



TOWN OF FREEPORT, MAINE
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 Freeport, ME04032
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TO: Freeport Town Council
 FROM: Caroline Pelletier, Interim Town Manager
 RE: FY 2024 Operating Budgets
 DATE: Tuesday, April 25, 2023

Background: Attached you will find the initial presentation of the FY 2024 Operating Budgets. This budget was initially prepared by the former Town Manager and Finance Director, although upon the recent departure of the former Town Manager, and as previously discussed, Finance Director (and Tax Collector and Treasurer) Jessica Maloy has completed the preparation of the proposed FY 2024 Operating Budgets which is now being presented for the Town Council's consideration. Ms. Maloy will be present at the next meeting to walk the Council through the proposal and answer any questions. Many Department Heads will also be present. As a reminder, the remainder of the budget process schedule is as follows:

Tuesday, April 25, 2023	Adoption of the 5-Year Capital Program
Tuesday, April 25, 2023	Manager and Finance Director Present Operating, Capital and TIF Budget
Tuesday, May 2, 2023	Council Workshop on Budget and Council Sets Public Hearing for June 6
Wednesday, May 10, 2023	7:30-8:30 AM Department Head Public Informal Q&A Session
Wednesday, May 10, 2023	5:00-6:00 PM Department Head Public Informal Q&A Session
Tuesday, May 16, 2023	Council Workshop on Operating, Capital, and TIF Budgets
Tuesday, June 6, 2023	Public Hearing on Operating, Capital, and TIF Budgets
Tuesday, June 20, 2023	Target Date for Budget Adoption-Capital, TIF, and Operating Budgets/Appropriation Made



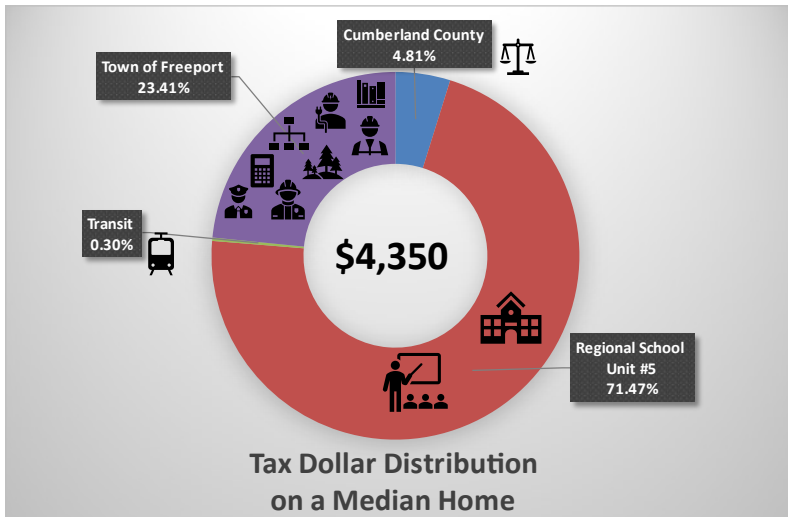
To: Honorable Town Councilors
From: Jessica Maloy, Finance Director
Re: FY 2024 Operating Budgets Transmittal Letter
Date: April 25, 2023

I am pleased to present the FY 2023-2024 budgets for the Town of Freeport’s general operating fund, Winslow Park fund, and the Capital and Destination Freeport tax increment financing funds. In FY 2024, we have continued staffing adjustments for Town Hall, Library, and Police Operations that, when combined with inflation and Cost of Living adjustments, 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:

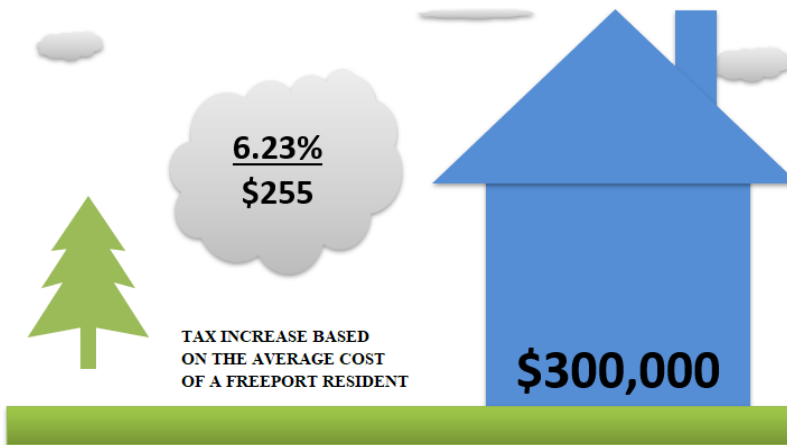
Town of Freeport Proposed Tax Changes FY 2024					
Entity	FY 2023 Tax Amount	FY 2024 Projected Tax Amount	Projected Mil Rate Impact	\$ Levy Increase	% Levy Increase
Cumberland County	\$ 1,288,252	\$ 1,436,042	\$ 0.0681	\$ 147,790	11.47%
RSU #5	\$ 20,513,345	\$ 21,239,560	\$ 0.3345	\$ 726,215	3.54%
Transit	\$ 86,170	\$ 89,100	\$ 0.0013	\$ 2,930	3.40%
Town of Freeport	\$ 5,691,925	\$ 6,662,285	\$ 0.4470	\$ 970,360	17.05%
Total Tax	\$ 27,579,692	\$ 29,426,987	\$ 0.8509	\$ 1,847,295	6.70%
Mil Rate Impact	0.000850943	\$0.85 per \$1,000 of value			

The current millage rate, or property tax rate per \$1,000 of assessed valuation, is \$13.65; the Town is proposing an increase of forty-five cents per thousand dollars of valuation from FY 2023. The RSU #5 Board of Directors is proposing a thirty-three cent-per-thousand dollar of valuation increase, the Cumberland County tax levy (which has been finalized) increase is seven cents-per-thousand dollar of valuation increase, and the Transit Tax for the METRO system (which has been finalized) is less than one cent-per-thousand dollar of valuation increase over FY 2023. While that is a total of eighty-five cents-per-thousand dollars of valuation, the Town’s portion is an increase of forty-five cents from FY 2023.



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 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 \$18.80 to \$14.95 for 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. With further offsets in FY 2021 and FY 2022, bringing the mil rate down to \$13.35, due to increased property valuations and use of one-time revenues. FY 2023 saw a slight increase to the mil rate to \$13.65 due to greater service-level needs and the beginning of inflationary impact.

Ten-Year Mil Rate History		Impact on	
Fiscal Year	Mil Rate	\$300,000 Home	
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	\$ 13.65	\$	4,095
FY 2024 Projected	\$ 14.50	\$	4,350



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, 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 to set the following budgetary goals for 2023:

- The Council will oversee the Town’s revenues, assets and reserves; and prioritize, evaluate and control expenditures in operating and capital budgets to mitigate the impact on the taxpayers and maintain a stable tax rate, while providing the highest quality services possible within the resources available.
- The Council will implement our Downtown Vision Plan. We will start 4 projects and complete 2 in 2023.

And while past budget years have been difficult, this year was no exception, the FY 2024 budget does reflect a \$1,254,060 increase in operating expenses. This is offset by a \$283,700 increase in Non-Property Tax Revenue, leaving the Town with a \$970,360 property tax increase, or seventeen point zero five percent.

One large challenge for the Town has been the retention and recruitment of personnel. The FY 2024 budget reflects inflationary adjustments to the Town’s Pay Scale, along with the standard step increases and COLA impacts. The FY 2024 budget also includes a new Communications Position at Town Hall, a Patrol Officer/Marine Resource Officer position, and a part-time position at the Library.

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 to continue using \$675,000 for FY 2024 to help mitigate the tax impact.

The new items and changes in the FY 2024 budget are shown below. Employee wage and step increases, along with three and half additional positions, are the primary reason for the expense increase coming in at \$715,025. Maine Employee Health Trust rates increased 4.6% from CY 2022 and staff is budgeting for an 5% increase for CY 2024. For FY 2024, staff is also budgeting for an increase in Town Council Visioning Grant Money of \$40,000, an increase in paving of \$25,000 as well as an eleven percent increase in dispatch and animal control officer services. These are offset by an increase in State revenue sharing of \$50,000 based on the full share of 5%; excise tax, homestead exemption of \$125,000 and Interest Income increase of \$125,000, along with other smaller revenue impacts in the general fund for FY 2024. The Town has historically taken a conservative approach to budgeting for all Revenues but has adjusted this practice for FY 2024 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. For FY 2024 staff has combined the NET operations into the existing general fund, fire/rescue operations.

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

The General Fund

While the FY 2024 tax is budgeted to increase \$986,360 or 17.33 percent, the municipal budget has increased by \$1,254,060 or 10.47% from FY 2023 to FY 2024. 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	\$ 11,976,225	\$ 991,000	9.02%
FY 2024 Proposed	\$ 13,230,285	\$ 1,254,060	10.47%
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 2024 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.

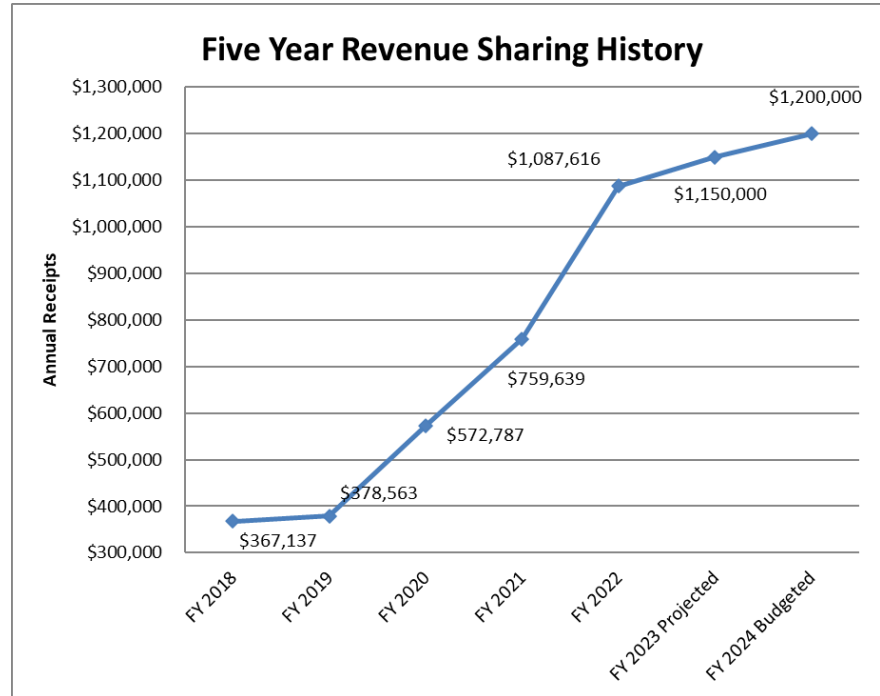
Major Budget Changes-FY 2024 General Fund				
Department	Budget Change	Reason	Budget Impact	Mil Rate Impact
Revenue	Homestead Exemption	Increased to reflect current levels	\$ (125,000)	\$ (0.057580)
Revenue	Interest Income	Increased to reflect current levels	\$ (125,000)	\$ (0.057580)
Revenue	Revenue Sharing	Increased projection based on State Legislation	\$ (50,000)	\$ (0.023032)
Revenue	BETE	Decreased to reflect current levels	\$ 50,000	\$ 0.023032
Revenue	Parking Fines	Decreased to reflect current levels	\$ 35,000	\$ 0.016122
Revenue	Building Fees	Decreased to reflect current levels	\$ 20,000	\$ 0.009213
All	Benefits & Wage Step Increases	COLA impact with multiple step increases and new hires	\$ 997,525	\$ 0.459502
Town Council	Grant Matches	Council Visioning Projects	\$ 40,000	\$ 0.018426
Public Works	Paving	Increased to reflect current work and pricing	\$ 25,000	\$ 0.011516
Bustin's Island	Annual Distribution	Increase based on valuation	\$ 23,600	\$ 0.010871
PS Reception	Professional Services	PD Dispatch Services (11% contractual increase)	\$ 17,950	\$ 0.008269
Conservation Commissi	Contracted Services	Increase for Maine Conservation Corp Labor	\$ 17,670	\$ 0.008140
Total Major Budget Impacts			\$ 926,745	\$ 0.426898

Historically, the Council's annual goals drive the budget message. In the case of the past few years, one of the goals had been to maintain a stable tax rate. The Finance Director has presented a service level increase budget for FY 2024, incorporating the impact of Council initiatives and economic inflation.

State-Level, Market, and Other Significant Impacts on the FY 2024 Budget

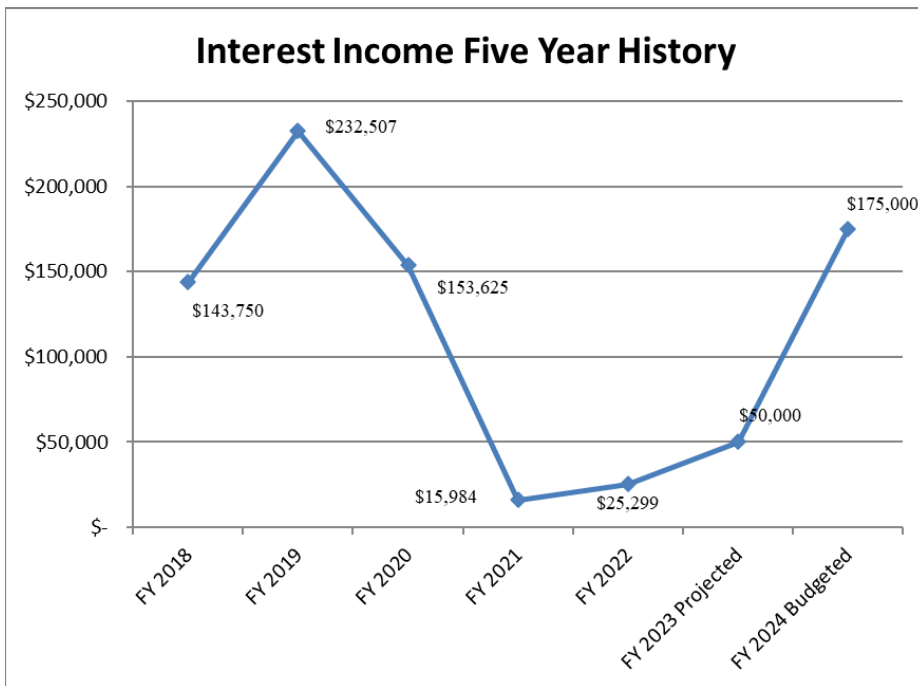
State Revenue Sharing

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 for FY 2023 Freeport was projected to receive \$1,150,000, an increase from the FY 2021 budget of \$695,000! For FY 2024 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 maintained a conservative approach and leveled the FY 2023 budget at \$50,000 given the uptick in rates since the low of the pandemic. For FY 2024



the Town has seen a rebound in interest rates and but is maintaining their conservative approach and increased the budget to \$175,000. 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 for the first time since the pandemic, the majority of these investments are returning more 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 2023 vs FY 2024									
Taxing Body	Budget Amount				Tax Amount				
	FY 2023	FY 2024	\$ Increase	% Increase	FY 2023	FY 2024	\$ Increase	% Increase	
Cumberland County	\$ 1,288,252	\$ 1,436,042	\$ 147,790	11.47%	\$ 1,288,252	\$ 1,436,042	\$ 147,790	11.47%	
Regional School Unit #5	\$ 20,513,345	\$ 21,239,560	\$ 726,215	3.54%	\$ 20,513,345	\$ 21,239,560	\$ 726,215	3.54%	
Transit	\$ 86,170	\$ 89,100	\$ 2,930	3.40%	\$ 86,170	\$ 89,100	\$ 2,930	3.40%	
Town of Freeport	\$ 11,976,225	\$ 13,230,285	\$ 1,254,060	10.47%	\$ 5,691,925	\$ 6,662,285	\$ 970,360	17.05%	
		Total Increase	\$ 2,130,995	6.29%		Total Increase	\$ 1,847,295	6.70%	

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 2024 capital appropriations on June 20th at the same time as all other budgets. The FY 2024 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	FY2020	FY2021	FY2022	FY2023	Proposed FY 2024
Police	\$ 110,000	\$ 100,000	\$ 62,000	\$ 120,000	\$ 350,000
Fire	\$ -	\$ 908,000	\$ -	\$ 137,000	\$ 35,000
Rescue	\$ 285,000	\$ 63,000	\$ 60,000	\$ 19,000	\$ 446,000
Public Works	\$ 150,000	\$ 80,000	\$ 140,000	\$ 190,000	\$ 336,000
Solid Waste	\$ 17,000	\$ 155,000	\$ 67,500	\$ 70,000	\$ 55,000
Comprehensive Town Improvements	\$ 236,000	\$ 755,000	\$ 630,000	\$ 375,000	\$ 1,050,000
Municipal Facilities	\$ 83,550	\$ 138,900	\$ 88,500	\$ 460,000	\$ 667,000
Cable	\$ 58,600	\$ 24,000	\$ 24,000	\$ 24,000	\$ 29,000
Other	\$ 27,575	\$ 150,000	\$ 175,000	\$ 50,000	\$ 40,000
Destination Freeport TIF District	\$ 239,000	\$ 235,000	\$ 375,000	\$ 210,000	\$ 324,000
Winslow Park	\$ -	\$ 50,000	\$ -	\$ -	\$ -
Total	\$1,206,725	\$2,658,900	\$1,622,000	\$1,655,000	\$ 3,332,000

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 20th, 2023.

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, 2022 unaudited balances are shown to the right.

Town of Freeport Reserve Funds Draft Reserve Balances 12/31/2022 For Funds Used in the Capital Planning Process		
Police	\$	338,278
Fire	\$	430,516
Rescue	\$	849,404
Public Works	\$	941,642
Solid Waste	\$	38,841
Comprehensive Town Imp.	\$	1,889,755
Municipal Facilities (1)	\$	1,165,411
Cable	\$	217,808
Other (2)	\$	138,824
<p>Note 1: The Municipal Facilities capital improvement plan is taken from both the general administration and building maintenance reserves; these are summed above.</p> <p>Note 2: The "Other" projects are Board and Committee requests and will be taken from the appropriate reserves based upon the project.</p>		

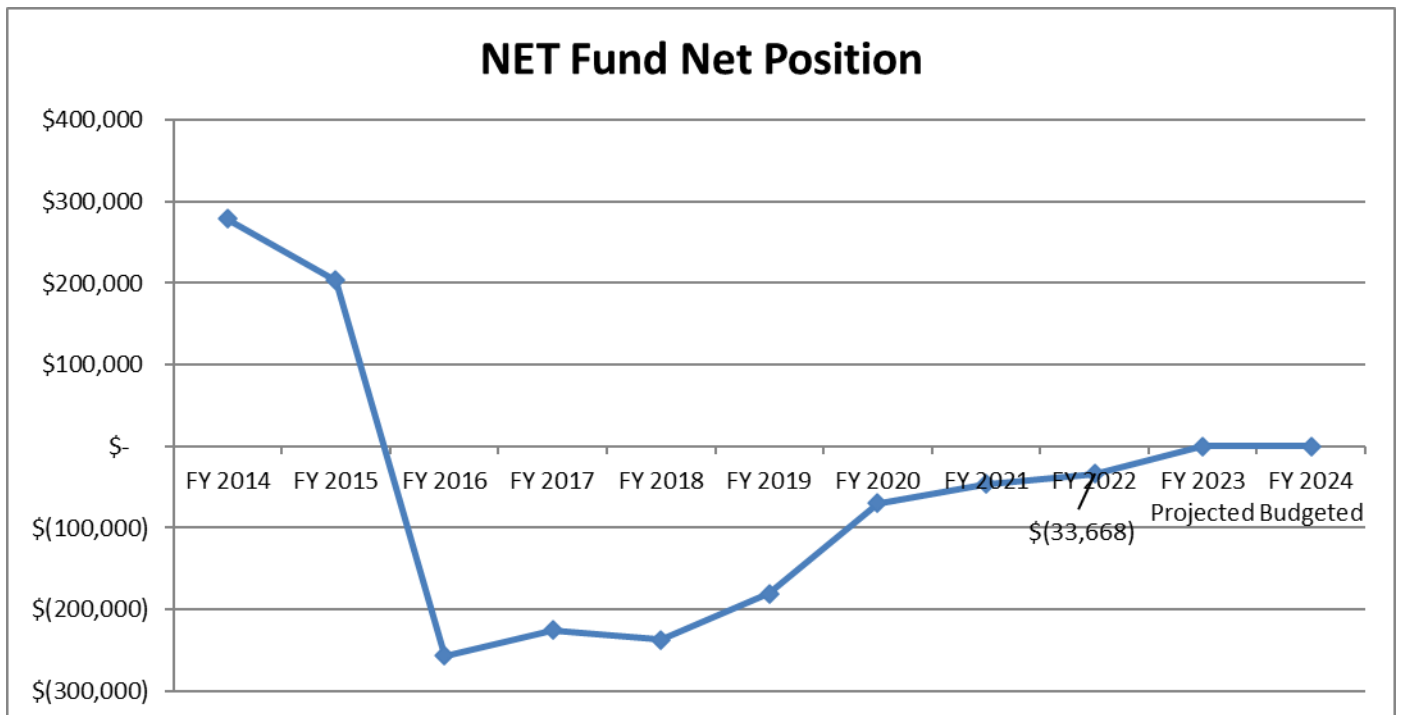
DESTINATION FREEPORT TIF FUND

The Destination Freeport TIF five-year capital program was adopted on April 25th, 2023, and the FY 2024 budget is scheduled to be adopted on June 20th, 2023. Maine State Statutes allow for tax-increment financing districts. Currently, the Town has eight 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 2024 budget includes sidewalk improvements, sidewalk equipment, and Town Hall site improvements, 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 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	\$ 20,000,000	\$ 13.65	\$ 267,000
FY 2024 Projected	\$ 20,000,000	\$ 14.50	\$ 290,019

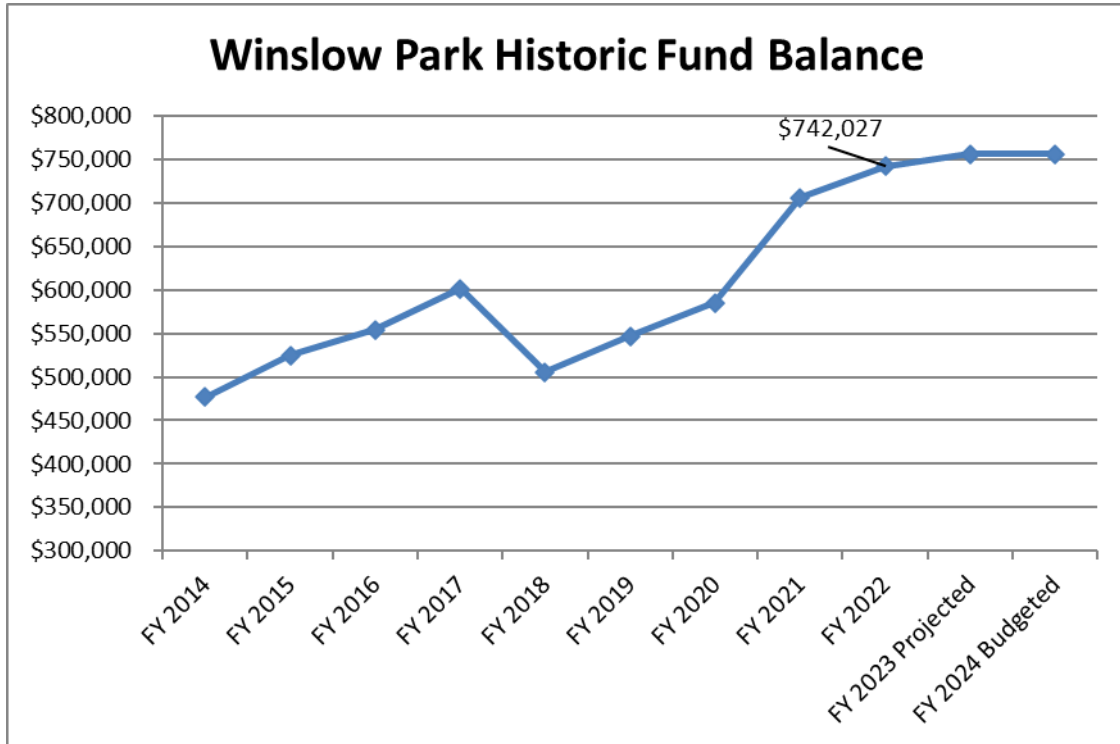
NON-EMERGENCY TRANSPORT FUND

The Non-Emergency Transport fund was the Town's only enterprise fund; the program had been in operation for over fourteen 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, 2023 fund equity is approximately \$0. The NET fund's historic net position is shown below and is no longer being maintained as an enterprise fund in FY 2024. Operations have been consolidated into the general fund fire/rescue departments.



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 \$300,000 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 2024 are included in that fund's section of this document.



SUMMARY OF THE FY 2024 BUDGET

The FY 2024 budget was difficult to prepare, despite the State’s sharing increase, the state of the economy, inflation, and service level standards have increased exponentially. As the budget stands as proposed, the tax is likely to increase seventeen point zero five percent on the municipal side. The total budget as proposed by the County, RSU, Transit and Town combined is six point two nine percent up from last year and the projected tax increase for all four entities is six point seven percent, or eighty-five cents per \$1,000 of value.

Town of Freeport Budget Recap FY 2023 vs FY 2024								
Taxing Body	Budget Amount				Tax Amount			
	FY 2023	FY 2024	\$ Increase	% Increase	FY 2023	FY 2024	\$ Increase	% Increase
Cumberland County	\$ 1,288,252	\$ 1,436,042	\$ 147,790	11.47%	\$ 1,288,252	\$ 1,436,042	\$ 147,790	11.47%
Regional School Unit #5	\$ 20,513,345	\$ 21,239,560	\$ 726,215	3.54%	\$ 20,513,345	\$ 21,239,560	\$ 726,215	3.54%
Transit	\$ 86,170	\$ 89,100	\$ 2,930	3.40%	\$ 86,170	\$ 89,100	\$ 2,930	3.40%
Town of Freeport	\$ 11,976,225	\$ 13,230,285	\$ 1,254,060	10.47%	\$ 5,691,925	\$ 6,662,285	\$ 970,360	17.05%
	Total Increase \$ 2,130,995 6.29%				Total Increase \$ 1,847,295 6.70%			

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, 2023. Certainly, these figures are subject to change based upon the next two and-a-half months, but the funds’ projections are below.

The FY 2024 budget includes projections from the fiscal year ending June 30th, 2023. These projections are as follows:

FY 2023 Fund Balance Projections Funds Subject to Appropriation						
	6/30/2022	Projected		6/30/2023	\$ Increase/ (Decrease)	% Increase/ (Decrease)
	Fund Balance	Revenues	Expenditures	Fund Balance		
General Fund-Budgetary Basis	8,524,445	12,667,209	11,652,615	9,539,039	\$ 1,014,594	11.90%
Destination Freeport TIF Fund	544,893	273,000	632,424	185,469	\$ (359,424)	-65.96%
NET Fund	-33,668	33,668	-	-	\$ 33,668	-100.00%
Winslow Park Fund	742,027	332,400	318,169	756,258	\$ 14,231	1.92%

It is notable that the general fund’s fund balance is projected to increase by \$1,014,594 during FY 2023. 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 2022, the excess fund balance was transferred to reserves to stabilize the accounts. The next five years of proposed capital budgets have been reviewed and have substantial impact to the reserves despite several of the Town’s reserves containing 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 \$273,000 in increment during FY 2023, and the appropriations for the fund is \$632,424. It is expected that the fund balance in the Destination Freeport TIF

will decrease by that difference of approximately \$(359,424) during FY 2023, and the capital program includes \$324,000 in capital improvements in the subsequent year.

The Non-emergency transport (NET) fund is projected to be closed out during FY 2023. Staff will be consolidating 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 \$14,231 during FY 2023, and while the Park's budget is balanced for FY 2024, 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 10th from 7:30-8:30 AM: public Q&A with department heads in the Council chambers

May 10th from 5:00-6:00 PM: public Q&A with department heads in the Council chambers

TOWN OF FREEPORT



NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

ACCOUNTS FOR:			2022	2023	2023	2023	2023	2024	PCT
General Fund			ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	PROJECTION	Manager	CHANGE
0100	Town Council								
0100	1001	Prof Salar	5,900.00	5,900.00	5,900.00	6,088.57	5,900.00	5,900.00	.0%
0100	1200	Other wag	1,500.00	.00	.00	.00	.00	.00	.0%
0100	2800	Assoc Dues	12,894.00	13,500.00	13,500.00	13,440.00	13,440.00	14,000.00	3.7%
0100	3300	Emp Train	.00	500.00	500.00	.00	.00	500.00	.0%
0100	3450	Legal Serv	95,090.41	90,000.00	90,000.00	78,077.17	111,502.27	100,000.00	11.1%
0100	3460	Audit Fees	28,900.00	36,200.00	36,200.00	31,100.00	36,271.43	40,200.00	11.0%
0100	5400	Advertisin	6,446.32	6,000.00	6,000.00	2,252.57	4,334.54	6,000.00	.0%
0100	5710	CGrMtch	.00	.00	.00	.00	.00	40,000.00	.0%
0100	6000	Supplies	580.88	1,000.00	1,000.00	34.93	300.00	1,000.00	.0%
0100	7800	Spec Projs	2,922.03	3,000.00	3,000.00	1,168.58	1,873.38	3,000.00	.0%
0100	8104	GPCOG	18,173.00	16,500.00	16,500.00	16,600.00	16,600.00	17,500.00	6.1%
	TOTAL Town Council		172,406.64	172,600.00	172,600.00	148,761.82	190,221.62	228,100.00	32.2%

TOWN OF FREEPORT



NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

ACCOUNTS FOR:			2022	2023	2023	2023	2023	2024	PCT
General Fund			ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	PROJECTION	Manager	CHANGE
0101	Town Manager								
0101	1001	Prof Salar	132,517.39	131,505.00	131,505.00	121,234.02	131,504.88	160,600.00	22.1%
0101	2800	Assoc Dues	.00	1,100.00	1,100.00	.00	.00	1,100.00	.0%
0101	3300	Emp Train	45.00	1,200.00	1,200.00	751.08	850.00	2,000.00	66.7%
0101	3302	Empl Trav	.00	.00	.00	.00	.00	1,000.00	.0%
0101	5813	Busin Exp	.00	200.00	200.00	179.65	155.04	200.00	.0%
0101	6000	Supplies	260.51	1,000.00	1,000.00	210.00	240.00	700.00	-30.0%
TOTAL Town Manager			132,822.90	135,005.00	135,005.00	122,374.75	132,749.92	165,600.00	22.7%

TOWN OF FREEPORT



NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

ACCOUNTS FOR:			2022	2023	2023	2023	2023	2024	PCT
General Fund			ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	PROJECTION	Manager	CHANGE
0102	Finance								
0102	1001	Prof Salar	267,250.14	334,000.00	334,000.00	247,117.59	323,403.34	369,700.00	10.7%
0102	2800	Assoc Dues	190.00	350.00	350.00	275.00	349.04	320.00	-8.6%
0102	3300	Emp Train	1,154.30	1,750.00	1,750.00	667.00	715.13	1,925.00	10.0%
0102	3302	Empl Trav	2,280.13	2,500.00	2,500.00	1,146.46	3,602.70	2,750.00	10.0%
0102	3400	Con Servic	345.00	250.00	250.00	.00	.00	250.00	.0%
0102	3470	Registry	4,207.00	5,500.00	5,500.00	3,835.00	3,987.00	5,500.00	.0%
0102	3480	Comp Maint	39,256.49	45,000.00	45,000.00	41,420.57	41,420.57	50,000.00	11.1%
0102	4320	Tech Repai	951.00	1,100.00	1,100.00	.00	.00	1,100.00	.0%
0102	6000	Supplies	1,371.31	2,420.00	2,420.00	606.85	1,334.06	2,200.00	-9.1%
0102	6002	Printing	1,732.58	1,500.00	1,500.00	3,813.47	3,970.85	1,500.00	.0%
0102	6003	Tax Bills	480.50	1,750.00	1,750.00	.00	.00	1,750.00	.0%
0102	7800	winxnet	105,448.25	135,000.00	135,000.00	95,406.53	134,509.91	141,000.00	4.4%
	TOTAL Finance		424,666.70	531,120.00	531,120.00	394,288.47	513,292.60	577,995.00	8.8%

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 24010 FY2024 General Fund Original Budget FOR PERIOD 99

ACCOUNTS FOR:			2022	2023	2023	2023	2023	2024	PCT
General Fund			ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	PROJECTION	Manager	CHANGE
0103	Assessing								
0103	1001	Prof Salar	172,139.09	156,160.00	156,160.00	117,156.66	149,056.26	167,900.00	7.5%
0103	2800	Assoc Dues	70.00	590.00	590.00	620.00	797.00	620.00	5.1%
0103	3300	Emp Train	1,930.72	2,895.00	2,895.00	2,606.63	3,144.84	2,895.00	.0%
0103	3302	Empl Trav	490.09	2,500.00	2,500.00	528.58	1,018.67	2,500.00	.0%
0103	3400	Con Servic	3,417.52	8,700.00	8,700.00	700.00	2,918.52	11,200.00	28.7%
0103	3470	Registry	962.00	1,100.00	1,100.00	462.00	669.00	1,100.00	.0%
0103	3480	Comp Maint	15,934.31	21,160.00	21,160.00	17,568.54	17,568.54	23,310.00	10.2%
0103	4320	Tech Repai	.00	500.00	500.00	500.00	500.00	500.00	.0%
0103	5320	Telephone	100.00	360.00	360.00	.00	.00	360.00	.0%
0103	5400	Advertisin	208.32	600.00	600.00	.00	249.98	600.00	.0%
0103	6000	Supplies	980.21	1,500.00	1,500.00	591.35	926.55	1,500.00	.0%
0103	6002	Printing	460.00	750.00	750.00	250.00	250.00	750.00	.0%
0103	6008	Mapping	3,392.07	3,200.00	3,200.00	.00	192.07	3,200.00	.0%
	TOTAL Assessing		200,084.33	200,015.00	200,015.00	140,983.76	177,291.43	216,435.00	8.2%

TOWN OF FREEPORT



NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

ACCOUNTS FOR:			2022	2023	2023	2023	2023	2024	PCT
General Fund			ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	PROJECTION	Manager	CHANGE
0104	Codes Enforcement								
0104	1001	Prof Salar	115,111.51	123,260.00	123,260.00	89,541.62	123,302.45	136,800.00	11.0%
0104	2605	Clothing	.00	100.00	100.00	.00	.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	400.66	850.00	850.00	319.00	199.00	850.00	.0%
0104	3302	Empl Trav	4,042.60	4,000.00	4,000.00	3,376.14	4,861.50	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	780.57	1,200.00	1,200.00	859.87	1,076.66	1,200.00	.0%
	TOTAL Codes Enforcement		122,665.34	131,875.00	131,875.00	96,426.63	131,769.61	145,415.00	10.3%

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

ACCOUNTS FOR:			2022	2023	2023	2023	2023	2024	PCT
General Fund			ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	PROJECTION	Manager	CHANGE
0105	Town Clerk And Elections								
0105	1001	Prof Salar	113,392.23	128,160.00	128,160.00	97,691.34	127,023.85	137,600.00	7.4%
0105	1005	Ballot Clk	3,989.29	6,000.00	6,000.00	3,330.09	5,183.69	6,000.00	.0%
0105	2800	Assoc Dues	460.00	550.00	550.00	465.00	559.29	550.00	.0%
0105	3300	Emp Train	1,145.71	2,000.00	2,000.00	1,034.75	1,768.08	2,000.00	.0%
0105	3302	Empl Trav	.00	700.00	700.00	899.08	899.08	1,050.00	50.0%
0105	3426	Elect Serv	5,027.99	8,500.00	8,500.00	4,421.25	5,438.66	8,500.00	.0%
0105	4301	Equip Rpr	.00	.00	.00	.00	.00	.00	.0%
0105	5400	Advertisin	1,333.02	3,000.00	3,000.00	946.60	1,115.82	3,000.00	.0%
0105	6000	Supplies	775.09	1,000.00	1,000.00	401.27	812.27	1,000.00	.0%
0105	6095	Doc Preser	3,335.00	4,200.00	4,200.00	.00	.00	4,200.00	.0%
	TOTAL Town Clerk And Electio		129,458.33	154,110.00	154,110.00	109,189.38	142,800.74	163,900.00	6.4%

TOWN OF FREEPORT



NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

ACCOUNTS FOR:			2022	2023	2023	2023	2023	2024	PCT
General Fund			ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	PROJECTION	Manager	CHANGE
0106	General Administration								
0106	1001	Prof Salar	90,412.98	99,260.00	99,260.00	76,059.20	90,533.65	192,200.00	93.6%
0106	3302	Empl Trav	255.01	250.00	250.00	205.00	375.00	250.00	.0%
0106	3425	Purch/Bid	.00	500.00	500.00	.00	.00	500.00	.0%
0106	3427	TwN Report	3,912.50	6,000.00	6,000.00	2,719.00	7,414.00	6,000.00	.0%
0106	4301	Equip Rpr	2,941.41	2,800.00	2,800.00	4,330.62	5,227.29	3,500.00	25.0%
0106	4350	Web Maint	2,646.00	3,000.00	3,000.00	2,778.30	2,778.30	3,000.00	.0%
0106	4455	Equip Rntl	1,623.24	2,200.00	2,200.00	1,623.24	1,623.24	2,200.00	.0%
0106	5310	Postage	3,734.59	20,000.00	20,000.00	24,094.65	24,000.00	22,000.00	10.0%
0106	5320	Telephone	14,210.27	16,600.00	16,600.00	10,404.22	13,363.09	16,600.00	.0%
0106	6000	Supplies	5,185.25	5,000.00	5,000.00	3,715.19	5,603.81	5,000.00	.0%
0106	6002	Printing	2,978.12	3,780.00	3,780.00	510.54	1,328.27	3,780.00	.0%
0106	7300	WAN	16,919.05	18,600.00	18,600.00	17,948.21	21,828.10	19,800.00	6.5%
	TOTAL General Administration		144,818.42	177,990.00	177,990.00	144,388.17	174,074.75	274,830.00	54.4%

TOWN OF FREEPORT



NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 24010 FY2024 General Fund Original Budget FOR PERIOD 99

ACCOUNTS FOR:			2022	2023	2023	2023	2023	2024	PCT
General Fund			ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	PROJECTION	Manager	CHANGE
0107	Building & Grounds Maintenance								
0107	1001	Prof Salar	95,047.29	152,400.00	152,400.00	80,035.09	104,367.76	150,150.00	-1.5%
0107	1300	OT Wages	7,015.90	8,400.00	8,400.00	6,944.96	7,636.80	6,000.00	-28.6%
0107	2605	clothing	1,647.32	2,100.00	2,100.00	372.74	947.74	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	4,800.00	19,200.00	19,200.00	4,800.00	.00	19,200.00	.0%
0107	3485	Cemetery	18,625.00	30,000.00	30,000.00	5,150.59	30,548.32	30,000.00	.0%
0107	3490	Grounds	25,254.00	24,000.00	24,000.00	12,978.00	16,578.00	24,000.00	.0%
0107	4010	Bldg Maite	82,357.96	55,000.00	55,000.00	59,949.15	75,334.11	65,000.00	18.2%
0107	4021	Rubbish	14,659.70	15,300.00	15,300.00	12,352.49	18,201.62	15,300.00	.0%
0107	4033	Fire Prev	1,520.65	3,100.00	3,100.00	1,966.50	1,966.50	3,100.00	.0%
0107	4038	Veh Maint	3,904.55	5,000.00	5,000.00	8,938.63	8,906.10	8,000.00	60.0%
0107	4040	Grnds Main	5,123.89	7,500.00	7,500.00	5,021.02	5,708.23	7,500.00	.0%
0107	6005	Clean Supp	8,044.33	10,500.00	10,500.00	6,597.19	8,744.76	10,500.00	.0%
0107	6202	Elect T	7,540.99	8,300.00	8,300.00	5,074.20	6,495.98	5,900.00	-28.9%
0107	6203	Elect PW	9,426.59	10,200.00	10,200.00	5,040.86	6,815.79	7,800.00	-23.5%
0107	6204	Elect PS	17,797.55	18,600.00	18,600.00	8,464.18	11,646.42	15,000.00	-19.4%
0107	6212	Water TH	1,484.13	1,750.00	1,750.00	4,746.86	5,059.85	1,800.00	2.9%
0107	6213	Water PW	2,858.75	4,200.00	4,200.00	2,393.76	2,996.43	4,500.00	7.1%
0107	6214	Water-PS	2,734.61	2,600.00	2,600.00	1,573.09	2,016.51	2,750.00	5.8%
0107	6222	Sewer TH	641.69	1,200.00	1,200.00	1,013.18	1,293.02	1,400.00	16.7%
0107	6223	Sewer PW	3,840.07	3,600.00	3,600.00	2,638.58	3,828.73	4,100.00	13.9%

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 24010 FY2024 General Fund Original Budget FOR PERIOD 99

ACCOUNTS FOR:			2022	2023	2023	2023	2023	2024	PCT
General	Fund		ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	PROJECTION	Manager	CHANGE
0107	6224	Sewer PS	2,694.59	3,900.00	3,900.00	1,759.62	3,043.02	4,500.00	15.4%
0107	6242	Heat TH	4,240.40	4,500.00	4,500.00	3,938.82	4,759.37	4,500.00	.0%
0107	6243	Heat PW	9,010.65	11,000.00	11,000.00	9,939.36	11,858.16	10,000.00	-9.1%
0107	6244	Heat PS	25,326.37	26,500.00	26,500.00	28,356.44	28,663.81	26,500.00	.0%
0107	6245	Heat-PS AX	2,552.58	3,500.00	3,500.00	6,170.78	6,619.07	4,500.00	28.6%
0107	6260	Veh Fuel	2,958.04	5,200.00	5,200.00	3,438.39	4,450.34	5,500.00	5.8%
0107	6360	Comm Ctr	50,553.16	53,560.00	53,560.00	40,368.83	53,557.02	58,560.00	9.3%
0107	7500	Flags	1,534.37	1,300.00	1,300.00	876.59	1,515.72	1,300.00	.0%
TOTAL Building & Grounds Mai			413,195.13	493,410.00	493,410.00	330,899.90	433,559.18	500,460.00	1.4%

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

ACCOUNTS FOR:			2022	2023	2023	2023	2023	2024	PCT
General Fund			ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	PROJECTION	Manager	CHANGE
0108	Employee Benefits								
0108	2303	Ret ICMA	76,084.05	88,500.00	88,500.00	75,721.49	78,869.24	83,700.00	-5.4%
0108	2305	Retir MSRS	425,261.06	465,800.00	465,800.00	370,497.09	470,188.34	540,500.00	16.0%
0108	2407	FICA & Med	382,278.96	417,500.00	417,500.00	329,864.54	392,390.62	485,100.00	16.2%
0108	2409	Healt Ins	713,650.72	963,000.00	963,000.00	670,954.39	832,830.15	1,108,000.00	15.1%
0108	2410	Wkrs Comp	159,698.86	195,000.00	195,000.00	182,000.00	180,000.00	195,000.00	.0%
0108	2412	Life Ins	2,230.50	3,000.00	3,000.00	1,623.60	2,228.70	3,000.00	.0%
0108	2413	Med Reim	1,874.93	2,000.00	2,000.00	1,180.33	1,624.93	2,000.00	.0%
0108	2415	wellness	7,695.06	18,000.00	18,000.00	10,493.33	10,493.33	18,000.00	.0%
0108	2416	Dental	30,480.28	38,500.00	38,500.00	27,281.53	33,631.01	40,500.00	5.2%
0108	2419	Med Exams	1,147.00	1,000.00	1,000.00	395.00	807.00	1,000.00	.0%
0108	2420	Drug Test	642.00	1,000.00	1,000.00	918.00	1,064.00	1,000.00	.0%
0108	2421	Vac Sick P	.00	25,000.00	25,000.00	.00	.00	25,000.00	.0%
	TOTAL Employee Benefits		1,801,043.42	2,218,300.00	2,218,300.00	1,670,929.30	2,004,127.32	2,502,800.00	12.8%

TOWN OF FREEPORT

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

ACCOUNTS FOR:			2022	2023	2023	2023	2023	2024	PCT
General Fund			ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	PROJECTION	Manager	CHANGE
0109	Transit								
0109	1001	Prof Salar	3,146.42	24,700.00	24,700.00	1,535.25	.00	.00	.0%
0109	1200	Other wag	42,000.11	39,200.00	39,200.00	34,727.12	47,523.68	64,000.00	63.3%
0109	3300	Emp Train	3.38	800.00	800.00	4.52	4.52	200.00	-75.0%
0109	3302	Empl Trav	.00	50.00	50.00	.00	.00	.00	-100.0%
0109	3400	Con Servic	2,045.83	6,800.00	6,800.00	5,341.74	5,799.23	3,000.00	-55.9%
0109	4040	Grnds Main	.00	500.00	500.00	.00	.00	500.00	.0%
0109	4301	Equip Rpr	.00	600.00	600.00	.00	.00	600.00	.0%
0109	5320	Telephone	1,120.80	1,300.00	1,300.00	761.20	954.75	700.00	-46.2%
0109	6000	Supplies	369.37	800.00	800.00	806.82	823.44	400.00	-50.0%
0109	6205	Elect-Tr S	2,003.52	5,000.00	5,000.00	1,180.01	1,745.42	2,475.00	-50.5%
0109	6215	Water-Tr S	376.97	550.00	550.00	276.78	370.51	275.00	-50.0%
0109	6225	Sewer Tr S	439.61	620.00	620.00	340.69	445.95	310.00	-50.0%
0109	6241	Heat-Tr S	2,627.93	2,450.00	2,450.00	2,044.94	2,834.31	1,200.00	-51.0%
0109	6713	Sm Equip	.00	400.00	400.00	.00	.00	400.00	.0%
	TOTAL Transit		54,133.94	83,770.00	83,770.00	47,019.07	60,501.81	74,060.00	-11.6%

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

ACCOUNTS FOR:			2022	2023	2023	2023	2023	2024	PCT
General Fund			ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	PROJECTION	Manager	CHANGE
0110	Insurances								
0110	5200	Insurance	101,160.00	108,000.00	108,000.00	104,913.00	102,827.06	110,000.00	1.9%
	TOTAL Insurances		101,160.00	108,000.00	108,000.00	104,913.00	102,827.06	110,000.00	1.9%

TOWN OF FREEPORT



NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 24010 FY2024 General Fund Original Budget FOR PERIOD 99

ACCOUNTS FOR:			2022	2023	2023	2023	2023	2024	PCT
General Fund			ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	PROJECTION	Manager	CHANGE
0200	Police								
0200	1001	Prof Salar	1,116,179.45	1,229,700.00	1,229,700.00	858,911.67	1,159,080.21	1,330,900.00	8.2%
0200	1200	Other wag	6,034.14	30,000.00	30,000.00	15,751.40	12,486.95	32,000.00	6.7%
0200	1300	OT Wages	169,924.88	140,000.00	140,000.00	142,171.80	189,211.65	160,000.00	14.3%
0200	2441	Recruitmt	1,150.14	1,500.00	1,500.00	435.00	1,585.14	2,000.00	33.3%
0200	2605	Clothing	13,757.78	15,000.00	15,000.00	8,495.88	24,303.86	16,000.00	6.7%
0200	2638	Unif clean	10,503.90	10,800.00	10,800.00	8,060.00	10,580.00	12,240.00	13.3%
0200	2800	Assoc Dues	880.00	1,050.00	1,050.00	780.00	780.00	1,200.00	14.3%
0200	3300	Emp Train	7,150.95	9,500.00	9,500.00	5,961.52	9,242.66	10,000.00	5.3%
0200	3302	Empl Trav	1,402.10	2,500.00	2,500.00	3,148.95	3,706.05	3,000.00	20.0%
0200	3430	Animal	39,031.77	35,900.00	35,900.00	34,786.03	40,288.27	39,700.00	10.6%
0200	4036	Radio Main	2,695.28	1,500.00	1,500.00	956.20	2,429.23	2,500.00	66.7%
0200	4038	Veh Maint	28,840.13	25,000.00	25,000.00	22,164.47	25,018.66	25,000.00	.0%
0200	4048	Radar Main	1,081.87	1,500.00	1,500.00	1,709.37	1,789.37	1,800.00	20.0%
0200	4301	Equip Rpr	1,450.95	4,600.00	4,600.00	556.88	658.20	4,600.00	.0%
0200	4320	Tech Repai	33,294.15	15,950.00	15,950.00	16,615.83	38,907.68	16,700.00	4.7%
0200	6000	Supplies	3,502.04	3,600.00	3,600.00	2,863.51	4,666.75	3,600.00	.0%
0200	6002	Printing	1,485.64	2,500.00	2,500.00	1,443.67	1,403.67	2,500.00	.0%
0200	6007	Ammunition	8,147.04	11,000.00	11,000.00	5,910.00	14,871.74	15,000.00	36.4%
0200	6033	Drug Prog	.00	550.00	550.00	51.00	51.00	550.00	.0%
0200	6260	Veh Fuel	29,329.22	44,000.00	44,000.00	29,578.47	41,360.45	42,500.00	-3.4%
TOTAL Police			1,475,841.43	1,586,150.00	1,586,150.00	1,160,351.65	1,582,421.54	1,721,790.00	8.6%

TOWN OF FREEPORT



NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 24010 FY2024 General Fund Original Budget FOR PERIOD 99

ACCOUNTS FOR:			2022	2023	2023	2023	2023	2024	PCT
General Fund			ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	PROJECTION	Manager	CHANGE
0201	Marine Resource/Harbor Patrol								
0201	1001	Prof Salar	68,815.15	74,200.00	74,200.00	66,565.09	80,515.27	143,100.00	92.9%
0201	1200	Other wag	150.00	.00	.00	.00	.00	.00	.0%
0201	1300	OT Wages	246.58	2,000.00	2,000.00	1,056.82	1,330.80	2,000.00	.0%
0201	2605	Clothing	619.87	2,500.00	2,500.00	469.00	554.00	2,500.00	.0%
0201	2638	Unif Clean	720.00	1,440.00	1,440.00	540.00	720.00	1,440.00	.0%
0201	3300	Emp Train	705.00	1,325.00	1,325.00	820.00	820.00	1,325.00	.0%
0201	3302	Empl Trav	3.00	100.00	100.00	100.87	100.87	100.00	.0%
0201	4010	Bldg Maint	181.55	700.00	700.00	143.26	143.26	700.00	.0%
0201	4038	Veh Maint	.00	1,000.00	1,000.00	.00	.00	1,000.00	.0%
0201	4045	Boat Maint	3,169.65	4,500.00	4,500.00	1,212.08	3,554.80	4,500.00	.0%
0201	4060	Floats	9,687.00	4,500.00	4,500.00	2,190.00	10,492.88	8,000.00	77.8%
0201	4062	Hoist	4,050.00	4,000.00	4,000.00	.00	.00	4,000.00	.0%
0201	4065	Channel	650.00	650.00	650.00	1,800.00	.00	650.00	.0%
0201	5320	Telephone	296.99	350.00	350.00	198.00	272.25	350.00	.0%
0201	6000	Supplies	1,107.68	1,250.00	1,250.00	522.24	971.67	1,250.00	.0%
0201	6045	Protec Eq	550.00	1,000.00	1,000.00	.00	.00	1,000.00	.0%
0201	6200	Elect	558.10	750.00	750.00	246.23	350.79	750.00	.0%
0201	6210	Water	372.02	350.00	350.00	350.96	263.22	350.00	.0%
0201	6260	Veh Fuel	998.30	3,000.00	3,000.00	1,493.04	1,985.59	3,000.00	.0%
0201	7650	Ramp&wharf	195.00	1,100.00	1,100.00	195.00	.00	1,100.00	.0%
	TOTAL Marine Resource/Harbor		93,075.89	104,715.00	104,715.00	77,902.59	102,075.40	177,115.00	69.1%

TOWN OF FREEPORT



NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 24010 FY2024 General Fund Original Budget FOR PERIOD 99

ACCOUNTS FOR:			2022	2023	2023	2023	2023	2024	PCT
General Fund			ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	PROJECTION	Manager	CHANGE
0202	Fire								
0202	1001	Prof Salar	272,066.79	391,000.00	391,000.00	375,394.82	417,053.47	440,900.00	12.8%
0202	1190	Call Pay	327,881.82	266,000.00	266,000.00	261,888.02	302,276.20	296,000.00	11.3%
0202	1300	OT Wages	39,003.46	64,500.00	64,500.00	70,261.75	70,436.56	64,500.00	.0%
0202	2419	Med Exams	840.00	900.00	900.00	189.72	248.72	900.00	.0%
0202	2485	Vac & Immu	.00	500.00	500.00	.00	.00	500.00	.0%
0202	2605	clothing	1,982.43	4,500.00	4,500.00	2,824.54	3,767.35	5,000.00	11.1%
0202	2800	Assoc Dues	734.95	1,000.00	1,000.00	425.00	425.00	1,200.00	20.0%
0202	3300	Emp Train	6,299.31	10,000.00	10,000.00	5,838.15	6,202.26	10,000.00	.0%
0202	3400	Con Servic	14,989.87	25,000.00	25,000.00	17,489.02	23,509.04	36,000.00	44.0%
0202	4036	Radio Main	4,697.79	2,000.00	2,000.00	1,978.66	6,259.69	2,000.00	.0%
0202	4038	Veh Maint	33,333.33	35,000.00	35,000.00	47,826.47	48,282.28	40,000.00	14.3%
0202	4049	Alarm Main	1,438.60	1,500.00	1,500.00	.00	.00	1,500.00	.0%
0202	4301	Equip Rpr	6,127.23	10,000.00	10,000.00	3,094.48	4,709.68	10,000.00	.0%
0202	4320	Tech Repai	3,684.49	7,500.00	7,500.00	4,299.04	4,303.33	7,500.00	.0%
0202	5320	Telephone	3,682.38	4,500.00	4,500.00	2,885.52	4,003.62	5,500.00	22.2%
0202	5420	Pub Educ	355.10	1,000.00	1,000.00	660.40	588.85	1,000.00	.0%
0202	6000	Supplies	5,566.68	4,000.00	4,000.00	2,516.04	2,712.72	5,000.00	25.0%
0202	6005	clean Supp	174.66	200.00	200.00	149.92	261.92	200.00	.0%
0202	6010	Fire Supl	31,790.99	25,200.00	25,200.00	6,196.93	49,327.09	10,200.00	-59.5%
0202	6045	Protec Eq	.00	.00	.00	.00	.00	15,000.00	.0%
0202	6260	Veh Fuel	5,676.75	9,400.00	9,400.00	7,947.92	10,073.31	9,900.00	5.3%

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 24010 FY2024 General Fund Original Budget							FOR PERIOD 99
ACCOUNTS FOR:	2022 ACTUAL	2023 ORIG BUD	2023 REVISED BUD	2023 ACTUAL	2023 PROJECTION	2024 Manager	PCT CHANGE
General Fund							
TOTAL Fire	760,326.63	863,700.00	863,700.00	811,866.40	954,441.09	962,800.00	11.5%

TOWN OF FREEPORT



NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 24010 FY2024 General Fund Original Budget FOR PERIOD 99

ACCOUNTS FOR:			2022	2023	2023	2023	2023	2024	PCT
General Fund			ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	PROJECTION	Manager	CHANGE
0203	Rescue								
0203	1001	Prof Salar	106,279.89	237,200.00	237,200.00	14,985.55	96,934.17	276,600.00	16.6%
0203	1190	Call Pay	137,414.39	125,000.00	125,000.00	79,580.48	130,014.74	125,000.00	.0%
0203	1300	OT Wages	59,181.27	30,000.00	30,000.00	62,907.50	62,486.59	30,000.00	.0%
0203	2419	Med Exams	.00	720.00	720.00	.00	.00	720.00	.0%
0203	2485	Vac & Immu	.00	450.00	450.00	.00	.00	450.00	.0%
0203	2605	clothing	2,376.70	4,500.00	4,500.00	1,583.94	2,492.64	5,000.00	11.1%
0203	2800	Assoc Dues	593.32	4,100.00	4,100.00	2,960.00	2,960.00	4,100.00	.0%
0203	3300	Emp Train	6,563.01	8,000.00	8,000.00	1,579.76	2,227.58	10,000.00	25.0%
0203	4036	Radio Main	2,911.56	2,000.00	2,000.00	690.78	2,901.42	2,000.00	.0%
0203	4038	Veh Maint	13,612.78	8,000.00	8,000.00	7,728.79	9,967.99	8,000.00	.0%
0203	4301	Equip Rpr	5,518.27	7,000.00	7,000.00	6,084.41	5,081.07	7,000.00	.0%
0203	4320	Tech Repai	175.00	7,500.00	7,500.00	72.64	237.65	8,000.00	6.7%
0203	5320	Telephone	6,748.22	12,420.00	12,420.00	4,949.00	5,906.50	12,200.00	-1.8%
0203	6000	Supplies	2,394.03	3,000.00	3,000.00	1,937.88	2,682.97	3,000.00	.0%
0203	6005	clean Supp	29.45	300.00	300.00	21.42	21.42	400.00	33.3%
0203	6009	Med Suppl	32,533.98	30,000.00	30,000.00	19,703.80	27,484.96	30,000.00	.0%
0203	6045	Protec Eq	1,706.83	6,000.00	6,000.00	.00	946.84	6,000.00	.0%
0203	6260	Veh Fuel	9,986.31	15,200.00	15,200.00	12,514.90	18,070.33	16,000.00	5.3%
0203	6712	Tools	663.71	3,500.00	3,500.00	1,664.38	1,283.05	3,500.00	.0%
	TOTAL Rescue		388,688.72	504,890.00	504,890.00	218,965.23	371,699.92	547,970.00	8.5%

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 24010 FY2024 General Fund Original Budget FOR PERIOD 99

ACCOUNTS FOR:			2022	2023	2023	2023	2023	2024	PCT
General Fund			ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	PROJECTION	Manager	CHANGE
0204	Public Safety Reception								
0204	1001	Prof Salar	40,879.80	43,100.00	43,100.00	33,140.42	43,114.77	46,300.00	7.4%
0204	1200	Other wag	.00	.00	.00	.00	.00	.00	.0%
0204	1300	OT Wages	.00	500.00	500.00	.00	.00	500.00	.0%
0204	4301	Equip Rpr	.00	2,500.00	2,500.00	.00	.00	.00	-100.0%
0204	5320	Telephone	17,141.43	18,000.00	18,000.00	12,398.67	17,270.42	18,000.00	.0%
0204	6000	Supplies	.00	250.00	250.00	.00	.00	250.00	.0%
0204	7800	Dispatch	159,984.00	165,000.00	165,000.00	123,588.00	123,588.00	182,950.00	10.9%
	TOTAL Public Safety Receptio		218,005.23	229,350.00	229,350.00	169,127.09	183,973.19	248,000.00	8.1%

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

ACCOUNTS FOR:			2022	2023	2023	2023	2023	2024	PCT
General Fund			ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	PROJECTION	Manager	CHANGE
0206	Public Utilities								
0206	6208	Elect-St L	17,625.70	17,000.00	17,000.00	12,472.75	16,454.16	19,000.00	11.8%
0206	6218	Hydrants	187,344.68	190,000.00	190,000.00	156,942.99	178,083.77	200,500.00	5.5%
0206	6785	Light Mnt	6,433.84	5,000.00	5,000.00	3,994.12	5,624.12	5,000.00	.0%
	TOTAL Public Utilities		211,404.22	212,000.00	212,000.00	173,409.86	200,162.05	224,500.00	5.9%

TOWN OF FREEPORT



NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

ACCOUNTS FOR:			2022	2023	2023	2023	2023	2024	PCT
General Fund			ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	PROJECTION	Manager	CHANGE
0300	Human Services Agencies								
0300	8602	Aging	1,000.00	.00	.00	.00	.00	.00	.0%
0300	8604	Oasis Free	750.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	.0%
0300	8606	FCS	21,000.00	31,000.00	31,000.00	23,250.00	31,000.00	31,000.00	.0%
0300	8607	ThruDoors	500.00	500.00	500.00	500.00	500.00	500.00	.0%
0300	8608	F Dental	.00	1,800.00	1,800.00	.00	.00	.00	-100.0%
0300	8613	Elders	6,500.00	6,500.00	6,500.00	6,500.00	6,500.00	6,500.00	.0%
	TOTAL Human Services Agencie		29,750.00	40,800.00	40,800.00	31,250.00	39,000.00	39,000.00	-4.4%

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

ACCOUNTS FOR:		2022	2023	2023	2023	2023	2024	PCT
General Fund		ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	PROJECTION	Manager	CHANGE
0301	General Assistance							
0301	3400 Con Servic	10,041.65	12,000.00	12,000.00	10,000.00	12,000.00	24,000.00	100.0%
0301	6350 Assis-Free	24,766.23	30,000.00	30,000.00	199,411.79	204,242.01	30,000.00	.0%
	TOTAL General Assistance	34,807.88	42,000.00	42,000.00	209,411.79	216,242.01	54,000.00	28.6%

TOWN OF FREEPORT



NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 24010 FY2024 General Fund Original Budget FOR PERIOD 99

ACCOUNTS FOR:			2022	2023	2023	2023	2023	2024	PCT
General Fund			ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	PROJECTION	Manager	CHANGE
0400	Public works	General							
0400	1001	Prof Salar	621,169.13	744,380.00	744,380.00	509,262.35	671,816.99	816,200.00	9.6%
0400	1300	OT Wages	66,811.30	85,000.00	85,000.00	68,692.42	75,419.06	85,000.00	.0%
0400	2605	clothing	8,556.59	9,250.00	9,250.00	5,794.02	6,930.07	9,850.00	6.5%
0400	3300	Emp Train	3,986.61	4,000.00	4,000.00	5,862.36	7,089.34	6,000.00	50.0%
0400	3435	Engineering	4,303.54	5,700.00	5,700.00	7,729.00	10,979.78	5,700.00	.0%
0400	4036	Radio Main	1,200.00	1,200.00	1,200.00	477.72	477.72	1,200.00	.0%
0400	4038	Veh Maint	81,666.35	85,000.00	85,000.00	64,977.39	97,558.31	90,000.00	5.9%
0400	4455	Equip Rntl	2,155.70	5,000.00	5,000.00	255.17	2,170.87	5,000.00	.0%
0400	5320	Telephone	2,604.13	3,000.00	3,000.00	1,359.36	1,875.37	3,100.00	3.3%
0400	6000	Supplies	1,916.27	2,000.00	2,000.00	1,089.67	1,674.23	2,000.00	.0%
0400	6260	Veh Fuel	47,087.51	85,300.00	85,300.00	79,107.22	68,035.02	85,500.00	.2%
0400	6708	Tires	11,000.00	11,000.00	11,000.00	8,244.54	14,201.27	12,000.00	9.1%
0400	6712	Tools	1,114.40	1,000.00	1,000.00	1,100.48	1,100.48	1,500.00	50.0%
0400	6713	Sm Equip	5,000.00	5,000.00	5,000.00	3,520.47	2,056.49	5,000.00	.0%
0400	6714	Signs	7,735.15	8,000.00	8,000.00	3,220.49	2,633.70	8,000.00	.0%
0400	6717	Str Mark	9,600.00	9,600.00	9,600.00	9,600.00	12,062.83	9,600.00	.0%
TOTAL Public Works General			875,906.68	1,064,430.00	1,064,430.00	770,292.66	976,081.53	1,145,650.00	7.6%

TOWN OF FREEPORT

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 24010 FY2024 General Fund Original Budget FOR PERIOD 99

ACCOUNTS FOR:			2022	2023	2023	2023	2023	2024	PCT
General Fund			ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	PROJECTION	Manager	CHANGE
0401	Public Works	Summer Roads							
0401	6713	Sm Equip	2,500.00	2,500.00	2,500.00	1,286.22	1,286.22	2,500.00	.0%
0401	6740	Rd Stripng	35,116.92	38,000.00	38,000.00	86.19	35,101.18	38,000.00	.0%
0401	6750	Pav Matr's	34,900.00	34,900.00	34,900.00	18,508.92	47,730.26	36,000.00	3.2%
0401	6755	Culverts	3,752.75	5,000.00	5,000.00	2,747.48	3,477.48	5,000.00	.0%
0401	6760	Gravel	30,000.00	30,000.00	30,000.00	20,788.06	31,908.66	35,000.00	16.7%
0401	6780	Guard Rail	303.71	5,000.00	5,000.00	269.62	450.58	5,000.00	.0%
0401	6785	Traf light	8,604.00	8,000.00	8,000.00	6,033.86	6,033.86	8,000.00	.0%
0401	7200	Hot Top Rd	78,141.04	250,000.00	250,000.00	41,457.77	225,000.00	275,000.00	10.0%
0401	7210	Drainage P	9,056.17	10,000.00	10,000.00	268.48	8,197.58	10,000.00	.0%
0401	7220	Ledge	438.99	3,000.00	3,000.00	.00	438.99	3,000.00	.0%
0401	7230	Catch Basi	14,000.00	14,000.00	14,000.00	.00	14,000.00	14,000.00	.0%
0401	7240	Sidewalks	4,000.00	4,000.00	4,000.00	3,975.00	4,995.00	4,000.00	.0%
0401	7250	Hot Top St	30,100.00	30,100.00	30,100.00	30,100.00	30,100.00	30,100.00	.0%
TOTAL Public Works Summer Ro			250,913.58	434,500.00	434,500.00	125,521.60	408,719.81	465,600.00	7.2%

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 24010 FY2024 General Fund Original Budget			FOR PERIOD 99						
ACCOUNTS FOR:			2022	2023	2023	2023	2023	2024	PCT
General Fund			ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	PROJECTION	Manager	CHANGE
0402	Public works	Winter Roads							
0402	6760	Gravel	7,000.00	9,000.00	9,000.00	9,000.00	11,615.14	11,000.00	22.2%
0402	6765	Salt	133,745.46	140,000.00	140,000.00	124,069.71	131,014.16	145,000.00	3.6%
0402	6770	Surface Tr	18,000.00	18,000.00	18,000.00	17,983.14	22,711.26	20,000.00	11.1%
0402	6775	Chains Bla	12,500.00	14,000.00	14,000.00	14,756.54	14,756.54	20,000.00	42.9%
TOTAL Public Works Winter Ro			171,245.46	181,000.00	181,000.00	165,809.39	180,097.10	196,000.00	8.3%

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

ACCOUNTS FOR:			2022	2023	2023	2023	2023	2024	PCT
General Fund			ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	PROJECTION	Manager	CHANGE
0403	Public Works	Tree & Park							
0403	4070	Tree Prun	4,654.27	8,000.00	8,000.00	654.45	3,306.59	8,000.00	.0%
0403	6370	Bow St Pk	610.00	2,000.00	2,000.00	.00	310.00	2,000.00	.0%
0403	6910	Trees	1,732.45	10,000.00	10,000.00	6,071.88	6,862.53	10,000.00	.0%
	TOTAL	Public Works Tree & Pa	6,996.72	20,000.00	20,000.00	6,726.33	10,479.12	20,000.00	.0%

TOWN OF FREEPORT



NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 24010 FY2024 General Fund Original Budget FOR PERIOD 99

ACCOUNTS FOR:			2022	2023	2023	2023	2023	2024	PCT
General Fund			ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	PROJECTION	Manager	CHANGE
0404	Solid waste/Recycling								
0404	1001	Prof Salar	125,506.77	137,800.00	137,800.00	106,648.38	138,016.28	146,700.00	6.5%
0404	1200	Other wag	5,084.84	10,000.00	10,000.00	3,341.11	3,933.63	10,000.00	.0%
0404	1300	OT Wages	3,634.84	5,000.00	5,000.00	2,571.11	4,764.29	5,000.00	.0%
0404	2605	Clothing	606.56	900.00	900.00	707.87	707.87	900.00	.0%
0404	3300	Emp Train	400.00	900.00	900.00	.00	.00	900.00	.0%
0404	3302	Empl Trav	155.03	250.00	250.00	116.04	189.87	250.00	.0%
0404	3465	Water Test	8,021.00	7,100.00	7,100.00	.00	9,491.52	7,100.00	.0%
0404	3475	Leachate	43,234.52	45,000.00	45,000.00	40,237.50	52,003.13	45,000.00	.0%
0404	3480	Comp Maint	3,274.13	4,000.00	4,000.00	3,568.80	3,568.80	4,000.00	.0%
0404	3500	Tipping Fe	134,764.37	128,000.00	128,000.00	92,903.96	138,670.68	143,500.00	12.1%
0404	3505	Hauling	96,516.62	100,000.00	100,000.00	79,817.07	117,503.44	100,000.00	.0%
0404	3530	Demo Tip	72,161.96	70,000.00	70,000.00	48,894.21	73,946.38	70,000.00	.0%
0404	3532	Recy Tip	26,851.77	27,000.00	27,000.00	15,466.15	23,968.82	28,000.00	3.7%
0404	3535	Clean week	14,308.08	17,000.00	17,000.00	.00	16,026.36	17,000.00	.0%
0404	3545	Rej. Recy	.00	2,750.00	2,750.00	.00	329.23	2,750.00	.0%
0404	4038	Veh Maint	3,632.87	5,000.00	5,000.00	5,143.15	6,940.28	5,000.00	.0%
0404	4050	Litter Con	7,178.05	8,000.00	8,000.00	4,107.50	11,078.55	8,000.00	.0%
0404	5320	Telephone	761.40	1,000.00	1,000.00	557.60	717.95	1,000.00	.0%
0404	6000	Supplies	10,635.69	12,000.00	12,000.00	14,795.73	16,954.37	12,000.00	.0%
0404	6200	Elect	1,790.18	4,000.00	4,000.00	1,451.88	1,769.91	4,000.00	.0%
0404	6240	Heat Fuel	4,102.13	3,500.00	3,500.00	3,746.09	3,711.00	3,500.00	.0%

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 24010 FY2024 General Fund Original Budget								FOR PERIOD 99	
ACCOUNTS FOR:			2022	2023	2023	2023	2023	2024	PCT
General Fund			ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	PROJECTION	Manager	CHANGE
0404	6260	Veh Fuel	1,444.21	2,000.00	2,000.00	1,396.92	2,005.06	2,000.00	.0%
0404	6900	Other Supp	1,400.00	1,800.00	1,800.00	1,600.00	1,600.00	1,800.00	.0%
TOTAL Solid Waste/Recycling			565,465.02	593,000.00	593,000.00	427,071.07	627,897.42	618,400.00	4.3%

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

ACCOUNTS FOR:			2022	2023	2023	2023	2023	2024	PCT
General Fund			ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	PROJECTION	Manager	CHANGE
0405	Town Engineer								
0405	1001	Prof Salar	110,973.94	115,300.00	115,300.00	88,646.02	115,713.08	130,600.00	13.3%
0405	3300	Emp Train	4,879.75	4,500.00	4,500.00	200.00	2,435.00	4,500.00	.0%
0405	3302	Empl Trav	1,038.12	1,500.00	1,500.00	2,167.31	1,175.57	1,500.00	.0%
0405	3400	Con Servic	.00	.00	.00	.00	.00	.00	.0%
0405	3480	Comp Maint	2,415.58	4,000.00	4,000.00	2,790.90	2,899.29	4,750.00	18.8%
0405	6000	Supplies	327.73	300.00	300.00	218.80	448.42	400.00	33.3%
0405	6720	Stormwater	29,513.70	35,000.00	35,000.00	11,756.00	27,993.74	35,000.00	.0%
	TOTAL Town Engineer		149,148.82	160,600.00	160,600.00	105,779.03	150,665.10	176,750.00	10.1%

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 24010 FY2024 General Fund Original Budget FOR PERIOD 99

ACCOUNTS FOR:			2022	2023	2023	2023	2023	2024	PCT
General Fund			ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	PROJECTION	Manager	CHANGE
0406	HRF Fields Maintenance								
0406	3490	Grounds	98,835.00	100,815.00	100,815.00	100,811.00	199,517.10	102,850.00	2.0%
0406	6200	Elect	861.58	1,700.00	1,700.00	857.43	1,250.13	1,700.00	.0%
0406	6210	Water	18,332.55	16,000.00	16,000.00	12,479.30	19,218.60	16,000.00	.0%
0406	6240	Heat Fuel	261.65	600.00	600.00	314.04	314.04	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	.00	2,000.00	.0%
0406	9200	Contingncy	4,424.36	5,000.00	5,000.00	2,470.06	6,744.42	5,000.00	.0%
	TOTAL HRF Fields Maintenance		122,715.14	126,115.00	126,115.00	116,931.83	227,044.29	128,150.00	1.6%

TOWN OF FREEPORT



NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 24010 FY2024 General Fund Original Budget FOR PERIOD 99

ACCOUNTS FOR:			2022	2023	2023	2023	2023	2024	PCT
General Fund			ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	PROJECTION	Manager	CHANGE
0500	Freeport Community Library								
0500	1001	Prof Salar	382,504.34	406,200.00	406,200.00	305,815.42	401,128.29	481,400.00	18.5%
0500	2800	Assoc Dues	285.00	620.00	620.00	255.00	290.00	620.00	.0%
0500	3300	Emp Train	755.00	1,000.00	1,000.00	727.50	1,392.50	1,000.00	.0%
0500	3302	Empl Trav	164.09	550.00	550.00	138.75	302.84	550.00	.0%
0500	3480	Comp Maint	6,564.17	8,000.00	8,000.00	4,673.65	4,673.65	8,000.00	.0%
0500	4301	Equip Rpr	4,166.43	3,000.00	3,000.00	1,730.71	3,460.41	3,000.00	.0%
0500	4320	Tech Repai	1,735.40	3,000.00	3,000.00	467.50	215.00	3,000.00	.0%
0500	5320	Telephone	3,289.68	4,000.00	4,000.00	2,178.09	3,035.51	4,000.00	.0%
0500	6000	Supplies	7,538.54	8,000.00	8,000.00	7,261.88	9,522.85	9,000.00	12.5%
0500	6200	Elect	7,614.75	14,500.00	14,500.00	3,438.51	4,611.32	14,500.00	.0%
0500	6210	Water	2,381.00	2,750.00	2,750.00	1,804.82	2,240.85	2,950.00	7.3%
0500	6220	Sewer	572.41	1,500.00	1,500.00	793.84	793.84	1,700.00	13.3%
0500	6240	Heat Fuel	15,041.02	17,000.00	17,000.00	13,670.66	16,172.79	17,000.00	.0%
0500	6400	Books	40,714.75	40,000.00	40,000.00	21,303.36	32,855.78	40,000.00	.0%
0500	6450	Nonprint	15,178.80	15,500.00	15,500.00	10,275.77	12,703.00	25,500.00	64.5%
	TOTAL Freeport Community Lib		488,505.38	525,620.00	525,620.00	374,535.46	493,398.63	612,220.00	16.5%

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

ACCOUNTS FOR:		2022	2023	2023	2023	2023	2024	PCT
General Fund		ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	PROJECTION	Manager	CHANGE
0600	Bustins Island							
0600	8250 Bustins Is	243,721.48	277,000.00	277,000.00	277,225.57	277,225.57	300,600.00	8.5%
	TOTAL Bustins Island	243,721.48	277,000.00	277,000.00	277,225.57	277,225.57	300,600.00	8.5%

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

ACCOUNTS FOR:			2022	2023	2023	2023	2023	2024	PCT
General Fund			ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	PROJECTION	Manager	CHANGE
0601	Promotions								
0601	8200	Memorial	510.00	500.00	500.00	.00	260.00	500.00	.0%
0601	8204	July 4th	1,246.92	2,000.00	2,000.00	-400.00	2,000.00	2,000.00	.0%
0601	8206	Recognitio	2,322.32	5,000.00	5,000.00	1,798.04	1,608.44	5,000.00	.0%
0601	8210	Mis/Oth	1,369.90	2,000.00	2,000.00	1,260.00	2,185.00	2,000.00	.0%
0601	8215	Chamber	1,500.00	3,000.00	3,000.00	6,000.00	6,000.00	2,500.00	-16.7%
0601	8216	Hist. Dues	5,000.00	10,000.00	10,000.00	10,000.00	10,000.00	.00	-100.0%
0601	8225	H Decor	.00	200.00	200.00	55.72	55.72	200.00	.0%
	TOTAL Promotions		11,949.14	22,700.00	22,700.00	18,713.76	22,109.16	12,200.00	-46.3%

TOWN OF FREEPORT



NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 24010 FY2024 General Fund Original Budget FOR PERIOD 99

ACCOUNTS FOR:			2022	2023	2023	2023	2023	2024	PCT
General Fund			ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	PROJECTION	Manager	CHANGE
0602	Planning								
0602	1001	Prof Salar	141,685.86	237,700.00	237,700.00	115,348.75	175,878.89	265,000.00	11.5%
0602	1200	Other wag	2,100.00	1,700.00	1,700.00	1,350.00	1,800.00	3,800.00	123.5%
0602	2800	Assoc Dues	416.00	600.00	600.00	600.00	600.00	1,065.00	77.5%
0602	3000	Prof Servi	4,389.07	4,000.00	4,000.00	921.30	921.30	4,000.00	.0%
0602	3300	Emp Train	205.00	550.00	550.00	372.00	372.00	1,400.00	154.5%
0602	3302	Empl Trav	.00	400.00	400.00	.00	.00	800.00	100.0%
0602	4301	Equip Rpr	.00	800.00	800.00	105.40	105.40	800.00	.0%
0602	4360	Bd Studies	.00	.00	.00	.00	.00	.00	.0%
0602	6000	Supplies	1,086.51	1,500.00	1,500.00	311.58	320.70	1,500.00	.0%
TOTAL Planning			149,882.44	247,250.00	247,250.00	119,009.03	179,998.29	278,365.00	12.6%

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

ACCOUNTS FOR:		2022	2023	2023	2023	2023	2024	PCT
General Fund		ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	PROJECTION	Manager	CHANGE
0604	Board of Appeals							
0604	1200 Other wag	720.00	850.00	850.00	90.00	270.00	850.00	.0%
0604	6000 Supplies	.00	.00	.00	.00	.00	.00	.0%
	TOTAL Board of Appeals	720.00	850.00	850.00	90.00	270.00	850.00	.0%

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

ACCOUNTS FOR:			2022	2023	2023	2023	2023	2024	PCT
General Fund			ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	PROJECTION	Manager	CHANGE
0606	Conservation Commission	Commission							
0606	3400	Con Servic	922.00	3,000.00	3,000.00	2,910.92	3,582.92	18,000.00	500.0%
0606	5420	Pub Educ	.00	2,500.00	2,500.00	.00	.00	.00	-100.0%
0606	6000	Supplies	3,242.58	3,000.00	3,000.00	942.02	6,057.76	8,170.00	172.3%
TOTAL Conservation Commissio			4,164.58	8,500.00	8,500.00	3,852.94	9,640.68	26,170.00	207.9%

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

ACCOUNTS FOR:		2022	2023	2023	2023	2023	2024	PCT
General Fund		ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	PROJECTION	Manager	CHANGE
0607	Shellfish Commission							
0607	6000 Supplies	.00	1,000.00	1,000.00	.00	.00	1,000.00	.0%
0607	7670 Survy Flat	.00	2,500.00	2,500.00	.00	.00	2,500.00	.0%
	TOTAL Shellfish Commission	.00	3,500.00	3,500.00	.00	.00	3,500.00	.0%

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

ACCOUNTS FOR:			2022	2023	2023	2023	2023	2024	PCT
General Fund			ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	PROJECTION	Manager	CHANGE
0608	Misc. & Contingency								
0608	5710	GrantMatch	.00	.00	.00	.00	.00	.00	.0%
0608	6045	Protec Eq	.00	.00	.00	.00	.00	.00	.0%
0608	7680	Pest Contl	163.50	3,000.00	3,000.00	.00	5,000.00	5,000.00	66.7%
0608	7700	Energy Res	.00	.00	.00	.00	.00	.00	.0%
0608	8260	Snowmob cl	1,050.00	1,050.00	1,050.00	1,050.00	1,050.00	1,050.00	.0%
0608	9100	Transfer	600,000.00	.00	.00	.00	.00	.00	.0%
0608	9200	Contingncy	21,839.89	25,000.00	25,000.00	2,523.48	16,228.23	25,000.00	.0%
	TOTAL Misc. & Contingency		623,053.39	29,050.00	29,050.00	3,573.48	22,278.23	31,050.00	6.9%

TOWN OF FREEPORT



NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

ACCOUNTS FOR:			2022	2023	2023	2023	2023	2024	PCT
General Fund			ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	PROJECTION	Manager	CHANGE
0609	Cable TV								
0609	1001	Prof Salar	81,566.25	83,900.00	83,900.00	61,979.01	91,540.46	95,300.00	13.6%
0609	1200	Other wag	11,124.87	45,000.00	45,000.00	22,675.32	24,289.74	58,900.00	30.9%
0609	3300	Emp Train	.00	1,400.00	1,400.00	720.58	720.58	1,400.00	.0%
0609	3302	Empl Trav	.00	650.00	650.00	.00	.00	650.00	.0%
0609	4038	Veh Maint	412.08	300.00	300.00	328.43	328.43	1,000.00	233.3%
0609	4301	Equip Rpr	336.74	1,000.00	1,000.00	.41	.41	1,000.00	.0%
0609	5320	Telephone	64.90	360.00	360.00	22.28	22.28	360.00	.0%
0609	6000	Supplies	2,652.03	3,000.00	3,000.00	517.06	2,163.39	3,000.00	.0%
0609	6260	Veh Fuel	.00	600.00	600.00	328.25	328.25	1,200.00	100.0%
0609	7300	Equip	6,745.55	3,000.00	3,000.00	.00	.00	3,000.00	.0%
0609	7800	Stream	.00	5,500.00	5,500.00	4,000.00	4,000.00	6,000.00	9.1%
	TOTAL Cable TV		102,902.42	144,710.00	144,710.00	90,571.34	123,393.54	171,810.00	18.7%

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 24010 FY2024 General Fund Original Budget FOR PERIOD 99

ACCOUNTS FOR:			2022	2023	2023	2023	2023	2024	PCT
General Fund			ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	PROJECTION	Manager	CHANGE
0612	Traffic And Parking								
0612	1001	Prof Salar	.00	.00	.00	.00	.00	.00	.0%
0612	3400	Con Servic	1,184.57	4,400.00	4,400.00	461.69	688.49	4,400.00	.0%
0612	6000	Supplies	314.32	.00	.00	.00	.00	.00	.0%
0612	6714	Signs	.00	.00	.00	.00	.00	.00	.0%
	TOTAL Traffic And Parking		1,498.89	4,400.00	4,400.00	461.69	688.49	4,400.00	.0%

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

ACCOUNTS FOR:			2022	2023	2023	2023	2023	2024	PCT
General Fund			ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	PROJECTION	Manager	CHANGE
0615	Sustainability Committee								
0615	3400	Con Servic	4,271.00	44,500.00	44,500.00	3,315.84	11,369.35	5,500.00	-87.6%
0615	5420	Pub Educ	3,849.15	3,000.00	3,000.00	.00	3,049.15	3,000.00	.0%
	TOTAL Sustainability Committ		8,120.15	47,500.00	47,500.00	3,315.84	14,418.50	8,500.00	-82.1%

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

ACCOUNTS FOR:			2022	2023	2023	2023	2023	2024	PCT
General Fund			ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	PROJECTION	Manager	CHANGE
0800	Debt Service								
0800	8310	Principal	33,750.00	63,400.00	63,400.00	63,400.00	63,400.00	63,400.00	.0%
0800	8320	Interest	4,518.89	7,300.00	7,300.00	7,281.49	7,281.49	6,900.00	-5.5%
	TOTAL Debt Service		38,268.89	70,700.00	70,700.00	70,681.49	70,681.49	70,300.00	-.6%

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 24010 FY2024 General Fund Original Budget			FOR PERIOD 99						
ACCOUNTS FOR:			2022	2023	2023	2023	2023	2024	PCT
General Fund			ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	PROJECTION	Manager	CHANGE
0900	County Tax								
0900	3424	METRO Tax	82,939.00	86,170.00	86,170.00	86,170.00	86,170.00	89,100.00	3.4%
0900	8300	County Tax	1,286,019.00	1,288,252.00	1,288,252.00	1,288,252.00	1,288,252.00	1,436,042.00	11.5%
	TOTAL	County Tax	1,368,958.00	1,374,422.00	1,374,422.00	1,374,422.00	1,374,422.00	1,525,142.00	11.0%

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

ACCOUNTS FOR:			2022	2023	2023	2023	2023	2024	PCT
General Fund			ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	PROJECTION	Manager	CHANGE
0950	Abatements								
0950	9050	Abatements	17,874.44	25,000.00	25,000.00	.00	17,874.44	25,000.00	.0%
	TOTAL	Abatements	17,874.44	25,000.00	25,000.00	.00	17,874.44	25,000.00	.0%

TOWN OF FREEPORT



NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 24010 FY2024 General Fund Original Budget FOR PERIOD 99

ACCOUNTS FOR:			2022	2023	2023	2023	2023	2024	PCT
General Fund			ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	PROJECTION	Manager	CHANGE
REV	Revenues	Town General Fund							
REV	1200	Prop Tax	-7,248,088.69	-7,066,347.00	-7,066,347.00	-7,524,227.40	-7,601,244.24	-8,187,427.00	15.9%
REV	2502	Excise Tax	-2,168,837.01	-2,000,000.00	-2,000,000.00	-1,702,922.81	-2,093,341.22	-2,000,000.00	.0%
REV	2503	MV Agent	-39,056.00	-30,000.00	-30,000.00	-29,075.00	-39,863.00	-37,500.00	25.0%
REV	2504	Boat Excis	-25,808.00	-20,000.00	-20,000.00	-9,540.90	-27,875.10	-24,000.00	20.0%
REV	2505	Boat Reg T	-1,290.00	-1,000.00	-1,000.00	-566.00	-1,241.00	-1,000.00	.0%
REV	2506	Lieu Taxes	.00	.00	.00	.00	.00	.00	.0%
REV	2507	Penl & Int	-46,537.09	-25,000.00	-25,000.00	-27,645.50	-39,014.32	-25,000.00	.0%
REV	3005	State Gran	.00	.00	.00	.00	.00	.00	.0%
REV	3110	State Rev	-1,087,616.10	-1,150,000.00	-1,150,000.00	-931,317.26	-1,448,302.74	-1,200,000.00	4.3%
REV	3111	Homestead	-339,938.00	-350,000.00	-350,000.00	-473,200.00	-473,200.00	-475,000.00	35.7%
REV	3112	BETE	-603,841.00	-550,000.00	-550,000.00	-535,919.00	-536,019.83	-500,000.00	-9.1%
REV	3115	Veterans	.00	-4,000.00	-4,000.00	-3,460.00	-3,460.00	-4,000.00	.0%
REV	3116	Tree Growt	-61,422.20	-50,000.00	-50,000.00	-61,723.91	-61,723.91	-50,000.00	.0%
REV	3117	GA Freept	-5,843.76	-5,000.00	-5,000.00	-40,673.89	-43,021.16	-21,000.00	320.0%
REV	3118	GA Yarm	.00	.00	.00	.00	.00	.00	.0%
REV	3120	State Park	-9,920.40	-9,000.00	-9,000.00	-17,206.24	-17,206.24	-9,000.00	.0%
REV	3150	St Snowmob	-1,390.20	-1,000.00	-1,000.00	-1,330.62	-1,330.62	-1,000.00	.0%
REV	3160	Road Assis	-136,192.00	-125,000.00	-125,000.00	-135,444.00	-135,444.00	-125,000.00	.0%
REV	3163	Rescue P&D	-29,050.00	-29,000.00	-29,000.00	-29,500.00	-89,675.00	-29,500.00	1.7%
REV	3164	SR Officer	-32,666.40	-34,000.00	-34,000.00	-34,000.00	-67,353.08	-34,500.00	1.5%
REV	3165	Sch Lease	-12,500.00	-12,500.00	-12,500.00	-12,500.00	-25,000.00	-12,500.00	.0%

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 24010 FY2024 General Fund Original Budget FOR PERIOD 99

ACCOUNTS FOR:			2022	2023	2023	2023	2023	2024	PCT
General Fund			ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	PROJECTION	Manager	CHANGE
REV	3170	FEMA/MEMA	-31,410.83	.00	.00	.00	.00	.00	.0%
REV	3210	Copies PD	-1,770.00	-1,000.00	-1,000.00	-460.00	-800.00	-1,000.00	.0%
REV	3211	Copies Twn	-68.50	-100.00	-100.00	-80.75	-90.25	-100.00	.0%
REV	3212	Veh Maint	.00	.00	.00	.00	.00	.00	.0%
REV	3213	Engineerin	-13,835.00	-15,000.00	-15,000.00	-7,377.50	-11,787.50	-10,000.00	-33.3%
REV	3215	Cert Copy	-5,027.83	-3,000.00	-3,000.00	-3,724.98	-5,114.14	-3,000.00	.0%
REV	3218	Notary Fee	-1,917.00	-1,200.00	-1,200.00	-1,701.00	-2,217.00	-1,200.00	.0%
REV	3242	Ordinance	.00	.00	.00	.00	.00	.00	.0%
REV	3244	PB Adm Fee	-7,574.34	-10,000.00	-10,000.00	-657.50	-857.50	-5,000.00	-50.0%
REV	3245	PB General	-11,851.00	-10,000.00	-10,000.00	-19,460.00	-26,215.50	-10,000.00	.0%
REV	3246	PB Other	.00	.00	.00	-55.00	.00	.00	.0%
REV	3250	Appeals Bd	-165.00	-500.00	-500.00	-132.00	-132.00	-200.00	-60.0%
REV	3251	Des Rev	.00	.00	.00	.00	.00	.00	.0%
REV	3255	CATV Fees	-120,000.00	-150,000.00	-150,000.00	.00	-120,000.00	-150,000.00	.0%
REV	3256	TIF_ADMIN	-5,000.00	-5,000.00	-5,000.00	.00	-5,000.00	-5,000.00	.0%
REV	3260	Rescue Chg	-200,927.85	-200,000.00	-200,000.00	.00	-200,927.85	-200,000.00	.0%
REV	3261	HRF Fees	-1,300.00	-5,000.00	-5,000.00	-5,950.00	-4,750.00	-2,500.00	-50.0%
REV	3262	Lease Rev	-25,000.00	-25,000.00	-25,000.00	.00	-25,149.08	-25,000.00	.0%
REV	3265	MuPkg Lot	-10,147.50	.00	.00	.00	.00	.00	.0%
REV	3266	Rent-TS	-500.00	.00	.00	.00	.00	.00	.0%
REV	3267	FD Ins Fee	.00	.00	.00	.00	.00	.00	.0%
REV	3268	Police Evt	.00	.00	.00	.00	.00	.00	.0%

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 24010 FY2024 General Fund Original Budget FOR PERIOD 99

ACCOUNTS FOR:			2022	2023	2023	2023	2023	2024	PCT
General Fund			ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	PROJECTION	Manager	CHANGE
REV	3269	Bartol Lse	-45,669.05	-30,000.00	-30,000.00	-43,540.00	-47,894.00	-30,000.00	.0%
REV	3301	Moorings	-81,304.75	-75,000.00	-75,000.00	-78,980.75	-81,830.75	-75,000.00	.0%
REV	3303	Wharf Fees	-100.00	.00	.00	.00	.00	.00	.0%
REV	3304	Victualers	-42.50	-10,000.00	-10,000.00	.00	3,077.50	-10,000.00	.0%
REV	3305	St Opening	-10,760.00	-5,000.00	-5,000.00	-3,360.00	-6,820.00	-5,000.00	.0%
REV	3306	Agent Fee	-422.75	-300.00	-300.00	-240.50	-353.25	-300.00	.0%
REV	3307	Dog Lic	-8,715.00	-5,000.00	-5,000.00	-9,135.00	-10,176.00	-5,000.00	.0%
REV	3308	Marriage L	-2,280.00	-1,600.00	-1,600.00	-1,880.00	-2,440.00	-1,600.00	.0%
REV	3309	Peddler Lic	-165.00	-500.00	-500.00	.00	-55.00	-500.00	.0%
REV	3310	Food Truck	-4,240.00	-1,000.00	-1,000.00	-750.00	.00	-1,000.00	.0%
REV	3311	Burial	-200.00	.00	.00	.00	.00	.00	.0%
REV	3312	Clerk Oth	-5,754.00	-2,500.00	-2,500.00	-4,198.50	-4,436.50	-2,500.00	.0%
REV	3313	Vault Perm	.00	.00	.00	.00	.00	.00	.0%
REV	3314	Comm Boats	-400.00	.00	.00	.00	.00	.00	.0%
REV	3316	Alarm Perm	-17,642.50	-32,000.00	-32,000.00	-15,862.00	-23,028.00	-25,000.00	-21.9%
REV	3320	Bldg Fees	-154,361.55	-150,000.00	-150,000.00	-91,323.80	-174,139.98	-130,000.00	-13.3%
REV	3321	Plumb Fees	-30,710.00	-25,000.00	-25,000.00	-23,260.00	-32,362.50	-25,000.00	.0%
REV	3322	Sign Perm	-3,584.00	-3,000.00	-3,000.00	-1,825.00	-3,975.00	-3,000.00	.0%
REV	3323	Elect Perm	-24,743.30	-30,000.00	-30,000.00	-24,336.30	-32,403.48	-25,000.00	-16.7%
REV	3324	Contct Lic	-2,160.00	-1,500.00	-1,500.00	-1,800.00	-2,700.00	-1,500.00	.0%
REV	3325	Temp Activ	-455.00	.00	.00	-300.00	.00	.00	.0%
REV	3328	STR Fees	-9,300.00	-6,000.00	-6,000.00	-8,700.00	.00	-7,000.00	16.7%

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 24010 FY2024 General Fund Original Budget FOR PERIOD 99

ACCOUNTS FOR:			2022	2023	2023	2023	2023	2024	PCT
General Fund			ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	PROJECTION	Manager	CHANGE
REV	3330	Sfish Lic	-11,780.58	-10,000.00	-10,000.00	-4,169.00	-11,332.00	-10,000.00	.0%
REV	3335	Shellf Fee	.00	.00	.00	.00	.00	.00	.0%
REV	3340	Gun Perm	-246.00	.00	.00	-65.00	.00	.00	.0%
REV	3342	Brush	-174.00	.00	.00	.00	.00	.00	.0%
REV	3345	SWResident	-206,273.61	-160,000.00	-160,000.00	-144,554.20	-207,374.13	-175,000.00	9.4%
REV	3346	Hauler Per	-1,375.00	-1,300.00	-1,300.00	.00	-1,375.00	-1,300.00	.0%
REV	3347	SW Recy Co	-31,708.09	-23,000.00	-23,000.00	-21,311.90	-29,159.99	-23,000.00	.0%
REV	3350	Towing Lic	.00	.00	.00	.00	.00	.00	.0%
REV	3354	Garb Cards	-1,244.00	-1,000.00	-1,000.00	-933.00	-1,253.00	-1,000.00	.0%
REV	3355	LF Compost	.00	.00	.00	.00	.00	.00	.0%
REV	3405	Pkg Fines	-2,190.00	-40,000.00	-40,000.00	-705.00	-835.00	-5,000.00	-87.5%
REV	3411	CO Fines	-15,600.00	.00	.00	-607.00	.00	.00	.0%
REV	3420	Lib Fines	-7,915.81	-6,000.00	-6,000.00	-8,150.99	-9,791.38	-6,000.00	.0%
REV	3434	Animal Fee	-665.00	-300.00	-300.00	-150.00	-175.00	-300.00	.0%
REV	3445	Fls Alarm	-1,692.00	-2,000.00	-2,000.00	-1,485.00	-1,607.86	-2,000.00	.0%
REV	3506	TS Utility	2,549.69	-3,000.00	-3,000.00	.00	.00	.00	-100.0%
REV	3507	TS Advert	-900.00	-500.00	-500.00	.00	.00	.00	-100.0%
REV	3508	Equip Sale	.00	.00	.00	.00	.00	.00	.0%
REV	3510	Unant Misc	-20,163.02	-7,500.00	-7,500.00	-45,463.64	-44,905.67	-10,000.00	33.3%
REV	3515	Hbr Other	-401.00	.00	.00	.00	.00	.00	.0%
REV	3520	Asses Misc	.00	.00	.00	.00	.00	.00	.0%
REV	3550	Int Invest	-25,299.26	-50,000.00	-50,000.00	-20,224.69	-45,986.22	-175,000.00	250.0%

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 24010 FY2024 General Fund Original Budget										FOR PERIOD 99
ACCOUNTS FOR:										
General Fund			2022 ACTUAL	2023 ORIG BUD	2023 REVISED BUD	2023 ACTUAL	2023 PROJECTION	2024 Manager	PCT CHANGE	
REV	9900	Use FB	.00	-675,000.00	-675,000.00	.00	.00	-675,000.00	.0%	
REV	9995	Tranf Oth	-100,000.00	-105,000.00	-105,000.00	.00	-105,000.00	-175,000.00	66.7%	
TOTAL Revenues Town General			-13,114,578.78	-13,350,647.00	-13,350,647.00	-12,167,162.53	-13,985,688.49	-14,755,427.00	10.5%	
TOTAL General Fund			-1,004,213.01	.00	.00	-1,950,119.16	-1,085,073.86	.00	.0%	
TOTAL REVENUE			-13,114,578.78	-13,350,647.00	-13,350,647.00	-12,167,162.53	-13,985,688.49	-14,755,427.00	.0%	
TOTAL EXPENSE			12,110,365.77	13,350,647.00	13,350,647.00	10,217,043.37	12,900,614.63	14,755,427.00	.0%	
GRAND TOTAL			-1,004,213.01	.00	.00	-1,950,119.16	-1,085,073.86	.00	.0%	

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

Budget Considerations List -FY 2024
Items requested but not included in the FY 2024 Budget

Department	Consideration	Budget Impact	Mil Rate Impact
Fire/Rescue	Medic Position (Wages & Benefits)	\$ 95,700	\$ 0.044083
Buildings & Grounds Maint.	Library Cleaning Service	\$ 60,000	\$ 0.027639
Engineer	Downtown Visioning Contracted Engineer	\$ 30,000	\$ 0.013819
Library	PT Staff	\$ 16,500	\$ 0.007601
Human Services	Tri-Town Little League Support	\$ 26,750	\$ 0.012322
Human Services	Meeting House Arts Support	\$ 20,000	\$ 0.009213
Human Services	Grange Hall Support	\$ 13,000	\$ 0.005988
Human Services	Port Teen Center Support	\$ 8,600	\$ 0.003962
Human Services	Farmer's Market Support	\$ 2,000	\$ 0.000921
	Total Major Budget Impacts	\$ 272,550	\$ 0.125548