRITERIA | Funding Source | Est. Replacement Cost | 5 year | 20 year |
|---|-----------------|--------------------|-----------------------|-----------|---------------------|-----------------|-----------------------|--------|---------|
| 2013 GMC 3/4 Ton Pickup / Plow (Truck 1) | \$ 45,000 | 2014 | 12 | 2027 | C | PWR | \$ 60,000 | X | |
| 2017 Freightliner Dump / Plow (Truck 2) | \$ 140,000 | 2017 | 12 | 2030 | D | PWR | \$ 184,000 | | X |
| 2016 International Dump / Plow (Truck 3) | \$ 213,000 | 2016 | 12 | 2029 | D | PWR | \$ 220,000 | | X |
| 2014 International Dump / Plow (Truck 4) | \$ 209,000 | 2014 | 12 | 2024 | C | PWR | \$ 225,000 | X | |
| 2010 International Dump / Plow (Truck 6) | \$ 161,500 | 2009 | 12 | 2023 | C | PWR | \$ 190,000 | X | |
| 2012 Freightliner Dump / Plow (Truck 7) | \$ 214,000 | 2013 | 12 | 2025 | C | PWR | \$ 195,000 | X | |
| 2013 Pickup Crew Cab / Plow (Truck 8) | \$ 40,000 | 2013 | 12 | 2026 | C | PWR | \$ 55,000 | X | |
| 2008 Sterling Dump Truck / Plow (Truck 9) | \$ 143,500 | 2020 | 13 | 2033 | D | PWR | \$ 155,000 | | X |
| 2016 GMC 1 Ton Dump (Truck 12) | \$ 40,000 | 2015 | 12 | 2028 | D | PWR | \$ 45,000 | | X |
| 2013 Freightliner Dump / Plow (Truck 14) | \$ 209,000 | 2013 | 12 | 2025 | D | PWR | \$ 217,000 | | X |
| 2009 Ford 3/4 Ton Pickup / Plow (Truck 15) | \$ 30,000 | 2009 | 8/12 | 2027 | C | PWR | \$ 55,000 | X | |
| 1984 CAT Bulldozer | \$ 50,000 (est) | 1984(07 Refurb) | 20 | 2021 | C | PWR | \$ 110,000 | X | |
| 2017 John Deere Backhoe | Not avail. | 2018 | 16 | 2034 | D | PWR | \$ 120,000 | | X |
| 2007 Trackless Sidewalk #1 | \$ 150,000 | 2019 | 15 | 2034 | D | 50%TIF 50% PWR | \$ 150,000 | | X |
| 1994 Yale Forklift | Not avail. | 1994 | 15 | 2024 | C | PWR | \$ 25,000 | X | |
| 1997 Mobark Wood Chipper | Not avail. | 1997 | 23 | 2025 | C | PWR | \$ 40,000 | X | |
| | | | | | | | | | |
| FCS Parking Lot Maintenance | \$ - | - | 20 | 2027 | D | PWR | \$ 36,000 | | X |
| 2004 Case Front End Loader | \$ 165,000 | 2019 | 15 | 2034 | D | PWR | \$ 165,000 | | X |
| 1997 Landa/Harvey Culvert Steamer and Trailer | \$ 16,000 | 1997 | 24 | 2026 | C | PWR | \$ 16,000 | X | |
| Trench Box | \$ 7,500 | unknown | 30 | 2026 | C | PWR | \$ 15,000 | X | |
| 2008 Snogo Snowblower | \$ 100,000 | 2008 | 14 | 2026 | C | 50% TIF 50%PWR | \$ 140,000 | X | |
| 2012 Elgin Street Sweeper | \$ 280,000 | 2022 | 10 | 2032 | D | 50% TIF 50% PWR | \$ 280,000 | | X |
| 2013 Trackless Sidewalk #2 | \$ 113,000 | 2014 | 12 | 2027 | C | 50%TIF 50% PWR | \$ 200,000 | X | |
| 2006 John Deere Road Grader | \$ 185,000 | 2006 | 22 | 2028 | D | PWR | \$ 180,000 | | X |
| 2011 John Deere Excavator | \$ 118,000 | 2013 | 18 | 2031 | D | PWR | \$ 150,000 | | X |

Roads, Streets, and Parking Lots

| Description | Purchase Price | Date Last Replaced | Expected Service life | Date Next | EVALUATION CRITERIA | Funding Source | Est. Replacement Cost | 5 year | 20 year |
|---|----------------|--------------------|-----------------------|-----------|---------------------|----------------|-----------------------|--------|---------|
| Road Condition Survey | | | 2023 | C | PIR | \$ 25,000 | X | | |
| Red Light Upgrade | | | 2023 | C | BMR | \$ 30,000 | X | | |
| Arnold Road Rebuild | | 20 | 2023 | C | PIR | \$ 250,000 | X | | |
| Concord Gully Brook Watershed Restoration | \$25,000 | Annual | 40 | Annual | C | PIR | \$ 25,000 | X | |
| Train station Building and Platform Redesign | \$80,000 | 2022 | varies | | D | PIR | \$ 80,000 | | |
| Culvert Replacement Projects | | 2016 | 20 | VAR. | D | PIR | \$ 55,000 | | X |
| Spar Cove Rebuild | \$450,000 | 2022 | 25 | 2047 | D | PIR | \$ 450,000 | | X |
| ADA Compliance Road Work | | | varies | 2023 | C | PIR | \$ 75,000 | X | |
| Lambert Road | | | 25 | 2026 | C | PIR | \$ 300,000 | X | |
| Mallett Drive/Durham Road Reconstruction | | | 25 | 2024 | C | PIR | \$ 1,700,000 | X | |
| Exit 20/22 Bridge | \$634,000 | 2022 | 25 | | D | PIR | \$ 634,000 | | |
| Cove Road Rebuild | | | 25 | 2026 | C | PIR | \$ 300,000 | X | |
| Desert Road Sidewalk Extension | | | 25 | 2024 | C | PIR | \$ 150,000 | X | |
| Leon Gorman Park Parking Lot Paving | | | 25 | 2026 | D | PIR | \$ 25,000 | X | |
| Flying Point Road Rebuild | | | 25 | 2025 | C | PIR | \$ 400,000 | X | |
| Main Street Drainage & Paving - West St. to Mallet Dr. | | | 25 | 2022 | C | PIR | \$ 500,000 | X | |
| Park and Ride (Rt.1 South) Paving | | | 25 | 2028 | D | PIR | \$ 45,000 | | X |
| Parking Lot Conversion for RV's | | | 20 | 2028 | E | PIR | \$ 10,000 | | X |
| Mallett Drive to Pine Tree Academy Bike/Ped Connection | | | 20 | 2027 | C | PIR | \$ 400,000 | X | |
| Pine Street - S. Freeport Rd End - 4200 Feet | | | 25 | 2024 | C | PIR | \$ 400,000 | X | |
| South Freeport Road - Town's Share PACTS MPI Project | | 2017 | 20 | 2037 | D | PIR | \$ 260,000 | | X |
| South Freeport Village Street Drainage & Park St. Project | | 2016 | 25 | 2041 | D | PIR | \$ 166,000 | | |
| South Freeport Village Street Reconstruction Project | | 2017 | 20 | 2037 | D | PIR | \$ 200,000 | | X |
| Street & Sidewalk Reserve | | Annual | 25 | Annual | | PIR | \$ 300,000 | | |
| US Route 1 South - Town's Share 25% PACTS Project | | 2018 | 21 | 2039 | D | PIR | \$ 400,000 | | X |

Library Department

| Description | Age | Purchase Price | Date Last Replaced | Expected Service life | Date Next | EVALUATION CRITERIA | | Funding Source | Estimated Replacement Cost | |
|---------------------------------|-----|----------------|--------------------|-----------------------|-----------|---------------------|-----|----------------|----------------------------|---------|
| | | | | | | | | | 5 year | 20 year |
| LIBRARY BUILDING | 21 | \$2,268,805 | 1997 | indef. | 2047 | | | | | |
| Exterior - Roof | 5 | \$10,000 | 2013 | 15 | 2028 | D | BMR | \$ 30,000 | | X |
| Exterior - Stain / Paint Siding | 6 | \$20,000 | 2022 | 10 | 2032 | D | BMR | \$ - | | X |
| Exterior - Repoint Brick | 3 | - | 2015 | 20 | 2035 | D | BMR | \$ 10,000 | | X |
| Exterior - Doors | | | | | 2023 | C | BMR | \$ 30,000 | X | |
| Heating System | 5 | \$15,000 | 2013 (NG conv.) | 20 | 2033 | D | BMR | \$ 15,000 | | X |
| Flooring | | - | 2021 | 20 | 2041 | D | BMR | \$ 50,000 | | X |
| Paving Library Lot | 21 | \$39,405 | 1997 | 23 | 2026 | C | PIR | \$ 60,000 | X | |
| Library Public Computers | | - | 2022 | 4 | 2025 | C | GAR | \$ 9,000 | X | |
| Library Server Replacement | | \$6,300 | 2020 | var | 2030 | D | GAR | \$ 6,300 | | X |
| Library Design Study | | - | 2021 | - | unk | E | BMR | \$ 10,000 | X | |

Public Works Department - Recycling

| Building | Description | Purchase Price | Date Last Replaced | Expected Service life | Date Next | EVALUATION CRITERIA | Funding Source | Est. Replacement Cost | MUNIS REF | 5 year | 20 year |
|--------------------|-----------------------------------|----------------|--------------------|-----------------------|-----------|---------------------|----------------|-----------------------|-----------|--------|---------|
| | Remaining Landfill Closure | - | 2016 | indef | | | | | | | |
| | Container Replacement | \$ 17,000 | 2020 | 8 | 2028 | D | RCR | \$ 17,000 | | X | |
| | Generator | | 2022 | unk | | D | RCR | \$ 30,000 | | | |
| | Leachate Tank Replacement | | 2019 | | | D | RCR | \$ 15,000 | | | |
| | Forklift Replacement | \$ 18,300 | 2009 | 15 | 2026 | C | RCR | \$ 40,000 | X | | |
| | Furnace Replacement | - | 1996 (est) | 30 | 2028 | D | RCR | \$ 15,000 | | X | |
| | Loader Replacement/Refurb | \$ 95,000 | 2021 | 20 | 2041 | D | RCR | \$ 125,000 | | X | |
| | Paving - "Front" Circulating Area | \$ 95,000 | 2011 | 15 | 2024 | D | PIR | \$ 100,000 | X | | |
| | Paving - "Back" Work Area | - | 1996 (est) | 20 | 2029 | D | PIR | \$ 30,000 | | X | |
| | Scales | \$ 55,000 | 2004 | 22 | 2026 | C | RCR | \$ 75,000 | X | | |
| | Retaining Wall/Dropoff Area | \$ - | 2021 | 30 | 2051 | D | RCR | \$ 60,000 | | | |
| | Single Sort Compactor | \$ 40,000 | 2018 | 20 | 2038 | D | RCR | \$ 40,000 | | X | |
| | Residential Waste Compactor | \$ 24,000 | 2014 | 20 | 2034 | D | RCR | \$ 30,000 | | X | |
| | Skid Steer | | | | 2023 | C | RCR | \$ 70,000 | X | | |
| | Stake Truck | \$ 48,000 | 2013 | 11 | 2024 | C | RCR | \$ 45,000 | X | | |
| Swap Shop Building | | | | | | | | | | | |
| | Roof Replacement & Improvements | - | 2015 | 20 | 2035 | D | RCR | \$ 15,000 | | X | |

IT and Tech. Equipment

| Department | Description | Purchase Price | Date Last Replaced | Expected Service life | Date Next | EVALUATION CRITERIA | Funding Source | Est. Replacement Cost | 5 year | 20 year |
|------------|--------------------------------------|----------------|--------------------|-----------------------|-----------|---------------------|----------------|-----------------------|--------|---------|
| Town Wide | | | | | | | | | | |
| | Computers and Software | 21,000 | 2022 | annual | 2023 | C | GAR | \$ 25,000 | X | |
| | MUNIS Operating System | 101,885 | 2006 | varies | unk | D | GAR | unk | | |
| | Town Hall Server Upgrades | 16,200 | 2019 | varies | 2023 | C | GAR | \$ 100,000 | X | X |
| | Network Phone System Upgrade | 50,000 | 2011 | 10 | 2021 | D | GAR | \$ 30,000 | | X |
| | Copiers | 15,000 | 2021 | 6 | 2026 | D | GAR | \$ 15,000 | X | |
| | Website Design | | 2018 | varies | unk | D | GAR | \$ 25,000 | | |
| | Parcel Map / GIS Upgrade | unk. | 2021 | 10 | unk | D | GAR | \$ 10,000 | | |
| | Mapping - Orthoimagery/GPS | unk. | 2019 | 7 | 2028 | D | GAR | \$ 10,500 | | X |
| | Voting Machines/Booths | 15,000 | 2020 | varies | unk | D | GAR | \$ 15,250 | | |
| | PW Radio Repeater | 35,500 | 2016 | 10 | 2028 | D | GAR | \$ 25,000 | | X |
| Cable Dept | | | | | | | | | | |
| | Cable Van | 22000 | 2016 | 20 | 2036 | D | CAB | \$ 30,000 | | X |
| | Equipment & Other Imp (Channel 14) | | 2018 | annual | unk | D | CAB | \$ 4,000 | | |
| | Conversion to HD | | 2018 | | unk | D | CAB | \$ 120,600 | | |
| | HD Equipment Replacement - LED | 54600 | 2020 | | 2020 | C | CAB | | | |
| | HD Equipment Replacement (Channel 3) | | 2021 | | 2021 | D | CAB | \$ 20,000 | | X |

| Misc - Open Space, Rec. Fields, Boards & Committees | | | | | | | | | | |
|---|----------------|--------------------|-----------------------|-----------|---------------------|-----|----------------|-----------------------|--------|---------|
| Description | Purchase Price | Date Last Replaced | Expected Service life | Date Next | EVALUATION CRITERIA | | Funding Source | Est. Replacement Cost | 5 year | 20 year |
| Hedgehog Mountain Bridge Reconstruction | \$ 25,000 | 2013 | 20 | 2033 | D | BCR | \$ 35,000 | | X | |
| Pownal Road Field Stormwater Improvements | \$ 138,000 | 2015 (part.) | N/A | TBA | D | PIR | \$ 138,000 | | | |
| Historical Society Archiving Project | unk. | 2015 (part.) | 15 | 2030 | D | BCR | \$ 18,000 | | X | |
| Comprehensive Plan Update | \$ 150,000 | 2012 (est.) | 5 | 2023 | C | BCR | \$ 50,000 | X | | |
| Downtown Revisioning | \$ 150,000 | 2022 | TBA | | D | BCR | \$ - | | | |
| Florida Lake Bog Bridge Replacement | unk | 2020 | var | 2035 | D | BCR | \$ 12,575 | X | | |
| Revaluation Reserve | | | annual | 2020 | C | GAR | \$ 7,500 | X | | |

| Department | Approved FY 2020 | Approved FY 2021 | Approved FY 2022 | FY 2023 | FY 2024 | FY 2025 | FY 2026 | FY 2027 | FY 2028 | FY 2029 | FY 2030 | FY 2031 | FY 2032 | FY 2033 | FY 2034 | FY 2035 | FY 2036 | FY 2037 | FY 2038 | FY 2039 | FY 2040 | FY 2041 | FY 2042 |
|--|---------------------|---------------------|---------------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| General Administration: | | | | | | | | | | | | | | | | | | | | | | | |
| Computers & Software | 28,300 | 45,000 | 25,000 | 125,000 | 100,000 | 30,000 | 30,000 | 30,000 | 30,000 | 25,000 | 20,000 | 25,000 | 22,000 | 25,000 | 25,000 | 25,000 | 25,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 |
| Network / Phone System Upgrade | | 30,000 | | - | | | | | | | 35,000 | | | | | | | | 15,000 | | | | |
| Copiers | | 15,000 | | | | | 13,000 | | | | | | 15,000 | | | | | | | | | | |
| 2004 F150 Pickup - Maintenance | | | | | | | | 55,000 | | | | | | | | | | 42,000 | | | | | |
| Maintenance Tractor / Snow Plow / Mower | | | 30,000 | | | | | | | | | 30,000 | | | | | | | | | | | |
| Maintenance Trailer | | | | | | | | | | 10,000 | | | | | | | | | | | | | |
| PW Radio Repeater (Communications Upgrade) | | | | | | | | | 25,000 | | | | | | | | | | | | | | |
| Digitization of Files | 10,000 | 10,000 | 10,000 | 15,000 | | | | | | | | | | | | | | | | | | | |
| Voting Booths | 15,250 | | | | | | | | | | | | | | | | | | | | | | |
| Library Public Computers | | | 8,500 | | | 9,000 | | | | | | | | | | | | | | | | | |
| Website Redesign | | | | | | | | | | | | | | | | | | | | | | | |
| Revaluation/Update | 5,000 | 5,000 | 7,500 | 7,500 | 7,500 | 7,500 | 7,500 | 7,500 | 5,000 | 5,000 | 5,000 | 5,000 | 7,500 | 7,500 | 7,500 | 7,500 | 7,500 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| Furniture | 15,000 | | | | 15,000 | 15,000 | | | 15,000 | | | | 15,000 | | | 15,000 | | | 15,000 | | | | |
| Subtotal Gen. Admin. | 73,550 | 105,000 | 81,000 | 147,500 | 122,500 | 61,500 | 50,500 | 92,500 | 75,000 | 40,000 | 60,000 | 60,000 | 59,500 | 32,500 | 32,500 | 47,500 | 32,500 | 67,000 | 55,000 | 25,000 | 25,000 | 25,000 | 25,000 |

529,550 517,500 463,000 474,500

Municipal Buildings:

| | | | | | | | | | | | | | | | | | | | | | | | |
|--|--------|--------|-------|---------|---------|---------|--------|--------|---------|--------|---------|--------|---------|---------|---------|---------|--------|--------|---------|---------|--------|--------|--------|
| Town Wharf - Steel Pilings | | | | 100,000 | | | - | | | | | | | | | | | | | | | | |
| Town Wharf - Float replacement | | 7,500 | 7,500 | 7,500 | 7,500 | 7,500 | | | | | | | | | | | | 45,000 | | | | | |
| Sandy Beach Stairs | | | | | | | | | | | | | | | | | | | | 50,000 | | | |
| Little River Stairs | | | | | | | | | | | | | | | | | | | | | | | |
| Harbormaster Building | | | | | 30,000 | | | | | | | | | | | | | | | | | | |
| Dunning Boat Yard | | | | | | | | 10,000 | | | | | 10,000 | | | | | | 10,000 | | | | |
| Exterior - Stain / Paint Library Siding | 10,000 | | | | | | | | | | | | 20,000 | | | | | | | | | | |
| Exterior Painting - Town Hall | | | | | | | | | | | 20,000 | | | | | | | | | | | | |
| Flooring - Townwide | | 6,000 | - | | | | | | | | 25,000 | | | | | | | | | | 25,000 | | |
| Flooring - Public Safety | | | | | | | | | 20,000 | | | | | | | | | | 25,000 | | | | |
| Flooring - Carpet- Town Hall | | | | | | | | | | | | | | | | | | | | | 25,000 | | |
| Flooring - Hard Flooring - Town Hall | | | | | 15,000 | | | | | | | | | | | 45,000 | | | | | | | |
| Boiler Replacement- Townwide | - | | | | | 120,000 | | | | | | | | | | | | | | 120,000 | | | |
| Heating System - Highway | | | | | | | | | | | | | | 60,000 | | | | | | | | | |
| Solar Panels - Highway Garage | | | | | | | | | | | | | | | | | | | | | | | |
| Heating System - Library | | | | | | | | | | | | | | 15,000 | | | | | | | | | |
| Heating System - Public Safety | | | | | | | | | | | | | | | | | | | | | | 30,000 | |
| Heating System - Town Hall | | | | | | | | | | | 15,000 | | | | | | | | | | | | |
| Exterior - West St Barn | | | | | | | | 15,000 | | | | | | | | | | | | | | | |
| Interior - PW - Floor Drain System | | | | | | | | | | | | | | | | | | | | | | | |
| Exterior - PW - Overhead Doors - Rehab bottom panels | | | | | | | | | | | | | | | | | | | | | | | |
| PW - Sand Salt Shed | | | | | | | | | | | | | | | 15,000 | 15,000 | 30,000 | | | | | | |
| PW - Plow Storage Building | | | | | | | | | | | | | | | | | | | | | | | |
| Library Building Improvements | | | | 30,000 | | | | | | | | | | | | | | | | | | | |
| Interior Painting | | | | | 25,000 | - | | | | | 15,000 | | | | | | | | | | | | |
| Bathroom Upgrades | | | | | | | | | | | | | | | | | | | | | | | |
| Repoint TH/PS Brick Foundation | | | | | | | | | | | | | | 10,000 | | | | | | | | | |
| Exterior - Repoint Public Safety | | | | | | | | | | | | | | | | 25,000 | | | | | | | |
| Exterior - Repoint Library Brick | | | | | | | | | | | | | | | | 10,000 | | | | | | | |
| Resealing Outside of Building | | | | | | | | | | | | | | | | | | | | | | | |
| Roofs - Highway | | | | | | | | | | | | | | | | | | | 80,000 | | | | |
| Roofs - Library | | | | | | | | | 30,000 | | | | | | | | | | | | | | |
| Roofs - Public Safety | | | | | | | | | | | | | | 85,000 | | | | | | | | | |
| Roof - PW Sand Shed | | | | | | | | | | | | | | | | | | | | | | | |
| Roofs - PW Salt Shed | | | | | | | | | | | 75,000 | | | | | | | | | | | | |
| Roofs - Town Hall | | | | | | | | | | 80,000 | | | | | | | | | | | | | |
| Roofs - Pine Street Vault | | | | | | | | | | | | | | | 30,000 | | | | | | | | |
| Town Hall Windows/Doors | | | | | | | | | | | | | | | | | | | | | | | |
| Library Expansion - Teen Room | | 10,000 | | | | | | | 300,000 | | | | | | | | | | | | | | |
| Public Works Expansion | | | | | 125,000 | | | | | | | | | | | | | | | | | | |
| Generator at Public Works | | | | | | 25,000 | | | | | | | | | | | | | | | | | |
| Gazebo/Bandstand at Memorial Park | | | | | | | | | | | | | | | | | | | | | | | |
| Police Department Remodel-Sallyport | | | | - | - | | | | | | | 10,000 | 200,000 | | | | | | | | | | |
| Access Control System-Public Safety | | | | | | | | | | | 20,000 | | | | | | | | | | | | |
| Red Light upgrade- PW | | | | 30,000 | 30,000 | 30,000 | | | | | | | | | | 50,000 | | | | | | | |
| Town Office Improvements - Windows & Heat Pump | - | | | | | | 12,000 | | | | | | | | | | | | | | | | |
| Winterization | - | | | | | | | | | | | | | | | | | | | | | | |
| Fencing - Townwide | | 10,400 | | | | | | | | | | | | | | | | | | | | | |
| Connection to Natural Gas-PW | | | | | | | | | | | | | | | | | | | | | | | |
| Train Station Projects | | | | | | | | | | | | | | | | | | | | | | | |
| Public Works Vehicle Lift | | | | 100,000 | | | | | | | | | | | | | | | | 125,000 | | | |
| Security Cameras - Townwide | | | | | | 50,000 | | | | | | | | | | | | | | | | | |
| Digital Sign - Town Hall | | | | | | | | | | | | | | | 25,000 | | | | | | | | |
| Air Compressor | | | | - | | 30,000 | | | | | | | | | | | | | | | | | |
| Storage Facility -Public Safety | | | | | | | | | | | | | | | | | | | | | | | |
| Subtotal Mun. Buildings | 10,000 | 33,900 | 7,500 | 292,500 | 232,500 | 237,500 | 12,000 | 25,000 | 350,000 | 80,000 | 145,000 | 35,000 | 230,000 | 170,000 | 115,000 | 100,000 | 30,000 | 57,000 | 240,000 | 170,000 | 25,000 | 25,000 | 30,000 |

Total Municipal Facilities Article VII on Capital Plan 83,550 138,900 88,500 440,000 355,000 299,000 62,500 117,500 1,274,000

| Department | Approved FY 2020 | Approved FY 2021 | Approved FY 2022 | FY 2023 | FY 2024 | FY 2025 | FY 2026 | FY 2027 | FY 2028 | FY 2029 | FY 2030 | FY 2031 | FY 2032 | FY 2033 | FY 2034 | FY 2035 | FY 2036 | FY 2037 | FY 2038 | FY 2039 | FY 2040 | FY 2041 | FY 2042 |
|---|---------------------|---------------------|---------------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| Public Works: | | | | | | | | | | | | | | | | | | | | | | | |
| ok | | | | | | | | | | | | | | | | | | | | | | | |
| Trench Box (shared w/Yarmouth) | | | | | | | | | | | | | | | | | | | | | 50,000 | | |
| Backhoe (12 yrs) | | | | | | | | | | | | | | | 120,000 | | | | | | | | |
| CAT Bulldozer (20 yrs) or Repair | | | - | | | | | | | | | | | | | | | | | | | | |
| Truck Chassis (12 yrs) | | | | | | | | | | | | | | | | | | | | | | | |
| Dump Body/Sander/Plow/Wing (12 yrs) | | | | | | | | | | | | | | | | | | | | | | | |
| Truck 1 - Pickup / Plow | | | | | | | | 60,000 | | | | | | | | | | | | 50,000 | | | |
| Truck 2 - Single Axle Dump/Plow (Chassis and Equipment) (12 yr) | | | | | | | | | | | 195,000 | | | | | | | | | | | | |
| Truck 3 - Dual Axle Dump/Plow (Chassis and Equipment) (12 yr) | | | | | | | | | | 220,000 | | | | | | | | | | | | 225,000 | |
| Truck 4 - Dual Axle Dump/Plow (Chassis and Equipment) (12 year) | | | | | 225,000 | | | | | | | | | | | | | | 225,000 | | | | |
| Truck 6 - Single Axle Dump/Plow (Chassis and Equipment) (12yr) | | | | 190,000 | | | | | | | | | | | | | | 190,000 | | | | | |
| Truck 7 - Single Axle Dump/Plow | | | | | | 195,000 | | | | | | | | | | | | | | 195,000 | | | |
| Truck 8 - Crew Cab pickup /plow (Chassis and Plow) (12 yr) | | | | | | | 55,000 | | | | | | | | | | | | | 55,000 | | | |
| Truck 9 - Single Axle Dump/Plow (Chassis and Equipment) (12yrs) | 150,000 | | | | | | | | | | | | 170,000 | | | | | | | | | | |
| Truck 12 - One Ton Dump/Plow (8/12 yrs) | | | | | | | | 55,000 | | | | | | | | 50,000 | | | | | | | |
| Truck 14 - Dual Axle Dump/Plow | | | | | | | | | | | | | | | | | | 200,000 | | | | | |
| Truck 15 - Pickup / Plow (8/12 year) | | | | | | | | | 45,000 | | | | | | | | 50,000 | | | | | | |
| Culvert Steamer/Trailer (20 yrs) | | | | | | | | | | | | | | | | | | | | | | | |
| Excavator | | 10,000 | | | | | | | | 150,000 | | | | | | | | | | | | | |
| Flat Bed Trailer (12+ yrs) | | | | | | | | | | | | | | | | | | | | | | | |
| Oil/Water Separator | | 60,000 | | | | | | | | | | | | | | | | | | | | | |
| Boom Flail Mowers | | 10,000 | | | | | | | | | | | | | | | | | | | | | |
| Forklift (12+ yrs) | | | | | 25,000 | | | | | | | | | | | | | | | | | | |
| Front End Loader (15 yrs) | | | | | | | | | | | | | | | 35,000 | | | | | | | | |
| Fuel Depot (for all Town & School Vehicles) | | | | | | | | | | | | 100,000 | | | 175,000 | | | | | | | | |
| Grader (20+ yrs) | | | | | | | | | 180,000 | | | | | | | | | | | | | | |
| Sidewalk Plow #1 | | | | | | | | | | | 80,000 | | | | | | | | | | | | |
| Sidewalk Plow #2 (TIF Funded) (12 yrs) Replace one each six years ideally | | | | | | | | 100,000 | | | | | | | | | | | | | | | |
| Sweeper (TIF 50% Funded) (8 yrs) TIF expires in 2023 | | | 140,000 | | | | | | | | | | | | | | | | | | | | |
| FCS Parking Lot Maintenance | | | | | | | | | | | | | | | | | | | | | | | |
| B&G Roadside Mower | | | | | | | | | | | | 20,000 | | | | | | | | | | 20,000 | |
| B&G Truck | | | | | | | | | | | 60,000 | | | | | | | | | | 75,000 | | |
| Wood Chipper | | | | | | 40,000 | | | | | | | | | | | | | | | | | |
| Snowblower /oader (50% TIF Funded) | | | | | | | 70,000 | | | | | | | | | | | 120,000 | | 40,000 | | | |
| Subtotal Public Works | 150,000 | 80,000 | 140,000 | 190,000 | 250,000 | 235,000 | 125,000 | 215,000 | 225,000 | 370,000 | 275,000 | 180,000 | 170,000 | 210,000 | 330,000 | 230,000 | 50,000 | 510,000 | 225,000 | 340,000 | 125,000 | 245,000 | 215,000 |

1,015,000

Solid Waste/Recycling:

ok

| | | | | | | | | | | | | | | | | | | | | | | | |
|---|--------|---------|--------|--------|--------|---|---------|---|---|---|---|---|---|--------|--------|--------|---|--------|--------|---|---|---|---|
| Baler #1 Reconditioning/Replacement - Cardboard | | | | | | | | | | | | | | | | | | | | | | | |
| Baler #2 Reconditioning/Replacement - Milk Jugs | | | | | | | | | | | | | | | | | | | | | | | |
| Baler #3 Reconditioning/Replacement - Paper | | | | | | | | | | | | | | | | | | | | | | | |
| Swap Shop roof replacement and other improvements | | | | | | | | | | | | | | | | 15,000 | | | | | | | |
| Closure of Remaining Landfill | | | | | | | | | | | | | | | | | | | | | | | |
| Leachate Tank Replacement | | | | | | | | | | | | | | | | | | | | | | | |
| Containers | 17,000 | | | | | | | | | | | | | | | 15,000 | | | | | | | |
| Forklift | | | | | | | 40,000 | | | | | | | | | | | | | | | | |
| Furnace | | | | | | | | | | | | | | | | | | | | | | | |
| Loader | | 95,000 | | | | | | | | | | | | | | | | | | | | | |
| Scales | | | | | | | 75,000 | | | | | | | | | | | | | | | | |
| Scales Computer | - | | | | - | | | | | - | | | | | - | | | | | - | - | - | - |
| Roll-Off Truck | | | - | | | | | | | | | | | | | | | | | | | | |
| Skid Steer | | | | 70,000 | | | | | | | | | | | | | | | | | | | |
| Single Sort Compactor Project | - | | | | | | | | | | | | | | | | | | 40,000 | | | | |
| Generator | | | 30,000 | | | | | | | | | | | | | | | | | | | | |
| Facility Lighting | | | 37,500 | | | | | | | | | | | | | | | | | | | | |
| Retaining Wall-Dropoff Area | | 60,000 | | | | | | | | | | | | 30,000 | | | | | | | | | |
| Compactor-Residential | | | | | | | | | | | | | | | 30,000 | | | | | | | | |
| One-Ton Pickup Truck | | | | | 45,000 | - | | | | | | | | | | | | 55,000 | | | | | |
| Subtotal Solid Waste | 17,000 | 155,000 | 67,500 | 70,000 | 45,000 | - | 115,000 | - | - | - | - | - | - | 30,000 | 30,000 | 30,000 | - | 55,000 | 40,000 | - | - | - | - |

230,000

Police:

ok

| | | | | | | | | | | | | | | | | | | | | | | | |
|--------------------------------------|---------|---------|--------|---------|---------|---------|--------|---------|---------|--------|--------|---------|---------|--------|--------|---------|---------|--------|--------|--------|--------|--------|--------|
| Audio Recording Equipment | | | | | | 24,000 | | | | | | 24,000 | | | | | | | | | | 25,000 | |
| Bullet Proof Vests | 10,000 | | | | | 20,000 | | | | | 20,000 | | | | | 25,000 | | | | | | | 25,000 |
| Audio Video Camera In Cars | | | | | | 30,000 | | | | | | | 30,000 | | | | | | | | | | |
| Chief Car | | | | | | | | | | | | | | | | | | | | | | | |
| PD Redisgn | | | | | | | | | | | | | | | | | | | | | | | |
| Speed Trailer & Signs | | | | | | | | | 12,000 | | | | | | | | | | | 12,000 | | | |
| Computers MDTs | | | | | | | | | | | | | 35,000 | | | | 35,000 | | | | 35,000 | | |
| Communication Upgrade | | 50,000 | | | | | | | 50,000 | | | | | | | 50,000 | | | | | | | |
| Firearms/Tasers | | | | | 15,000 | | | | | | | 40,000 | | | | | | | | | | | |
| K9 Recruitment & Training | | | 12,000 | | | | | | | | | | | | | | | | | | | | |
| Special Enforcement Pickup | | | | | | | | | | | | | | | | | | | | | | | |
| Special Enforcement Boat and Motor | 5,000 | | | | 150,000 | | | | | | | | | | | | 30,000 | | | | | | |
| Radar Units/Speed Enforcement System | | | | | | | | | 25,000 | | | | | 25,000 | | | | | | | | | |
| Squad Car | 95,000 | 50,000 | 50,000 | 100,000 | 50,000 | 55,000 | 55,000 | 110,000 | 55,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 45,000 | 50,000 | 55,000 | 55,000 | 55,000 |
| Subtotal Police | 110,000 | 100,000 | 62,000 | 100,000 | 215,000 | 129,000 | 55,000 | 110,000 | 142,000 | 50,000 | 70,000 | 114,000 | 115,000 | 75,000 | 50,000 | 125,000 | 115,000 | 50,000 | 45,000 | 62,000 | 90,000 | 80,000 | 80,000 |

609,000

| Department | Approved FY 2020 | Approved FY 2021 | Approved FY 2022 | FY 2023 | FY 2024 | FY 2025 | FY 2026 | FY 2027 | FY 2028 | FY 2029 | FY 2030 | FY 2031 | FY 2032 | FY 2033 | FY 2034 | FY 2035 | FY 2036 | FY 2037 | FY 2038 | FY 2039 | FY 2040 | FY 2041 | FY 2042 |
|--|---------------------|---------------------|---------------------|---------|---------|---------|-----------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| Fire: | ok | | | | | | | | | | | | | | | | | | | | | | |
| Air Compressor/Air Pac Harness & Frame | | | | | 12,000 | - | | | | | | | | | | | | 75,000 | | | | | |
| Air Packs/SCBA Bottles | | | | 137,000 | - | | | | | | | | | | | | | | | | | | |
| Ford Expedition C1 Chief Vehicle (10 Years) | | 45,000 | | | | | | | | | | | | 50,000 | | | | | | | | | |
| Radio Equipment - Fire | | | | | | | | | | | | 68,000 | | | | | | | | | | | |
| Communication Upgrade | | 50,000 | | | | | | | 60,000 | | | | | | | | | | 60,000 | | | | |
| Portable Emergency Management Sign | | | | | | | | | | | | | | | | 25,000 | | | | | | | |
| Portables | | | | | | | | | | | | | | | | | | | | | | | |
| Engine 3 | | | | | | | | | | | | | | | | | | | | | 200,000 | | |
| Engine 5 | | | | | | | | | | | | | | | | 800,000 | | | | | | | |
| Engine 1 | | | | | | | | | | | | | | | | | | | | | | | |
| Engine/Ladder Refurbishment | | 13,000 | | | | | | | | | | | | | | | | | | | | | |
| Ladder 1 | | | | | | | 1,250,000 | | | | | | | | | | | | | | | | |
| Forestry 1 | | | | | | | | | | 100,000 | | | | | | | | | | | | | |
| 2000 International 4900 - Tank 2/Engine 1 Hybrid | | 800,000 | | | | | | | | | | | | | | | | | | | | | |
| Service Vehicle Pick-Up-ST (20 Years) | | | | | | | | | | | | | | | | | | | | 60,000 | | | |
| Vehicle Exhaust Ventilation System | | | | | | | | | | | | | | | | | | | | | | | |
| Fire Substation Flying Point Road | | | | | | | | | | | | | | | | | | | | | | | |
| Mobile Data Terminals | | | | | | | | | | | | | | | | | | | | | | | |
| Thermal Imaging Cameras (4) | | | | | | | | | | | 25,000 | | | | | | | | | | | | |
| Traffic Light Preemption System | | | - | | | | | | | | | | 15,000 | | | | | | | | | | |
| Subtotal Fire | - | 908,000 | - | 137,000 | 12,000 | - | 1,250,000 | - | 60,000 | 100,000 | 25,000 | 68,000 | 15,000 | 50,000 | - | 825,000 | - | 75,000 | 60,000 | 60,000 | 200,000 | - | - |

1,399,000

ok

Rescue:

| | | | | | | | | | | | | | | | | | | | | | | | | |
|---|---------|--------|--------|--------|---------|---------|---------|---|--------|--------|---------|---|---|---|---------|---------|---------|---------|--------|---|---------|---------|---|---|
| Ambulance -Rescue 5 | 250,000 | | | | | | | | | | 325,000 | | | | | | | | | | | 345,000 | | |
| Ambulance -Rescue 1 | | | | | | | 350,000 | | | | | | | | | | | 340,000 | | | | | | |
| Ambulance -Rescue 3 | | | | | 325,000 | | | | | | | | | | | 325,000 | | | | | | | | |
| Net -Rescue 4 - Removed from CIP 2018 | | | | | | | | | | | | | | | | | | | | | | | | |
| Communication Upgrade | | 50,000 | | 19,000 | | | | | | 45,000 | | | | | | | | | | | | | | |
| Dormitory Safety Improvements | 35,000 | | | | | | | | | | | | | | | | | | | | | | | |
| Security Upgrades | | | | | | | | | | | | | | | | | | | | | | | | |
| Vehicle Exhaust Ventilation System | | | 13,000 | | | | | | | | | | | | | | | | | | | | | |
| Inform. Managmt Sys. Patient Reporting Update | | | | | 30,000 | | | | | | | | | | | | | | | | | | | |
| Protective Clothing | | | | | | | | | | | | | | | | | | | | | | | | |
| Rescue Equipment - Cardiac Monitors | | | | | | 150,000 | | | | | | | | | | | | 150,000 | | | | | | |
| Rescue Equipment - Stretchers | | | 60,000 | | | | | | 25,000 | | | | | | | | | | 25,000 | | | | | |
| SCBA Replacement | | | | | | - | | | | | | | | | | 28,000 | | | | | | | | |
| Subtotal Rescue | 285,000 | 63,000 | 60,000 | 19,000 | 355,000 | 150,000 | 350,000 | - | 25,000 | 45,000 | 325,000 | - | - | - | 325,000 | 28,000 | 340,000 | 150,000 | 25,000 | - | 345,000 | - | - | - |

874,000

ok

Boards, Committees, Community Groups & Other Requests:

| | | | | | | | | | | | | | | | | | | | | | | | |
|--|---------|---------|---------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|---------|
| Cemetery Improvements | | | | | | | | | | | | | | | | | | | | | | | |
| Municipal Parking Lot Improvements | | | | | | | | | | | | | | | | | | | | | | | |
| Town Wharf -Rebuild Hoist | | | | | | | | | | | | | | | | | | | | | | | |
| Recreation Field Irrigation System | | | | | | | | | | | | | | | | | | | | | | | |
| Conservation Commission -Open Space Acq. | | | | | | | | | | | | | | | | | | | | | | | |
| Recreation Committee -Facilities Development | | | | | | | | | | | | | | | | | | | | | | | |
| Florida Lake Bridge Replacement | 12,575 | | | | | | | | | | | | | | | | | | | | | | |
| Comprehensive Plan/Performance Measures Proj | | 25,000 | 75,000 | 50,000 | | | | | | | | | | | | | | | | | | | 200,000 |
| Harbormaster Boat, Motor, Trailer & Electronics | | | | | | | | | | | | | | | | | | | | | | | |
| Cable Portable Camera (4) Replacement | | | | | | | | | | | | | | | | | | | | | | | |
| Cable Equipment | 58,600 | 24,000 | 24,000 | 24,000 | 24,000 | 24,000 | 24,000 | 24,000 | 14,000 | 14,000 | 14,000 | 14,000 | 14,000 | 14,000 | 14,000 | 14,000 | 44,000 | 14,000 | 14,000 | 14,000 | 14,000 | 14,000 | 14,000 |
| Village Parking Study | | | | | | | | | | | | | | | | | | | | | | | |
| Quiet Zone Study | | 60,000 | | | | | | | | | | | | | | | | | | | | | |
| Downtown Revisioning | | 50,000 | 100,000 | - | | | | | | | | | | | | | | | | | | | |
| Speed Control Signage (Complete Streets) | | 15,000 | | | | | | | | | | | | | | | | 50,000 | | | | | |
| Hedgehog Mountain Bridge Reconstruction (20-year lifespan) | | | | | | | | | | | | | | 35,000 | | | | | | | | | |
| Shellfish Commission Habitat Improvement | | | | | | | | | | | | | | | | | | | | | | | |
| Train Station Conversion | | | | | | | | | | | | | | | | | | | | | | | |
| Historic Society Archiving Project | | | | | | | | | | 18,000 | | | | | | | | | | | | | |
| Active Living Project | 50,000 | | | | | | | | | | | | | | | | | | | | | | |
| Community Center Conversion to Natural Gas | | | | | | | | | | | | | | | | | | | | | | | |
| Subtotal Boards & Other | 121,175 | 174,000 | 199,000 | 74,000 | 24,000 | 24,000 | 24,000 | 24,000 | 14,000 | 14,000 | 32,000 | 14,000 | 14,000 | 49,000 | 14,000 | 14,000 | 44,000 | 64,000 | 14,000 | 14,000 | 14,000 | 14,000 | 214,000 |

170,000

| Department | Approved FY 2020 | Approved FY 2021 | Approved FY 2022 | FY 2023 | FY 2024 | FY 2025 | FY 2026 | FY 2027 | FY 2028 | FY 2029 | FY 2030 | FY 2031 | FY 2032 | FY 2033 | FY 2034 | FY 2035 | FY 2036 | FY 2037 | FY 2038 | FY 2039 | FY 2040 | FY 2041 | FY 2042 |
|---|---------------------|---------------------|---------------------|---------|-----------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| Comprehensive Town Improvements: ok | | | | | | | | | | | | | | | | | | | | | | | |
| Road Condition Survey - Asset Management Planning | | | | 25,000 | | | | | | | | | | | | | | | | | | | |
| Spar Cove Rebuild | | | 450,000 | | | | | | | | | | | | | | | | | | | | |
| Train Station/Visitor Center Improvements | | | 80,000 | | | | | | | | | | | | | | | | | | | | |
| Flying Point Road-Pleasant Hill Road to Wolfe's Neck Road (local match-DOT project)-supplemental 06/21/2011 | | | | | | 400,000 | | | | | | | | | | | | | | | | | |
| Mallett Dr Reconstruction | | | | | 1,700,000 | | | | | | | | | | | | | | | | | | |
| Mallett Drive to Pine Tree Academy Bike/Ped Connection | | | | | | | | 400,000 | | | | | | | | | | | | | | | |
| Little River Culvert | | | | | | | | | | | | | | | | | | | | | | | |
| Arnold Road | | | | 250,000 | | | | | | | | | | | | | | | | | | | |
| Oak St Drainage & Reconstruction | | | | | | | | | | | | | | | | | | | | | | | |
| Lower Main Street Paving Overlay (Grant Match) | | | | | | | | | | | | | | | | | | | | | | | |
| Greespace Project | 16,000 | | | | | | | | | | | | | | | | | | | | | | |
| Cove Road Rebuild | | | | | | | 300,000 | | | | | | | | | | | | | | | | |
| US Route 1 South - Town's Share 25% PACTS Project | | | | | | | | | | | | | | | | | | | 200,000 | | | | |
| South Freeport Road - Town's Share PACTS MPI Project | | | | | | | | | | | | | | | | | | 260,000 | | | | | |
| Percy, Pownal, Pratt Road Reconstruction | 75,000 | | | | | | | | | | | | | | | | | | | | | | |
| Bow Street Paving-Main Street to Dennison (PACTS Town Share) | | | | | | | | | | | | | | | | | | | | | | | |
| Pine St.-S Freeport Rd end for 4200 Feet | | | | | | | | 400,000 | | | | | | | | | | | | | | | |
| Wardtown Road Reconstruction | | | | | | | | | | | | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 | | | | | | | |
| Wardtown Road Shoulders | | | | | | | | | | | | | | 100,000 | 100,000 | 100,000 | | | | | | | |
| Torrey Hill Range Road | | | | | | | | | | | | | | | | | | | | | | | |
| West Street, Depot St | | | | | | | | | | | | | | | | | | | | | | | |
| South Freeport Village projects | | | | | | | | | | | | | | | | | | | 200,000 | | | | |
| Culvert Replacement Project | 55,000 | | | | | | | | | | | | | | | | 85,000 | | | | | | |
| Prout Rd Culvert Replacement | | | | | | | | | | | | | | | | | | | | | | | |
| Little River Culvert Replacement | | | | | | | | | | | | | | | | | | | | | | | |
| South Street West Street to Porter's Landing Road | | | | | | | | | | | | | | | | | | | | | | | |
| Curtis Road Reconstruction | | | | | | | | | | | | | | | | | | | 500,000 | | | | |
| Desert Road Business Park Road/Utilities Construction | | | | | | | | | | | | | | | | | | | | | | | |
| Quiet Zone Supplemental Safety Measures | | | | | | | | | | | | | | | | | | | | | | | |
| Grant Road | | 440,000 | | | | | | | | | | | | | | | | | | | | | |
| Cousin's River Bridge - Local Share | | 150,000 | | | | | | | | | | | | | | | | | | | | | |
| Cousin's River Bridge Bike/Ped Connector - Local Share | | 140,000 | | | | | | | | | | | | | | | | | | | | | |
| Exit 20/22 Bridge Local Share | | | | | | | | | | | | | | | | | | | | | | | |
| Desert Road Sidewalk Extension | | | | 150,000 | | | | | | | | | | | | | | | | | | | |
| Parking Lot Conversion for RV's | | | | | | | | | 10,000 | | | | | | | | | | | | | | |
| Route One South Trail | | | | | | | | | | | 400,000 | | | | | | | | | | | | |
| Recreational Field upgrades | | | | | | | | | | | | | | | | | | | | | | | |
| Resurface - Parking Lots/Drives | | | 75,000 | | 100,000 | | 60,000 | | | | | | | | | | | | | | | | |
| Paving - Public Works | 40,000 | | | | | | | | | | | | | | | | | | | | | | |
| Paving - Railroad Station | | | | | | | | | | | | | | | | | | | 100,000 | | | | |
| Paving - Leon Gorman Park Parking Lot | | | | | | | 25,000 | | | | | | | | | | | | | | | | |
| Paving - Public Circulating Area | | | | | | | | | | | | | | | | | | | | | | | |
| Paving - Back Work Area | | | | | | | | | | | | | | | | | | | | | | | |
| Paving - Library Parking Lot | | | | | | | | | | | | | | | | | | | | | | | |
| Paving - Public Safety Apron | | | | | | | | | | | | | | | | 95,000 | | | | | | | |
| ADA Compliance Roadwork (HRF & Crosswalks) | | | | 75,000 | | | | | | | | | | | | | | | | | | | |
| Concord Gully Brook Watershed Restoration | 50,000 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | | | | | | | | | | | | |
| Lambert Road | | | | | | | 300,000 | | | | | | | | | | | | | | | | |
| Street & Sidewalks Reserve | | | | | | | | | 300,000 | 350,000 | 400,000 | 400,000 | 300,000 | 350,000 | 400,000 | | 300,000 | 350,000 | | 300,000 | 350,000 | 375,000 | 400,000 |
| Subtotal Comprehensive Town Improvements | 236,000 | 755,000 | 630,000 | 375,000 | 1,975,000 | 425,000 | 710,000 | 825,000 | 335,000 | 375,000 | 825,000 | 600,000 | 500,000 | 650,000 | 700,000 | 395,000 | 385,000 | 810,000 | 800,000 | 300,000 | 350,000 | 375,000 | 400,000 |
| 4,310,000 ok | | | | | | | | | | | | | | | | | | | | | | | |

Town of Freeport 20 Year Capital Projects
Destination Freeport TIF

| Department | Approved FY 2021 | Approved FY 2022 | FY 2023 | FY 2024 | FY 2025 | FY 2026 | FY 2027 | FY 2028 | FY 2029 | FY 2030 | FY 2031 | FY 2032 |
|---|---------------------|---------------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| Destination TIF Capital Plan | | | | | | | | | | | | |
| Sidewalk -Bow St, north side (Middle to RR tracks | | | | | | | | | | | | |
| Sidewalk -Bow St, north side - Park St to RR tracks | | | | | 45,000 | | | | | | | |
| Sidewalk-Main St. East Side-Town Hall Dr to Grove | | | | | | | | | | | | |
| Sidewalk-Main St. East Side-Depot St to Grove | | | 45,000 | | | | | | | | | |
| Sidewalk-Main Street-North of Village Station | | | | | | | | | | | | |
| Sidewalk - Main st. 0 NW Side, Key Bank to Post Office (4500 sq.ft) | | 45,000 | | | | | | | | | | |
| Sidewalk-School St. South-Main Street to First Driveway | | | | | | | | | | | | |
| Sidewalk - School St. SW Side, Maine to Middle St.(4500sq.ft) | 45,000 | | | | | | | | | | | |
| Sidewalk-Main St. - Mechanic St. to School St. | | | | | | | | | | | | |
| Sidewalk-Curbing, Crosswalk, Handicap Access and Repairs | | | | | | | | | | | | |
| Sidewalk- Equipment for sidewalk maintenance | | | | | | | | | 80,000 | | | |
| Sidewalk- Equipment snowblower | | | | | | 70,000 | | | | | | |
| Street Sweeper 50% | | 140,000 | | | | | | | | | | |
| Sidewalk Plow-Shared with Public Works | | | | | | | 100,000 | | | | | |
| Sidewalk Improvements and Reset Curb-Holbrook St | | | | | | | | | | | | |
| Sidewalk - Park St. from Bow St. to Hilton | | | | 45,000 | | | | | | | | |
| Sidewalk Improvements-West st-Depot St to South St | | | | | | | | | | | | |
| Sidewalk ramp detectable panel replacement | | | | | | | | | | | | |
| Other Sidewalk Improvements | | | | | | 45,000 | 100,000 | 100,000 | 100,000 | | | |
| Decorative Street Lighting | | | | | | | | | | | | |
| Main Street and School Street Intersection Improvements | | | | | | | | | | | | |
| Downtown Maintenance | | | | | | | | | | | | |
| Town Hall Site Beautification | 75,000 | | | | | | | | | | | |
| Parking Management Plan | | | | | | | | | | | | |
| FACA Cultural Plan Initiative | | | | | | | | | | | | |
| Railroad Platform Parking Lot Paving | | | | | | | | | | | | |
| Economic Development-FEDC | 115,000 | 115,000 | 115,000 | 115,000 | 115,000 | 115,000 | 115,000 | 115,000 | 115,000 | | | |
| Theater Payment | 20,000 | 20,000 | | | | | | | | | | |
| Subtotal Destination TIF | 255,000 | 320,000 | 160,000 | 160,000 | 160,000 | 230,000 | 315,000 | 215,000 | 295,000 | - | | |

235,000 300,000 160,000

TIF Expires in FY 2029

Town of Freeport 20 Year Capital Projects
Concord Gully Brook TIF

| Department | FY 2023 | FY 2024 | FY 2025 | FY 2026 | FY 2027 | FY 2028 | FY 2029 | FY 2030 | FY 2031 | FY 2032 | FY 2033 | FY 2034 | FY 2035 | FY 2036 | FY 2037 | FY 2038 | FY 2039 | FY 2040 | FY 2041 | FY 2042 |
|---|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| Destination TIF Capital Plan | | | | | | | | | | | | | | | | | | | | |
| Sidewalk ramp detectable panel replacement | | | | | | | | | | | | | | | | | | | | |
| Other Sidewalk Improvements | | | | | | | | | | | | | | | | | | | | |
| Decorative Street Lighting | | | | | | | | | | | | | | | | | | | | |
| Main Street and School Street Intersection Improvements | | | | | | | | | | | | | | | | | | | | |
| Downtown Maintenance | | | | | | | | | | | | | | | | | | | | |
| Town Hall Site Beautification | | | | | | | | | | | | | | | | | | | | |
| Parking Management Plan | | | | | | | | | | | | | | | | | | | | |
| ACAF Cultural Plan Initiative | | | | | | | | | | | | | | | | | | | | |
| Railroad Platform Parking Lot Paving | | | | | | | | | | | | | | | | | | | | |
| Economic Development-FEDC | | | | | | | | | | | | | | | | | | | | |
| West Street to Pine Street Trail Construction | | | | 400,000 | | | | | | | | | | | | | | | | |
| Economic Development-Chamber of Commerce | | | | | | | | | | | | | | | | | | | | |
| Subtotal Destination TIF | - | - | - | 400,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |

400,000

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

The Town has had reserve funds since the mid-1980's, and these are a major source of funding for the Town's capital improvements. The reserve policy and practice of transferring general fund money into the reserve began approximately 40 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 06/30/2022, the capital plan is completed based upon the prior year audited balances, and the Town uses the 6/30/2021 balances to ensure that all funds are within the benchmarks and guide the FY 2023 spending plan. The guide to benchmarking the reserve funds is a range of the sum of the five-year capital plan and 20 percent of the 20-year replacement plan. As of December 31st, 2021, the balances and benchmarks were as follows, and this guided the 2023 capital plan.

The balances in the reserve funds as of December 31st, 2021 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 2023 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.

| Town of Freeport Summary of Funding Sources FY 2023 Capital Program | | | |
|--|-----------------------------|---------------|----------------|
| | Unaudited | | |
| | 12/31/2021 Reserve Balances | Low Benchmark | High Benchmark |
| Police | 355,648 | 374,400 | 609,000 |
| Fire | 452,623 | 587,400 | 1,399,000 |
| Rescue | 893,021 | 496,400 | 874,000 |
| Public Works | 989,995 | 943,000 | 1,015,000 |
| Solid Waste | 40,835 | 83,000 | 230,000 |
| Comprehensive Town | 1,986,792 | 2,422,000 | 4,310,000 |
| Municipal Facilities | 1,223,686 | 747,500 | 1,274,000 |
| Cable | 228,992 | 72,000 | 120,000 |
| Other | 145,953 | 50,000 | 70,600 |

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 2021 State valuation is \$2,060,250,000; as of 06/30/2022 the Town's outstanding debt service was \$849,000, or point zero four (0.04%) percent of the allowable limit of more than \$309 million. As of June 30th, 2022, the Town's debt-per-capita was approximately \$105 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 2023 is that the debt service shown below is listed in total, but the Town's principal and interest payments only total \$70,681 (principal payments total \$63,400) and the RSU is responsible for the remaining \$219,300 (principal payments total \$215,000). 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, 2021</u> | <u>Payments FY 2022</u> | <u>Balance June 30, 2022</u> | <u>Payments FY 2023</u> | <u>Balance June 30, 2023</u> |
| 2011 Refunding | 4/19/2011 | 5,635,000 | 2023 | 2.94% | 480,000 | 265,000 | 215,000 | 215,000 | - |
| 2022 Bike/Ped Bridge Work | 11/4/2021 | 634,000 | 2031 | 1.39% | - | - | 634,000 | 63,400 | 570,600 |
| <u>Total bonds and notes payable</u> | | | | | <u>480,000</u> | <u>265,000</u> | <u>849,000</u> | <u>278,400</u> | <u>570,600</u> |

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

| Town of Freeport Debt Service Schedule Year Ended June 30, 2023 | | | | |
|--|----------------------------------|----------------------------------|-----------------|----------------|
| | Balance June 30, 2022 | Current Year Debt Service | | |
| | | Principal | Interest | Total |
| <u>General Obligation Bonds</u> | | | | |
| Town issues: | | | | |
| 2021 Bike/Ped Bridge Work | 634,000 | 63,400 | 7,281 | 70,681 |
| Total Town Debt | 634,000 | 63,400 | 7,281 | 70,681 |
| RSU Debt-RSU Responsibility | | | | |
| 2002 High School Auditorium & Science Wing | 215,000 | 215,000 | 4,300 | 219,300 |
| Total RSU Debt | 215,000 | 215,000 | 4,300 | 219,300 |
| Total | 849,000 | 278,400 | 11,581 | 289,981 |

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

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

| | |
|----------------------------------|--|
| Capital Projects Fund | A fund created to account for financial resources to be used for the acquisition or the construction of major capital facilities of equipment. |
| CDBG | Community Development Block Grant |
| CEA | Credit enhancement agreement between a developer and the Town in order to rebate a portion of property taxes in return for a private investment in public infrastructure or for another public purpose |
| Chart of Accounts | The classification system used by the Town to organize the accounting for various funds. |
| Contingency | A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted. |
| Contractual Services | Services rendered to Town departments and agencies by private firms, individuals, or other governmental agencies. Examples include utilities, insurance, and professional services. |
| 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 |
| 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 |
| 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. |
| Governmental Fund | A grouping used in accounting for tax-supported activities |
| Income | This term is used in accounting for governmental enterprises and represents the excess of the revenues earned over the expenses incurred in carrying on particular phases of an enterprise's activities. As indicated elsewhere, the excess of the TOTAL revenues over the TOTAL expenses of the utility for a particular accounting period is called "net income." |
| Interfund Transfers | Amount transferred from one fund to another fund |
| MINERVA | Mapping the Internet Electronic Virtual Archive-the Maine Statewide Inter-library Loan Program including more than 60 different libraries |

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

Appendix A-Financial Policies

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

Town of Freeport

Fund Balance Policy-General Fund

Purpose

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

Definitions

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

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

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

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

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

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

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

Policy

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

Town of Freeport Investment Policy

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

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

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

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

SCOPE

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

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

OBJECTIVES

The Town's principal investment objectives are:

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

PRUDENCE

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

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

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

ETHICS AND CONFLICTS OF INTEREST

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

DELEGATION OF AUTHORITY

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

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

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

INTERNAL CONTROLS

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

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

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

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

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

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

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

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

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

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

INVESTMENT DIVERSIFICATION AND LIQUIDITY

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

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

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

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

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

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

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

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

Proof of registration to sell securities in the State of Maine

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

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

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

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

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

COMPETITIVE TRANSACTIONS

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

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

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

SELECTION OF BANKS AND SAVINGS AND LOANS

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

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

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

PORTFOLIO PERFORMANCE

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

REPORTING

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

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

POLICY REVISIONS

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

RESERVE FUND AND TRUST FUND INVESTMENTS

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

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

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

Investment Diversification:

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

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

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

Investment Performance:

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

REPORTING

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

BIDDING AND RFP PROCESS

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

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

Annex I

Authorized Personnel

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

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

Town of Freeport **Reserve Policy**

1. Purpose

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

2. Reserve Establishment and Retention

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

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

3. Funding

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

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

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

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

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

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

TOWN OF FREEPORT TAX RATE POLICY

Purpose

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

Establishment and Implementation

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

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

Effective date of this policy is July 1, 1998.

Date of adoption – May 5, 1998

Amended – February 3, 2004

Date of adoption – February 3, 2004

Date of Amendment-June 21st, 2011

Date of Adoption-June 21st, 2011

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TOWN OF FREEPORT
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

P 1
bgnyrpts

PROJECTION: 23010 FY2023 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

| General Fund | | | 2021 ACTUAL | 2022 ORIG BUD | 2022 REVISED BUD | 2022 ACTUAL | 2022 PROJECTION | 2023 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 | 3,000.00 | 3,600.00 | 3,600.00 | 1,500.00 | 1,500.00 | .00 | -100.0% |
| 0100 | 2800 | Assoc Dues | 12,331.00 | 12,500.00 | 12,500.00 | 12,894.00 | 12,900.00 | 13,500.00 | 8.0% |
| 0100 | 3300 | Emp Train | 35.00 | 1,000.00 | 1,000.00 | .00 | 300.00 | 500.00 | -50.0% |
| 0100 | 3450 | Legal Serv | 113,053.41 | 90,000.00 | 90,000.00 | 95,090.41 | 95,000.00 | 90,000.00 | .0% |
| 0100 | 3460 | Audit Fees | 26,300.00 | 35,000.00 | 35,000.00 | 28,900.00 | 35,000.00 | 36,200.00 | 3.4% |
| 0100 | 5400 | Advertisin | 8,704.18 | 6,000.00 | 6,000.00 | 6,446.32 | 5,800.00 | 6,000.00 | .0% |
| 0100 | 6000 | Supplies | 766.60 | 1,000.00 | 1,000.00 | 580.88 | 800.00 | 1,000.00 | .0% |
| 0100 | 7800 | Spec Projs | 1,187.65 | 3,000.00 | 3,000.00 | 2,922.03 | 3,000.00 | 3,000.00 | .0% |
| 0100 | 8104 | GPCOG | 12,606.00 | 16,500.00 | 16,500.00 | 18,173.00 | 14,182.00 | 16,500.00 | .0% |
| TOTAL Town Council | | | 183,883.84 | 174,500.00 | 174,500.00 | 172,406.64 | 174,382.00 | 172,600.00 | -1.1% |

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TOWN OF FREEPORT
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

P 2
bgnyrpts

PROJECTION: 23010 FY2023 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

| General Fund | | | 2021 ACTUAL | 2022 ORIG BUD | 2022 REVISED BUD | 2022 ACTUAL | 2022 PROJECTION | 2023 Approved | PCT CHANGE |
|--------------------|--------------|------------|----------------|------------------|---------------------|----------------|--------------------|------------------|---------------|
| 0101 | Town Manager | | | | | | | | |
| 0101 | 1001 | Prof Salar | 125,226.37 | 131,505.00 | 131,505.00 | 132,517.39 | 130,000.00 | 131,505.00 | .0% |
| 0101 | 2800 | Assoc Dues | .00 | 1,100.00 | 1,100.00 | .00 | 1,000.00 | 1,100.00 | .0% |
| 0101 | 3300 | Emp Train | .00 | 1,200.00 | 1,200.00 | 45.00 | 200.00 | 1,200.00 | .0% |
| 0101 | 3302 | Empl Trav | .00 | 1,000.00 | 1,000.00 | .00 | 200.00 | .00 | -100.0% |
| 0101 | 5813 | Busin Exp | 986.36 | 200.00 | 200.00 | .00 | 150.00 | 200.00 | .0% |
| 0101 | 6000 | Supplies | 271.97 | 1,000.00 | 1,000.00 | 260.51 | 500.00 | 1,000.00 | .0% |
| TOTAL Town Manager | | | 126,484.70 | 136,005.00 | 136,005.00 | 132,822.90 | 132,050.00 | 135,005.00 | -.7% |

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TOWN OF FREEPORT
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

P 3
bgnyrpts

PROJECTION: 23010 FY2023 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

| General Fund | | | 2021 ACTUAL | 2022 ORIG BUD | 2022 REVISED BUD | 2022 ACTUAL | 2022 PROJECTION | 2023 Approved | PCT CHANGE |
|---------------|---------|------------|----------------|------------------|---------------------|----------------|--------------------|------------------|---------------|
| 0102 | Finance | | | | | | | | |
| 0102 | 1001 | Prof Salar | 303,181.26 | 317,100.00 | 317,100.00 | 267,250.14 | 258,500.00 | 334,000.00 | 5.3% |
| 0102 | 2800 | Assoc Dues | 345.00 | 260.00 | 260.00 | 190.00 | 300.00 | 350.00 | 34.6% |
| 0102 | 3300 | Emp Train | 515.00 | 2,000.00 | 2,000.00 | 1,154.30 | 1,700.00 | 1,750.00 | -12.5% |
| 0102 | 3302 | Empl Trav | 229.38 | 2,000.00 | 2,000.00 | 2,280.13 | 1,900.00 | 2,500.00 | 25.0% |
| 0102 | 3400 | Con Servic | .00 | 250.00 | 250.00 | 345.00 | 345.00 | 250.00 | .0% |
| 0102 | 3470 | Registry | 5,142.20 | 5,500.00 | 5,500.00 | 4,207.00 | 5,200.00 | 5,500.00 | .0% |
| 0102 | 3480 | Comp Maint | 37,524.03 | 42,000.00 | 42,000.00 | 39,256.49 | 41,750.00 | 45,000.00 | 7.1% |
| 0102 | 4320 | Tech Repai | 951.00 | 1,100.00 | 1,100.00 | 951.00 | 951.00 | 1,100.00 | .0% |
| 0102 | 6000 | Supplies | 1,441.79 | 2,300.00 | 2,300.00 | 1,371.31 | 2,000.00 | 2,420.00 | 5.2% |
| 0102 | 6002 | Printing | 1,570.03 | 1,500.00 | 1,500.00 | 1,732.58 | 1,732.58 | 1,500.00 | .0% |
| 0102 | 6003 | Tax Bills | 1,383.67 | 1,750.00 | 1,750.00 | 480.50 | 1,200.00 | 1,750.00 | .0% |
| 0102 | 7800 | Winxnet | 87,520.05 | 100,000.00 | 100,000.00 | 105,448.25 | 107,200.00 | 135,000.00 | 35.0% |
| TOTAL Finance | | | 439,803.41 | 475,760.00 | 475,760.00 | 424,666.70 | 422,778.58 | 531,120.00 | 11.6% |

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TOWN OF FREEPORT
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

P 4
bgnyrpts

PROJECTION: 23010 FY2023 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

| General Fund | | | 2021 ACTUAL | 2022 ORIG BUD | 2022 REVISED BUD | 2022 ACTUAL | 2022 PROJECTION | 2023 Approved | PCT CHANGE |
|-----------------|-----------|------------|----------------|------------------|---------------------|----------------|--------------------|------------------|---------------|
| 0103 | Assessing | | | | | | | | |
| 0103 | 1001 | Prof Salar | 152,989.09 | 158,600.00 | 158,600.00 | 172,139.09 | 169,300.00 | 156,160.00 | -1.5% |
| 0103 | 2800 | Assoc Dues | 80.00 | 100.00 | 100.00 | 70.00 | 100.00 | 590.00 | 490.0% |
| 0103 | 3300 | Emp Train | 655.98 | 2,200.00 | 2,200.00 | 1,930.72 | 2,200.00 | 2,895.00 | 31.6% |
| 0103 | 3302 | Empl Trav | 746.67 | 2,500.00 | 2,500.00 | 490.09 | 1,500.00 | 2,500.00 | .0% |
| 0103 | 3400 | Con Servic | 650.00 | 8,500.00 | 8,500.00 | 3,417.52 | 8,500.00 | 8,700.00 | 2.4% |
| 0103 | 3470 | Registry | 973.00 | 1,100.00 | 1,100.00 | 962.00 | 1,100.00 | 1,100.00 | .0% |
| 0103 | 3480 | Comp Maint | 4,031.20 | 12,150.00 | 12,150.00 | 15,934.31 | 15,940.00 | 21,160.00 | 74.2% |
| 0103 | 4320 | Tech Repai | .00 | 500.00 | 500.00 | .00 | 500.00 | 500.00 | .0% |
| 0103 | 5320 | Telephone | 240.00 | 240.00 | 240.00 | 100.00 | 240.00 | 360.00 | 50.0% |
| 0103 | 5400 | Advertisin | 60.00 | 500.00 | 500.00 | 208.32 | 100.00 | 600.00 | 20.0% |
| 0103 | 6000 | Supplies | 844.43 | 1,100.00 | 1,100.00 | 980.21 | 1,100.00 | 1,500.00 | 36.4% |
| 0103 | 6002 | Printing | 165.60 | 400.00 | 400.00 | 460.00 | 460.00 | 750.00 | 87.5% |
| 0103 | 6008 | Mapping | 4,000.00 | 3,200.00 | 3,200.00 | 3,392.07 | 3,200.00 | 3,200.00 | .0% |
| TOTAL Assessing | | | 165,435.97 | 191,090.00 | 191,090.00 | 200,084.33 | 204,240.00 | 200,015.00 | 4.7% |

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TOWN OF FREEPORT
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

P 5
bgnyrpts

PROJECTION: 23010 FY2023 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

| General Fund | | | 2021 ACTUAL | 2022 ORIG BUD | 2022 REVISED BUD | 2022 ACTUAL | 2022 PROJECTION | 2023 Approved | PCT CHANGE |
|-------------------------|-------------------|------------|----------------|------------------|---------------------|----------------|--------------------|------------------|---------------|
| 0104 | Codes Enforcement | | | | | | | | |
| 0104 | 1001 | Prof Salar | 101,262.69 | 111,000.00 | 111,000.00 | 115,111.51 | 107,950.00 | 123,260.00 | 11.0% |
| 0104 | 2605 | Clothing | .00 | 100.00 | 100.00 | .00 | 100.00 | 100.00 | .0% |
| 0104 | 2800 | Assoc Dues | 330.00 | 465.00 | 465.00 | 330.00 | 330.00 | 465.00 | .0% |
| 0104 | 3300 | Emp Train | 259.00 | 850.00 | 850.00 | 400.66 | 500.00 | 850.00 | .0% |
| 0104 | 3302 | Empl Trav | 3,806.60 | 4,000.00 | 4,000.00 | 4,042.60 | 4,000.00 | 4,000.00 | .0% |
| 0104 | 3480 | Comp Maint | 2,000.00 | 2,000.00 | 2,000.00 | 2,000.00 | 2,000.00 | 2,000.00 | .0% |
| 0104 | 6000 | Supplies | 857.36 | 1,200.00 | 1,200.00 | 780.57 | 800.00 | 1,200.00 | .0% |
| TOTAL Codes Enforcement | | | 108,515.65 | 119,615.00 | 119,615.00 | 122,665.34 | 115,680.00 | 131,875.00 | 10.2% |

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TOWN OF FREEPORT
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

P
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bgnyrpts

PROJECTION: 23010 FY2023 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

| General Fund | | | 2021 ACTUAL | 2022 ORIG BUD | 2022 REVISED BUD | 2022 ACTUAL | 2022 PROJECTION | 2023 Approved | PCT CHANGE |
|------------------------------|--------------------------|------------|----------------|------------------|---------------------|----------------|--------------------|------------------|---------------|
| 0105 | Town Clerk And Elections | | | | | | | | |
| 0105 | 1001 | Prof Salar | 115,358.67 | 120,300.00 | 120,300.00 | 113,392.23 | 110,888.00 | 128,160.00 | 6.5% |
| 0105 | 1005 | Ballot Clk | 7,198.87 | 5,000.00 | 5,000.00 | 3,989.29 | 4,800.00 | 6,000.00 | 20.0% |
| 0105 | 2800 | Assoc Dues | 345.00 | 350.00 | 350.00 | 460.00 | 400.00 | 550.00 | 57.1% |
| 0105 | 3300 | Emp Train | 130.00 | 1,500.00 | 1,500.00 | 1,145.71 | 1,200.00 | 2,000.00 | 33.3% |
| 0105 | 3302 | Empl Trav | 28.64 | 700.00 | 700.00 | .00 | 200.00 | 700.00 | .0% |
| 0105 | 3426 | Elect Serv | 8,206.62 | 8,000.00 | 8,000.00 | 5,027.99 | 8,100.00 | 8,500.00 | 6.3% |
| 0105 | 4301 | Equip Rpr | .00 | .00 | .00 | .00 | .00 | .00 | .0% |
| 0105 | 5400 | Advertisin | 2,765.85 | 2,500.00 | 2,500.00 | 1,333.02 | 2,200.00 | 3,000.00 | 20.0% |
| 0105 | 6000 | Supplies | 3,457.69 | 1,000.00 | 1,000.00 | 775.09 | 1,000.00 | 1,000.00 | .0% |
| 0105 | 6095 | Doc Preser | 3,815.00 | 4,200.00 | 4,200.00 | 3,335.00 | 3,335.00 | 4,200.00 | .0% |
| TOTAL Town Clerk And Electio | | | 141,306.34 | 143,550.00 | 143,550.00 | 129,458.33 | 132,123.00 | 154,110.00 | 7.4% |

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jmaloy

TOWN OF FREEPORT
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

P 7
bgnyrpts

PROJECTION: 23010 FY2023 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

| General Fund | | | 2021 ACTUAL | 2022 ORIG BUD | 2022 REVISED BUD | 2022 ACTUAL | 2022 PROJECTION | 2023 Approved | PCT CHANGE |
|------------------------------|------------------------|------------|----------------|------------------|---------------------|----------------|--------------------|------------------|---------------|
| 0106 | General Administration | | | | | | | | |
| 0106 | 1001 | Prof Salar | 82,068.19 | 130,500.00 | 130,500.00 | 90,412.98 | 88,600.00 | 99,260.00 | -23.9% |
| 0106 | 3302 | Empl Trav | 316.28 | 250.00 | 250.00 | 255.01 | 100.00 | 250.00 | .0% |
| 0106 | 3425 | Purch/Bid | .00 | 500.00 | 500.00 | .00 | .00 | 500.00 | .0% |
| 0106 | 3427 | Twn Report | 5,867.50 | 5,000.00 | 5,000.00 | 3,912.50 | 5,000.00 | 6,000.00 | 20.0% |
| 0106 | 4301 | Equip Rpr | 1,708.13 | 2,500.00 | 2,500.00 | 2,941.41 | 2,200.00 | 2,800.00 | 12.0% |
| 0106 | 4350 | Web Maint | 2,520.00 | 3,000.00 | 3,000.00 | 2,646.00 | 2,700.00 | 3,000.00 | .0% |
| 0106 | 4455 | Equip Rntl | 2,164.32 | 2,200.00 | 2,200.00 | 1,623.24 | 2,200.00 | 2,200.00 | .0% |
| 0106 | 5310 | Postage | 17,530.29 | 20,000.00 | 20,000.00 | 3,734.59 | 19,500.00 | 20,000.00 | .0% |
| 0106 | 5320 | Telephone | 14,192.45 | 16,100.00 | 16,100.00 | 14,210.27 | 15,200.00 | 16,600.00 | 3.1% |
| 0106 | 6000 | Supplies | 5,154.22 | 5,000.00 | 5,000.00 | 5,185.25 | 4,900.00 | 5,000.00 | .0% |
| 0106 | 6002 | Printing | 4,079.18 | 3,540.00 | 3,540.00 | 2,978.12 | 3,500.00 | 3,780.00 | 6.8% |
| 0106 | 7300 | WAN | 16,620.03 | 16,920.00 | 16,920.00 | 16,919.05 | 16,700.00 | 18,600.00 | 9.9% |
| TOTAL General Administration | | | 152,220.59 | 205,510.00 | 205,510.00 | 144,818.42 | 160,600.00 | 177,990.00 | -13.4% |

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TOWN OF FREEPORT
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

P 8
bgnyrpts

PROJECTION: 23010 FY2023 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

| General Fund | | | 2021 ACTUAL | 2022 ORIG BUD | 2022 REVISED BUD | 2022 ACTUAL | 2022 PROJECTION | 2023 Approved | PCT CHANGE |
|------------------------------|--------------------------------|------------|----------------|------------------|---------------------|----------------|--------------------|------------------|---------------|
| 0107 | Building & Grounds Maintenance | | | | | | | | |
| 0107 | 1001 | Prof Salar | 119,064.35 | 136,800.00 | 136,800.00 | 95,047.29 | 92,800.00 | 152,400.00 | 11.4% |
| 0107 | 1300 | OT Wages | 6,286.09 | 8,400.00 | 8,400.00 | 7,015.90 | 7,800.00 | 8,400.00 | .0% |
| 0107 | 2605 | Clothing | 1,347.55 | 2,100.00 | 2,100.00 | 1,647.32 | 1,500.00 | 2,100.00 | .0% |
| 0107 | 3300 | Emp Train | .00 | 1,000.00 | 1,000.00 | .00 | .00 | 1,000.00 | .0% |
| 0107 | 3400 | Con Servic | .00 | .00 | .00 | 4,800.00 | 8,000.00 | 19,200.00 | .0% |
| 0107 | 3485 | Cemetery | 19,475.00 | 22,000.00 | 22,000.00 | 18,625.00 | 22,000.00 | 30,000.00 | 36.4% |
| 0107 | 3490 | Grounds | .00 | 24,000.00 | 24,000.00 | 25,254.00 | .00 | 24,000.00 | .0% |
| 0107 | 4010 | Bldg Maite | 55,908.93 | 53,600.00 | 53,600.00 | 82,357.96 | 70,000.00 | 55,000.00 | 2.6% |
| 0107 | 4021 | Rubbish | 13,101.18 | 13,800.00 | 13,800.00 | 14,659.70 | 13,104.00 | 15,300.00 | 10.9% |
| 0107 | 4033 | Fire Prev | 2,735.00 | 3,100.00 | 3,100.00 | 1,520.65 | 3,100.00 | 3,100.00 | .0% |
| 0107 | 4038 | Veh Maint | 5,047.52 | 5,000.00 | 5,000.00 | 3,904.55 | 4,200.00 | 5,000.00 | .0% |
| 0107 | 4040 | Grnds Main | 5,676.34 | 7,500.00 | 7,500.00 | 5,123.89 | 5,000.00 | 7,500.00 | .0% |
| 0107 | 6005 | Clean Supp | 10,850.21 | 10,500.00 | 10,500.00 | 8,044.33 | 9,900.00 | 10,500.00 | .0% |
| 0107 | 6202 | Elect T | 5,982.19 | 8,000.00 | 8,000.00 | 7,540.99 | 7,800.00 | 8,300.00 | 3.8% |
| 0107 | 6203 | Elect PW | 7,699.30 | 10,000.00 | 10,000.00 | 9,426.59 | 9,800.00 | 10,200.00 | 2.0% |
| 0107 | 6204 | Elect PS | 14,454.59 | 18,000.00 | 18,000.00 | 17,797.55 | 18,000.00 | 18,600.00 | 3.3% |
| 0107 | 6212 | Water TH | 1,520.46 | 1,700.00 | 1,700.00 | 1,484.13 | 1,600.00 | 1,750.00 | 2.9% |
| 0107 | 6213 | Water PW | 3,289.52 | 4,100.00 | 4,100.00 | 2,858.75 | 3,800.00 | 4,200.00 | 2.4% |
| 0107 | 6214 | Water-PS | 2,058.47 | 2,500.00 | 2,500.00 | 2,734.61 | 2,500.00 | 2,600.00 | 4.0% |
| 0107 | 6222 | Sewer TH | 711.59 | 1,200.00 | 1,200.00 | 641.69 | 800.00 | 1,200.00 | .0% |
| 0107 | 6223 | Sewer PW | 3,860.19 | 3,600.00 | 3,600.00 | 3,840.07 | 3,500.00 | 3,600.00 | .0% |
| 0107 | 6224 | Sewer PS | 2,943.65 | 3,900.00 | 3,900.00 | 2,694.59 | 3,700.00 | 3,900.00 | .0% |
| 0107 | 6242 | Heat TH | 2,967.30 | 4,000.00 | 4,000.00 | 4,240.40 | 4,000.00 | 4,500.00 | 12.5% |
| 0107 | 6243 | Heat PW | 5,800.83 | 10,000.00 | 10,000.00 | 9,010.65 | 8,800.00 | 11,000.00 | 10.0% |
| 0107 | 6244 | Heat PS | 27,065.08 | 25,000.00 | 25,000.00 | 25,326.37 | 28,000.00 | 26,500.00 | 6.0% |
| 0107 | 6245 | Heat-PS AX | 2,057.57 | 3,000.00 | 3,000.00 | 2,552.58 | 3,000.00 | 3,500.00 | 16.7% |
| 0107 | 6260 | Veh Fuel | 3,274.20 | 4,500.00 | 4,500.00 | 2,958.04 | 3,800.00 | 5,200.00 | 15.6% |
| 0107 | 6360 | Comm Ctr | 50,050.68 | 50,560.00 | 50,560.00 | 50,553.16 | 50,052.00 | 53,560.00 | 5.9% |
| 0107 | 7500 | Flags | 815.56 | 1,300.00 | 1,300.00 | 1,534.37 | 1,200.00 | 1,300.00 | .0% |
| TOTAL Building & Grounds Mai | | | 374,043.35 | 439,160.00 | 439,160.00 | 413,195.13 | 387,756.00 | 493,410.00 | 12.4% |

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TOWN OF FREEPORT
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

P
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bgnyrpts

PROJECTION: 23010 FY2023 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

| General Fund | | | 2021 ACTUAL | 2022 ORIG BUD | 2022 REVISED BUD | 2022 ACTUAL | 2022 PROJECTION | 2023 Approved | PCT CHANGE |
|-------------------------|-------------------|------------|----------------|------------------|---------------------|----------------|--------------------|------------------|---------------|
| 0108 | Employee Benefits | | | | | | | | |
| 0108 | 2303 | Ret ICMA | 76,802.47 | 83,000.00 | 83,000.00 | 76,084.05 | 84,000.00 | 88,500.00 | 6.6% |
| 0108 | 2305 | Retir MSRS | 360,172.69 | 390,900.00 | 390,900.00 | 425,261.06 | 424,000.00 | 465,800.00 | 19.2% |
| 0108 | 2407 | FICA & Med | 365,731.74 | 385,200.00 | 385,200.00 | 382,278.96 | 398,150.00 | 417,500.00 | 8.4% |
| 0108 | 2409 | Healt Ins | 724,105.62 | 825,000.00 | 825,000.00 | 713,650.72 | 743,500.00 | 963,000.00 | 16.7% |
| 0108 | 2410 | Wkrs Comp | 153,357.07 | 185,500.00 | 185,500.00 | 159,698.86 | 164,479.30 | 195,000.00 | 5.1% |
| 0108 | 2412 | Life Ins | 2,849.10 | 3,000.00 | 3,000.00 | 2,230.50 | 2,600.00 | 3,000.00 | .0% |
| 0108 | 2413 | Med Reim | 1,787.95 | 2,000.00 | 2,000.00 | 1,874.93 | 1,900.00 | 2,000.00 | .0% |
| 0108 | 2415 | Wellness | 10,060.35 | 18,000.00 | 18,000.00 | 7,695.06 | 15,000.00 | 18,000.00 | .0% |
| 0108 | 2416 | Dental | 32,590.85 | 36,000.00 | 36,000.00 | 30,480.28 | 34,900.00 | 38,500.00 | 6.9% |
| 0108 | 2419 | Med Exams | 245.00 | 1,000.00 | 1,000.00 | 1,147.00 | 800.00 | 1,000.00 | .0% |
| 0108 | 2420 | Drug Test | 851.00 | 1,000.00 | 1,000.00 | 642.00 | 750.00 | 1,000.00 | .0% |
| 0108 | 2421 | Vac Sick P | 1,689.37 | 25,000.00 | 25,000.00 | .00 | 2,000.00 | 25,000.00 | .0% |
| TOTAL Employee Benefits | | | 1,730,243.21 | 1,955,600.00 | 1,955,600.00 | 1,801,043.42 | 1,872,079.30 | 2,218,300.00 | 13.4% |

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jmaloy

TOWN OF FREEPORT
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

P 10
bgnyrpts

PROJECTION: 23010 FY2023 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

| General Fund | | | 2021 ACTUAL | 2022 ORIG BUD | 2022 REVISED BUD | 2022 ACTUAL | 2022 PROJECTION | 2023 Approved | PCT CHANGE |
|---------------|---------|------------|----------------|------------------|---------------------|----------------|--------------------|------------------|---------------|
| 0109 | Transit | | | | | | | | |
| 0109 | 1001 | Prof Salar | 19,426.34 | 22,800.00 | 22,800.00 | 3,146.42 | 3,146.42 | 24,700.00 | 8.3% |
| 0109 | 1200 | Other Wag | 29,600.89 | 36,800.00 | 36,800.00 | 42,000.11 | 41,500.00 | 39,200.00 | 6.5% |
| 0109 | 3300 | Emp Train | .00 | 800.00 | 800.00 | 3.38 | 200.00 | 800.00 | .0% |
| 0109 | 3302 | Empl Trav | .00 | 50.00 | 50.00 | .00 | 25.00 | 50.00 | .0% |
| 0109 | 3400 | Con Servic | 5,778.07 | 6,800.00 | 6,800.00 | 2,045.83 | 3,400.00 | 6,800.00 | .0% |
| 0109 | 4040 | Grnds Main | .00 | 500.00 | 500.00 | .00 | .00 | 500.00 | .0% |
| 0109 | 4301 | Equip Rpr | 696.83 | 600.00 | 600.00 | .00 | 250.00 | 600.00 | .0% |
| 0109 | 5320 | Telephone | 1,188.20 | 1,300.00 | 1,300.00 | 1,120.80 | 1,260.00 | 1,300.00 | .0% |
| 0109 | 6000 | Supplies | 404.94 | 800.00 | 800.00 | 369.37 | 600.00 | 800.00 | .0% |
| 0109 | 6205 | Elect-Tr S | 3,654.99 | 5,000.00 | 5,000.00 | 2,003.52 | 3,600.00 | 5,000.00 | .0% |
| 0109 | 6215 | Water-Tr S | 387.83 | 550.00 | 550.00 | 376.97 | 425.00 | 550.00 | .0% |
| 0109 | 6225 | Sewer Tr S | 554.16 | 620.00 | 620.00 | 439.61 | 550.00 | 620.00 | .0% |
| 0109 | 6241 | Heat-Tr S | 1,871.94 | 2,000.00 | 2,000.00 | 2,627.93 | 2,200.00 | 2,450.00 | 22.5% |
| 0109 | 6713 | Sm Equip | .00 | 400.00 | 400.00 | .00 | .00 | 400.00 | .0% |
| TOTAL Transit | | | 63,564.19 | 79,020.00 | 79,020.00 | 54,133.94 | 57,156.42 | 83,770.00 | 6.0% |

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jmaloy

TOWN OF FREEPORT
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

P 11
bgnyrpts

PROJECTION: 23010 FY2023 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

| General Fund | | | 2021 ACTUAL | 2022 ORIG BUD | 2022 REVISED BUD | 2022 ACTUAL | 2022 PROJECTION | 2023 Approved | PCT CHANGE |
|--------------|------------------|-----------|----------------|------------------|---------------------|----------------|--------------------|------------------|---------------|
| 0110 | Insurances | | | | | | | | |
| 0110 | 5200 | Insurance | 101,532.00 | 105,000.00 | 105,000.00 | 101,160.00 | 103,788.00 | 108,000.00 | 2.9% |
| | TOTAL Insurances | | 101,532.00 | 105,000.00 | 105,000.00 | 101,160.00 | 103,788.00 | 108,000.00 | 2.9% |

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jmaloy

TOWN OF FREEPORT
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

P 12
bgnyrpts

PROJECTION: 23010 FY2023 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

| General Fund | | | 2021 ACTUAL | 2022 ORIG BUD | 2022 REVISED BUD | 2022 ACTUAL | 2022 PROJECTION | 2023 Approved | PCT CHANGE |
|--------------|--------|------------|----------------|------------------|---------------------|----------------|--------------------|------------------|---------------|
| 0200 | Police | | | | | | | | |
| 0200 | 1001 | Prof Salar | 1,025,151.14 | 1,100,400.00 | 1,100,400.00 | 1,116,179.45 | 1,049,000.00 | 1,229,700.00 | 11.8% |
| 0200 | 1200 | Other Wag | 17,713.64 | 40,000.00 | 40,000.00 | 6,034.14 | 17,500.00 | 30,000.00 | -25.0% |
| 0200 | 1300 | OT Wages | 144,928.59 | 130,000.00 | 130,000.00 | 169,924.88 | 165,800.00 | 140,000.00 | 7.7% |
| 0200 | 2441 | Recruitmt | .00 | 1,500.00 | 1,500.00 | 1,150.14 | .00 | 1,500.00 | .0% |
| 0200 | 2605 | Clothing | 10,054.70 | 14,000.00 | 14,000.00 | 13,757.78 | 12,000.00 | 15,000.00 | 7.1% |
| 0200 | 2638 | Unif Clean | 10,580.00 | 10,800.00 | 10,800.00 | 10,503.90 | 10,800.00 | 10,800.00 | .0% |
| 0200 | 2800 | Assoc Dues | 290.00 | 1,050.00 | 1,050.00 | 880.00 | 1,030.00 | 1,050.00 | .0% |
| 0200 | 3300 | Emp Train | 5,351.30 | 8,500.00 | 8,500.00 | 7,150.95 | 8,500.00 | 9,500.00 | 11.8% |
| 0200 | 3302 | Empl Trav | 343.66 | 2,500.00 | 2,500.00 | 1,402.10 | 2,000.00 | 2,500.00 | .0% |
| 0200 | 3430 | Animal | 31,605.49 | 35,000.00 | 35,000.00 | 39,031.77 | 35,000.00 | 35,900.00 | 2.6% |
| 0200 | 4036 | Radio Main | 43.50 | 1,500.00 | 1,500.00 | 2,695.28 | 1,200.00 | 1,500.00 | .0% |
| 0200 | 4038 | Veh Maint | 18,929.65 | 23,000.00 | 23,000.00 | 28,840.13 | 24,200.00 | 25,000.00 | 8.7% |
| 0200 | 4048 | Radar Main | 1,140.34 | 1,500.00 | 1,500.00 | 1,081.87 | 1,450.00 | 1,500.00 | .0% |
| 0200 | 4301 | Equip Rpr | 1,610.58 | 4,540.00 | 4,540.00 | 1,450.95 | 3,200.00 | 4,600.00 | 1.3% |
| 0200 | 4320 | Tech Repai | 11,388.75 | 15,300.00 | 15,300.00 | 33,294.15 | 14,000.00 | 15,950.00 | 4.2% |
| 0200 | 6000 | Supplies | 2,366.05 | 3,600.00 | 3,600.00 | 3,502.04 | 3,300.00 | 3,600.00 | .0% |
| 0200 | 6002 | Printing | 219.69 | 2,500.00 | 2,500.00 | 1,485.64 | 2,500.00 | 2,500.00 | .0% |
| 0200 | 6007 | Ammunition | 5,800.80 | 10,000.00 | 10,000.00 | 8,147.04 | 10,000.00 | 11,000.00 | 10.0% |
| 0200 | 6033 | Drug Prog | 302.67 | 550.00 | 550.00 | .00 | 550.00 | 550.00 | .0% |
| 0200 | 6260 | Veh Fuel | 27,112.41 | 32,000.00 | 32,000.00 | 29,329.22 | 32,000.00 | 44,000.00 | 37.5% |
| TOTAL Police | | | 1,314,932.96 | 1,438,240.00 | 1,438,240.00 | 1,475,841.43 | 1,394,030.00 | 1,586,150.00 | 10.3% |

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jmaloy

TOWN OF FREEPORT
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

P 13
bgnyrpts

PROJECTION: 23010 FY2023 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

| General Fund | | | 2021 ACTUAL | 2022 ORIG BUD | 2022 REVISED BUD | 2022 ACTUAL | 2022 PROJECTION | 2023 Approved | PCT CHANGE |
|------------------------------|-------------------------------|------------|----------------|------------------|---------------------|----------------|--------------------|------------------|---------------|
| 0201 | Marine Resource/Harbor Patrol | | | | | | | | |
| 0201 | 1001 | Prof Salar | 63,850.77 | 71,900.00 | 71,900.00 | 68,815.15 | 66,300.00 | 74,200.00 | 3.2% |
| 0201 | 1200 | Other Wag | 600.00 | .00 | .00 | 150.00 | .00 | .00 | .0% |
| 0201 | 1300 | OT Wages | 384.11 | 1,800.00 | 1,800.00 | 246.58 | 750.00 | 2,000.00 | 11.1% |
| 0201 | 2605 | Clothing | 988.37 | 2,500.00 | 2,500.00 | 619.87 | 600.00 | 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 | 300.00 | 1,325.00 | 1,325.00 | 705.00 | 900.00 | 1,325.00 | .0% |
| 0201 | 3302 | Empl Trav | 106.40 | 100.00 | 100.00 | 3.00 | 100.00 | 100.00 | .0% |
| 0201 | 4010 | Bldg Maint | 2,951.49 | 700.00 | 700.00 | 181.55 | 250.00 | 700.00 | .0% |
| 0201 | 4038 | Veh Maint | 728.19 | 1,000.00 | 1,000.00 | .00 | 750.00 | 1,000.00 | .0% |
| 0201 | 4045 | Boat Maint | 2,555.46 | 4,000.00 | 4,000.00 | 3,169.65 | 3,500.00 | 4,500.00 | 12.5% |
| 0201 | 4060 | Floats | 2,947.00 | 4,000.00 | 4,000.00 | 9,687.00 | 4,000.00 | 4,500.00 | 12.5% |
| 0201 | 4062 | Hoist | .00 | 3,500.00 | 3,500.00 | 4,050.00 | 4,050.00 | 4,000.00 | 14.3% |
| 0201 | 4065 | Channel | .00 | 650.00 | 650.00 | 650.00 | 650.00 | 650.00 | .0% |
| 0201 | 5320 | Telephone | 297.00 | 350.00 | 350.00 | 296.99 | 325.00 | 350.00 | .0% |
| 0201 | 6000 | Supplies | 796.62 | 1,250.00 | 1,250.00 | 1,107.68 | 1,250.00 | 1,250.00 | .0% |
| 0201 | 6045 | Protec Eq | 73.78 | 1,000.00 | 1,000.00 | 550.00 | 550.00 | 1,000.00 | .0% |
| 0201 | 6200 | Elect | 568.17 | 750.00 | 750.00 | 558.10 | 750.00 | 750.00 | .0% |
| 0201 | 6210 | Water | 270.27 | 240.00 | 240.00 | 372.02 | 400.00 | 350.00 | 45.8% |
| 0201 | 6260 | Veh Fuel | 1,629.98 | 2,600.00 | 2,600.00 | 998.30 | 1,800.00 | 3,000.00 | 15.4% |
| 0201 | 7650 | Ramp&Wharf | 595.00 | 1,100.00 | 1,100.00 | 195.00 | 1,000.00 | 1,100.00 | .0% |
| TOTAL Marine Resource/Harbor | | | 80,362.61 | 100,205.00 | 100,205.00 | 93,075.89 | 88,645.00 | 104,715.00 | 4.5% |

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jmaloy

TOWN OF FREEPORT
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

P 14
bgnyrpts

PROJECTION: 23010 FY2023 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

| General Fund | | | 2021 ACTUAL | 2022 ORIG BUD | 2022 REVISED BUD | 2022 ACTUAL | 2022 PROJECTION | 2023 Approved | PCT CHANGE |
|--------------|------|------------|----------------|------------------|---------------------|----------------|--------------------|------------------|---------------|
| 0202 | Fire | | | | | | | | |
| 0202 | 1001 | Prof Salar | 268,801.47 | 273,400.00 | 273,400.00 | 272,066.79 | 305,400.00 | 391,000.00 | 43.0% |
| 0202 | 1190 | Call Pay | 383,309.08 | 328,500.00 | 328,500.00 | 327,881.82 | 366,600.00 | 266,000.00 | -19.0% |
| 0202 | 1300 | OT Wages | 32,031.57 | 39,500.00 | 39,500.00 | 39,003.46 | 47,700.00 | 64,500.00 | 63.3% |
| 0202 | 2419 | Med Exams | 219.50 | 900.00 | 900.00 | 840.00 | 800.00 | 900.00 | .0% |
| 0202 | 2485 | Vac & Immu | .00 | 500.00 | 500.00 | .00 | .00 | 500.00 | .0% |
| 0202 | 2605 | Clothing | 1,371.85 | 3,000.00 | 3,000.00 | 1,982.43 | 2,600.00 | 4,500.00 | 50.0% |
| 0202 | 2800 | Assoc Dues | 519.05 | 700.00 | 700.00 | 734.95 | 750.00 | 1,000.00 | 42.9% |
| 0202 | 3300 | Emp Train | 3,428.69 | 10,000.00 | 10,000.00 | 6,299.31 | 7,500.00 | 10,000.00 | .0% |
| 0202 | 3400 | Con Servic | 80.00 | 25,000.00 | 25,000.00 | 14,989.87 | 22,000.00 | 25,000.00 | .0% |
| 0202 | 4036 | Radio Main | 2,426.05 | 1,500.00 | 1,500.00 | 4,697.79 | 1,500.00 | 2,000.00 | 33.3% |
| 0202 | 4038 | Veh Maint | 38,982.64 | 35,000.00 | 35,000.00 | 33,333.33 | 35,000.00 | 35,000.00 | .0% |
| 0202 | 4049 | Alarm Main | 1,823.18 | 1,000.00 | 1,000.00 | 1,438.60 | 2,000.00 | 1,500.00 | 50.0% |
| 0202 | 4301 | Equip Rpr | 12,452.61 | 10,000.00 | 10,000.00 | 6,127.23 | 8,500.00 | 10,000.00 | .0% |
| 0202 | 4320 | Tech Repai | .00 | 7,500.00 | 7,500.00 | 3,684.49 | 4,000.00 | 7,500.00 | .0% |
| 0202 | 5320 | Telephone | 3,556.93 | 4,500.00 | 4,500.00 | 3,682.38 | 4,200.00 | 4,500.00 | .0% |
| 0202 | 5420 | Pub Educ | 350.84 | 1,000.00 | 1,000.00 | 355.10 | 550.00 | 1,000.00 | .0% |
| 0202 | 6000 | Supplies | 3,177.45 | 4,000.00 | 4,000.00 | 5,566.68 | 5,500.00 | 4,000.00 | .0% |
| 0202 | 6005 | Clean Supp | 65.18 | 200.00 | 200.00 | 174.66 | 150.00 | 200.00 | .0% |
| 0202 | 6010 | Fire Supl | 9,793.40 | 15,500.00 | 15,500.00 | 31,790.99 | 10,000.00 | 25,200.00 | 62.6% |
| 0202 | 6045 | Protec Eq | .00 | .00 | .00 | .00 | .00 | .00 | .0% |
| 0202 | 6260 | Veh Fuel | 7,653.58 | 8,000.00 | 8,000.00 | 5,676.75 | 7,800.00 | 9,400.00 | 17.5% |
| 0202 | 6712 | Tools | .00 | .00 | .00 | 3.57 | .00 | .00 | .0% |
| 0202 | 7300 | Equip | .00 | .00 | .00 | .00 | .00 | .00 | .0% |
| TOTAL Fire | | | 770,043.07 | 769,700.00 | 769,700.00 | 760,330.20 | 832,550.00 | 863,700.00 | 12.2% |

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jmaloy

TOWN OF FREEPORT
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

P 15
bgnyrpts

PROJECTION: 23010 FY2023 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

| General Fund | | | 2021 ACTUAL | 2022 ORIG BUD | 2022 REVISED BUD | 2022 ACTUAL | 2022 PROJECTION | 2023 Approved | PCT CHANGE |
|--------------|--------|------------|----------------|------------------|---------------------|----------------|--------------------|------------------|---------------|
| 0203 | Rescue | | | | | | | | |
| 0203 | 1001 | Prof Salar | 180,398.70 | 193,600.00 | 193,600.00 | 106,279.89 | 50,200.50 | 237,200.00 | 22.5% |
| 0203 | 1190 | Call Pay | 91,391.84 | 143,800.00 | 143,800.00 | 137,414.39 | 94,700.00 | 125,000.00 | -13.1% |
| 0203 | 1300 | OT Wages | 66,594.11 | 60,000.00 | 60,000.00 | 59,181.27 | 65,300.00 | 30,000.00 | -50.0% |
| 0203 | 2419 | Med Exams | 255.50 | 720.00 | 720.00 | .00 | 300.00 | 720.00 | .0% |
| 0203 | 2485 | Vac & Immu | .00 | 450.00 | 450.00 | .00 | .00 | 450.00 | .0% |
| 0203 | 2605 | Clothing | 1,383.33 | 3,000.00 | 3,000.00 | 2,376.70 | 2,200.00 | 4,500.00 | 50.0% |
| 0203 | 2800 | Assoc Dues | 485.00 | 2,100.00 | 2,100.00 | 593.32 | 1,200.00 | 4,100.00 | 95.2% |
| 0203 | 3300 | Emp Train | 3,185.90 | 7,500.00 | 7,500.00 | 6,563.01 | 7,250.00 | 8,000.00 | 6.7% |
| 0203 | 4036 | Radio Main | 547.26 | 1,500.00 | 1,500.00 | 2,911.56 | 1,500.00 | 2,000.00 | 33.3% |
| 0203 | 4038 | Veh Maint | 8,563.52 | 7,500.00 | 7,500.00 | 13,612.78 | 14,000.00 | 8,000.00 | 6.7% |
| 0203 | 4301 | Equip Rpr | 10,393.61 | 7,000.00 | 7,000.00 | 5,518.27 | 6,000.00 | 7,000.00 | .0% |
| 0203 | 4320 | Tech Repai | .00 | 7,500.00 | 7,500.00 | 175.00 | .00 | 7,500.00 | .0% |
| 0203 | 5320 | Telephone | 10,854.44 | 12,420.00 | 12,420.00 | 6,748.22 | 10,100.00 | 12,420.00 | .0% |
| 0203 | 6000 | Supplies | 6,754.59 | 3,000.00 | 3,000.00 | 2,394.03 | 3,000.00 | 3,000.00 | .0% |
| 0203 | 6005 | Clean Supp | 62.25 | 300.00 | 300.00 | 29.45 | 150.00 | 300.00 | .0% |
| 0203 | 6009 | Med Suppl | 37,829.21 | 30,000.00 | 30,000.00 | 32,533.98 | 30,000.00 | 30,000.00 | .0% |
| 0203 | 6045 | Protec Eq | 712.50 | 6,000.00 | 6,000.00 | 1,706.83 | 4,000.00 | 6,000.00 | .0% |
| 0203 | 6260 | Veh Fuel | 8,755.79 | 8,000.00 | 8,000.00 | 9,986.31 | 8,000.00 | 15,200.00 | 90.0% |
| 0203 | 6712 | Tools | 101.25 | 3,500.00 | 3,500.00 | 663.71 | 1,500.00 | 3,500.00 | .0% |
| TOTAL Rescue | | | 428,268.80 | 497,890.00 | 497,890.00 | 388,688.72 | 299,400.50 | 504,890.00 | 1.4% |

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jmaloy

TOWN OF FREEPORT
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

P 16
bgnyrpts

PROJECTION: 23010 FY2023 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

| General Fund | | | 2021 ACTUAL | 2022 ORIG BUD | 2022 REVISED BUD | 2022 ACTUAL | 2022 PROJECTION | 2023 Approved | PCT CHANGE |
|------------------------------|-------------------------|------------|----------------|------------------|---------------------|----------------|--------------------|------------------|---------------|
| 0204 | Public Safety Reception | | | | | | | | |
| 0204 | 1001 | Prof Salar | 15,748.26 | 40,900.00 | 40,900.00 | 40,879.80 | 40,100.00 | 43,100.00 | 5.4% |
| 0204 | 1200 | Other Wag | .00 | .00 | .00 | .00 | .00 | .00 | .0% |
| 0204 | 1300 | OT Wages | .00 | 500.00 | 500.00 | .00 | 500.00 | 500.00 | .0% |
| 0204 | 4301 | Equip Rpr | 416.66 | 2,500.00 | 2,500.00 | .00 | 750.00 | 2,500.00 | .0% |
| 0204 | 5320 | Telephone | 16,444.05 | 18,000.00 | 18,000.00 | 17,141.43 | 17,400.00 | 18,000.00 | .0% |
| 0204 | 6000 | Supplies | .00 | 250.00 | 250.00 | .00 | 100.00 | 250.00 | .0% |
| 0204 | 7800 | Dispatch | 155,316.00 | 160,100.00 | 160,100.00 | 159,984.00 | 159,984.00 | 165,000.00 | 3.1% |
| TOTAL Public Safety Receptio | | | 187,924.97 | 222,250.00 | 222,250.00 | 218,005.23 | 218,834.00 | 229,350.00 | 3.2% |

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jmaloy

TOWN OF FREEPORT
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

P 17
bgnyrpts

PROJECTION: 23010 FY2023 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

| General Fund | | | 2021 ACTUAL | 2022 ORIG BUD | 2022 REVISED BUD | 2022 ACTUAL | 2022 PROJECTION | 2023 Approved | PCT CHANGE |
|------------------------|------------------|------------|----------------|------------------|---------------------|----------------|--------------------|------------------|---------------|
| 0206 | Public Utilities | | | | | | | | |
| 0206 | 6208 | Elect-St L | 14,236.37 | 20,000.00 | 20,000.00 | 17,625.70 | 15,250.00 | 17,000.00 | -15.0% |
| 0206 | 6218 | Hydrants | 172,249.05 | 190,000.00 | 190,000.00 | 187,344.68 | 187,400.00 | 190,000.00 | .0% |
| 0206 | 6785 | Light Mnt | 1,293.59 | 5,000.00 | 5,000.00 | 6,433.84 | 5,000.00 | 5,000.00 | .0% |
| TOTAL Public Utilities | | | 187,779.01 | 215,000.00 | 215,000.00 | 211,404.22 | 207,650.00 | 212,000.00 | -1.4% |

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jmaloy

TOWN OF FREEPORT
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

P 18
bgnyrpts

PROJECTION: 23010 FY2023 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

| General Fund | | | 2021 ACTUAL | 2022 ORIG BUD | 2022 REVISED BUD | 2022 ACTUAL | 2022 PROJECTION | 2023 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 | .00 | -100.0% |
| 0300 | 8604 | Oasis Free | 750.00 | 750.00 | 750.00 | 750.00 | 750.00 | 1,000.00 | 33.3% |
| 0300 | 8606 | FCS | 21,000.00 | 21,000.00 | 21,000.00 | 21,000.00 | 21,000.00 | 31,000.00 | 47.6% |
| 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 | .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 | .00 | -100.0% |
| TOTAL Human Services Agencie | | | 39,800.00 | 39,800.00 | 39,800.00 | 29,750.00 | 39,800.00 | 40,800.00 | 2.5% |

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jmaloy

TOWN OF FREEPORT
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

P 19
bgnyrpts

PROJECTION: 23010 FY2023 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

| General Fund | | | 2021 ACTUAL | 2022 ORIG BUD | 2022 REVISED BUD | 2022 ACTUAL | 2022 PROJECTION | 2023 Approved | PCT CHANGE |
|--------------------------|--------------------|------------|----------------|------------------|---------------------|----------------|--------------------|------------------|---------------|
| 0301 | General Assistance | | | | | | | | |
| 0301 | 1001 | Prof Salar | 82,182.32 | 83,500.00 | 83,500.00 | 49,440.72 | 49,440.72 | .00 | -100.0% |
| 0301 | 2800 | Assoc Dues | 40.00 | 40.00 | 40.00 | 80.00 | 80.00 | .00 | -100.0% |
| 0301 | 3300 | Emp Train | 185.00 | 200.00 | 200.00 | 45.51 | 20.51 | .00 | -100.0% |
| 0301 | 3302 | Empl Trav | 44.52 | 300.00 | 300.00 | .00 | .00 | .00 | -100.0% |
| 0301 | 3400 | Con Servic | .00 | .00 | .00 | 10,041.65 | 10,000.00 | 12,000.00 | .0% |
| 0301 | 6000 | Supplies | 240.00 | 400.00 | 400.00 | 60.00 | 60.00 | .00 | -100.0% |
| 0301 | 6350 | Assis-Free | 24,316.25 | 30,000.00 | 30,000.00 | 24,766.23 | 30,000.00 | 30,000.00 | .0% |
| 0301 | 6351 | Assist Ya | .06 | .00 | .00 | .00 | .00 | .00 | .0% |
| TOTAL General Assistance | | | 107,008.15 | 114,440.00 | 114,440.00 | 84,434.11 | 89,601.23 | 42,000.00 | -63.3% |

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jmaloy

TOWN OF FREEPORT
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

P 20
bgnyrpts

PROJECTION: 23010 FY2023 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

| General Fund | | | 2021 ACTUAL | 2022 ORIG BUD | 2022 REVISED BUD | 2022 ACTUAL | 2022 PROJECTION | 2023 Approved | PCT CHANGE |
|----------------------------|--------------|-------------|----------------|------------------|---------------------|----------------|--------------------|------------------|---------------|
| 0400 | Public Works | General | | | | | | | |
| 0400 | 1001 | Prof Salar | 648,277.21 | 699,100.00 | 699,100.00 | 621,169.13 | 607,600.00 | 744,380.00 | 6.5% |
| 0400 | 1300 | OT Wages | 39,319.04 | 79,800.00 | 79,800.00 | 66,811.30 | 65,500.00 | 85,000.00 | 6.5% |
| 0400 | 2605 | Clothing | 8,780.92 | 9,250.00 | 9,250.00 | 8,556.59 | 8,500.00 | 9,250.00 | .0% |
| 0400 | 3300 | Emp Train | 2,159.33 | 4,000.00 | 4,000.00 | 3,986.61 | 4,000.00 | 4,000.00 | .0% |
| 0400 | 3435 | Engineering | 5,908.01 | 5,700.00 | 5,700.00 | 4,303.54 | 5,700.00 | 5,700.00 | .0% |
| 0400 | 4036 | Radio Main | .00 | 1,200.00 | 1,200.00 | 1,200.00 | 1,200.00 | 1,200.00 | .0% |
| 0400 | 4038 | Veh Maint | 85,087.33 | 80,000.00 | 80,000.00 | 81,666.35 | 78,000.00 | 85,000.00 | 6.3% |
| 0400 | 4455 | Equip Rntl | 460.36 | 5,000.00 | 5,000.00 | 2,155.70 | 5,000.00 | 5,000.00 | .0% |
| 0400 | 5320 | Telephone | 2,618.78 | 3,000.00 | 3,000.00 | 2,604.13 | 3,000.00 | 3,000.00 | .0% |
| 0400 | 6000 | Supplies | 2,373.42 | 2,000.00 | 2,000.00 | 1,916.27 | 2,000.00 | 2,000.00 | .0% |
| 0400 | 6260 | Veh Fuel | 63,942.01 | 75,000.00 | 75,000.00 | 47,087.51 | 74,500.00 | 85,300.00 | 13.7% |
| 0400 | 6708 | Tires | 13,871.83 | 11,000.00 | 11,000.00 | 11,000.00 | 11,000.00 | 11,000.00 | .0% |
| 0400 | 6712 | Tools | 980.14 | 1,000.00 | 1,000.00 | 1,114.40 | 1,114.40 | 1,000.00 | .0% |
| 0400 | 6713 | Sm Equip | 4,974.75 | 5,000.00 | 5,000.00 | 5,000.00 | 6,223.98 | 5,000.00 | .0% |
| 0400 | 6714 | Signs | 6,705.23 | 8,000.00 | 8,000.00 | 7,735.15 | 8,000.00 | 8,000.00 | .0% |
| 0400 | 6717 | Str Mark | 7,223.52 | 9,600.00 | 9,600.00 | 9,600.00 | 8,900.00 | 9,600.00 | .0% |
| TOTAL Public Works General | | | 892,681.88 | 998,650.00 | 998,650.00 | 875,906.68 | 890,238.38 | 1,064,430.00 | 6.6% |

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jmaloy

TOWN OF FREEPORT
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

P 21
bgnyrpts

PROJECTION: 23010 FY2023 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

| General Fund | | | 2021 ACTUAL | 2022 ORIG BUD | 2022 REVISED BUD | 2022 ACTUAL | 2022 PROJECTION | 2023 Approved | PCT CHANGE |
|------------------------------|--------------|--------------|----------------|------------------|---------------------|----------------|--------------------|------------------|---------------|
| 0401 | Public Works | Summer Roads | | | | | | | |
| 0401 | 6713 | Sm Equip | 2,444.92 | 2,500.00 | 2,500.00 | 2,500.00 | 2,500.00 | 2,500.00 | .0% |
| 0401 | 6740 | Rd Stripng | 34,282.20 | 38,000.00 | 38,000.00 | 35,116.92 | 36,500.00 | 38,000.00 | .0% |
| 0401 | 6750 | Pav Matrls | 34,232.89 | 34,900.00 | 34,900.00 | 34,900.00 | 34,900.00 | 34,900.00 | .0% |
| 0401 | 6755 | Culverts | 3,026.57 | 5,000.00 | 5,000.00 | 3,752.75 | 5,000.00 | 5,000.00 | .0% |
| 0401 | 6760 | Gravel | 29,970.20 | 30,000.00 | 30,000.00 | 30,000.00 | 30,000.00 | 30,000.00 | .0% |
| 0401 | 6780 | Guard Rail | 5,554.00 | 5,000.00 | 5,000.00 | 303.71 | 5,000.00 | 5,000.00 | .0% |
| 0401 | 6785 | Traf light | 4,130.00 | 6,500.00 | 6,500.00 | 8,604.00 | 8,604.00 | 8,000.00 | 23.1% |
| 0401 | 7200 | Hot Top Rd | 203,091.90 | 250,000.00 | 250,000.00 | 78,141.04 | 250,000.00 | 250,000.00 | .0% |
| 0401 | 7210 | Drainage P | 10,000.00 | 10,000.00 | 10,000.00 | 9,056.17 | 10,000.00 | 10,000.00 | .0% |
| 0401 | 7220 | Ledge | 1,200.00 | 3,000.00 | 3,000.00 | 438.99 | 3,000.00 | 3,000.00 | .0% |
| 0401 | 7230 | Catch Basi | 14,000.00 | 14,000.00 | 14,000.00 | 14,000.00 | 14,000.00 | 14,000.00 | .0% |
| 0401 | 7240 | Sidewalks | 4,000.00 | 4,000.00 | 4,000.00 | 4,000.00 | 4,000.00 | 4,000.00 | .0% |
| 0401 | 7250 | Hot Top St | 30,178.50 | 30,100.00 | 30,100.00 | 30,100.00 | 30,100.00 | 30,100.00 | .0% |
| TOTAL Public Works Summer Ro | | | 376,111.18 | 433,000.00 | 433,000.00 | 250,913.58 | 433,604.00 | 434,500.00 | .3% |

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jmaloy

TOWN OF FREEPORT
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

P 22
bgnyrpts

PROJECTION: 23010 FY2023 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

| General Fund | | | 2021 ACTUAL | 2022 ORIG BUD | 2022 REVISED BUD | 2022 ACTUAL | 2022 PROJECTION | 2023 Approved | PCT CHANGE |
|------------------------------|--------------|--------------|----------------|------------------|---------------------|----------------|--------------------|------------------|---------------|
| 0402 | Public Works | Winter Roads | | | | | | | |
| 0402 | 6760 | Gravel | 6,986.00 | 7,000.00 | 7,000.00 | 7,000.00 | 7,000.00 | 9,000.00 | 28.6% |
| 0402 | 6765 | Salt | 83,319.01 | 134,000.00 | 134,000.00 | 133,745.46 | 132,128.30 | 140,000.00 | 4.5% |
| 0402 | 6770 | Surface Tr | 12,259.89 | 18,000.00 | 18,000.00 | 18,000.00 | 18,000.00 | 18,000.00 | .0% |
| 0402 | 6775 | Chains Bla | 11,166.04 | 12,500.00 | 12,500.00 | 12,500.00 | 12,500.00 | 14,000.00 | 12.0% |
| TOTAL Public Works Winter Ro | | | 113,730.94 | 171,500.00 | 171,500.00 | 171,245.46 | 169,628.30 | 181,000.00 | 5.5% |

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jmaloy

TOWN OF FREEPORT
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

P 23
bgnyrpts

PROJECTION: 23010 FY2023 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

| General Fund | | | 2021 ACTUAL | 2022 ORIG BUD | 2022 REVISED BUD | 2022 ACTUAL | 2022 PROJECTION | 2023 Approved | PCT CHANGE |
|------------------------------|--------------|-------------|----------------|------------------|---------------------|----------------|--------------------|------------------|---------------|
| 0403 | Public Works | Tree & Park | | | | | | | |
| 0403 | 4070 | Tree Prun | 8,000.00 | 8,000.00 | 8,000.00 | 4,654.27 | 8,000.00 | 8,000.00 | .0% |
| 0403 | 6370 | Bow St Pk | 1,626.73 | 2,000.00 | 2,000.00 | 610.00 | 1,800.00 | 2,000.00 | .0% |
| 0403 | 6910 | Trees | 10,000.00 | 10,000.00 | 10,000.00 | 1,732.45 | 10,000.00 | 10,000.00 | .0% |
| TOTAL Public Works Tree & Pa | | | 19,626.73 | 20,000.00 | 20,000.00 | 6,996.72 | 19,800.00 | 20,000.00 | .0% |

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jmaloy

TOWN OF FREEPORT
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

P 24
bgnyrpts

PROJECTION: 23010 FY2023 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

| General Fund | | | 2021 ACTUAL | 2022 ORIG BUD | 2022 REVISED BUD | 2022 ACTUAL | 2022 PROJECTION | 2023 Approved | PCT CHANGE |
|-----------------------------|-----------------------|--|----------------|------------------|---------------------|----------------|--------------------|------------------|---------------|
| 0404 | Solid Waste/Recycling | | | | | | | | |
| 0404 | 1001 Prof Salar | | 102,365.90 | 130,600.00 | 130,600.00 | 125,506.77 | 121,300.00 | 137,800.00 | 5.5% |
| 0404 | 1200 Other Wag | | 14,224.49 | 19,000.00 | 19,000.00 | 5,084.84 | 4,875.39 | 10,000.00 | -47.4% |
| 0404 | 1300 OT Wages | | 8,923.86 | 2,000.00 | 2,000.00 | 3,634.84 | 3,300.00 | 5,000.00 | 150.0% |
| 0404 | 2605 Clothing | | 685.96 | 900.00 | 900.00 | 606.56 | 800.00 | 900.00 | .0% |
| 0404 | 3300 Emp Train | | 407.32 | 900.00 | 900.00 | 400.00 | 900.00 | 900.00 | .0% |
| 0404 | 3302 Empl Trav | | 191.91 | 250.00 | 250.00 | 155.03 | 250.00 | 250.00 | .0% |
| 0404 | 3465 Water Test | | 7,092.00 | 6,000.00 | 6,000.00 | 8,021.00 | 5,500.00 | 7,100.00 | 18.3% |
| 0404 | 3475 Leachate | | 48,412.85 | 40,000.00 | 40,000.00 | 43,234.52 | 45,000.00 | 45,000.00 | 12.5% |
| 0404 | 3480 Comp Maint | | 2,976.48 | 4,000.00 | 4,000.00 | 3,274.13 | 4,000.00 | 4,000.00 | .0% |
| 0404 | 3500 Tipping Fe | | 132,126.61 | 120,000.00 | 120,000.00 | 134,764.37 | 128,500.00 | 128,000.00 | 6.7% |
| 0404 | 3505 Hauling | | 101,184.61 | 79,000.00 | 79,000.00 | 96,516.62 | 78,900.00 | 100,000.00 | 26.6% |
| 0404 | 3530 Demo Tip | | 86,251.10 | 70,000.00 | 70,000.00 | 72,161.96 | 70,000.00 | 70,000.00 | .0% |
| 0404 | 3532 Recy Tip | | 29,864.40 | 27,000.00 | 27,000.00 | 26,851.77 | 25,000.00 | 27,000.00 | .0% |
| 0404 | 3535 Clean Week | | 17,016.80 | 15,000.00 | 15,000.00 | 14,308.08 | 15,000.00 | 17,000.00 | 13.3% |
| 0404 | 3545 Rej. Recy | | -981.12 | 2,750.00 | 2,750.00 | .00 | .00 | 2,750.00 | .0% |
| 0404 | 4038 Veh Maint | | 2,751.55 | 5,000.00 | 5,000.00 | 3,632.87 | 3,000.00 | 5,000.00 | .0% |
| 0404 | 4050 Litter Con | | 8,850.00 | 8,000.00 | 8,000.00 | 7,178.05 | 4,700.00 | 8,000.00 | .0% |
| 0404 | 5320 Telephone | | 794.22 | 1,000.00 | 1,000.00 | 761.40 | 900.00 | 1,000.00 | .0% |
| 0404 | 6000 Supplies | | 16,497.72 | 11,000.00 | 11,000.00 | 10,635.69 | 11,000.00 | 12,000.00 | 9.1% |
| 0404 | 6200 Elect | | 2,631.18 | 4,000.00 | 4,000.00 | 1,790.18 | 4,000.00 | 4,000.00 | .0% |
| 0404 | 6240 Heat Fuel | | 1,921.14 | 3,000.00 | 3,000.00 | 4,102.13 | 4,600.00 | 3,500.00 | 16.7% |
| 0404 | 6260 Veh Fuel | | 1,331.98 | 2,000.00 | 2,000.00 | 1,444.21 | 1,500.00 | 2,000.00 | .0% |
| 0404 | 6900 Other Supp | | 815.00 | 1,100.00 | 1,100.00 | 1,400.00 | 1,400.00 | 1,800.00 | 63.6% |
| TOTAL Solid Waste/Recycling | | | 586,335.96 | 552,500.00 | 552,500.00 | 565,465.02 | 534,425.39 | 593,000.00 | 7.3% |

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jmaloy

TOWN OF FREEPORT
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

P 25
bgnyrpts

PROJECTION: 23010 FY2023 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

| General Fund | | | 2021 ACTUAL | 2022 ORIG BUD | 2022 REVISED BUD | 2022 ACTUAL | 2022 PROJECTION | 2023 Approved | PCT CHANGE |
|---------------------|---------------|------------|----------------|------------------|---------------------|----------------|--------------------|------------------|---------------|
| 0405 | Town Engineer | | | | | | | | |
| 0405 | 1001 | Prof Salar | 106,552.35 | 109,300.00 | 109,300.00 | 110,973.94 | 108,500.00 | 115,300.00 | 5.5% |
| 0405 | 3300 | Emp Train | 3,112.13 | 4,500.00 | 4,500.00 | 4,879.75 | 4,500.00 | 4,500.00 | .0% |
| 0405 | 3302 | Empl Trav | 1,244.20 | 1,000.00 | 1,000.00 | 1,038.12 | 1,500.00 | 1,500.00 | 50.0% |
| 0405 | 3480 | Comp Maint | 3,164.20 | 4,000.00 | 4,000.00 | 2,415.58 | 4,000.00 | 4,000.00 | .0% |
| 0405 | 6000 | Supplies | 117.98 | 300.00 | 300.00 | 327.73 | 300.00 | 300.00 | .0% |
| 0405 | 6720 | Stormwater | 26,806.69 | 31,000.00 | 31,000.00 | 29,513.70 | 30,000.00 | 35,000.00 | 12.9% |
| TOTAL Town Engineer | | | 140,997.55 | 150,100.00 | 150,100.00 | 149,148.82 | 148,800.00 | 160,600.00 | 7.0% |

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jmaloy

TOWN OF FREEPORT
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

P 26
bgnyrpts

PROJECTION: 23010 FY2023 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

| General Fund | | | 2021 ACTUAL | 2022 ORIG BUD | 2022 REVISED BUD | 2022 ACTUAL | 2022 PROJECTION | 2023 Approved | PCT CHANGE |
|------------------------------|------------------------|------------|----------------|------------------|---------------------|----------------|--------------------|------------------|---------------|
| 0406 | HRF Fields Maintenance | | | | | | | | |
| 0406 | 3490 | Grounds | 96,898.00 | 98,835.00 | 98,835.00 | 98,835.00 | 98,835.00 | 100,815.00 | 2.0% |
| 0406 | 6200 | Elect | 2,538.46 | 1,700.00 | 1,700.00 | 861.58 | 1,700.00 | 1,700.00 | .0% |
| 0406 | 6210 | Water | 7,504.04 | 16,000.00 | 16,000.00 | 18,332.55 | 19,000.00 | 16,000.00 | .0% |
| 0406 | 6240 | Heat Fuel | 370.14 | 600.00 | 600.00 | 261.65 | 500.00 | 600.00 | .0% |
| 0406 | 6741 | Striping | .00 | .00 | .00 | .00 | .00 | .00 | .0% |
| 0406 | 7680 | Pest Contl | .00 | 2,000.00 | 2,000.00 | .00 | 2,000.00 | 2,000.00 | .0% |
| 0406 | 9200 | Contingncy | 73.71 | 5,000.00 | 5,000.00 | 4,424.36 | 500.00 | 5,000.00 | .0% |
| TOTAL HRF Fields Maintenance | | | 107,384.35 | 124,135.00 | 124,135.00 | 122,715.14 | 122,535.00 | 126,115.00 | 1.6% |

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TOWN OF FREEPORT
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

P 27
bgnyrpts

PROJECTION: 23010 FY2023 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

| General Fund | | | 2021 ACTUAL | 2022 ORIG BUD | 2022 REVISED BUD | 2022 ACTUAL | 2022 PROJECTION | 2023 Approved | PCT CHANGE |
|------------------------------|----------------------------|------------|----------------|------------------|---------------------|----------------|--------------------|------------------|---------------|
| 0500 | Freeport Community Library | | | | | | | | |
| 0500 | 1001 | Prof Salar | 344,905.67 | 376,700.00 | 376,700.00 | 382,504.34 | 375,700.00 | 406,200.00 | 7.8% |
| 0500 | 2800 | Assoc Dues | 103.00 | 620.00 | 620.00 | 285.00 | 310.00 | 620.00 | .0% |
| 0500 | 3300 | Emp Train | 50.00 | 1,000.00 | 1,000.00 | 755.00 | 1,000.00 | 1,000.00 | .0% |
| 0500 | 3302 | Empl Trav | .00 | 550.00 | 550.00 | 164.09 | 150.00 | 550.00 | .0% |
| 0500 | 3480 | Comp Maint | 6,423.31 | 6,600.00 | 6,600.00 | 6,564.17 | 6,600.00 | 8,000.00 | 21.2% |
| 0500 | 4301 | Equip Rpr | 1,680.53 | 2,000.00 | 2,000.00 | 4,166.43 | 3,500.00 | 3,000.00 | 50.0% |
| 0500 | 4320 | Tech Repai | 2,104.79 | 3,000.00 | 3,000.00 | 1,735.40 | 2,000.00 | 3,000.00 | .0% |
| 0500 | 5320 | Telephone | 3,187.67 | 4,000.00 | 4,000.00 | 3,289.68 | 3,300.00 | 4,000.00 | .0% |
| 0500 | 6000 | Supplies | 8,432.82 | 8,000.00 | 8,000.00 | 7,538.54 | 6,500.00 | 8,000.00 | .0% |
| 0500 | 6200 | Elect | 6,812.06 | 14,500.00 | 14,500.00 | 7,614.75 | 12,000.00 | 14,500.00 | .0% |
| 0500 | 6210 | Water | 2,370.96 | 2,750.00 | 2,750.00 | 2,381.00 | 2,650.00 | 2,750.00 | .0% |
| 0500 | 6220 | Sewer | 405.79 | 1,500.00 | 1,500.00 | 572.41 | 1,000.00 | 1,500.00 | .0% |
| 0500 | 6240 | Heat Fuel | 11,700.46 | 17,000.00 | 17,000.00 | 15,041.02 | 13,800.00 | 17,000.00 | .0% |
| 0500 | 6400 | Books | 38,766.83 | 40,000.00 | 40,000.00 | 40,714.75 | 35,000.00 | 40,000.00 | .0% |
| 0500 | 6450 | Nonprint | 16,840.92 | 15,500.00 | 15,500.00 | 15,178.80 | 14,750.00 | 15,500.00 | .0% |
| TOTAL Freeport Community Lib | | | 443,784.81 | 493,720.00 | 493,720.00 | 488,505.38 | 478,260.00 | 525,620.00 | 6.5% |

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TOWN OF FREEPORT
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

P 28
bgnyrpts

PROJECTION: 23010 FY2023 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

| General Fund | | 2021 ACTUAL | 2022 ORIG BUD | 2022 REVISED BUD | 2022 ACTUAL | 2022 PROJECTION | 2023 Approved | PCT CHANGE |
|--------------|----------------------|----------------|------------------|---------------------|----------------|--------------------|------------------|---------------|
| 0600 | Bustins Island | | | | | | | |
| 0600 | 8250 Bustins Is | 228,847.00 | 243,000.00 | 243,000.00 | 243,721.48 | 243,721.48 | 277,000.00 | 14.0% |
| | TOTAL Bustins Island | 228,847.00 | 243,000.00 | 243,000.00 | 243,721.48 | 243,721.48 | 277,000.00 | 14.0% |

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jmaloy

TOWN OF FREEPORT
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

P 29
bgnyrpts

PROJECTION: 23010 FY2023 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

| General Fund | | | 2021 ACTUAL | 2022 ORIG BUD | 2022 REVISED BUD | 2022 ACTUAL | 2022 PROJECTION | 2023 Approved | PCT CHANGE |
|------------------|------------|------------|----------------|------------------|---------------------|----------------|--------------------|------------------|---------------|
| 0601 | Promotions | | | | | | | | |
| 0601 | 8200 | Memorial | 220.00 | 500.00 | 500.00 | 510.00 | 500.00 | 500.00 | .0% |
| 0601 | 8204 | July 4th | .00 | .00 | .00 | 1,246.92 | 100.00 | 2,000.00 | .0% |
| 0601 | 8206 | Recognitio | 2,349.88 | 2,000.00 | 2,000.00 | 2,322.32 | 2,600.00 | 5,000.00 | 150.0% |
| 0601 | 8210 | Mis/Oth | 3,534.36 | 2,000.00 | 2,000.00 | 1,369.90 | 1,500.00 | 2,000.00 | .0% |
| 0601 | 8215 | Chamber | 1,000.00 | 1,500.00 | 1,500.00 | 1,500.00 | 1,500.00 | 3,000.00 | 100.0% |
| 0601 | 8216 | Hist. Dues | 5,000.00 | 5,000.00 | 5,000.00 | 5,000.00 | 5,000.00 | 10,000.00 | 100.0% |
| 0601 | 8225 | H Decor | .00 | 200.00 | 200.00 | .00 | 200.00 | 200.00 | .0% |
| TOTAL Promotions | | | 12,104.24 | 11,200.00 | 11,200.00 | 11,949.14 | 11,400.00 | 22,700.00 | 102.7% |

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TOWN OF FREEPORT
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

P 30
bgnyrpts

PROJECTION: 23010 FY2023 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

| General Fund | | | 2021 ACTUAL | 2022 ORIG BUD | 2022 REVISED BUD | 2022 ACTUAL | 2022 PROJECTION | 2023 Approved | PCT CHANGE |
|----------------|----------|------------|----------------|------------------|---------------------|----------------|--------------------|------------------|---------------|
| 0602 | Planning | | | | | | | | |
| 0602 | 1001 | Prof Salar | 122,898.56 | 142,600.00 | 142,600.00 | 141,685.86 | 135,900.00 | 237,700.00 | 66.7% |
| 0602 | 1200 | Other Wag | 90.00 | 1,700.00 | 1,700.00 | 2,100.00 | 1,700.00 | 1,700.00 | .0% |
| 0602 | 2800 | Assoc Dues | 154.00 | 600.00 | 600.00 | 416.00 | 600.00 | 600.00 | .0% |
| 0602 | 3000 | Prof Servi | 1,466.25 | 4,000.00 | 4,000.00 | 4,389.07 | 4,500.00 | 4,000.00 | .0% |
| 0602 | 3300 | Emp Train | 225.00 | 550.00 | 550.00 | 205.00 | 400.00 | 550.00 | .0% |
| 0602 | 3302 | Empl Trav | .00 | 400.00 | 400.00 | .00 | .00 | 400.00 | .0% |
| 0602 | 4301 | Equip Rpr | 75.93 | 800.00 | 800.00 | .00 | 400.00 | 800.00 | .0% |
| 0602 | 4360 | Bd Studies | .00 | .00 | .00 | .00 | .00 | .00 | .0% |
| 0602 | 6000 | Supplies | 465.35 | 1,500.00 | 1,500.00 | 1,086.51 | 1,800.00 | 1,500.00 | .0% |
| TOTAL Planning | | | 125,375.09 | 152,150.00 | 152,150.00 | 149,882.44 | 145,300.00 | 247,250.00 | 62.5% |

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TOWN OF FREEPORT
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

P 31
bgnyrpts

PROJECTION: 23010 FY2023 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

| General Fund | | 2021 ACTUAL | 2022 ORIG BUD | 2022 REVISED BUD | 2022 ACTUAL | 2022 PROJECTION | 2023 Approved | PCT CHANGE |
|------------------------|------------------|----------------|------------------|---------------------|----------------|--------------------|------------------|---------------|
| 0604 | Board Of Appeals | | | | | | | |
| 0604 | 1200 Other Wag | 270.00 | 850.00 | 850.00 | 720.00 | 675.00 | 850.00 | .0% |
| 0604 | 6000 Supplies | .00 | .00 | .00 | .00 | .00 | .00 | .0% |
| TOTAL Board Of Appeals | | 270.00 | 850.00 | 850.00 | 720.00 | 675.00 | 850.00 | .0% |

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TOWN OF FREEPORT
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

P 32
bgnyrpts

PROJECTION: 23010 FY2023 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

| General Fund | | | 2021 ACTUAL | 2022 ORIG BUD | 2022 REVISED BUD | 2022 ACTUAL | 2022 PROJECTION | 2023 Approved | PCT CHANGE |
|------------------------------|-------------------------|------------|----------------|------------------|---------------------|----------------|--------------------|------------------|---------------|
| 0606 | Conservation Commission | | | | | | | | |
| 0606 | 3400 | Con Servic | 250.00 | 3,000.00 | 3,000.00 | 922.00 | 2,200.00 | 3,000.00 | .0% |
| 0606 | 5420 | Pub Educ | 600.00 | 2,500.00 | 2,500.00 | .00 | 2,000.00 | 2,500.00 | .0% |
| 0606 | 6000 | Supplies | 1,192.25 | 1,500.00 | 1,500.00 | 3,242.58 | 1,000.00 | 3,000.00 | 100.0% |
| TOTAL Conservation Commissio | | | 2,042.25 | 7,000.00 | 7,000.00 | 4,164.58 | 5,200.00 | 8,500.00 | 21.4% |

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TOWN OF FREEPORT
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS
P 33
bgnyrpts
PROJECTION: 23010 FY2023 General Fund Original Budget
FOR PERIOD 99
ACCOUNTS FOR:

| General Fund | | 2021 ACTUAL | 2022 ORIG BUD | 2022 REVISED BUD | 2022 ACTUAL | 2022 PROJECTION | 2023 Approved | PCT CHANGE |
|---------------------|-----------------------------------|------------------------|--------------------------|-----------------------------|------------------------|----------------------------|--------------------------|-----------------------|
| 0607 | Shellfish Commission | | | | | | | |
| 0607 | 6000 Supplies | .00 | 1,000.00 | 1,000.00 | .00 | 1,000.00 | 1,000.00 | .0% |
| 0607 | 7670 Survy Flat | .00 | 2,500.00 | 2,500.00 | .00 | 2,500.00 | 2,500.00 | .0% |
| | TOTAL Shellfish Commission | .00 | 3,500.00 | 3,500.00 | .00 | 3,500.00 | 3,500.00 | .0% |

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TOWN OF FREEPORT
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

P 34
bgnyrpts

PROJECTION: 23010 FY2023 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

| General Fund | | 2021 ACTUAL | 2022 ORIG BUD | 2022 REVISED BUD | 2022 ACTUAL | 2022 PROJECTION | 2023 Approved | PCT CHANGE |
|---------------------------|---------------------|----------------|------------------|---------------------|----------------|--------------------|------------------|---------------|
| 0608 | Misc. & Contingency | | | | | | | |
| 0608 | 5710 GrantMatch | .00 | .00 | .00 | .00 | .00 | .00 | .0% |
| 0608 | 6045 Protec Eq | 13,523.48 | .00 | .00 | .00 | .00 | .00 | .0% |
| 0608 | 7680 Pest Contl | .00 | 3,000.00 | 3,000.00 | 163.50 | 3,000.00 | 3,000.00 | .0% |
| 0608 | 7700 Energy Res | .00 | .00 | .00 | .00 | .00 | .00 | .0% |
| 0608 | 8260 Snowmob Cl | .00 | 1,050.00 | 1,050.00 | 1,050.00 | 1,050.00 | 1,050.00 | .0% |
| 0608 | 9100 Transfer | 1,350,000.00 | .00 | .00 | 600,000.00 | .00 | .00 | .0% |
| 0608 | 9200 Contingncy | 18,389.28 | 20,000.00 | 20,000.00 | 21,839.89 | 24,000.00 | 25,000.00 | 25.0% |
| TOTAL Misc. & Contingency | | 1,381,912.76 | 24,050.00 | 24,050.00 | 623,053.39 | 28,050.00 | 29,050.00 | 20.8% |

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TOWN OF FREEPORT
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS
P 35
bgnyrpts
PROJECTION: 23010 FY2023 General Fund Original Budget
FOR PERIOD 99
ACCOUNTS FOR:

| General Fund | | | 2021 ACTUAL | 2022 ORIG BUD | 2022 REVISED BUD | 2022 ACTUAL | 2022 PROJECTION | 2023 Approved | PCT CHANGE |
|----------------|----------|------------|----------------|------------------|---------------------|----------------|--------------------|------------------|---------------|
| 0609 | Cable TV | | | | | | | | |
| 0609 | 1001 | Prof Salar | 12,620.69 | 56,300.00 | 56,300.00 | 81,566.25 | 80,700.00 | 83,900.00 | 49.0% |
| 0609 | 1200 | Other Wag | 36,206.48 | 35,250.00 | 35,250.00 | 11,124.87 | 12,000.00 | 45,000.00 | 27.7% |
| 0609 | 3300 | Emp Train | .00 | 1,400.00 | 1,400.00 | .00 | .00 | 1,400.00 | .0% |
| 0609 | 3302 | Empl Trav | .00 | 650.00 | 650.00 | .00 | .00 | 650.00 | .0% |
| 0609 | 4038 | Veh Maint | 29.48 | 300.00 | 300.00 | 412.08 | 500.00 | 300.00 | .0% |
| 0609 | 4301 | Equip Rpr | 9.72 | 1,000.00 | 1,000.00 | 336.74 | 850.00 | 1,000.00 | .0% |
| 0609 | 5320 | Telephone | 122.55 | 240.00 | 240.00 | 64.90 | 200.00 | 360.00 | 50.0% |
| 0609 | 6000 | Supplies | 2,124.82 | 3,000.00 | 3,000.00 | 2,652.03 | 1,800.00 | 3,000.00 | .0% |
| 0609 | 6260 | Veh Fuel | 153.63 | 600.00 | 600.00 | .00 | 250.00 | 600.00 | .0% |
| 0609 | 7300 | Equip | 3,513.12 | 6,800.00 | 6,800.00 | 6,745.55 | 6,800.00 | 3,000.00 | -55.9% |
| 0609 | 7800 | Stream | 410.00 | 500.00 | 500.00 | .00 | .00 | 5,500.00 | 1000.0% |
| TOTAL Cable TV | | | 55,190.49 | 106,040.00 | 106,040.00 | 102,902.42 | 103,100.00 | 144,710.00 | 36.5% |

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jmaloy

TOWN OF FREEPORT
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

P 36
bgnyrpts

PROJECTION: 23010 FY2023 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

| General Fund | | | 2021 ACTUAL | 2022 ORIG BUD | 2022 REVISED BUD | 2022 ACTUAL | 2022 PROJECTION | 2023 Approved | PCT CHANGE |
|---------------------------|---------------------|------------|----------------|------------------|---------------------|----------------|--------------------|------------------|---------------|
| 0612 | Traffic And Parking | | | | | | | | |
| 0612 | 1001 | Prof Salar | .00 | .00 | .00 | .00 | .00 | .00 | .0% |
| 0612 | 3400 | Con Servic | 2,584.57 | 4,400.00 | 4,400.00 | 1,184.57 | 3,500.00 | 4,400.00 | .0% |
| 0612 | 6000 | Supplies | .00 | .00 | .00 | 314.32 | .00 | .00 | .0% |
| 0612 | 6714 | Signs | .00 | .00 | .00 | .00 | .00 | .00 | .0% |
| TOTAL Traffic And Parking | | | 2,584.57 | 4,400.00 | 4,400.00 | 1,498.89 | 3,500.00 | 4,400.00 | .0% |

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TOWN OF FREEPORT
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

P 37
bgnyrpts

PROJECTION: 23010 FY2023 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

| General Fund | | 2021 ACTUAL | 2022 ORIG BUD | 2022 REVISED BUD | 2022 ACTUAL | 2022 PROJECTION | 2023 Approved | PCT CHANGE |
|------------------------------|--------------------------|----------------|------------------|---------------------|----------------|--------------------|------------------|---------------|
| 0615 | Sustainability Committee | | | | | | | |
| 0615 | 3400 Con Servic | 3,277.67 | 4,500.00 | 4,500.00 | 4,271.00 | 3,500.00 | 44,500.00 | 888.9% |
| 0615 | 5420 Pub Educ | .00 | 3,000.00 | 3,000.00 | 3,849.15 | 1,500.00 | 3,000.00 | .0% |
| TOTAL Sustainability Committ | | 3,277.67 | 7,500.00 | 7,500.00 | 8,120.15 | 5,000.00 | 47,500.00 | 533.3% |

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jmaloy

TOWN OF FREEPORT
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

P 38
bgnyrpts

PROJECTION: 23010 FY2023 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

| General Fund | | | 2021 ACTUAL | 2022 ORIG BUD | 2022 REVISED BUD | 2022 ACTUAL | 2022 PROJECTION | 2023 Approved | PCT CHANGE |
|--------------------|--------------|-----------|----------------|------------------|---------------------|----------------|--------------------|------------------|---------------|
| 0800 | Debt Service | | | | | | | | |
| 0800 | 8310 | Principal | 94,318.27 | 33,750.00 | 33,750.00 | 33,750.00 | 33,750.00 | 63,400.00 | 87.9% |
| 0800 | 8320 | Interest | 4,045.00 | 845.00 | 845.00 | 4,518.89 | 4,518.89 | 7,300.00 | 763.9% |
| TOTAL Debt Service | | | 98,363.27 | 34,595.00 | 34,595.00 | 38,268.89 | 38,268.89 | 70,700.00 | 104.4% |

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jmaloy

TOWN OF FREEPORT
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

P 39
bgnyrpts

PROJECTION: 23010 FY2023 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

| General Fund | | | 2021 ACTUAL | 2022 ORIG BUD | 2022 REVISED BUD | 2022 ACTUAL | 2022 PROJECTION | 2023 Approved | PCT CHANGE |
|------------------|------------|------------|----------------|------------------|---------------------|----------------|--------------------|------------------|---------------|
| 0900 | County Tax | | | | | | | | |
| 0900 | 3424 | METRO Tax | 77,934.00 | 82,939.00 | 82,939.00 | 82,939.00 | 82,939.00 | 86,170.00 | 3.9% |
| 0900 | 8300 | County Tax | 1,243,618.00 | 1,286,019.00 | 1,286,019.00 | 1,286,019.00 | 1,286,019.00 | 1,288,252.00 | .2% |
| TOTAL County Tax | | | 1,321,552.00 | 1,368,958.00 | 1,368,958.00 | 1,368,958.00 | 1,368,958.00 | 1,374,422.00 | .4% |

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jmaloy

TOWN OF FREEPORT
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

P 40
bgnyrpts

PROJECTION: 23010 FY2023 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

| General Fund | | | 2021 ACTUAL | 2022 ORIG BUD | 2022 REVISED BUD | 2022 ACTUAL | 2022 PROJECTION | 2023 Approved | PCT CHANGE |
|--------------|------------|------------|----------------|------------------|---------------------|----------------|--------------------|------------------|---------------|
| 0950 | Abatements | | | | | | | | |
| 0950 | 9050 | Abatements | 57,360.11 | 25,000.00 | 25,000.00 | 17,874.44 | 12,000.00 | 25,000.00 | .0% |
| | TOTAL | Abatements | 57,360.11 | 25,000.00 | 25,000.00 | 17,874.44 | 12,000.00 | 25,000.00 | .0% |

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jmaloy

TOWN OF FREEPORT
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

P 41
bgnyrpts

PROJECTION: 23010 FY2023 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

| General Fund | | 2021 ACTUAL | 2022 ORIG BUD | 2022 REVISED BUD | 2022 ACTUAL | 2022 PROJECTION | 2023 Approved | PCT CHANGE |
|--------------|----------------------------|----------------|------------------|---------------------|----------------|--------------------|------------------|---------------|
| REV | Revenues Town General Fund | | | | | | | |
| REV | 1200 Prop Tax | -7,067,417.23 | -6,771,083.00 | -6,771,083.00 | -7,203,453.38 | -7,174,289.96 | -7,066,347.00 | 4.4% |
| REV | 2502 Excise Tax | -2,224,543.14 | -1,950,000.00 | -1,950,000.00 | -2,168,837.01 | -2,000,000.00 | -2,000,000.00 | 2.6% |
| REV | 2503 MV Agent | -41,393.07 | -30,000.00 | -30,000.00 | -39,056.00 | -37,500.00 | -30,000.00 | .0% |
| REV | 2504 Boat Excis | -29,944.20 | -20,000.00 | -20,000.00 | -25,808.00 | -24,000.00 | -20,000.00 | .0% |
| REV | 2505 Boat Reg T | -1,440.00 | -1,000.00 | -1,000.00 | -1,290.00 | -1,000.00 | -1,000.00 | .0% |
| REV | 2506 Lieu Taxes | .00 | .00 | .00 | .00 | .00 | .00 | .0% |
| REV | 2507 Penl & Int | -67,406.07 | -25,000.00 | -25,000.00 | -46,537.09 | -45,000.00 | -25,000.00 | .0% |
| REV | 3005 State Gran | .00 | .00 | .00 | .00 | .00 | .00 | .0% |
| REV | 3110 State Rev | -759,638.77 | -725,000.00 | -725,000.00 | -1,087,616.10 | -950,000.00 | -1,150,000.00 | 58.6% |
| REV | 3111 Homestead | -453,466.00 | -300,000.00 | -300,000.00 | -339,938.00 | -380,000.00 | -350,000.00 | 16.7% |
| REV | 3112 BETE | -685,975.00 | -600,000.00 | -600,000.00 | -603,841.00 | -603,731.00 | -550,000.00 | -8.3% |
| REV | 3115 Veterans | -3,498.00 | -4,000.00 | -4,000.00 | .00 | -3,600.00 | -4,000.00 | .0% |
| REV | 3116 Tree Growt | -51,176.04 | -48,000.00 | -48,000.00 | -61,422.20 | -61,422.20 | -50,000.00 | 4.2% |
| REV | 3117 GA Freept | .00 | -10,000.00 | -10,000.00 | -5,843.76 | -3,000.00 | -5,000.00 | -50.0% |
| REV | 3118 GA Yarm | -498.80 | .00 | .00 | .00 | .00 | .00 | .0% |
| REV | 3120 State Park | -9,903.79 | -6,000.00 | -6,000.00 | -9,920.40 | -9,920.40 | -9,000.00 | 50.0% |
| REV | 3150 St Snowmob | -1,429.92 | -1,000.00 | -1,000.00 | -1,390.20 | -1,390.20 | -1,000.00 | .0% |
| REV | 3160 Road Assis | -126,352.00 | -125,000.00 | -125,000.00 | -136,192.00 | -136,192.00 | -125,000.00 | .0% |
| REV | 3163 Rescue P&D | -21,082.00 | -14,000.00 | -14,000.00 | -29,050.00 | -29,050.00 | -29,000.00 | 107.1% |
| REV | 3164 SR Officer | -32,666.40 | -33,300.00 | -33,300.00 | -32,666.40 | -33,000.00 | -34,000.00 | 2.1% |
| 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 | -31,410.83 | -31,410.83 | .00 | .0% |
| REV | 3210 Copies PD | -1,010.00 | -1,000.00 | -1,000.00 | -1,770.00 | -1,430.00 | -1,000.00 | .0% |
| REV | 3211 Copies Twn | -195.50 | -100.00 | -100.00 | -68.50 | -61.50 | -100.00 | .0% |
| REV | 3212 Veh Maint | .00 | .00 | .00 | .00 | .00 | .00 | .0% |
| REV | 3213 Engineerin | -25,202.50 | -20,000.00 | -20,000.00 | -13,835.00 | -15,000.00 | -15,000.00 | -25.0% |
| REV | 3215 Cert Copy | -4,367.30 | -3,000.00 | -3,000.00 | -5,027.83 | -4,010.67 | -3,000.00 | .0% |
| REV | 3218 Notary Fee | -2,001.00 | -1,200.00 | -1,200.00 | -1,917.00 | -1,392.00 | -1,200.00 | .0% |
| REV | 3242 Ordinance | .00 | .00 | .00 | .00 | .00 | .00 | .0% |
| REV | 3244 PB Adm Fee | -2,109.00 | -10,000.00 | -10,000.00 | -7,574.34 | -7,600.00 | -10,000.00 | .0% |
| REV | 3245 PB General | -12,143.00 | -10,000.00 | -10,000.00 | -11,851.00 | -7,500.00 | -10,000.00 | .0% |
| REV | 3246 PB Other | -55.00 | .00 | .00 | .00 | .00 | .00 | .0% |
| REV | 3250 Appeals Bd | -550.00 | -500.00 | -500.00 | -165.00 | -200.00 | -500.00 | .0% |
| REV | 3251 Des Rev | .00 | .00 | .00 | .00 | .00 | .00 | .0% |
| REV | 3255 CATV Fees | -150,000.00 | -150,000.00 | -150,000.00 | -120,000.00 | -150,000.00 | -150,000.00 | .0% |
| REV | 3256 TIF ADMIN | -5,000.00 | -5,000.00 | -5,000.00 | -5,000.00 | -5,000.00 | -5,000.00 | .0% |
| REV | 3260 Rescue Chg | -200,820.00 | -200,000.00 | -200,000.00 | -200,927.85 | -200,000.00 | -200,000.00 | .0% |
| REV | 3261 HRF Fees | -5,000.00 | -5,000.00 | -5,000.00 | -1,300.00 | -3,000.00 | -5,000.00 | .0% |
| 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 | -6,175.15 | .00 | .00 | -10,147.50 | .00 | .00 | .0% |
| REV | 3266 Rent-TS | -2,167.67 | .00 | .00 | -500.00 | -500.00 | .00 | .0% |
| REV | 3267 FD Ins Fee | -275.00 | .00 | .00 | .00 | .00 | .00 | .0% |

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jmaloy

TOWN OF FREEPORT
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

P 42
bgnyrpts

PROJECTION: 23010 FY2023 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

| General Fund | | | 2021 ACTUAL | 2022 ORIG BUD | 2022 REVISED BUD | 2022 ACTUAL | 2022 PROJECTION | 2023 Approved | PCT CHANGE |
|--------------|------|------------|----------------|------------------|---------------------|----------------|--------------------|------------------|---------------|
| REV | 3268 | Police Evt | .00 | .00 | .00 | .00 | .00 | .00 | .0% |
| REV | 3269 | Bartol Lse | .00 | -30,000.00 | -30,000.00 | -45,669.05 | -25,000.00 | -30,000.00 | .0% |
| REV | 3301 | Moorings | -82,333.48 | -75,000.00 | -75,000.00 | -81,304.75 | -75,987.00 | -75,000.00 | .0% |
| REV | 3303 | Wharf Fees | -100.00 | .00 | .00 | -100.00 | -100.00 | .00 | .0% |
| REV | 3304 | Victualers | -10,805.00 | -10,000.00 | -10,000.00 | -42.50 | -9,850.00 | -10,000.00 | .0% |
| REV | 3305 | St Opening | -9,400.00 | -5,000.00 | -5,000.00 | -10,760.00 | -7,550.00 | -5,000.00 | .0% |
| REV | 3306 | Agent Fee | -400.75 | -300.00 | -300.00 | -422.75 | -450.00 | -300.00 | .0% |
| REV | 3307 | Dog Lic | -4,730.00 | -5,000.00 | -5,000.00 | -8,715.00 | -7,600.00 | -5,000.00 | .0% |
| REV | 3308 | Marriage L | -2,311.00 | -1,600.00 | -1,600.00 | -2,280.00 | -1,720.00 | -1,600.00 | .0% |
| REV | 3309 | Peddlr Lic | -110.00 | -500.00 | -500.00 | -165.00 | -110.00 | -500.00 | .0% |
| REV | 3310 | Food Truck | -1,410.00 | .00 | .00 | -4,240.00 | -2,100.00 | -1,000.00 | .0% |
| REV | 3311 | Burial | -114.00 | .00 | .00 | -200.00 | -140.00 | .00 | .0% |
| REV | 3312 | Clerk Oth | -5,270.75 | -2,500.00 | -2,500.00 | -5,754.00 | -4,000.00 | -2,500.00 | .0% |
| REV | 3313 | Vault Perm | .00 | .00 | .00 | .00 | .00 | .00 | .0% |
| REV | 3314 | Comm Boats | .00 | .00 | .00 | -400.00 | .00 | .00 | .0% |
| REV | 3316 | Alarm Perm | -27,145.00 | -32,000.00 | -32,000.00 | -17,642.50 | -20,000.00 | -32,000.00 | .0% |
| REV | 3320 | Bldg Fees | -236,259.16 | -100,000.00 | -100,000.00 | -154,361.55 | -120,000.00 | -150,000.00 | 50.0% |
| REV | 3321 | Plumb Fees | -55,182.50 | -25,000.00 | -25,000.00 | -30,710.00 | -25,000.00 | -25,000.00 | .0% |
| REV | 3322 | Sign Perm | -5,078.00 | -3,000.00 | -3,000.00 | -3,584.00 | -3,000.00 | -3,000.00 | .0% |
| REV | 3323 | Elect Perm | -41,473.50 | -25,000.00 | -25,000.00 | -24,743.30 | -25,000.00 | -30,000.00 | 20.0% |
| REV | 3324 | Contct Lic | -2,880.00 | -1,500.00 | -1,500.00 | -2,160.00 | -3,000.00 | -1,500.00 | .0% |
| REV | 3325 | Temp Activ | -50.00 | .00 | .00 | -455.00 | -330.00 | .00 | .0% |
| REV | 3328 | STR Fees | -4,900.00 | .00 | .00 | -9,300.00 | -8,200.00 | -6,000.00 | .0% |
| REV | 3330 | Sfish Lic | -11,200.90 | -10,000.00 | -10,000.00 | -11,780.58 | -8,900.00 | -10,000.00 | .0% |
| REV | 3335 | Shellf Fee | .00 | .00 | .00 | .00 | .00 | .00 | .0% |
| REV | 3340 | Gun Perm | -150.00 | .00 | .00 | -246.00 | -229.00 | .00 | .0% |
| REV | 3342 | Brush | .00 | .00 | .00 | -174.00 | -174.00 | .00 | .0% |
| REV | 3345 | SWResident | -229,668.52 | -140,000.00 | -140,000.00 | -206,273.61 | -165,000.00 | -160,000.00 | 14.3% |
| REV | 3346 | Hauler Per | -1,375.00 | -1,300.00 | -1,300.00 | -1,375.00 | -1,375.00 | -1,300.00 | .0% |
| REV | 3347 | SW Recy Co | -19,467.02 | -23,000.00 | -23,000.00 | -31,708.09 | -23,860.00 | -23,000.00 | .0% |
| REV | 3350 | Towing Lic | .00 | .00 | .00 | .00 | .00 | .00 | .0% |
| REV | 3354 | Garb Cards | -1,287.00 | -1,000.00 | -1,000.00 | -1,244.00 | -980.00 | -1,000.00 | .0% |
| REV | 3355 | LF Compost | .00 | .00 | .00 | .00 | .00 | .00 | .0% |
| REV | 3405 | Pkg Fines | -215.00 | -20,000.00 | -20,000.00 | -2,190.00 | -2,175.00 | -40,000.00 | 100.0% |
| REV | 3411 | CO Fines | -3,000.00 | .00 | .00 | -15,600.00 | -15,600.00 | .00 | .0% |
| REV | 3420 | Lib Fines | -4,359.60 | -6,000.00 | -6,000.00 | -7,915.81 | -6,200.00 | -6,000.00 | .0% |
| REV | 3434 | Animal Fee | -75.00 | -300.00 | -300.00 | -665.00 | -650.00 | -300.00 | .0% |
| REV | 3445 | Fls Alarm | -1,546.00 | -3,500.00 | -3,500.00 | -1,692.00 | -1,477.00 | -2,000.00 | -42.9% |
| REV | 3506 | TS Utility | -2,637.30 | -3,000.00 | -3,000.00 | 2,549.69 | 2,549.69 | -3,000.00 | .0% |
| REV | 3507 | TS Advert | -600.00 | -500.00 | -500.00 | -900.00 | -900.00 | -500.00 | .0% |
| REV | 3508 | Equip Sale | -3,000.00 | .00 | .00 | .00 | .00 | .00 | .0% |
| REV | 3510 | Unant Misc | -24,047.21 | -7,500.00 | -7,500.00 | -20,163.02 | -20,000.00 | -7,500.00 | .0% |
| REV | 3515 | Hbr Other | .00 | .00 | .00 | -401.00 | -401.00 | .00 | .0% |
| REV | 3520 | Asses Misc | .00 | .00 | .00 | .00 | .00 | .00 | .0% |

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jmaloy

TOWN OF FREEPORT
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

P 43
bgnyrpts

PROJECTION: 23010 FY2023 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

| General Fund | | | 2021 ACTUAL | 2022 ORIG BUD | 2022 REVISED BUD | 2022 ACTUAL | 2022 PROJECTION | 2023 Approved | PCT CHANGE |
|-----------------------------|------|------------|----------------|------------------|---------------------|----------------|--------------------|------------------|---------------|
| REV | 3550 | Int Invest | -15,984.10 | -15,000.00 | -15,000.00 | -25,299.26 | -25,000.00 | -50,000.00 | 233.3% |
| REV | 9900 | Use FB | .00 | -600,000.00 | -600,000.00 | .00 | .00 | -675,000.00 | 12.5% |
| REV | 9995 | Tranf Oth | -175,000.00 | -100,000.00 | -100,000.00 | -100,000.00 | -100,000.00 | -105,000.00 | 5.0% |
| TOTAL Revenues Town General | | | -13,015,967.34 | -12,354,183.00 | -12,354,183.00 | -13,069,943.47 | -12,667,209.07 | -13,350,647.00 | 8.1% |
| TOTAL General Fund | | | -343,281.67 | .00 | .00 | -909,947.90 | -968,100.60 | .00 | .0% |
| TOTAL REVENUE | | | -13,015,967.34 | -12,354,183.00 | -12,354,183.00 | -13,069,943.47 | -12,667,209.07 | -13,350,647.00 | .0% |
| TOTAL EXPENSE | | | 12,672,685.67 | 12,354,183.00 | 12,354,183.00 | 12,159,995.57 | 11,699,108.47 | 13,350,647.00 | .0% |
| GRAND TOTAL | | | -343,281.67 | .00 | .00 | -909,947.90 | -968,100.60 | .00 | .0% |

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

Adoption 4/19/2022
Public Hearing 4/5/2022
Workshop 3/15/2022
Proposed 2/24/2022

**PROPOSED
CAPITAL IMPROVEMENTS
PROGRAM
FY 2023-FY 2027
FREEPORT, MAINE**

**Town of Freeport
Summary of Funding Sources
FY 2023 Capital Program**

| | FY 2022 | FY 2023 | | | Funding Source | | | | | Unaudited | Benchmarks | |
|--------------------------|-----------------------------|-----------------------------|-----------------------------|---------------------------------|------------------|-------------|-------------------------|----------------|--------------|-----------------------------|-----------------|----------------|
| | <u>Council Approved</u> | <u>Manager Proposed</u> | <u>Council Approved</u> | <u>Council Appropriated</u> | <u>Reserve</u> | <u>Bond</u> | <u>Fund Balance</u> | <u>TIF</u> | <u>Other</u> | 12/31/2021 Reserve Balances | Low Benchmark | High Benchmark |
| Police | 62,000 | 100,000 | 100,000 | 100,000 | 100,000 | | | | | 355,648 | 374,400 | 609,000 |
| Fire | - | 137,000 | 137,000 | 137,000 | 137,000 | | | | | 452,623 | 587,400 | 1,399,000 |
| Rescue | 60,000 | 19,000 | 19,000 | 19,000 | 19,000 | | | | | 893,021 | 496,400 | 874,000 |
| Public Works | 140,000 | 190,000 | 190,000 | 190,000 | 190,000 | | | | | 989,995 | 943,000 | 1,015,000 |
| Solid Waste | 67,500 | 70,000 | 70,000 | 70,000 | 70,000 | | | | | 40,835 | 83,000 | 230,000 |
| Comprehensive Town Imp. | 630,000 | 375,000 | 375,000 | 375,000 | 375,000 | | | | | 1,986,792 | 2,422,000 | 4,310,000 |
| Municipal Facilities | 88,500 | 440,000 | 460,000 | 460,000 | 460,000 | | | | | 1,223,686 | 747,500 | 1,274,000 |
| Cable | 24,000 | 24,000 | 24,000 | 24,000 | 24,000 | | | | | 228,992 | 72,000 | 120,000 |
| Other | 175,000 | 50,000 | 50,000 | 50,000 | 50,000 | | | | | 145,953 | 50,000 | 70,600 |
| Destination Freeport TIF | 375,000 | 160,000 | 210,000 | 210,000 | - | | | 210,000 | | 262,514 | Not Benchmarked | |
| Concord Gully Brook TIF | - | - | - | - | - | | | - | | 0 | Not Benchmarked | |
| Total | 1,622,000 | 1,565,000 | 1,635,000 | 1,635,000 | 1,425,000 | - | - | 210,000 | - | | | |

Town Legal Debt Limit

2020 State Valuation \$ 2,006,100,000

Limitation % 15%

Debt Limit 300,915,000

Town Debt Outstanding

| | <u>6/30/2022</u> | <u>6/30/2021</u> | <u>6/30/2020</u> | <u>6/30/2019</u> | <u>6/30/2018</u> | <u>6/30/2017</u> | <u>6/30/2016</u> | <u>6/30/2015</u> |
|-----------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| Town and School | 849,000 | 480,000 | 950,000 | 1,425,000 | 1,930,000 | 2,490,000 | 3,200,000 | 3,915,000 |

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.

POLICE DEPARTMENT

ARTICLE I

FY 2022 Adopted

| | Department <u>Proposed</u> | Manager <u>Proposed</u> | Council <u>Adopted</u> |
|---|-------------------------------|----------------------------|---------------------------|
| <u>FY 2022</u> | | | |
| 1 New Patrol SUV and Changeover Equipment | 50,000 | 50,000 | 50,000 |
| 2 K9 Recruitment & Training | 12,000 | 12,000 | 12,000 |
| Total FY 2022 | 62,000 | 62,000 | 62,000 |

FY 2023-2027 Proposed

| | <u>FY22 Projection</u> | <u>Manager Proposed</u> | <u>Council Approved</u> | <u>Council Appropriated</u> |
|---|----------------------------|-----------------------------|-----------------------------|---------------------------------|
| <u>FY 2023</u> | | | | |
| 1 New Patrol SUV and Changeover Equipment (2) | 50,000 | 100,000 | 100,000 | 100,000 |
| 2 HarborMaster Boat MOVED TO FY24 | 120,000 | - | - | - |
| Total FY 2023 | 170,000 | 100,000 | 100,000 | 100,000 |

FY 2024

| | | | |
|---|---------|---------|---------|
| 1 New Patrol SUV and Changeover Equipment | 50,000 | 50,000 | 50,000 |
| 2 Taser Replacement | 15,000 | 15,000 | 15,000 |
| 3 HarborMaster Boat | 150,000 | 150,000 | 150,000 |
| Total FY 2024 | 215,000 | 215,000 | 215,000 |

FY 2025

| | | | |
|--|---------|---------|---------|
| 1 Audio Recording Equipment | 24,000 | 24,000 | 24,000 |
| 2 Bullet Proof Vests (5 Year Replacement Plan) | 20,000 | 20,000 | 20,000 |
| 3 Audio/Video Car Cameras | 30,000 | 30,000 | 30,000 |
| 4 New Patrol SUV and Changeover Equipment | 55,000 | 55,000 | 55,000 |
| Total FY 2025 | 129,000 | 129,000 | 129,000 |

FY 2026

| | | | |
|---|--------|--------|--------|
| 1 New Patrol SUV and Changeover Equipment | 55,000 | 55,000 | 55,000 |
| Total FY 2026 | 55,000 | 55,000 | 55,000 |

FY 2027

| | | | |
|---|---------|---------|---------|
| 1 New Patrol SUV and Changeover Equipment (2) | 110,000 | 110,000 | 110,000 |
| Total FY 2027 | 110,000 | 110,000 | 110,000 |

| |
|-----------------------------|
| 12/31/2021 Reserve Balances |
|-----------------------------|

| |
|---------|
| 355,648 |
|---------|

FIRE DEPARTMENT ARTICLE II

FY 2022 Adopted

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

FY 2022

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

FY 2023-2027 Proposed

| | FY22 <u>Projection</u> | Manager <u>Proposed</u> | Council <u>Approved</u> | Council <u>Appropriated</u> |
|--|---------------------------|----------------------------|----------------------------|--------------------------------|
|--|---------------------------|----------------------------|----------------------------|--------------------------------|

| <u>FY 2023</u> | | | | |
|---------------------------|--------|---------|---------|---------|
| 1 SCBA Bottle Replacement | 56,000 | 77,000 | 77,000 | 77,000 |
| 2 SCBA Fill Station | - | 60,000 | 60,000 | 60,000 |
| Total FY 2023 | 56,000 | 137,000 | 137,000 | 137,000 |

FY 2024

| | | | |
|--------------------------|--------|--------|--------|
| 1 Positive Pressure Fans | 12,000 | 12,000 | 12,000 |
| Total FY 2024 | 12,000 | 12,000 | 12,000 |

FY 2025

| | | | |
|---|---|---|---|
| 1 No Capital Purchases Requested At This Time | - | - | - |
| Total FY 2025 | - | - | - |

FY 2026

| | | | |
|------------------------|-----------|-----------|-----------|
| 1 Ladder 1 Replacement | 1,250,000 | 1,250,000 | 1,250,000 |
| Total FY 2026 | 1,250,000 | 1,250,000 | 1,250,000 |

FY 2027

| | | | |
|---|---|---|---|
| 1 No Capital Purchases Requested At This Time | - | - | - |
| Total FY 2027 | - | - | - |

| | |
|-----------------------------|---------|
| 12/31/2021 Reserve Balances | 452,623 |
|-----------------------------|---------|

RESCUE UNIT ARTICLE III

FY 2022 Adopted

| | Department <u>Proposed</u> | Manager <u>Proposed</u> | Council <u>Adopted</u> |
|--------------------------------------|-------------------------------|----------------------------|---------------------------|
| <u>FY 2022</u> | | | |
| 1 Powerload Stretcher System Install | 60,000 | 60,000 | 60,000 |
| Total FY 2022 | 60,000 | 60,000 | 60,000 |

FY 2023-2027 Proposed

| | <u>FY22 Projection</u> | <u>Manager Proposed</u> | <u>Council Approved</u> | <u>Council Appropriated</u> |
|---|----------------------------|-----------------------------|-----------------------------|---------------------------------|
| <u>FY 2023</u> | | | | |
| 1 Computer Aided Dispatch Units for Apparatus | - | 19,000 | 19,000 | 19,000 |
| Total FY 2023 | - | 19,000 | 19,000 | 19,000 |

| | | | | |
|---|--|---------|---------|---------|
| <u>FY 2024</u> | | | | |
| 1 Rescue Replacement (2014) - Rescue 3 | | 325,000 | 325,000 | 325,000 |
| 2 A/V Equipment for Training (FD/Rescue/PD) | | 30,000 | 30,000 | 30,000 |
| FY 2024 | | 355,000 | 355,000 | 355,000 |

| | | | | |
|--|--|---------|---------|---------|
| <u>FY 2025</u> | | | | |
| 1 Rescue Equipment - Cardiac Monitor Replacement | | 150,000 | 150,000 | 150,000 |
| FY 2025 | | 150,000 | 150,000 | 150,000 |

| | | | | |
|--|--|---------|---------|---------|
| <u>FY 2026</u> | | | | |
| 1 Rescue Replacement (2016) - Rescue 1 | | 350,000 | 350,000 | 350,000 |
| FY 2026 | | 350,000 | 350,000 | 350,000 |

| | | | | |
|---|--|---|---|---|
| <u>FY 2027</u> | | | | |
| 1 No Capital Purchases Requested At This Time | | - | - | - |
| FY 2027 | | - | - | - |

| | |
|-----------------------------|---------|
| 12/31/2021 Reserve Balances | 893,021 |
|-----------------------------|---------|

PUBLIC WORKS ARTICLE IV

FY 2022 Adopted

| | Department <u>Proposed</u> | Manager <u>Proposed</u> | Council <u>Adopted</u> |
|--|-------------------------------|----------------------------|---------------------------|
| <u>FY 2022</u> | | | |
| 1 Street Sweeper (Shared with TIF - 50%) | 140,000 | 140,000 | 140,000 |
| Total FY 2022 | 140,000 | 140,000 | 140,000 |

FY 2023-2027 Proposed

| | <u>FY22</u> <u>Projection</u> | <u>Manager</u> <u>Proposed</u> | <u>Council</u> <u>Approved</u> | <u>Council</u> <u>Appropriated</u> |
|--|----------------------------------|-----------------------------------|-----------------------------------|---------------------------------------|
| <u>FY 2023</u> | | | | |
| 1 Truck Chassis Replacement (Single Axle), Plow & Wing (Truck 6) | 215,000 | 190,000 | 190,000 | 190,000 |
| Total FY 2023 | 215,000 | 190,000 | 190,000 | 190,000 |
| <u>FY 2024</u> | | | | |
| 1 Truck Chassis Replacement (Single Axle), Plow & Wing (Truck 4) | 225,000 | 225,000 | 225,000 | 225,000 |
| 2 Forklift Replacement | 25,000 | 25,000 | 25,000 | 25,000 |
| Total FY 2024 | 250,000 | 250,000 | 250,000 | 250,000 |
| <u>FY 2025</u> | | | | |
| 1 Truck Chassis Replacement (Dual Axle), Plow & Wing (Truck 7) | 195,000 | 195,000 | 195,000 | 195,000 |
| 2 Wood Chipper Replacement | 40,000 | 40,000 | 40,000 | 40,000 |
| Total FY 2025 | 235,000 | 235,000 | 235,000 | 235,000 |
| <u>FY 2026</u> | | | | |
| 1 Pickup Crew Cab & Plow Replacement (Truck 8) | 55,000 | 55,000 | 55,000 | 55,000 |
| 2 Snowblower Replacement (Shared with TIF - 50%) | 70,000 | 70,000 | 70,000 | 70,000 |
| Total FY 2026 | 125,000 | 125,000 | 125,000 | 125,000 |
| <u>FY 2027</u> | | | | |
| 1 Pickup Crew Cab & Plow Replacement (Truck 1) | 60,000 | 60,000 | 60,000 | 60,000 |
| 2 One Ton Dump Truck & Plow Replacement (Truck 15) | 55,000 | 55,000 | 55,000 | 55,000 |
| 3 Sidewalk Plow #2 - Shared with TIF | 100,000 | 100,000 | 100,000 | 100,000 |
| Total FY 2027 | 215,000 | 215,000 | 215,000 | 215,000 |
| 12/31/2021 Reserve Balances | 989,995 | | | |

SOLID WASTE/RECYCLING ARTICLE V

| FY 2022 Adopted | | <u>Department</u> <u>Proposed</u> | <u>Manager</u> <u>Proposed</u> | <u>Council</u> <u>Adopted</u> |
|------------------------|-------------------|--------------------------------------|-----------------------------------|----------------------------------|
| <u>FY 2022</u> | | | | |
| 1 | Generator | 30,000 | 30,000 | 30,000 |
| 2 | Facility Lighting | 37,500 | 37,500 | 37,500 |
| Total FY 2022 | | 67,500 | 67,500 | 67,500 |

FY 2023-2027 Proposed

| | <u>FY22</u> <u>Projection</u> | <u>Manager</u> <u>Proposed</u> | <u>Council</u> <u>Approved</u> | <u>Council</u> <u>Appropriated</u> |
|----------------|----------------------------------|-----------------------------------|-----------------------------------|---------------------------------------|
| <u>FY 2023</u> | | | | |
| 1 | Skid Steer | 55,000 | 70,000 | 70,000 |
| Total FY 2023 | | 55,000 | 70,000 | 70,000 |

| | | | | |
|----------------|----------------------|--------|--------|--------|
| <u>FY 2024</u> | | | | |
| 1 | One-Ton Pickup Truck | 45,000 | 45,000 | 45,000 |
| Total FY 2024 | | 45,000 | 45,000 | 45,000 |

| | | | | |
|----------------|---|---|---|---|
| <u>FY 2025</u> | | | | |
| 1 | No Capital Purchases Requested At This Time | - | - | - |
| Total FY 2025 | | - | - | - |

| | | | | |
|----------------|----------------------|---------|---------|---------|
| <u>FY 2026</u> | | | | |
| 1 | Scales | 75,000 | 75,000 | 75,000 |
| 2 | Forklift Replacement | 40,000 | 40,000 | 40,000 |
| Total FY 2026 | | 115,000 | 115,000 | 115,000 |

| | | | | |
|----------------|---|---|---|---|
| <u>FY 2027</u> | | | | |
| 1 | No Capital Purchases Requested At This Time | - | - | - |
| Total FY 2027 | | - | - | - |

| | |
|-----------------------------|--------|
| 12/31/2021 Reserve Balances | 40,835 |
|-----------------------------|--------|

COMPREHENSIVE TOWN IMPROVEMENTS ARTICLE VI

| | Department | Manager | Council |
|---|-----------------|-----------------|----------------|
| FY 2022 Adopted | <u>Proposed</u> | <u>Proposed</u> | <u>Adopted</u> |
| <u>FY 2022</u> | | | |
| 1 Spar Cove Rebuild | 450,000 | 450,000 | 450,000 |
| 2 Train Station/Visitor Center Improvements | 80,000 | 80,000 | 80,000 |
| 3 Hunter Road Fields Parking Lot | 75,000 | 75,000 | 75,000 |
| 4 Concord Gully Brook Watershed Restoration | 25,000 | 25,000 | 25,000 |
| Total FY 2022 | 630,000 | 630,000 | 630,000 |

FY 2023-2027 Proposed

| | <u>FY22 Projection</u> | <u>Manager Proposed</u> | <u>Council Approved</u> | <u>Council Appropriated</u> |
|--|----------------------------|-----------------------------|-----------------------------|---------------------------------|
| <u>FY 2023</u> | | | | |
| 1 Arnold Road Rebuild | - | 250,000 | 250,000 | 250,000 |
| 2 Mallett Drive Pavement Preservation & Sidewalk Extension (PACTS) | 400,000 | - | - | - |
| 3 ADA Compliance Work | - | 75,000 | 75,000 | 75,000 |
| 4 Road Condition Survey - Asset Management Planning | - | 25,000 | 25,000 | 25,000 |
| 5 Concord Gully Brook Watershed Restoration | 25,000 | 25,000 | 25,000 | 25,000 |
| Total FY 2023 | 425,000 | 375,000 | 375,000 | 375,000 |

| | | | | |
|---|--|-----------|-----------|-----------|
| <u>FY 2024</u> | | | | |
| 1 Mallett Drive/Durham Road Reconstruction | | 1,700,000 | 1,700,000 | 1,700,000 |
| 2 Desert Road Sidewalk Extension | | 150,000 | 150,000 | 150,000 |
| 3 Recycling Parking Lot Paving | | 100,000 | 100,000 | 100,000 |
| 4 Concord Gully Brook Watershed Restoration | | 25,000 | 25,000 | 25,000 |
| Total FY 2024 | | 1,975,000 | 1,975,000 | 1,975,000 |

| | | | | |
|---|--|---------|---------|---------|
| <u>FY 2025</u> | | | | |
| 1 Flying Point Road Rebuild | | 400,000 | 400,000 | 400,000 |
| 2 Concord Gully Brook Watershed Restoration | | 25,000 | 25,000 | 25,000 |
| Total FY 2025 | | 425,000 | 425,000 | 425,000 |

| | | | | |
|---|--|---------|---------|---------|
| <u>FY 2026</u> | | | | |
| 1 Leon Gorman Park Paving | | 25,000 | 25,000 | 25,000 |
| 2 Lambert Road Rebuild | | 300,000 | 300,000 | 300,000 |
| 3 Cove Road Rebuild | | 300,000 | 300,000 | 300,000 |
| 4 Library Parking Lot Paving | | 60,000 | 60,000 | 60,000 |
| 5 Concord Gully Brook Watershed Restoration | | 25,000 | 25,000 | 25,000 |
| Total FY 2026 | | 710,000 | 710,000 | 710,000 |

| | | | | |
|--|--|---------|---------|---------|
| <u>FY 2027</u> | | | | |
| 1 Pine Street - S Freeport Rd end for 4200 Feet | | 400,000 | 400,000 | 400,000 |
| 2 Mallett Drive to Pine Tree Academy Bike/Ped Connection | | 400,000 | 400,000 | 400,000 |
| 3 Concord Gully Brook Watershed Restoration | | 25,000 | 25,000 | 25,000 |
| Total FY 2027 | | 825,000 | 825,000 | 825,000 |

| | |
|-----------------------------|-----------|
| 12/31/2021 Reserve Balances | 1,986,792 |
|-----------------------------|-----------|

MUNICIPAL FACILITIES ARTICLE VII

FY 2022 Adopted

| | Department | Manager | Council |
|---------------------------------|-----------------|-----------------|----------------|
| | <u>Proposed</u> | <u>Proposed</u> | <u>Adopted</u> |
| <u>FY 2022</u> | | | |
| 1 Computer Upgrades -Townwide | 25,000 | 25,000 | 25,000 |
| 2 Maintenance Tractor/Snow Plow | 30,000 | 30,000 | 30,000 |
| 3 File Digitization | 10,000 | 10,000 | 10,000 |
| 4 Library Public Computers | 8,500 | 8,500 | 8,500 |
| 5 Town Wharf Repairs | 7,500 | 7,500 | 7,500 |
| 6 Revaluation Reserve Fund | 7,500 | 7,500 | 7,500 |
| Total FY 2022 | 88,500 | 88,500 | 88,500 |

FY 2023-2027 Proposed

| | <u>FY22</u> <u>Projection</u> | <u>Manager</u> <u>Proposed</u> | <u>Council</u> <u>Approved</u> | <u>Council</u> <u>Appropriated</u> |
|--|----------------------------------|-----------------------------------|-----------------------------------|---------------------------------------|
| <u>FY 2023</u> | | | | |
| 1 Computer Upgrades -Townwide | 25,000 | 125,000 | 125,000 | 125,000 |
| 2 Town Wharf - Repairs | 10,000 | 7,500 | 7,500 | 7,500 |
| 3 Town Hall Bathroom Upgrades | 25,000 | 25,000 | 25,000 | 25,000 |
| 4 Library Door Replacements | - | 30,000 | 30,000 | 30,000 |
| 5 PW Air Compressor System_ MOVED TO FY25 | 30,000 | - | - | - |
| 6 Town Wharf - Steel Piling | 100,000 | 100,000 | 100,000 | 100,000 |
| 7 PW Equipment Lift | - | 100,000 | 100,000 | 100,000 |
| 8 File Digitization | 15,000 | 15,000 | 15,000 | 15,000 |
| 9 Red Light Upgrade | - | 30,000 | 30,000 | 30,000 |
| 10 Library Fencing | - | - | 20,000 | 20,000 |
| 11 Revaluation Reserve Fund | 7,500 | 7,500 | 7,500 | 7,500 |
| Total FY 2023 | 212,500 | 440,000 | 460,000 | 460,000 |

FY 2024

| | | | |
|-------------------------------------|---------|---------|---------|
| 1 Computer Upgrades -Townwide | 100,000 | 100,000 | 100,000 |
| 2 Harbormaster Building Upgrade | 30,000 | 30,000 | 30,000 |
| 3 Furniture | 15,000 | 15,000 | 15,000 |
| 4 Flooring | 15,000 | 15,000 | 15,000 |
| 5 Gazebo/Bandstand at Memorial Park | 25,000 | 25,000 | 25,000 |
| 6 Public Works Expansion Project | 125,000 | 125,000 | 125,000 |
| 7 Red Light Upgrade | 30,000 | 30,000 | 30,000 |
| 8 Town Wharf - Float Replacement | 7,500 | 7,500 | 7,500 |
| 9 Revaluation Reserve Fund | 7,500 | 7,500 | 7,500 |
| Total FY 2024 | 355,000 | 355,000 | 355,000 |

FY 2025

| | | | |
|--|---------|---------|---------|
| 1 Computer Upgrades -Townwide | 30,000 | 30,000 | 30,000 |
| 2 Security Cameras - Townwide | 50,000 | 50,000 | 50,000 |
| 3 Furniture | 15,000 | 15,000 | 15,000 |
| 4 Heating & Cooling Upgrades to Town Buildings | 120,000 | 120,000 | 120,000 |
| 5 PW Air Compressor System | 30,000 | 30,000 | 30,000 |
| 6 Library Public Computers | 9,000 | 9,000 | 9,000 |
| 7 Red Light Upgrade | 30,000 | 30,000 | 30,000 |
| 8 Town Wharf - Float Replacement | 7,500 | 7,500 | 7,500 |
| 9 Revaluation Reserve Fund | 7,500 | 7,500 | 7,500 |
| Total FY 2025 | 299,000 | 299,000 | 299,000 |

FY 2026

| | | | |
|-----------------------------------|--------|--------|--------|
| 1 Computer Upgrades -Townwide | 30,000 | 30,000 | 30,000 |
| 2 Copiers | 13,000 | 13,000 | 13,000 |
| 3 Mechanical Heat Pumps Town Hall | 12,000 | 12,000 | 12,000 |
| 4 Revaluation Reserve Fund | 7,500 | 7,500 | 7,500 |
| Total FY 2026 | 62,500 | 62,500 | 62,500 |

FY 2027

| | | | |
|---------------------------------------|---------|---------|---------|
| 1 Computer Upgrades -Townwide | 30,000 | 30,000 | 30,000 |
| 2 Dunning Boat Yard | 10,000 | 10,000 | 10,000 |
| 3 Exterior - West St Barn | 15,000 | 15,000 | 15,000 |
| 4 B&G Pickup Truck & Plow Replacement | 55,000 | 55,000 | 55,000 |
| 5 Revaluation Reserve Fund | 7,500 | 7,500 | 7,500 |
| Total FY 2027 | 117,500 | 117,500 | 117,500 |

| | |
|-----------------------------|-----------|
| 12/31/2021 Reserve Balances | 1,223,686 |
|-----------------------------|-----------|

CABLE ARTICLE VIII

FY 2022 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> |
|--|-------------------------------------|-----------------------------------|---------------------------------------|---------------------------------------|
|--|-------------------------------------|-----------------------------------|---------------------------------------|---------------------------------------|

FY 2022

| | | | | |
|---|---|--------|--------|--------|
| 1 Equipment Replacement (Channel 3) | - | 20,000 | 20,000 | 20,000 |
| 2 Equipment and other improvements (Channel 14) | - | 4,000 | 4,000 | 4,000 |
| Total FY 2022 | - | 24,000 | 24,000 | 24,000 |

FY 2023-2027 Proposed

| | <u>FY22</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 2023</u> | | | | | |
| 1 Equipment Replacement (Channel 3) | - | - | 20,000 | 20,000 | 20,000 |
| 1 Equipment and other improvements (Channel 14) | 4,000 | - | 4,000 | 4,000 | 4,000 |
| Total FY 2023 | 4,000 | - | 24,000 | 24,000 | 24,000 |

FY 2024

| | | | | |
|---|---|--------|--------|--------|
| 1 HD Equipment Replacement (Channel 3) | - | 20,000 | 20,000 | 20,000 |
| 2 Equipment and other improvements (Channel 14) | - | 4,000 | 4,000 | 4,000 |
| Total FY 2024 | - | 24,000 | 24,000 | 24,000 |

FY 2025

| | | | | |
|---|---|--------|--------|--------|
| 1 HD Equipment Replacement (Channel 3) | - | 20,000 | 20,000 | 20,000 |
| 2 Equipment and other improvements (Channel 14) | - | 4,000 | 4,000 | 4,000 |
| Total FY 2025 | - | 24,000 | 24,000 | 24,000 |

FY 2026

| | | | | |
|---|---|--------|--------|--------|
| 1 HD Equipment Replacement (Channel 3) | - | 20,000 | 20,000 | 20,000 |
| 2 Equipment and other improvements (Channel 14) | - | 4,000 | 4,000 | 4,000 |
| Total FY 2026 | - | 24,000 | 24,000 | 24,000 |

FY 2027

| | | | | |
|---|---|--------|--------|--------|
| 1 HD Equipment Replacement (Channel 3) | - | 20,000 | 20,000 | 20,000 |
| 2 Equipment and other improvements (Channel 14) | - | 4,000 | 4,000 | 4,000 |
| Total FY 2027 | - | 24,000 | 24,000 | 24,000 |

| | |
|-----------------------------|---------|
| 12/31/2021 Reserve Balances | 228,992 |
|-----------------------------|---------|

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

| FY 2022 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 2022</u> | | | | | |
| 1 | Comprehensive Plan Update (Boards & Commissions) | 125,000 | 75,000 | 75,000 | 75,000 |
| 2 | Downtown Revisioning (Boards & Commissions) | 100,000 | 50,000 | 100,000 | 100,000 |
| Total FY 2022 | | 225,000 | 125,000 | 175,000 | 175,000 |

FY 2023-2027 Proposed

| | <u>FY22</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 2023</u> | | | | | |
| 1 | Comprehensive Plan Update (Boards & Commissions) | 50,000 | - | 50,000 | 50,000 |
| Total FY 2023 | | - | - | 50,000 | 50,000 |
| <u>FY 2024</u> | | | | | |
| 1 | No Capital Purchases Requested At This Time | - | - | - | - |
| Total FY 2024 | | - | - | - | - |
| <u>FY 2025</u> | | | | | |
| 1 | No Capital Purchases Requested At This Time | - | - | - | - |
| Total FY 2025 | | - | - | - | - |
| <u>FY 2026</u> | | | | | |
| 1 | No Capital Purchases Requested At This Time | - | - | - | - |
| Total FY 2026 | | - | - | - | - |
| <u>FY 2027</u> | | | | | |
| 1 | No Capital Purchases Requested At This Time | - | - | - | - |
| Total FY 2027 | | - | - | - | - |
| 12/31/2021 Reserve Balances | | 145,953 | | | |

**DESTINATION TIF VILLAGE IMPROVEMENTS
FY 2023 BUDGET and FIVE-YEAR CAPITAL PROGRAM**

| FY 2022 Adopted | Manager | Council | Council | |
|--|-------------------|---------------------|---------------------|-------------------------|
| | Proposed | Approved CIP | Appropriated | |
| FY 2022 | | | | |
| Sidewalk-Main St. - NW Side, Key Bank to Post Office (4500 sq.ft) | 45,000 | 45,000 | 45,000 | |
| Street Sweeper (Shared with PWR- 50%) | 140,000 | 140,000 | 140,000 | |
| ACAF Performing Arts Center | - | 75,000 | 75,000 | |
| Freeport Economic Development Corporation | 115,000 | 115,000 | 115,000 | |
| Total FY 2022 | 300,000 | 375,000 | 375,000 | |
| FY 2023-2027 Proposed | | | | |
| | FY22 Projected | Manager Proposed | Council Approved | Council Appropriated |
| FY 2023 | | | | |
| Sidewalk - Main St East Side Depot St to Grove St.. (4500 sq.ft) | 45,000 | 45,000 | 45,000 | 45,000 |
| ACAF Performing Arts Center | - | - | 25,000 | 25,000 |
| Freeport Economic Development Corporation | 115,000 | 115,000 | 140,000 | 140,000 |
| Total FY 2023 | 160,000 | 160,000 | 210,000 | 210,000 |
| FY 2024 | | | | |
| Sidewalk - Park St. from Bow St. to Hilton (4500 sq.ft) | | 45,000 | 45,000 | 45,000 |
| Freeport Economic Development Corporation | | 115,000 | 147,888 | 147,888 |
| Total FY 2024 | | 160,000 | 192,888 | 192,888 |
| FY 2025 | | | | |
| Sidewalk - Bow St. North Side Park St. to Rail Road Track (4500 sq.ft) | | 45,000 | 45,000 | 45,000 |
| Freeport Economic Development Corporation | | 115,000 | 152,325 | 152,325 |
| Total FY 2025 | | 160,000 | 197,325 | 197,325 |
| FY 2026 | | | | |
| Sidewalk Improvement Reserve | | 45,000 | 45,000 | 45,000 |
| Snowblower Replacement (Shared with PWR - 50%) | | 70,000 | 70,000 | 70,000 |
| Freeport Economic Development Corporation | | 115,000 | 156,895 | 156,895 |
| Total FY 2026 | | 230,000 | 271,895 | 271,895 |
| FY 2027 | | | | |
| Sidewalk Improvement Reserve | | 100,000 | 100,000 | 100,000 |
| Sidewalk Plow #2 - Shared with PWR | | 100,000 | 100,000 | 100,000 |
| Freeport Economic Development Corporation | | 115,000 | 161,602 | 161,602 |
| Total FY 2027 | | 315,000 | 361,602 | 361,602 |
| TIF Funds Available: | | | | |
| Unobligated Balance 6/30/21 | \$ | 490,514 | | |
| Property Taxes Raised FY22 | \$ | 267,000 | | |
| Outstanding Projects | \$ | (380,000) | | |
| Economic Development | \$ | (115,000) | | |
| Available 07/01/2022 | \$ | 262,514 | | |

**CONCORD GULLY BROOK TIF
FY 2023 BUDGET and FIVE-YEAR CAPITAL PROGRAM**

| FY 2022 Adopted | | <u>Manager</u> | <u>Council</u> | <u>Council</u> |
|------------------------------|---|---------------------------|-----------------------------|---------------------------------|
| | | <u>Proposed</u> | <u>Approved CIP</u> | <u>Appropriated</u> |
| <u>FY 2022</u> | | | | |
| 1 | No Capital Purchases Requested At This Time | - | - | - |
| | Total FY 2022 | - | - | - |
| FY 2023-2027 Proposed | | | | |
| | | <u>FY22 Projected</u> | <u>Manager Proposed</u> | <u>Council Approved</u> |
| | | | | <u>Council Appropriated</u> |
| <u>FY 2023</u> | | | | |
| 1 | No Capital Purchases Requested At This Time | - | - | - |
| | Total FY 2023 | - | - | - |
| <u>FY 2024</u> | | | | |
| 1 | No Capital Purchases Requested At This Time | - | - | - |
| | Total FY 2024 | - | - | - |
| <u>FY 2025</u> | | | | |
| 1 | No Capital Purchases Requested At This Time | - | - | - |
| | Total FY 2025 | - | - | - |
| <u>FY 2026</u> | | | | |
| 1 | West Street to Pine Street Trail Construction | 400,000 | 400,000 | 400,000 |
| | Total FY 2026 | 400,000 | 400,000 | 400,000 |
| <u>FY 2027</u> | | | | |
| 1 | No Capital Purchases Requested At This Time | - | - | - |
| | Total FY 2027 | - | - | - |
| <u>TIF Funds Available:</u> | | | | |
| | Unobligated Balance 6/30/21 | \$ | - | |
| | Property Taxes Raised FY22 | \$ | - | |
| | Outstanding Projects | \$ | - | |
| | Available 07/01/2022 | \$ | - | |

08/11/2022 13:26
jmaloy

TOWN OF FREEPORT
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

P 1
bgnyrpts

PROJECTION: 23029 FY2023 NET Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

| NET Program | | | 2021 ACTUAL | 2022 ORIG BUD | 2022 REVISED BUD | 2022 ACTUAL | 2022 PROJECTION | 2023 Approved | PCT CHANGE |
|-------------|------|------------|----------------|------------------|---------------------|----------------|--------------------|------------------|---------------|
| 0990 | NET | | | | | | | | |
| 0990 | 1001 | Prof Salar | 91,564.55 | .00 | .00 | 2,580.00 | 2,580.00 | .00 | .0% |
| 0990 | 1200 | Other Wag | 3,654.90 | 10,000.00 | 10,000.00 | 7,249.62 | 10,000.00 | .00 | -100.0% |
| 0990 | 1300 | OT Wages | 45,094.14 | 85,579.00 | 85,579.00 | 69,064.76 | 66,500.00 | 60,000.00 | -29.9% |
| 0990 | 2303 | Ret ICMA | 2,875.34 | .00 | .00 | .00 | .00 | .00 | .0% |
| 0990 | 2305 | Retir MSRS | 5,028.17 | .00 | .00 | .00 | .00 | .00 | .0% |
| 0990 | 2407 | FICA & Med | 6,108.05 | 10,000.00 | 10,000.00 | 7,260.32 | 10,000.00 | 4,600.00 | -54.0% |
| 0990 | 2409 | Healt Ins | 32,590.82 | .00 | .00 | .00 | .00 | .00 | .0% |
| 0990 | 2410 | Wkrs Comp | 588.94 | .00 | .00 | .00 | .00 | .00 | .0% |
| 0990 | 2411 | Unemp Comp | .00 | .00 | .00 | .00 | .00 | .00 | .0% |
| 0990 | 2416 | Dental | 1,092.67 | .00 | .00 | .00 | .00 | .00 | .0% |
| 0990 | 2419 | Med Exams | .00 | .00 | .00 | .00 | .00 | .00 | .0% |
| 0990 | 2421 | Emp Sick P | -7,505.18 | .00 | .00 | .00 | .00 | .00 | .0% |
| 0990 | 2605 | Clothing | .00 | .00 | .00 | .00 | .00 | .00 | .0% |
| 0990 | 3300 | Emp Train | 25.76 | .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 | 5,122.38 | .00 | .00 | 2,020.88 | 2,100.00 | .00 | .0% |
| 0990 | 5310 | Postage | 9,749.29 | .00 | .00 | 9,640.38 | .00 | .00 | .0% |
| 0990 | 5320 | Telephone | .00 | .00 | .00 | .00 | .00 | .00 | .0% |
| 0990 | 6000 | Supplies | .00 | .00 | .00 | .00 | .00 | .00 | .0% |
| 0990 | 6009 | Med Suppl | .00 | .00 | .00 | .00 | .00 | .00 | .0% |
| 0990 | 6260 | Veh Fuel | 180.70 | 3,000.00 | 3,000.00 | .00 | 500.00 | 3,000.00 | .0% |
| 0990 | 7900 | Cap Outlay | 6,420.90 | 6,421.00 | 6,421.00 | 6,420.90 | 6,421.00 | 6,421.00 | .0% |
| 0990 | 9991 | Tranf GF | .00 | .00 | .00 | .00 | .00 | .00 | .0% |
| 0990 | 9996 | Transfer | .00 | .00 | .00 | .00 | .00 | .00 | .0% |
| TOTAL NET | | | 202,591.43 | 115,000.00 | 115,000.00 | 104,236.86 | 98,101.00 | 74,021.00 | -35.6% |

08/11/2022 13:26
jmaloy

TOWN OF FREEPORT
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

P 2
bgnyrpts

PROJECTION: 23029 FY2023 NET Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

| NET Program | | | 2021 ACTUAL | 2022 ORIG BUD | 2022 REVISED BUD | 2022 ACTUAL | 2022 PROJECTION | 2023 Approved | PCT CHANGE |
|----------------------------|----------------------|------------|----------------|------------------|---------------------|----------------|--------------------|------------------|---------------|
| REV29 | NET Program Revenues | | | | | | | | |
| REV29 | 3275 | NET Charge | -136,527.50 | -115,000.00 | -115,000.00 | -111,360.52 | -115,000.00 | -74,021.00 | -35.6% |
| REV29 | 3280 | Parkview | .00 | .00 | .00 | .00 | .00 | .00 | .0% |
| REV29 | 3285 | Billing Sv | -89,607.77 | .00 | .00 | -5,726.19 | -30,000.00 | .00 | .0% |
| REV29 | 9991 | Tranf GF | .00 | .00 | .00 | .00 | .00 | .00 | .0% |
| TOTAL NET Program Revenues | | | -226,135.27 | -115,000.00 | -115,000.00 | -117,086.71 | -145,000.00 | -74,021.00 | -35.6% |
| TOTAL NET Program | | | -23,543.84 | .00 | .00 | -12,849.85 | -46,899.00 | .00 | .0% |
| TOTAL REVENUE | | | -226,135.27 | -115,000.00 | -115,000.00 | -117,086.71 | -145,000.00 | -74,021.00 | .0% |
| TOTAL EXPENSE | | | 202,591.43 | 115,000.00 | 115,000.00 | 104,236.86 | 98,101.00 | 74,021.00 | .0% |
| GRAND TOTAL | | | -23,543.84 | .00 | .00 | -12,849.85 | -46,899.00 | .00 | .0% |

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

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TOWN OF FREEPORT
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

P 1
bgnyrpts

PROJECTION: 23025 FY2023 Winslow Park Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

| Winslow Park | | 2021 ACTUAL | 2022 ORIG BUD | 2022 REVISED BUD | 2022 ACTUAL | 2022 PROJECTION | 2023 Approved | PCT CHANGE |
|--------------------|-----------------|----------------|------------------|---------------------|----------------|--------------------|------------------|---------------|
| 0550 | Winslow Park | | | | | | | |
| 0550 | 1001 Prof Salar | 72,785.59 | 65,200.00 | 65,200.00 | 83,853.89 | 71,600.00 | 65,600.00 | .6% |
| 0550 | 1200 Other Wag | 27,774.78 | 78,000.00 | 78,000.00 | 33,135.27 | 36,200.00 | 78,000.00 | .0% |
| 0550 | 2303 Ret ICMA | 5,464.65 | 6,100.00 | 6,100.00 | 8,434.56 | 6,100.00 | 7,700.00 | 26.2% |
| 0550 | 2407 FICA & Med | 6,305.23 | 11,000.00 | 11,000.00 | 8,963.32 | 11,000.00 | 11,500.00 | 4.5% |
| 0550 | 2409 Healt Ins | 9,530.64 | 9,800.00 | 9,800.00 | 9,810.84 | 9,600.00 | 10,100.00 | 3.1% |
| 0550 | 2410 Wkrs Comp | 3,362.79 | 5,100.00 | 5,100.00 | 4,780.44 | 5,100.00 | 5,300.00 | 3.9% |
| 0550 | 2411 Unemp Comp | .00 | .00 | .00 | .00 | .00 | .00 | .0% |
| 0550 | 2416 Dental | 520.32 | 540.00 | 540.00 | 525.48 | 520.00 | 540.00 | .0% |
| 0550 | 2910 Admin fees | 729.80 | 2,000.00 | 2,000.00 | 1,151.80 | 2,000.00 | 2,000.00 | .0% |
| 0550 | 3302 Empl Tray | .00 | 100.00 | 100.00 | .00 | .00 | 100.00 | .0% |
| 0550 | 3400 Con Servic | .00 | 6,000.00 | 6,000.00 | .00 | .00 | 6,000.00 | .0% |
| 0550 | 4010 Bldg Maite | 9,732.46 | 8,000.00 | 8,000.00 | 8,095.40 | 6,600.00 | 8,000.00 | .0% |
| 0550 | 4021 Rubbish | 3,697.66 | 4,000.00 | 4,000.00 | 4,749.95 | 5,000.00 | 5,000.00 | 25.0% |
| 0550 | 4038 Veh Maint | 883.07 | 3,000.00 | 3,000.00 | 1,967.30 | 2,800.00 | 3,000.00 | .0% |
| 0550 | 5200 Insurance | .00 | 2,500.00 | 2,500.00 | 2,500.00 | 2,500.00 | 2,500.00 | .0% |
| 0550 | 5310 Postage | 21.21 | 500.00 | 500.00 | 36.58 | 300.00 | 500.00 | .0% |
| 0550 | 5320 Telephone | 3,444.42 | 4,500.00 | 4,500.00 | 4,232.30 | 4,000.00 | 4,500.00 | .0% |
| 0550 | 5400 Advertisin | 8,139.90 | 8,120.00 | 8,120.00 | 7,897.48 | 7,000.00 | 8,120.00 | .0% |
| 0550 | 6000 Supplies | 1,912.71 | 1,500.00 | 1,500.00 | 6,458.44 | 5,000.00 | 1,500.00 | .0% |
| 0550 | 6005 Clean Supp | 6,101.52 | 8,500.00 | 8,500.00 | 5,836.28 | 7,800.00 | 8,500.00 | .0% |
| 0550 | 6200 Elect | 4,537.33 | 6,000.00 | 6,000.00 | 6,337.46 | 5,200.00 | 6,000.00 | .0% |
| 0550 | 6220 Sewer | 4,310.00 | 6,000.00 | 6,000.00 | 4,960.00 | 5,000.00 | 6,000.00 | .0% |
| 0550 | 6250 Propane | 3,380.81 | 4,000.00 | 4,000.00 | 2,007.29 | 3,800.00 | 4,000.00 | .0% |
| 0550 | 6260 Veh Fuel | 3,567.53 | 6,000.00 | 6,000.00 | 3,740.07 | 4,800.00 | 6,000.00 | .0% |
| 0550 | 6712 Tools | 189.85 | 1,000.00 | 1,000.00 | 570.97 | 900.00 | 1,000.00 | .0% |
| 0550 | 6760 Gravel | 1,281.00 | 2,000.00 | 2,000.00 | 1,937.30 | 1,900.00 | 2,000.00 | .0% |
| 0550 | 6900 Other Supp | 11,451.99 | 11,000.00 | 11,000.00 | 9,882.18 | 10,000.00 | 12,000.00 | 9.1% |
| 0550 | 7600 Farm House | .00 | 4,000.00 | 4,000.00 | 334.96 | 4,000.00 | 4,000.00 | .0% |
| 0550 | 7610 Plyg Trail | .00 | 3,000.00 | 3,000.00 | 2,181.98 | 2,800.00 | 3,000.00 | .0% |
| 0550 | 7620 Lawn Mower | 3,868.22 | 5,000.00 | 5,000.00 | 5,217.00 | 3,800.00 | 10,000.00 | 100.0% |
| 0550 | 7630 Table Can | .00 | 3,000.00 | 3,000.00 | 3,719.99 | 4,000.00 | 3,000.00 | .0% |
| 0550 | 7640 Gate House | 1,328.38 | 1,500.00 | 1,500.00 | 624.18 | 1,200.00 | 1,500.00 | .0% |
| 0550 | 7650 Ramp&Wharf | 980.00 | 2,000.00 | 2,000.00 | 2,402.20 | 2,000.00 | 2,000.00 | .0% |
| 0550 | 7800 Spec Projs | 1,051.94 | 7,000.00 | 7,000.00 | 7,963.12 | 8,500.00 | 7,000.00 | .0% |
| 0550 | 7900 Cap Projs | 23,116.04 | 50,000.00 | 50,000.00 | 78,874.28 | 45,000.00 | 100,000.00 | 100.0% |
| 0550 | 9000 Misc | .00 | 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 | | 219,469.84 | 337,960.00 | 337,960.00 | 323,182.31 | 287,020.00 | 397,960.00 | 17.8% |

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TOWN OF FREEPORT
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

P 2
bgnyrpts

PROJECTION: 23025 FY2023 Winslow Park Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

| Winslow Park | | | 2021 ACTUAL | 2022 ORIG BUD | 2022 REVISED BUD | 2022 ACTUAL | 2022 PROJECTION | 2023 Approved | PCT CHANGE |
|--------------------|--------------|------------|----------------|------------------|---------------------|----------------|--------------------|------------------|---------------|
| 0551 | Harb Cottage | | | | | | | | |
| 0551 | 4010 | Bldg Maite | 3,296.00 | 3,000.00 | 3,000.00 | 2,670.80 | 3,000.00 | 3,000.00 | .0% |
| 0551 | 4040 | Grnds Main | .00 | 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 | 1,351.79 | 1,000.00 | 1,000.00 | 909.84 | 1,200.00 | 1,000.00 | .0% |
| 0551 | 5400 | Advertisin | .00 | 200.00 | 200.00 | .00 | .00 | 200.00 | .0% |
| 0551 | 6050 | Equip | .00 | 1,000.00 | 1,000.00 | 997.50 | 1,000.00 | 1,000.00 | .0% |
| 0551 | 6200 | Elect | 1,522.22 | 1,000.00 | 1,000.00 | 1,757.29 | 1,400.00 | 1,000.00 | .0% |
| 0551 | 6260 | Veh Fuel | 918.31 | 2,300.00 | 2,300.00 | 4,895.20 | 3,200.00 | 2,300.00 | .0% |
| 0551 | 6910 | Trees | .00 | 500.00 | 500.00 | .00 | 300.00 | 500.00 | .0% |
| 0551 | 7650 | Ramp&Wharf | 4,265.00 | 1,500.00 | 1,500.00 | 1,399.00 | 1,500.00 | 1,500.00 | .0% |
| 0551 | 7660 | Cottage | .00 | 10,000.00 | 10,000.00 | 10,258.07 | 10,800.00 | 10,000.00 | .0% |
| 0551 | 9000 | Misc | 700.00 | 1,000.00 | 1,000.00 | 986.13 | 500.00 | 1,000.00 | .0% |
| 0551 | 9200 | Contingncy | .00 | .00 | .00 | .00 | .00 | .00 | .0% |
| TOTAL Harb Cottage | | | 12,053.32 | 23,000.00 | 23,000.00 | 23,873.83 | 24,200.00 | 23,000.00 | .0% |

08/11/2022 13:27
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TOWN OF FREEPORT
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

P 3
bgnyrpts

PROJECTION: 23025 FY2023 Winslow Park Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

| Winslow Park | | | 2021 ACTUAL | 2022 ORIG BUD | 2022 REVISED BUD | 2022 ACTUAL | 2022 PROJECTION | 2023 Approved | PCT CHANGE |
|--------------------|--------------|------------|----------------|------------------|---------------------|----------------|--------------------|------------------|---------------|
| REV25 | Winslow Park | | | | | | | | |
| REV25 | 1920 | Donations | -385.00 | .00 | .00 | .00 | .00 | .00 | .0% |
| REV25 | 3262 | Winslow Pk | -350,887.53 | -357,460.00 | -357,460.00 | -377,560.71 | -325,000.00 | -414,960.00 | 16.1% |
| REV25 | 3510 | Unant Misc | .00 | -1,000.00 | -1,000.00 | -3,873.76 | -4,200.00 | -1,000.00 | .0% |
| REV25 | 3550 | Int Invest | -1,347.36 | -2,500.00 | -2,500.00 | -1,409.17 | -3,200.00 | -5,000.00 | 100.0% |
| TOTAL Winslow Park | | | -352,619.89 | -360,960.00 | -360,960.00 | -382,843.64 | -332,400.00 | -420,960.00 | 16.6% |
| TOTAL Winslow Park | | | -121,096.73 | .00 | .00 | -35,787.50 | -21,180.00 | .00 | .0% |
| TOTAL REVENUE | | | -352,619.89 | -360,960.00 | -360,960.00 | -382,843.64 | -332,400.00 | -420,960.00 | .0% |
| TOTAL EXPENSE | | | 231,523.16 | 360,960.00 | 360,960.00 | 347,056.14 | 311,220.00 | 420,960.00 | .0% |
| GRAND TOTAL | | | -121,096.73 | .00 | .00 | -35,787.50 | -21,180.00 | .00 | .0% |

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

www.freeportmaine.com