



OB #2 OPERATING BUDGETS

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

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

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

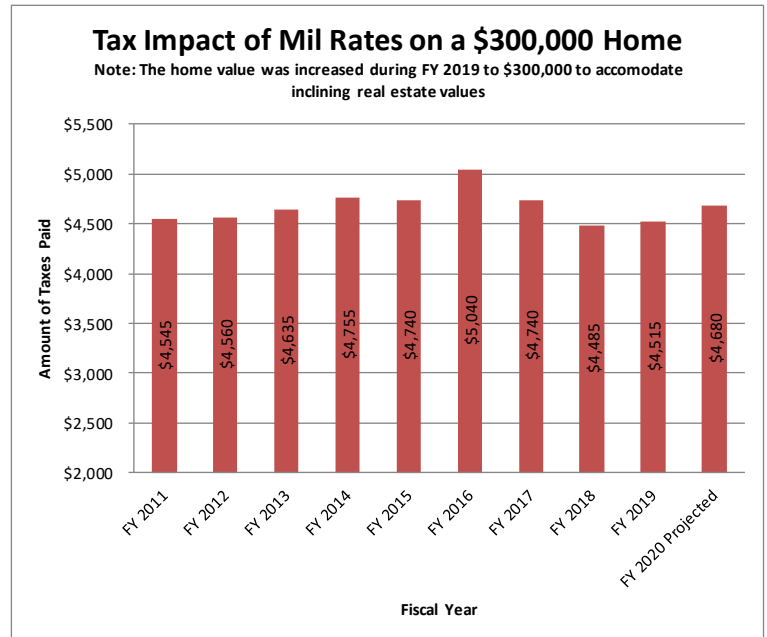
Town of Freeport Proposed Tax Changes FY 2020						
Entity	FY 2019 Tax Amount	FY 2020 Projected Tax Amount	Projected Mil Rate Impact	\$ Levy Increase	% Levy Increase	
Cumberland County	\$ 1,109,052	\$ 1,192,404	\$ 0.0479	\$ 83,352	7.52%	
RSU #5	\$ 18,133,850	\$ 18,818,939	\$ 0.3938	\$ 685,089	3.78%	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

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

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

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

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



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

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

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

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

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

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

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

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

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

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

The General Fund

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

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

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

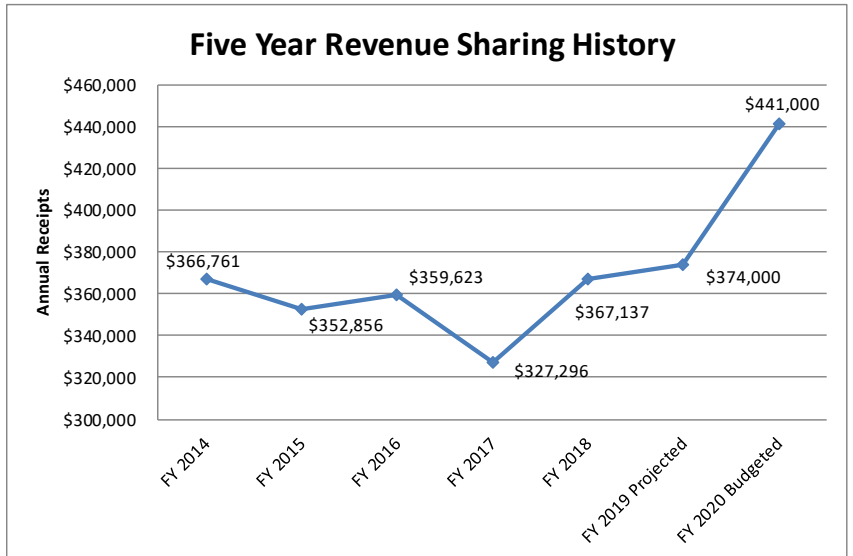
Major Budget Changes-FY 2020 General Fund				
Department	Budget Change	Reason	Budget Impact	Mil Rate Impact
Revenue	Revenue Sharing	Increased projection based on proposed Governor's Budget	\$ (85,000)	\$ (0.048860)
Revenue	BETE Reimbursement	Increased eligible equipment	\$ (75,000)	\$ (0.043112)
Revenue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

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

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

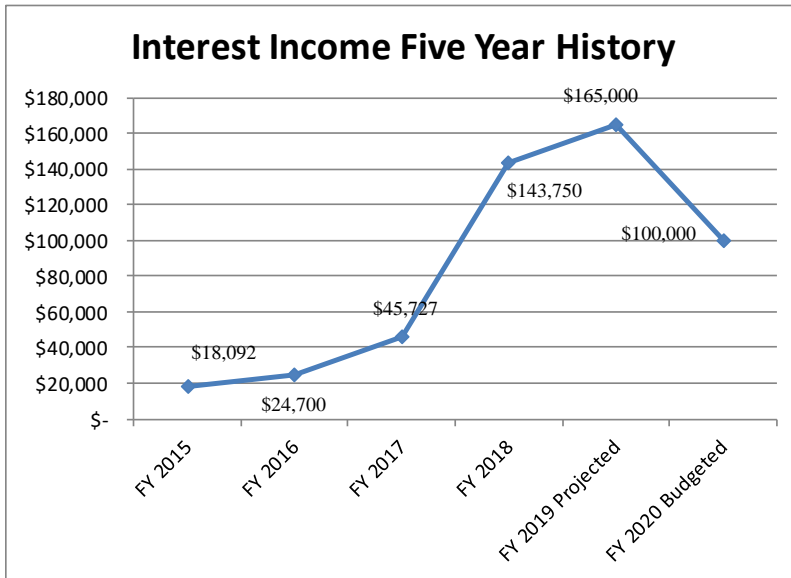
State Revenue Sharing

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



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Market Factors-Interest Income



In addition to the large declines in State revenues the Town had been projecting significant declines in interest income. During FY 2009, the Town received \$393,000 in interest income; the FY 2013 receipt was \$13,500 which appears to have been the low. Since then we have seen a steady increase with the FY 2019 projection topping \$165,000. Management is however, maintaining its conservative approach and leveling the FY 2020 budget at \$100,000. The initial overall decline was due to the economic downturn; interest rates in low-risk investments such as checking, savings, and certificate of deposit accounts had been plummeting over the past eight years and have recently begun to turn around. The Town’s investment policy states that it invests its money (other than reserve and trust funds) in assets that preserve principal, cash-flow, and finally, give return. The Town’s operating funds are invested in certificates of deposits and a nightly “sweep” account; the CDs are FDIC-insured and the “sweep” account is collateralized, and the majority of these investments are returning less than three percent of interest-per-year. A chart of the past five years’ historic interest income receipts is listed here to illustrate the historic decline with gradual increase and the impact on the general fund.

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

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

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

THE CAPITAL PROJECTS FUND

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

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

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 18th, 2019.

One notable item is the method of funding capital projects; this can be confusing in light of discussions above about tax impacts. The Town has spent the past 30 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, 2018 unaudited balances are shown to the right.

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

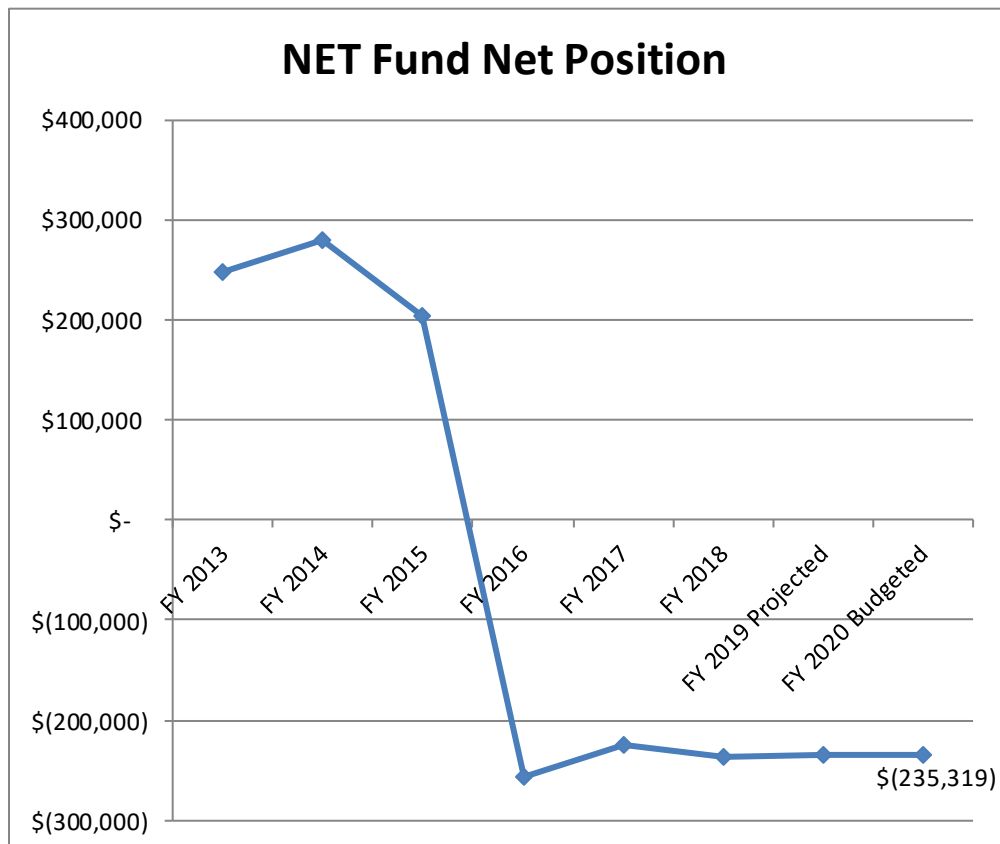
DESTINATION FREEPORT TIF FUND

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

Destination Freeport Historic Value and Tax Increment			
Fiscal Year	TIF Cap	Mil Rate	TIF Increment
FY 2010	\$ 11,415,100	\$ 12.75	\$ 145,543
FY 2011	\$ 11,415,100	\$ 15.15	\$ 172,939
FY 2012	\$ 17,000,000	\$ 15.20	\$ 258,400
FY 2013	\$ 17,000,000	\$ 15.45	\$ 262,650
FY 2014	\$ 17,000,000	\$ 15.85	\$ 269,450
FY 2015	\$ 17,000,000	\$ 15.80	\$ 268,600
FY 2016	\$ 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 Projected	\$ 20,000,000	\$ 15.58	\$ 311,583

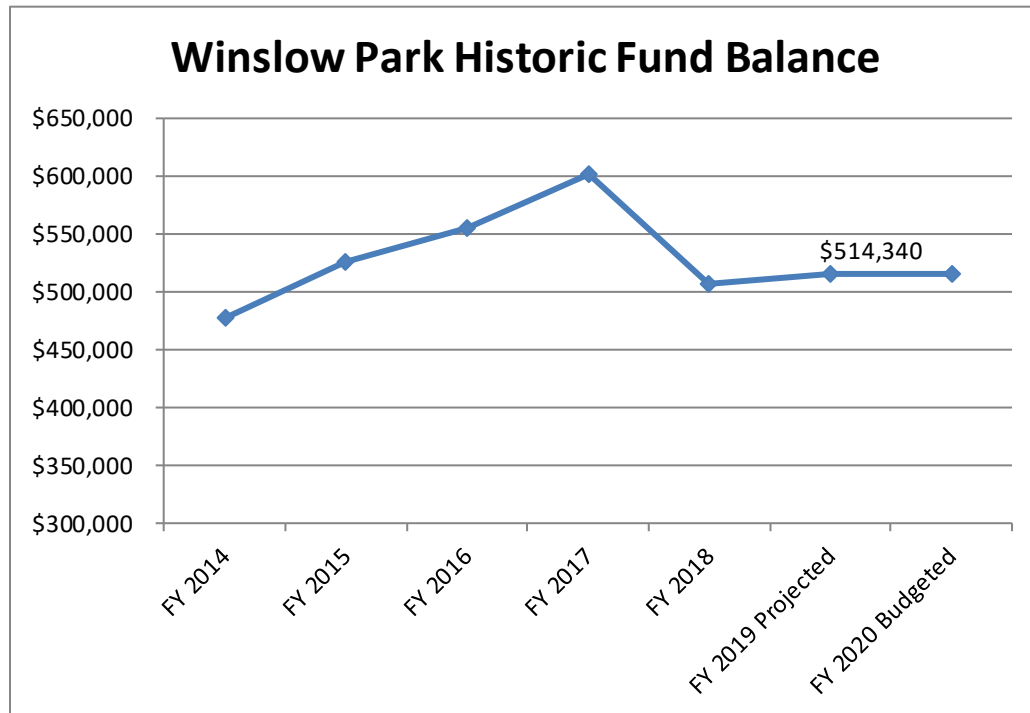
NON-EMERGENCY TRANSPORT FUND

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



WINSLOW PARK FUND

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



SUMMARY OF THE FY 2020 BUDGET

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

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

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, 2018. Certainly, these figures are subject to change based upon the next two and-a-half months, but the funds' projections are below.

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

FY 2019 Fund Balance Projections						
Funds Subject to Appropriation						
	6/30/2018	Projected		6/30/2019	\$ Increase/ (Decrease)	% Increase/ (Decrease)
	Fund Balance	Revenues	Expenditures	Fund Balance		
General Fund-Budgetary Basis	6,905,820	11,717,325	10,895,613	7,727,533	\$ 821,713	11.90%
Destination Freeport TIF Fund	377,519	301,000	368,600	309,919	\$ (67,600)	-17.91%
NET Fund	-237,513	215,000	212,806	-235,319	\$ 2,194	-0.92%
Winslow Park Fund	505,994	310,200	301,854	514,340	\$ 8,346	1.65%

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

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

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

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

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

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

PUBLIC SESSIONS

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

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

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