



# **Fiscal Year 2023 Municipal Budget**

*Cover Photo Courtesy  
Chandler Chen*

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# TOWN OF FREEPORT, MAINE

## FISCAL YEAR 2023

### MUNICIPAL BUDGET

#### TOWN COUNCILORS

Council Chair

Daniel Piltch, District 1

Council Vice-Chair

John Egan, Elected At-Large

Councilor

Edward Bradley, District 2

Councilor

Matthew Pillsbury, District 3

Councilor

Darrel Fournier, Elected At-Large

Councilor

Henry Lawrence, District 4

Councilor

Jake Daniele, Elected At-Large

Council Secretary

Christine Wolfe, Town Clerk

#### TOWN OFFICIALS

Town Manager

Peter Joseph

Assistant Town Manager

Judy Hawley

Cable Television Director

Thomas Pierce

Codes Enforcement Officer

Nicholas Adams

Finance Director

Jessica Maloy

Fire and Rescue Chief

Paul Conley

Library Director

Courtney Sparks

Planning Director

Caroline Pelletier

Police Chief

Nate Goodman

Town Engineer

Adam Bliss

Town Assessor

Quang Minh Le

Town Clerk and Registrar of Voters

Christine Wolfe

Winslow Park Manager

Neil Lyman



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Town of Freeport  
Maine**

For the Fiscal Year Beginning

**July 01, 2021**

*Christopher P. Morill*

Executive Director

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

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



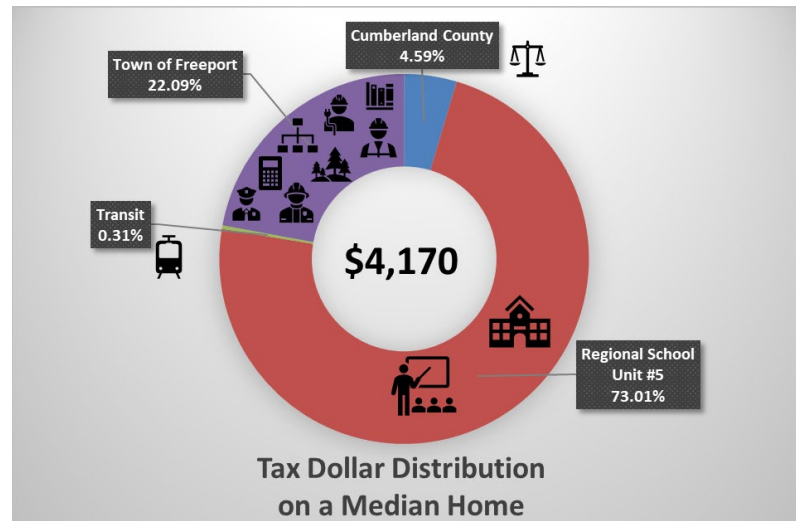
**To:** Honorable Town Councilors  
**From:** Peter Joseph, Town Manager  
 Jessica Maloy, Finance Director  
**Re:** FY 2023 Operating Budgets Transmittal Letter  
**Date:** April 28, 2022

We are pleased to present the FY 2022-2023 budgets for the Town of Freeport’s general operating fund, Winslow Park fund, non-emergency transport fund, and the capital and Destination Freeport tax increment financing funds. In FY 2023, we have continued staffing adjustments for Fire/Rescue Operations, Code Enforcement/Planning, and Police Operations that have a significant impact to the general fund operating budget.

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

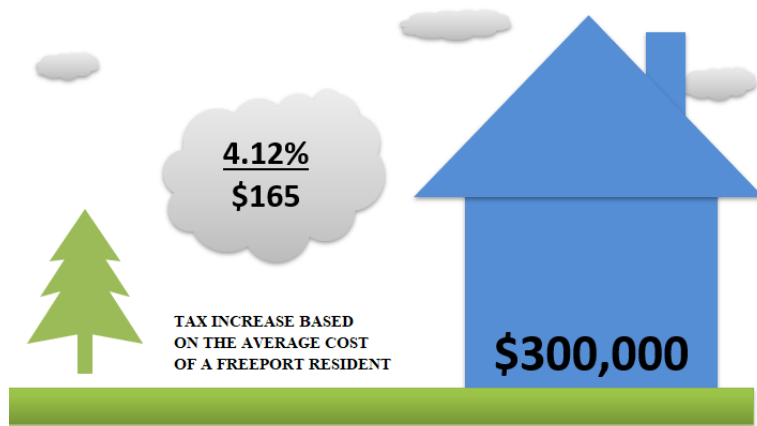
Town of Freeport Proposed Tax Changes FY 2023					
Entity	FY 2022 Tax Amount	FY 2023 Projected Tax Amount	Projected Mil Rate Impact	\$ Levy Increase	% Levy Increase
Cumberland County	\$ 1,286,019	\$ 1,288,252	\$ 0.0011	\$ 2,233	0.17%
RSU #5	\$ 19,919,982	\$ 20,513,345	\$ 0.2880	\$ 593,363	2.98%
Transit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

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



It is important to include an historic picture of the Town’s tax rate so the reader can see the historic trends in the rate. Please note that during FY 2016 and FY 2018, the Town’s assessor recognized that values had inclined due to the real estate market and increased all values for real property. The Town, RSU, and County all had the same service-level needs, and when the valuations inclined, the mil rate decreased to compensate for the higher values. This is the reason the mil rate decreased from \$16.80 to \$14.95 between FY 2016 and FY 2018. The mil rate increased from \$14.95 to \$15.05 between FY 2018 and FY 2019 due to greater service-level needs as well as apparent revenue reductions. This being further offset in FY 2021, bringing the mil rate down to \$14.00, due to increased property valuations and use of one-time revenues. FY 2022 brought additional incline to property valuations, reflecting another mil rate decrease to \$13.35.

Ten-Year Mil Rate History		Impact on
Fiscal Year	Mil Rate	\$300,000 Home
FY 2013	\$ 15.45	\$ 4,635
FY 2014	\$ 15.85	\$ 4,755
FY 2015	\$ 15.80	\$ 4,740
FY 2016	\$ 16.80	\$ 5,040
FY 2017	\$ 15.80	\$ 4,740
FY 2018	\$ 14.95	\$ 4,485
FY 2019	\$ 15.05	\$ 4,515
FY 2020	\$ 14.30	\$ 4,290
FY 2021	\$ 14.00	\$ 4,200
FY 2022	\$ 13.35	\$ 4,005
FY 2023 Projected	\$ 13.90	\$ 4,170



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

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

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

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

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

In an effort to reduce the dependence on the use of fund balance, in FY 2017 the requested transfer in from fund balance was down to \$550,000 from \$675,000 in FY 2016. It was the intent of management to continue

to decrease this over the next few years; however, given the current level of Fund Balance along with the current economic climate, management is recommending using \$675,000 for FY 2023 to help mitigate the tax impact.

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

The non-emergency transport fund has historically had a declining fund balance, and during FY 2016, Fire and Rescue Department staff saw the loss of a major supplier of runs. This had a major impact on the NET Fund and its ability to perform at its then current capacity. Staff reviewed the impact and recognized that the fund's net position would continue in the negative, but staff continues to propose changes to service levels in FY 2023 to help offset and mitigate any future decline in fund balance.

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

## The General Fund

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

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

Though there was no formal general fund budget directive to department heads by Council, the historical practice has been to prioritize, evaluate and control expenditures with responsible budgeting to minimize the impact on taxpayers and to strive to maintain a stable tax rate and that was expected and presented for FY 2023 as well. The impact of the largest budget changes are listed below. Please note that this is not a comprehensive list of all budget changes, but merely a listing of the larger or new items.

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

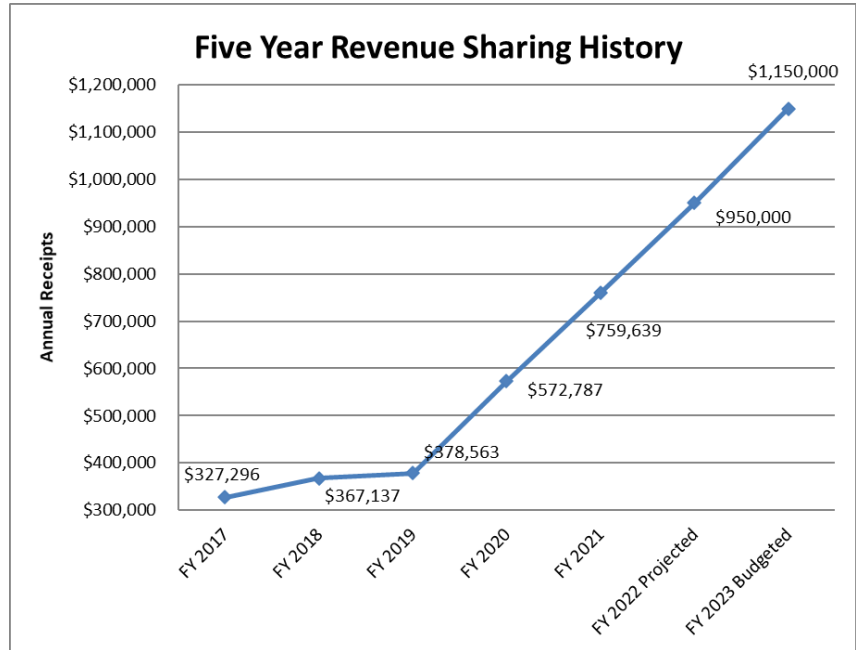
Historically, the Council's annual goals drive the Manager's budget message. In the case of the past few years, one of the goals had been to maintain a stable tax rate. The Manager has presented a service level increase budget for FY 2023, incorporating the impact from the pandemic as well as Council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



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

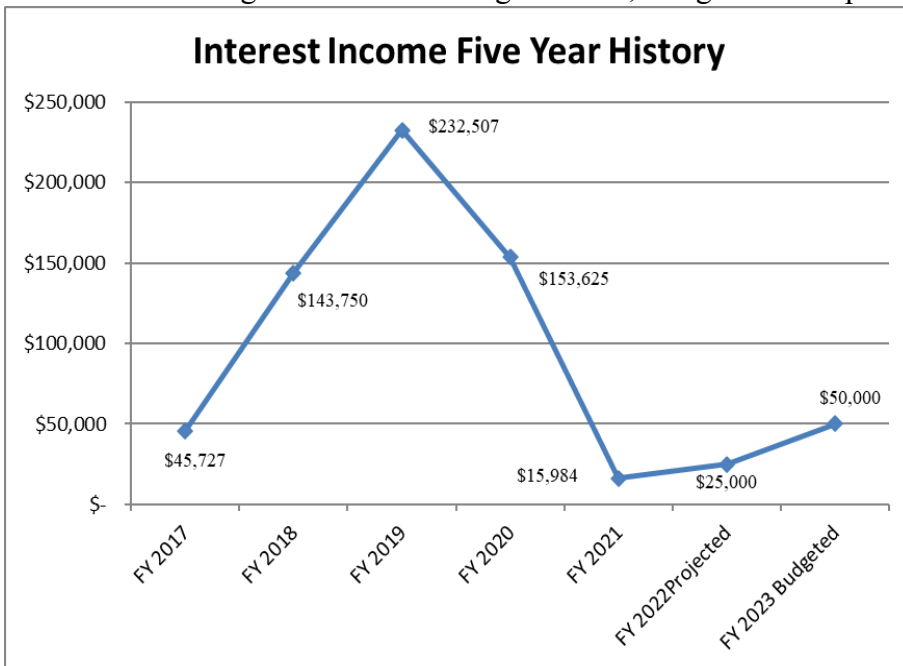
## State Revenue Sharing

A large portion of the Town’s general fund budget is revenue from the State of Maine, including State revenue sharing. Maine State Statute dictates that Towns are to receive five percent of the sales and income taxes received each year. These taxes are to be collected by the State and distributed based upon a valuation and population formula. In FY 2022 the State reinstated the five percent share and Freeport is projected to receive \$950,000, an increase from the FY 2021 budget of \$495,000. A five-year history of State Revenue Sharing is included here for comparison purposes.



## Market Factors-Interest Income

The Town has seen significant swings in interest income over the last five years. From FY 2017 to FY 2019 we had seen a steady increase with the FY 2019 actuals topping \$232,507 followed by a decline to \$153,625 in FY 2020 and an all-time low of \$15,984 in FY 2021. Management is maintaining its conservative approach and leveling the FY 2023 budget at \$50,000 given the uptick in rates since the low of the pandemic. The



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

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

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

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

## THE CAPITAL PROJECTS FUND

In addition to the general fund’s operating budget, the Town Council adopted the five-year capital program which is a planning document and is expected to make the FY 2023 capital appropriations on June 21<sup>st</sup> at the same time as all other budgets. The FY 2023 capital improvement program is seen in summary here with four years of historic data for comparative purposes. Specific projects and their impact on the operating budget (if applicable) are included in the capital budgeting section of this document.

<b>Capital Improvements Program Five-Year History</b>					
<b>Department</b>	<b>FY2019</b>	<b>FY2020</b>	<b>FY2021</b>	<b>FY2022</b>	<b>Proposed FY 2023</b>
<b>Police</b>	\$ 48,000	\$ 110,000	\$ 100,000	\$ 62,000	\$ 100,000
<b>Fire</b>	\$ 67,000	\$ -	\$ 908,000	\$ -	\$ 137,000
<b>Rescue</b>	\$ 20,000	\$ 285,000	\$ 63,000	\$ 60,000	\$ 19,000
<b>Public Works</b>	\$ 240,000	\$ 150,000	\$ 80,000	\$ 140,000	\$ 190,000
<b>Solid Waste</b>	\$ 15,000	\$ 17,000	\$ 155,000	\$ 67,500	\$ 70,000
<b>Comprehensive Town Improvements</b>	\$ 425,000	\$ 236,000	\$ 755,000	\$ 630,000	\$ 375,000
<b>Municipal Facilities</b>	\$ 330,500	\$ 83,550	\$ 138,900	\$ 88,500	\$ 460,000
<b>Cable</b>	\$ 4,000	\$ 58,600	\$ 24,000	\$ 24,000	\$ 24,000
<b>Other</b>	\$ -	\$ 27,575	\$ 150,000	\$ 175,000	\$ 50,000
<b>Destination Freeport TIF District</b>	\$ 348,600	\$ 239,000	\$ 235,000	\$ 375,000	\$ 210,000
<b>Winslow Park</b>	\$ -	\$ -	\$ 50,000	\$ -	\$ -
<b>Total</b>	<b>\$ 1,498,100</b>	<b>\$ 1,206,725</b>	<b>\$ 2,658,900</b>	<b>\$ 1,622,000</b>	<b>\$ 1,635,000</b>

The five-year capital program is a listing of all intended projects and equipment purchases during the next five fiscal years. It is not an appropriation; the Town’s Charter requires the capital and operating budgets to be adopted at the same time. Those appropriations will occur on June 21<sup>st</sup>, 2022.

One notable item is the method of funding capital projects; this can be confusing in light of discussions above about tax rate impacts. The Town has spent the past 35 years building reserve funds so its capital needs are largely satisfied by using reserves. The reserve funds are invested per the Town’s investment policy in 25 percent equity funds and 75 percent fixed income instruments. Each year, the Council adopts the capital budget for the upcoming fiscal year, and that appropriation directs staff to transfer funds from the reserves into the capital projects fund for these upcoming projects. The Freeport Town Council has historically directed staff to produce “minimal tax increase” budgets, and this is one method of accomplishing that goal. The Town staff uses the balances as of the prior financial statements in order to “benchmark” whether or not there are sufficient funds to complete the upcoming projects, and informal unaudited fund balances to indicate the balances to the Council for budget deliberations. The December 31<sup>st</sup>, 2021 unaudited balances are shown to the right.

<b>Town of Freeport Reserve Funds Draft Reserve Balances 12/31/2021 For Funds Used in the Capital Planning Process</b>	
Police	\$ 355,648
Fire	\$ 452,623
Rescue	\$ 893,021
Public Works	\$ 989,995
Solid Waste	\$ 40,835
Comprehensive Town Imp.	\$ 1,986,792
Municipal Facilities (1)	\$ 1,223,686
Cable	\$ 228,992
Other (2)	\$ 145,953
<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>	

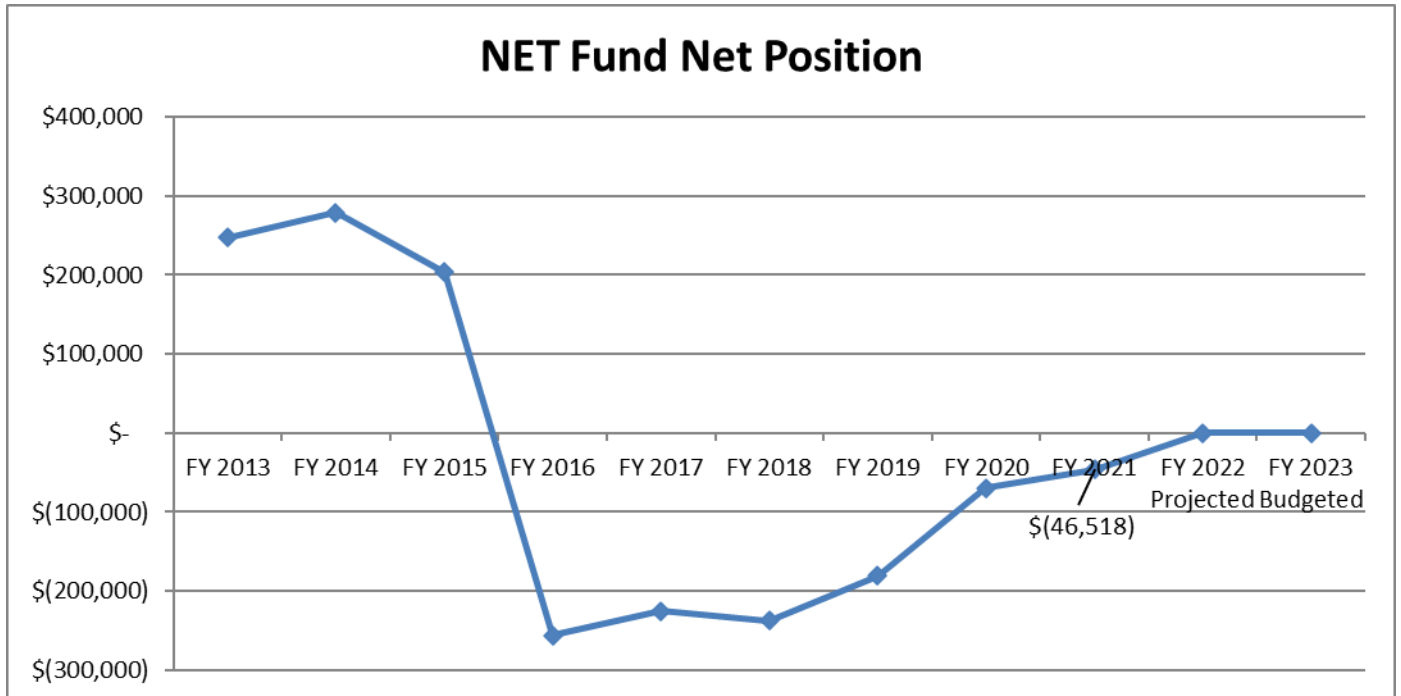
## DESTINATION FREEPORT TIF FUND

The Destination Freeport TIF five-year capital program was adopted on April 19<sup>th</sup>, 2022, and the FY 2023 budget is scheduled to be adopted on June 21<sup>st</sup>, 2022. Maine State Statutes allow for tax-increment financing districts. Currently, the Town has seven active TIF districts, but currently only one has increment available for infrastructure and economic development expenditures. The Town Council amended the Destination Freeport TIF in 2011 to “capture” more value and generate approximately \$25,000 more increment to support the Nordica Theatre development and support economic development efforts through the Freeport Economic Development Corporation (FEDC). In FY 2012, the Council increased the TIF’s “cap”, or value to which the tax rate is applied to generate an additional \$90,000 in increment to support economic development efforts through the Freeport Economic Development Corporation (FEDC). The FY 2023 budget includes sidewalk improvements, sidewalk equipment, and an Arts and Cultural Alliance request, along with mandatory credit enhancement agreement items, and economic development. These are detailed in the fund’s section of this document.

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

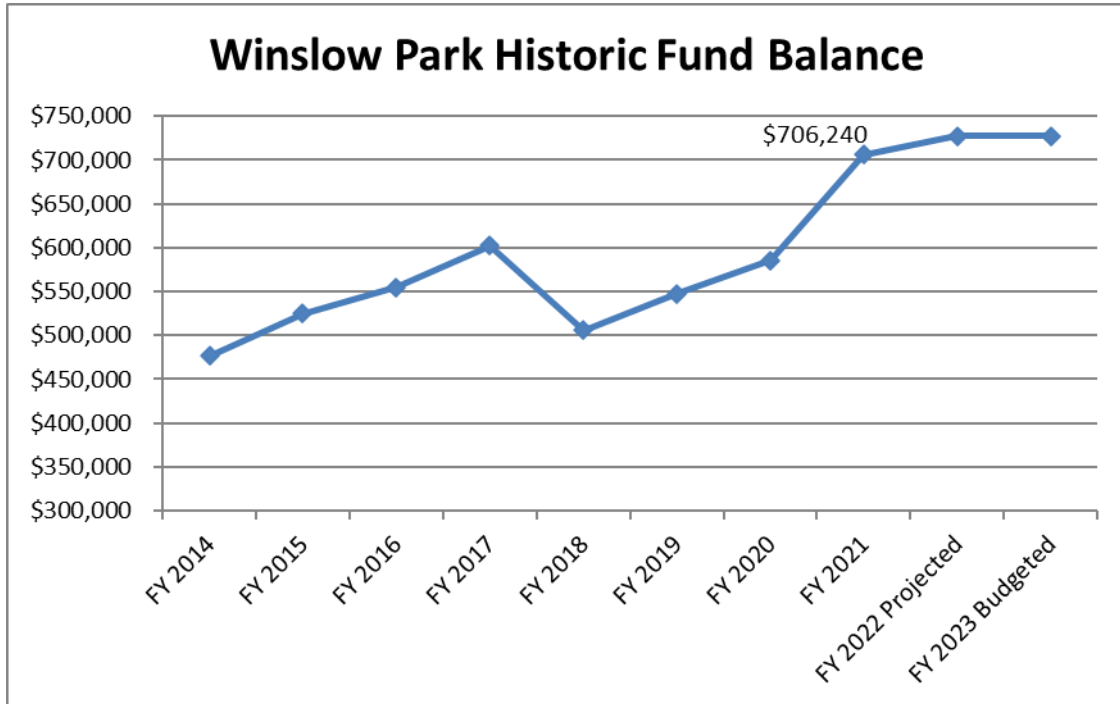
## NON-EMERGENCY TRANSPORT FUND

The Non-Emergency Transport fund is the Town's only enterprise fund; the program had been in operation for over thirteen years but has not been fully operational since 2016 with operations nearly ceasing in FY 2022. The firefighter/paramedics perform non-emergency ambulance runs to the local hospitals for patients who are unable to transport themselves to appointments and procedures. The anticipated June 30<sup>th</sup>, 2022 fund equity is approximately \$381. The NET fund's historic net position is shown below.



## WINSLOW PARK FUND

The Winslow Park was donated by Adelaide Winslow Harb in 1953; one of the stipulations of the donation was that the revenue generated by the park's rental fees stay in a separate fund for accounting purposes. The Winslow Park generates approximately \$280,000 in revenue from park rentals, concessions, and other revenues. The fund maintains a healthy fund balance between \$500,000 and \$700,000 depending upon the required capital projects. The Winslow Park five-year fund balance trend is shown in the adjoining chart. The Park staff's goals and objectives for FY 2023 are included in that fund's section of this document.



## SUMMARY OF THE FY 2023 BUDGET

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

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

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

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

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

It is notable that the general fund's fund balance is projected to increase by \$968,101 during FY 2022. This is a preliminary estimate, and staff has taken a very conservative approach to department expenditures along with some unanticipated revenues. If departments under-spend their budgets (which they are directed to each year), the fund will show a surplus. Per Town policy, any fund balance above the one and-one-half minimum plus five percent allowed amount is either transferred to reserves if balances warrant funding, or can be used to offset taxes or conduct other projects as designated by the Town Council. Staff will report to the Town Council each year on the status of the general fund's fund balance after the financial statements are completed. During FY 2021, a portion of the excess fund balance was transferred to reserves to stabilize the accounts and a portion remained in the general fund to help reduce the tax impact. The next five years of proposed capital budgets have been reviewed and constructed to minimize substantial impact to the reserves as several of the Town's reserves contain lower balances than the benchmarks of the sum of the five-year plan or twenty percent of the 20-year capital improvement plan. Staff will continue to fund the reserves in order to achieve the proper levels if possible this year and will report back to the Council on this effort after the financial statements are completed.

The Destination Freeport TIF fund will receive approximately \$267,000 in increment during FY 2022, and the proposed budget for the fund is \$375,000. It is expected that the fund balance in the Destination Freeport TIF will decrease by that difference of approximately \$(108,000) during FY 2022, and the capital program includes \$210,000 in capital improvements in the subsequent year.

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

The Winslow Park fund's fund balance is projected to increase \$21,180 during FY 2022, and while the Park's budget is balanced for FY 2023, it is likely that the operations will realize a stable fund balance now that many of the Park's capital projects are complete. This fund has historically generated surpluses each year, but during the past couple of years the Winslow Park Commission has conducted large-scale erosion control and other renovation projects in order to keep the Park beautiful to residents and visitors alike.

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



## **PUBLIC SESSIONS**

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

**May 11<sup>th</sup> from 7:30-8:30 AM: public Q&A with department heads in the Council chambers**

**May 11<sup>th</sup> from 5:00-6:00 PM: public Q&A with department heads in the Council chambers**



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

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

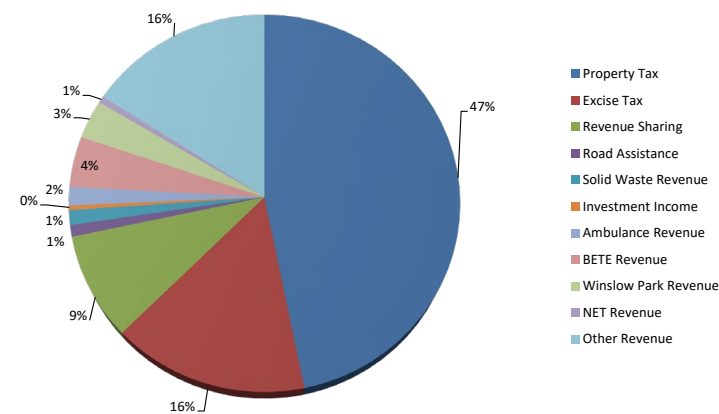
	General Fund	Winslow Park	Destination TIF Fund	NET Fund	Capital Projects Fund	Total All Funds Subject to Appropriation
<b>06/30/2022 Unaudited Fund Balance</b>	8,539,232	727,420	400,514	381	4,721,830	14,389,377
<b>Revenues</b>						
Taxes	29,307,329		267,000			29,574,329
Licenses, Permits, and Fees	360,700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

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

The **Winslow Park Special Revenue Fund** includes \$415,000 in annual park entrance and camping fees. The Park had recently completed a large-scale erosion control and subsequent staircase reconstruction project in order that the Park will be as beautiful as it is today for decades to come. The FY 2023 budget is primarily a maintenance budget with increases for the purchase of a new mower and some capital investment. The Park's website and campground reservations can be found at [www.freeportmaine.com](http://www.freeportmaine.com) under the Winslow Park link.

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

**Total Revenue by Type-All Funds FY 2023 Budget**



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

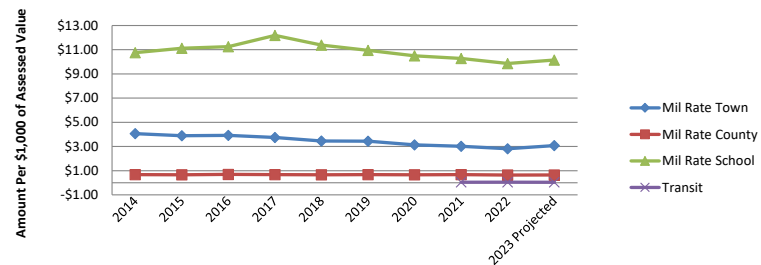
Highlights: twenty-six cent municipal tax rate increase

On the Town's median value \$300,000 home, municipal services are projected to cost the average taxpayer \$921 annually

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

The **Capital Projects Fund** includes just over \$1.6 million in non-routine purchases or infrastructure improvements costing more than \$5,000. The plan is funded by the Town's reserve funds and includes such items as police cruisers, PW road or sidewalk equipment, road reconstruction, computer upgrades, among many other items. The five-year capital program was adopted on April 19th, 2022, and the first-year appropriation is anticipated to be made on June 21st, 2022. This full budget can be viewed online at [www.freeportmaine.com](http://www.freeportmaine.com) under the finance department budget section.

**Property Tax Levy History**



04/20/2022 14:31  
jmaloy

TOWN OF FREEPORT  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

P 1  
bgnyrpts

PROJECTION: 23010 FY2023 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

General Fund			2021 ACTUAL	2022 ORIG BUD	2022 REVISED BUD	2022 ACTUAL	2022 PROJECTION	2023 Manager	PCT CHANGE
0100	Town Council								
0100	1001	Prof Salar	5,900.00	5,900.00	5,900.00	5,900.00	5,900.00	5,900.00	.0%
0100	1200	Other Wag	3,000.00	3,600.00	3,600.00	1,500.00	1,500.00	.00	-100.0%
0100	2800	Assoc Dues	12,331.00	12,500.00	12,500.00	12,894.00	12,900.00	13,500.00	8.0%
0100	3300	Emp Train	35.00	1,000.00	1,000.00	.00	300.00	500.00	-50.0%
0100	3450	Legal Serv	113,053.41	90,000.00	90,000.00	55,938.82	95,000.00	90,000.00	.0%
0100	3460	Audit Fees	26,300.00	35,000.00	35,000.00	23,900.00	35,000.00	36,200.00	3.4%
0100	5400	Advertisin	8,704.18	6,000.00	6,000.00	4,210.76	5,800.00	6,000.00	.0%
0100	6000	Supplies	766.60	1,000.00	1,000.00	580.88	800.00	1,000.00	.0%
0100	7800	Spec Projs	1,187.65	3,000.00	3,000.00	2,140.89	3,000.00	3,000.00	.0%
0100	8104	GPCOG	12,606.00	16,500.00	16,500.00	14,182.00	14,182.00	16,500.00	.0%
TOTAL Town Council			183,883.84	174,500.00	174,500.00	121,247.35	174,382.00	172,600.00	-1.1%

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TOWN OF FREEPORT  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

P 2  
bgnyrpts

PROJECTION: 23010 FY2023 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

General Fund			2021 ACTUAL	2022 ORIG BUD	2022 REVISED BUD	2022 ACTUAL	2022 PROJECTION	2023 Manager	PCT CHANGE
0101	Town Manager								
0101	1001	Prof Salar	125,226.37	131,505.00	131,505.00	104,699.05	130,000.00	131,505.00	.0%
0101	2800	Assoc Dues	.00	1,100.00	1,100.00	.00	1,000.00	1,100.00	.0%
0101	3300	Emp Train	.00	1,200.00	1,200.00	45.00	200.00	1,200.00	.0%
0101	3302	Empl Trav	.00	1,000.00	1,000.00	.00	200.00	.00	-100.0%
0101	5813	Busin Exp	986.36	200.00	200.00	.00	150.00	200.00	.0%
0101	6000	Supplies	271.97	1,000.00	1,000.00	200.51	500.00	1,000.00	.0%
TOTAL Town Manager			126,484.70	136,005.00	136,005.00	104,944.56	132,050.00	135,005.00	-.7%

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TOWN OF FREEPORT  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

P 3  
bgnyrpts

PROJECTION: 23010 FY2023 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

General Fund			2021 ACTUAL	2022 ORIG BUD	2022 REVISED BUD	2022 ACTUAL	2022 PROJECTION	2023 Manager	PCT CHANGE
0102	Finance								
0102	1001	Prof Salar	303,181.26	317,100.00	317,100.00	207,704.34	258,500.00	334,000.00	5.3%
0102	2800	Assoc Dues	345.00	260.00	260.00	135.00	300.00	350.00	34.6%
0102	3300	Emp Train	515.00	2,000.00	2,000.00	1,154.30	1,700.00	1,750.00	-12.5%
0102	3302	Empl Trav	229.38	2,000.00	2,000.00	315.14	1,900.00	2,500.00	25.0%
0102	3400	Con Servic	.00	250.00	250.00	345.00	345.00	250.00	.0%
0102	3470	Registry	5,142.20	5,500.00	5,500.00	4,055.00	5,200.00	5,500.00	.0%
0102	3480	Comp Maint	37,524.03	42,000.00	42,000.00	39,256.49	41,750.00	45,000.00	7.1%
0102	4320	Tech Repai	951.00	1,100.00	1,100.00	951.00	951.00	1,100.00	.0%
0102	6000	Supplies	1,441.79	2,300.00	2,300.00	652.64	2,000.00	2,420.00	5.2%
0102	6002	Printing	1,570.03	1,500.00	1,500.00	1,732.58	1,732.58	1,500.00	.0%
0102	6003	Tax Bills	1,383.67	1,750.00	1,750.00	480.50	1,200.00	1,750.00	.0%
0102	7800	Winxnet	87,520.05	100,000.00	100,000.00	86,708.59	107,200.00	135,000.00	35.0%
TOTAL Finance			439,803.41	475,760.00	475,760.00	343,490.58	422,778.58	531,120.00	11.6%

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TOWN OF FREEPORT  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

P 4  
bgnyrpts

PROJECTION: 23010 FY2023 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

General Fund			2021 ACTUAL	2022 ORIG BUD	2022 REVISED BUD	2022 ACTUAL	2022 PROJECTION	2023 Manager	PCT CHANGE
0103	Assessing								
0103	1001	Prof Salar	152,989.09	158,600.00	158,600.00	141,822.78	169,300.00	156,160.00	-1.5%
0103	2800	Assoc Dues	80.00	100.00	100.00	40.00	100.00	590.00	490.0%
0103	3300	Emp Train	655.98	2,200.00	2,200.00	1,521.72	2,200.00	2,895.00	31.6%
0103	3302	Empl Trav	746.67	2,500.00	2,500.00	79.21	1,500.00	2,500.00	.0%
0103	3400	Con Servic	650.00	8,500.00	8,500.00	1,250.00	8,500.00	8,700.00	2.4%
0103	3470	Registry	973.00	1,100.00	1,100.00	755.00	1,100.00	1,100.00	.0%
0103	3480	Comp Maint	4,031.20	12,150.00	12,150.00	15,934.31	15,940.00	21,160.00	74.2%
0103	4320	Tech Repai	.00	500.00	500.00	.00	500.00	500.00	.0%
0103	5320	Telephone	240.00	240.00	240.00	100.00	240.00	360.00	50.0%
0103	5400	Advertisin	60.00	500.00	500.00	.00	100.00	600.00	20.0%
0103	6000	Supplies	844.43	1,100.00	1,100.00	734.40	1,100.00	1,500.00	36.4%
0103	6002	Printing	165.60	400.00	400.00	460.00	460.00	750.00	87.5%
0103	6008	Mapping	4,000.00	3,200.00	3,200.00	3,200.00	3,200.00	3,200.00	.0%
TOTAL Assessing			165,435.97	191,090.00	191,090.00	165,897.42	204,240.00	200,015.00	4.7%

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TOWN OF FREEPORT  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

P 5  
bgnyrpts

PROJECTION: 23010 FY2023 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

General Fund			2021 ACTUAL	2022 ORIG BUD	2022 REVISED BUD	2022 ACTUAL	2022 PROJECTION	2023 Manager	PCT CHANGE
0104	Codes Enforcement								
0104	1001	Prof Salar	101,262.69	111,000.00	111,000.00	86,920.31	107,950.00	123,260.00	11.0%
0104	2605	Clothing	.00	100.00	100.00	.00	100.00	100.00	.0%
0104	2800	Assoc Dues	330.00	465.00	465.00	330.00	330.00	465.00	.0%
0104	3300	Emp Train	259.00	850.00	850.00	400.66	500.00	850.00	.0%
0104	3302	Empl Trav	3,806.60	4,000.00	4,000.00	2,679.58	4,000.00	4,000.00	.0%
0104	3480	Comp Maint	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	.0%
0104	6000	Supplies	857.36	1,200.00	1,200.00	563.78	800.00	1,200.00	.0%
TOTAL Codes Enforcement			108,515.65	119,615.00	119,615.00	92,894.33	115,680.00	131,875.00	10.2%

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TOWN OF FREEPORT  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

P 6  
bgnyrpts

PROJECTION: 23010 FY2023 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

General Fund			2021 ACTUAL	2022 ORIG BUD	2022 REVISED BUD	2022 ACTUAL	2022 PROJECTION	2023 Manager	PCT CHANGE
0105	Town Clerk And Elections								
0105	1001	Prof Salar	115,358.67	120,300.00	120,300.00	88,037.90	110,888.00	128,160.00	6.5%
0105	1005	Ballot Clk	7,198.87	5,000.00	5,000.00	2,444.62	4,800.00	6,000.00	20.0%
0105	2800	Assoc Dues	345.00	350.00	350.00	400.00	400.00	550.00	57.1%
0105	3300	Emp Train	130.00	1,500.00	1,500.00	1,145.71	1,200.00	2,000.00	33.3%
0105	3302	Empl Trav	28.64	700.00	700.00	.00	200.00	700.00	.0%
0105	3426	Elect Serv	8,206.62	8,000.00	8,000.00	4,070.43	8,100.00	8,500.00	6.3%
0105	4301	Equip Rpr	.00	.00	.00	.00	.00	.00	.0%
0105	5400	Advertisin	2,765.85	2,500.00	2,500.00	1,192.00	2,200.00	3,000.00	20.0%
0105	6000	Supplies	3,457.69	1,000.00	1,000.00	364.09	1,000.00	1,000.00	.0%
0105	6095	Doc Preser	3,815.00	4,200.00	4,200.00	3,335.00	3,335.00	4,200.00	.0%
TOTAL Town Clerk And Electio			141,306.34	143,550.00	143,550.00	100,989.75	132,123.00	154,110.00	7.4%



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TOWN OF FREEPORT  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

P 7  
bgnyrpts

PROJECTION: 23010 FY2023 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

General Fund			2021 ACTUAL	2022 ORIG BUD	2022 REVISED BUD	2022 ACTUAL	2022 PROJECTION	2023 Manager	PCT CHANGE
0106	General Administration								
0106	1001	Prof Salar	82,068.19	130,500.00	130,500.00	71,489.69	88,600.00	99,260.00	-23.9%
0106	3302	Empl Trav	316.28	250.00	250.00	85.01	100.00	250.00	.0%
0106	3425	Purch/Bid	.00	500.00	500.00	.00	.00	500.00	.0%
0106	3427	Twn Report	5,867.50	5,000.00	5,000.00	.00	5,000.00	6,000.00	20.0%
0106	4301	Equip Rpr	1,708.13	2,500.00	2,500.00	2,140.81	2,200.00	2,800.00	12.0%
0106	4350	Web Maint	2,520.00	3,000.00	3,000.00	2,646.00	2,700.00	3,000.00	.0%
0106	4455	Equip Rntl	2,164.32	2,200.00	2,200.00	1,082.16	2,200.00	2,200.00	.0%
0106	5310	Postage	17,530.29	20,000.00	20,000.00	13,724.41	19,500.00	20,000.00	.0%
0106	5320	Telephone	14,192.45	16,100.00	16,100.00	11,515.41	15,200.00	16,600.00	3.1%
0106	6000	Supplies	5,154.22	5,000.00	5,000.00	3,561.07	4,900.00	5,000.00	.0%
0106	6002	Printing	4,079.18	3,540.00	3,540.00	2,467.58	3,500.00	3,780.00	6.8%
0106	7300	WAN	16,620.03	16,920.00	16,920.00	14,031.95	16,700.00	18,600.00	9.9%
TOTAL General Administration			152,220.59	205,510.00	205,510.00	122,744.09	160,600.00	177,990.00	-13.4%

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TOWN OF FREEPORT  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

P 8  
bgnyrpts

PROJECTION: 23010 FY2023 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

General Fund		2021 ACTUAL	2022 ORIG BUD	2022 REVISED BUD	2022 ACTUAL	2022 PROJECTION	2023 Manager	PCT CHANGE
0107	Building & Grounds Maintenance							
0107	1001 Prof Salar	119,064.35	136,800.00	136,800.00	74,966.10	92,800.00	152,400.00	11.4%
0107	1300 OT Wages	6,286.09	8,400.00	8,400.00	6,289.01	7,800.00	8,400.00	.0%
0107	2605 Clothing	1,347.55	2,100.00	2,100.00	1,447.32	1,500.00	2,100.00	.0%
0107	3300 Emp Train	.00	1,000.00	1,000.00	.00	.00	1,000.00	.0%
0107	3400 Con Servic	.00	.00	.00	3,200.00	8,000.00	19,200.00	.0%
0107	3485 Cemetery	19,475.00	22,000.00	22,000.00	.00	22,000.00	30,000.00	36.4%
0107	3490 Grounds	.00	24,000.00	24,000.00	21,600.00	.00	24,000.00	.0%
0107	4010 Bldg Maite	55,908.93	53,600.00	53,600.00	69,131.84	70,000.00	55,000.00	2.6%
0107	4021 Rubbish	13,101.18	13,800.00	13,800.00	10,659.79	13,104.00	15,300.00	10.9%
0107	4033 Fire Prev	2,735.00	3,100.00	3,100.00	1,520.65	3,100.00	3,100.00	.0%
0107	4038 Veh Maint	5,047.52	5,000.00	5,000.00	3,093.02	4,200.00	5,000.00	.0%
0107	4040 Grnds Main	5,676.34	7,500.00	7,500.00	4,436.68	5,000.00	7,500.00	.0%
0107	6005 Clean Supp	10,850.21	10,500.00	10,500.00	6,652.62	9,900.00	10,500.00	.0%
0107	6202 Elect T	5,982.19	8,000.00	8,000.00	6,589.06	7,800.00	8,300.00	3.8%
0107	6203 Elect PW	7,699.30	10,000.00	10,000.00	8,129.05	9,800.00	10,200.00	2.0%
0107	6204 Elect PS	14,454.59	18,000.00	18,000.00	15,572.07	18,000.00	18,600.00	3.3%
0107	6212 Water TH	1,520.46	1,700.00	1,700.00	1,228.39	1,600.00	1,750.00	2.9%
0107	6213 Water PW	3,289.52	4,100.00	4,100.00	2,388.53	3,800.00	4,200.00	2.4%
0107	6214 Water-PS	2,058.47	2,500.00	2,500.00	2,329.67	2,500.00	2,600.00	4.0%
0107	6222 Sewer TH	711.59	1,200.00	1,200.00	361.85	800.00	1,200.00	.0%
0107	6223 Sewer PW	3,860.19	3,600.00	3,600.00	2,649.92	3,500.00	3,600.00	.0%

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TOWN OF FREEPORT  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

P 9  
bgnyrpts

PROJECTION: 23010 FY2023 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

General Fund			2021 ACTUAL	2022 ORIG BUD	2022 REVISED BUD	2022 ACTUAL	2022 PROJECTION	2023 Manager	PCT CHANGE
0107	6224	Sewer PS	2,943.65	3,900.00	3,900.00	1,411.19	3,700.00	3,900.00	.0%
0107	6242	Heat TH	2,967.30	4,000.00	4,000.00	3,511.02	4,000.00	4,500.00	12.5%
0107	6243	Heat PW	5,800.83	10,000.00	10,000.00	7,266.29	8,800.00	11,000.00	10.0%
0107	6244	Heat PS	27,065.08	25,000.00	25,000.00	25,036.40	28,000.00	26,500.00	6.0%
0107	6245	Heat-PS AX	2,057.57	3,000.00	3,000.00	2,168.33	3,000.00	3,500.00	16.7%
0107	6260	Veh Fuel	3,274.20	4,500.00	4,500.00	2,082.31	3,800.00	5,200.00	15.6%
0107	6360	Comm Ctr	50,050.68	50,560.00	50,560.00	37,914.87	50,052.00	53,560.00	5.9%
0107	7500	Flags	815.56	1,300.00	1,300.00	663.45	1,200.00	1,300.00	.0%
TOTAL Building & Grounds Mai			374,043.35	439,160.00	439,160.00	322,299.43	387,756.00	493,410.00	12.4%

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TOWN OF FREEPORT  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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bgnyrpts

PROJECTION: 23010 FY2023 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

General Fund			2021 ACTUAL	2022 ORIG BUD	2022 REVISED BUD	2022 ACTUAL	2022 PROJECTION	2023 Manager	PCT CHANGE
0108	Employee Benefits								
0108	2303	Ret ICMA	76,802.47	83,000.00	83,000.00	69,442.72	84,000.00	88,500.00	6.6%
0108	2305	Retir MSRS	360,172.69	390,900.00	390,900.00	348,478.49	424,000.00	465,800.00	19.2%
0108	2407	FICA & Med	365,731.74	385,200.00	385,200.00	329,043.54	398,150.00	417,500.00	8.4%
0108	2409	Healt Ins	724,105.62	825,000.00	825,000.00	599,456.09	743,500.00	963,000.00	16.7%
0108	2410	Wkrs Comp	153,357.07	185,500.00	185,500.00	164,479.30	164,479.30	195,000.00	5.1%
0108	2412	Life Ins	2,849.10	3,000.00	3,000.00	1,625.40	2,600.00	3,000.00	.0%
0108	2413	Med Reim	1,787.95	2,000.00	2,000.00	1,541.48	1,900.00	2,000.00	.0%
0108	2415	Wellness	10,060.35	18,000.00	18,000.00	7,695.06	15,000.00	18,000.00	.0%
0108	2416	Dental	32,590.85	36,000.00	36,000.00	25,206.36	34,900.00	38,500.00	6.9%
0108	2419	Med Exams	245.00	1,000.00	1,000.00	735.00	800.00	1,000.00	.0%
0108	2420	Drug Test	851.00	1,000.00	1,000.00	496.00	750.00	1,000.00	.0%
0108	2421	Vac Sick P	1,689.37	25,000.00	25,000.00	.00	2,000.00	25,000.00	.0%
TOTAL Employee Benefits			1,730,243.21	1,955,600.00	1,955,600.00	1,548,199.44	1,872,079.30	2,218,300.00	13.4%

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TOWN OF FREEPORT  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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bgnyrpts

PROJECTION: 23010 FY2023 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

General Fund			2021 ACTUAL	2022 ORIG BUD	2022 REVISED BUD	2022 ACTUAL	2022 PROJECTION	2023 Manager	PCT CHANGE
0109	Transit								
0109	1001	Prof Salar	19,426.34	22,800.00	22,800.00	3,146.42	3,146.42	24,700.00	8.3%
0109	1200	Other Wag	29,600.89	36,800.00	36,800.00	32,295.72	41,500.00	39,200.00	6.5%
0109	3300	Emp Train	.00	800.00	800.00	3.38	200.00	800.00	.0%
0109	3302	Empl Trav	.00	50.00	50.00	.00	25.00	50.00	.0%
0109	3400	Con Servic	5,778.07	6,800.00	6,800.00	1,571.64	3,400.00	6,800.00	.0%
0109	4040	Grnds Main	.00	500.00	500.00	.00	.00	500.00	.0%
0109	4301	Equip Rpr	696.83	600.00	600.00	.00	250.00	600.00	.0%
0109	5320	Telephone	1,188.20	1,300.00	1,300.00	835.35	1,260.00	1,300.00	.0%
0109	6000	Supplies	404.94	800.00	800.00	354.33	600.00	800.00	.0%
0109	6205	Elect-Tr S	3,654.99	5,000.00	5,000.00	1,446.60	3,600.00	5,000.00	.0%
0109	6215	Water-Tr S	387.83	550.00	550.00	376.97	425.00	550.00	.0%
0109	6225	Sewer Tr S	554.16	620.00	620.00	334.35	550.00	620.00	.0%
0109	6241	Heat-Tr S	1,871.94	2,000.00	2,000.00	1,983.55	2,200.00	2,450.00	22.5%
0109	6713	Sm Equip	.00	400.00	400.00	.00	.00	400.00	.0%
TOTAL Transit			63,564.19	79,020.00	79,020.00	42,348.31	57,156.42	83,770.00	6.0%

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TOWN OF FREEPORT  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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PROJECTION: 23010 FY2023 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

General Fund			2021 ACTUAL	2022 ORIG BUD	2022 REVISED BUD	2022 ACTUAL	2022 PROJECTION	2023 Manager	PCT CHANGE
0110	Insurances								
0110	5200	Insurance	101,532.00	105,000.00	105,000.00	103,188.00	103,788.00	108,000.00	2.9%
TOTAL Insurances			101,532.00	105,000.00	105,000.00	103,188.00	103,788.00	108,000.00	2.9%

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TOWN OF FREEPORT  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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bgnyrpts

PROJECTION: 23010 FY2023 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

General Fund			2021 ACTUAL	2022 ORIG BUD	2022 REVISED BUD	2022 ACTUAL	2022 PROJECTION	2023 Manager	PCT CHANGE
0200	Police								
0200	1001	Prof Salar	1,025,151.14	1,100,400.00	1,100,400.00	847,994.54	1,049,000.00	1,229,700.00	11.8%
0200	1200	Other Wag	17,713.64	40,000.00	40,000.00	10,602.10	17,500.00	30,000.00	-25.0%
0200	1300	OT Wages	144,928.59	130,000.00	130,000.00	130,797.88	165,800.00	140,000.00	7.7%
0200	2441	Recruitmt	.00	1,500.00	1,500.00	.00	.00	1,500.00	.0%
0200	2605	Clothing	10,054.70	14,000.00	14,000.00	-1,144.73	12,000.00	15,000.00	7.1%
0200	2638	Unif Clean	10,580.00	10,800.00	10,800.00	7,983.90	10,800.00	10,800.00	.0%
0200	2800	Assoc Dues	290.00	1,050.00	1,050.00	880.00	1,030.00	1,050.00	.0%
0200	3300	Emp Train	5,351.30	8,500.00	8,500.00	4,215.19	8,500.00	9,500.00	11.8%
0200	3302	Empl Trav	343.66	2,500.00	2,500.00	843.00	2,000.00	2,500.00	.0%
0200	3430	Animal	31,605.49	35,000.00	35,000.00	33,667.47	35,000.00	35,900.00	2.6%
0200	4036	Radio Main	43.50	1,500.00	1,500.00	896.89	1,200.00	1,500.00	.0%
0200	4038	Veh Maint	18,929.65	23,000.00	23,000.00	23,835.78	24,200.00	25,000.00	8.7%
0200	4048	Radar Main	1,140.34	1,500.00	1,500.00	1,001.87	1,450.00	1,500.00	.0%
0200	4301	Equip Rpr	1,610.58	4,540.00	4,540.00	1,350.95	3,200.00	4,600.00	1.3%
0200	4320	Tech Repai	11,388.75	15,300.00	15,300.00	11,910.75	14,000.00	15,950.00	4.2%
0200	6000	Supplies	2,366.05	3,600.00	3,600.00	1,907.10	3,300.00	3,600.00	.0%
0200	6002	Printing	219.69	2,500.00	2,500.00	1,439.64	2,500.00	2,500.00	.0%
0200	6007	Ammunition	5,800.80	10,000.00	10,000.00	.00	10,000.00	11,000.00	10.0%
0200	6033	Drug Prog	302.67	550.00	550.00	.00	550.00	550.00	.0%
0200	6260	Veh Fuel	27,112.41	32,000.00	32,000.00	20,760.51	32,000.00	44,000.00	37.5%
TOTAL Police			1,314,932.96	1,438,240.00	1,438,240.00	1,098,942.84	1,394,030.00	1,586,150.00	10.3%

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TOWN OF FREEPORT  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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bgnyrpts

PROJECTION: 23010 FY2023 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

General Fund			2021 ACTUAL	2022 ORIG BUD	2022 REVISED BUD	2022 ACTUAL	2022 PROJECTION	2023 Manager	PCT CHANGE
0201	Marine Resource/Harbor Patrol								
0201	1001	Prof Salar	63,850.77	71,900.00	71,900.00	53,776.71	66,300.00	74,200.00	3.2%
0201	1200	Other Wag	600.00	.00	.00	.00	.00	.00	.0%
0201	1300	OT Wages	384.11	1,800.00	1,800.00	.00	750.00	2,000.00	11.1%
0201	2605	Clothing	988.37	2,500.00	2,500.00	534.87	600.00	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	300.00	1,325.00	1,325.00	705.00	900.00	1,325.00	.0%
0201	3302	Empl Trav	106.40	100.00	100.00	3.00	100.00	100.00	.0%
0201	4010	Bldg Maint	2,951.49	700.00	700.00	181.55	250.00	700.00	.0%
0201	4038	Veh Maint	728.19	1,000.00	1,000.00	.00	750.00	1,000.00	.0%
0201	4045	Boat Maint	2,555.46	4,000.00	4,000.00	1,087.23	3,500.00	4,500.00	12.5%
0201	4060	Floats	2,947.00	4,000.00	4,000.00	2,040.00	4,000.00	4,500.00	12.5%
0201	4062	Hoist	.00	3,500.00	3,500.00	4,050.00	4,050.00	4,000.00	14.3%
0201	4065	Channel	.00	650.00	650.00	650.00	650.00	650.00	.0%
0201	5320	Telephone	297.00	350.00	350.00	222.74	325.00	350.00	.0%
0201	6000	Supplies	796.62	1,250.00	1,250.00	610.46	1,250.00	1,250.00	.0%
0201	6045	Protec Eq	73.78	1,000.00	1,000.00	550.00	550.00	1,000.00	.0%
0201	6200	Elect	568.17	750.00	750.00	471.53	750.00	750.00	.0%
0201	6210	Water	270.27	240.00	240.00	372.02	400.00	350.00	45.8%
0201	6260	Veh Fuel	1,629.98	2,600.00	2,600.00	571.42	1,800.00	3,000.00	15.4%
0201	7650	Ramp&Wharf	595.00	1,100.00	1,100.00	195.00	1,000.00	1,100.00	.0%
TOTAL Marine Resource/Harbor			80,362.61	100,205.00	100,205.00	66,561.53	88,645.00	104,715.00	4.5%



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TOWN OF FREEPORT  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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PROJECTION: 23010 FY2023 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

General Fund			2021 ACTUAL	2022 ORIG BUD	2022 REVISED BUD	2022 ACTUAL	2022 PROJECTION	2023 Manager	PCT CHANGE
0202	Fire								
0202	1001	Prof Salar	268,801.47	273,400.00	273,400.00	245,661.28	305,400.00	391,000.00	43.0%
0202	1190	Call Pay	383,309.08	328,500.00	328,500.00	292,081.93	366,600.00	266,000.00	-19.0%
0202	1300	OT Wages	32,031.57	39,500.00	39,500.00	39,418.93	47,700.00	64,500.00	63.3%
0202	2419	Med Exams	219.50	900.00	900.00	781.00	800.00	900.00	.0%
0202	2485	Vac & Immu	.00	500.00	500.00	.00	.00	500.00	.0%
0202	2605	Clothing	1,371.85	3,000.00	3,000.00	1,480.48	2,600.00	4,500.00	50.0%
0202	2800	Assoc Dues	519.05	700.00	700.00	734.95	750.00	1,000.00	42.9%
0202	3300	Emp Train	3,428.69	10,000.00	10,000.00	5,432.20	7,500.00	10,000.00	.0%
0202	3400	Con Servic	80.00	25,000.00	25,000.00	11,272.60	22,000.00	25,000.00	.0%
0202	4036	Radio Main	2,426.05	1,500.00	1,500.00	1,487.02	1,500.00	2,000.00	33.3%
0202	4038	Veh Maint	38,982.64	35,000.00	35,000.00	32,805.91	35,000.00	35,000.00	.0%
0202	4049	Alarm Main	1,823.18	1,000.00	1,000.00	1,438.60	2,000.00	1,500.00	50.0%
0202	4301	Equip Rpr	12,452.61	10,000.00	10,000.00	4,512.03	8,500.00	10,000.00	.0%
0202	4320	Tech Repai	.00	7,500.00	7,500.00	3,600.00	4,000.00	7,500.00	.0%
0202	5320	Telephone	3,556.93	4,500.00	4,500.00	2,621.16	4,200.00	4,500.00	.0%
0202	5420	Pub Educ	350.84	1,000.00	1,000.00	426.65	550.00	1,000.00	.0%
0202	6000	Supplies	3,177.45	4,000.00	4,000.00	5,429.43	5,500.00	4,000.00	.0%
0202	6005	Clean Supp	65.18	200.00	200.00	62.66	150.00	200.00	.0%
0202	6010	Fire Supl	9,793.40	15,500.00	15,500.00	5,262.52	10,000.00	25,200.00	62.6%
0202	6045	Protec Eq	.00	.00	.00	.00	.00	.00	.0%
0202	6260	Veh Fuel	7,653.58	8,000.00	8,000.00	3,867.91	7,800.00	9,400.00	17.5%

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TOWN OF FREEPORT  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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PROJECTION: 23010 FY2023 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

General Fund			2021 ACTUAL	2022 ORIG BUD	2022 REVISED BUD	2022 ACTUAL	2022 PROJECTION	2023 Manager	PCT CHANGE
0202	6712	Tools	.00	.00	.00	.00	.00	.00	.0%
0202	7300	Equip	.00	.00	.00	.00	.00	.00	.0%
TOTAL Fire			770,043.07	769,700.00	769,700.00	658,377.26	832,550.00	863,700.00	12.2%

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TOWN OF FREEPORT  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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bgnyrpts

PROJECTION: 23010 FY2023 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

General Fund			2021 ACTUAL	2022 ORIG BUD	2022 REVISED BUD	2022 ACTUAL	2022 PROJECTION	2023 Manager	PCT CHANGE
0203	Rescue								
0203	1001	Prof Salar	180,398.70	193,600.00	193,600.00	39,336.59	50,200.50	237,200.00	22.5%
0203	1190	Call Pay	91,391.84	143,800.00	143,800.00	76,655.87	94,700.00	125,000.00	-13.1%
0203	1300	OT Wages	66,594.11	60,000.00	60,000.00	50,911.78	65,300.00	30,000.00	-50.0%
0203	2419	Med Exams	255.50	720.00	720.00	.00	300.00	720.00	.0%
0203	2485	Vac & Immu	.00	450.00	450.00	.00	.00	450.00	.0%
0203	2605	Clothing	1,383.33	3,000.00	3,000.00	1,770.90	2,200.00	4,500.00	50.0%
0203	2800	Assoc Dues	485.00	2,100.00	2,100.00	593.32	1,200.00	4,100.00	95.2%
0203	3300	Emp Train	3,185.90	7,500.00	7,500.00	6,052.24	7,250.00	8,000.00	6.7%
0203	4036	Radio Main	547.26	1,500.00	1,500.00	1,253.58	1,500.00	2,000.00	33.3%
0203	4038	Veh Maint	8,563.52	7,500.00	7,500.00	11,275.97	14,000.00	8,000.00	6.7%
0203	4301	Equip Rpr	10,393.61	7,000.00	7,000.00	5,518.27	6,000.00	7,000.00	.0%
0203	4320	Tech Repai	.00	7,500.00	7,500.00	.00	.00	7,500.00	.0%
0203	5320	Telephone	10,854.44	12,420.00	12,420.00	5,770.47	10,100.00	12,420.00	.0%
0203	6000	Supplies	6,754.59	3,000.00	3,000.00	1,638.95	3,000.00	3,000.00	.0%
0203	6005	Clean Supp	62.25	300.00	300.00	29.45	150.00	300.00	.0%
0203	6009	Med Suppl	37,829.21	30,000.00	30,000.00	25,180.66	30,000.00	30,000.00	.0%
0203	6045	Protec Eq	712.50	6,000.00	6,000.00	759.99	4,000.00	6,000.00	.0%
0203	6260	Veh Fuel	8,755.79	8,000.00	8,000.00	7,062.40	8,000.00	15,200.00	90.0%
0203	6712	Tools	101.25	3,500.00	3,500.00	306.76	1,500.00	3,500.00	.0%
TOTAL Rescue			428,268.80	497,890.00	497,890.00	234,117.20	299,400.50	504,890.00	1.4%

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TOWN OF FREEPORT  
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PROJECTION: 23010 FY2023 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

General Fund			2021 ACTUAL	2022 ORIG BUD	2022 REVISED BUD	2022 ACTUAL	2022 PROJECTION	2023 Manager	PCT CHANGE
0204	Public Safety Reception								
0204	1001	Prof Salar	15,748.26	40,900.00	40,900.00	32,198.11	40,100.00	43,100.00	5.4%
0204	1200	Other Wag	.00	.00	.00	.00	.00	.00	.0%
0204	1300	OT Wages	.00	500.00	500.00	.00	500.00	500.00	.0%
0204	4301	Equip Rpr	416.66	2,500.00	2,500.00	.00	750.00	2,500.00	.0%
0204	5320	Telephone	16,444.05	18,000.00	18,000.00	12,372.21	17,400.00	18,000.00	.0%
0204	6000	Supplies	.00	250.00	250.00	.00	100.00	250.00	.0%
0204	7800	Dispatch	155,316.00	160,100.00	160,100.00	159,984.00	159,984.00	165,000.00	3.1%
TOTAL Public Safety Receptio			187,924.97	222,250.00	222,250.00	204,554.32	218,834.00	229,350.00	3.2%

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TOWN OF FREEPORT  
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PROJECTION: 23010 FY2023 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

General Fund			2021 ACTUAL	2022 ORIG BUD	2022 REVISED BUD	2022 ACTUAL	2022 PROJECTION	2023 Manager	PCT CHANGE
0206	Public Utilities								
0206	6208	Elect-St L	14,236.37	20,000.00	20,000.00	12,875.81	15,250.00	17,000.00	-15.0%
0206	6218	Hydrants	172,249.05	190,000.00	190,000.00	166,203.90	187,400.00	190,000.00	.0%
0206	6785	Light Mnt	1,293.59	5,000.00	5,000.00	4,803.84	5,000.00	5,000.00	.0%
	TOTAL Public Utilities		187,779.01	215,000.00	215,000.00	183,883.55	207,650.00	212,000.00	-1.4%

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TOWN OF FREEPORT  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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bgnyrpts

PROJECTION: 23010 FY2023 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

General Fund			2021 ACTUAL	2022 ORIG BUD	2022 REVISED BUD	2022 ACTUAL	2022 PROJECTION	2023 Manager	PCT CHANGE
0300	Human Services Agencies								
0300	8602	Aging	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	.00	-100.0%
0300	8604	Oasis Free	750.00	750.00	750.00	750.00	750.00	1,000.00	33.3%
0300	8606	FCS	21,000.00	21,000.00	21,000.00	15,750.00	21,000.00	31,000.00	47.6%
0300	8607	ThruDoors	500.00	500.00	500.00	500.00	500.00	500.00	.0%
0300	8608	F Dental	1,800.00	1,800.00	1,800.00	.00	1,800.00	1,800.00	.0%
0300	8613	Elders	6,500.00	6,500.00	6,500.00	6,500.00	6,500.00	6,500.00	.0%
0300	8616	Port Teen	8,250.00	8,250.00	8,250.00	.00	8,250.00	.00	-100.0%
TOTAL Human Services Agencie			39,800.00	39,800.00	39,800.00	24,500.00	39,800.00	40,800.00	2.5%

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TOWN OF FREEPORT  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

P 21  
bgnyrpts

PROJECTION: 23010 FY2023 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

General Fund			2021 ACTUAL	2022 ORIG BUD	2022 REVISED BUD	2022 ACTUAL	2022 PROJECTION	2023 Manager	PCT CHANGE
0301	General Assistance								
0301	1001	Prof Salar	82,182.32	83,500.00	83,500.00	49,440.72	49,440.72	.00	-100.0%
0301	2800	Assoc Dues	40.00	40.00	40.00	80.00	80.00	.00	-100.0%
0301	3300	Emp Train	185.00	200.00	200.00	20.51	20.51	.00	-100.0%
0301	3302	Empl Trav	44.52	300.00	300.00	.00	.00	.00	-100.0%
0301	3400	Con Servic	.00	.00	.00	8,000.00	10,000.00	12,000.00	.0%
0301	6000	Supplies	240.00	400.00	400.00	60.00	60.00	.00	-100.0%
0301	6350	Assis-Free	24,316.25	30,000.00	30,000.00	16,339.97	30,000.00	30,000.00	.0%
0301	6351	Assist Ya	.06	.00	.00	.00	.00	.00	.0%
TOTAL General Assistance			107,008.15	114,440.00	114,440.00	73,941.20	89,601.23	42,000.00	-63.3%

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TOWN OF FREEPORT  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

P 22  
bgnyrpts

PROJECTION: 23010 FY2023 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

General Fund			2021 ACTUAL	2022 ORIG BUD	2022 REVISED BUD	2022 ACTUAL	2022 PROJECTION	2023 Manager	PCT CHANGE
0400	Public Works	General							
0400	1001	Prof Salar	648,277.21	699,100.00	699,100.00	480,602.85	607,600.00	744,380.00	6.5%
0400	1300	OT Wages	39,319.04	79,800.00	79,800.00	61,262.40	65,500.00	85,000.00	6.5%
0400	2605	Clothing	8,780.92	9,250.00	9,250.00	7,388.88	8,500.00	9,250.00	.0%
0400	3300	Emp Train	2,159.33	4,000.00	4,000.00	3,853.81	4,000.00	4,000.00	.0%
0400	3435	Enginering	5,908.01	5,700.00	5,700.00	1,052.76	5,700.00	5,700.00	.0%
0400	4036	Radio Main	.00	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	.0%
0400	4038	Veh Maint	85,087.33	80,000.00	80,000.00	52,909.98	78,000.00	85,000.00	6.3%
0400	4455	Equip Rntl	460.36	5,000.00	5,000.00	240.00	5,000.00	5,000.00	.0%
0400	5320	Telephone	2,618.78	3,000.00	3,000.00	2,120.40	3,000.00	3,000.00	.0%
0400	6000	Supplies	2,373.42	2,000.00	2,000.00	1,262.71	2,000.00	2,000.00	.0%
0400	6260	Veh Fuel	63,942.01	75,000.00	75,000.00	56,822.74	74,500.00	85,300.00	13.7%
0400	6708	Tires	13,871.83	11,000.00	11,000.00	10,357.91	11,000.00	11,000.00	.0%
0400	6712	Tools	980.14	1,000.00	1,000.00	1,114.40	1,114.40	1,000.00	.0%
0400	6713	Sm Equip	4,974.75	5,000.00	5,000.00	6,223.98	6,223.98	5,000.00	.0%
0400	6714	Signs	6,705.23	8,000.00	8,000.00	7,810.40	8,000.00	8,000.00	.0%
0400	6717	Str Mark	7,223.52	9,600.00	9,600.00	7,749.42	8,900.00	9,600.00	.0%
TOTAL Public Works General			892,681.88	998,650.00	998,650.00	701,972.64	890,238.38	1,064,430.00	6.6%



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TOWN OF FREEPORT  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

P 23  
bgnyrpts

PROJECTION: 23010 FY2023 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

General Fund			2021 ACTUAL	2022 ORIG BUD	2022 REVISED BUD	2022 ACTUAL	2022 PROJECTION	2023 Manager	PCT CHANGE
0401	Public Works	Summer Roads							
0401	6713	Sm Equip	2,444.92	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	.0%
0401	6740	Rd Stripng	34,282.20	38,000.00	38,000.00	94.98	36,500.00	38,000.00	.0%
0401	6750	Pav Matrls	34,232.89	34,900.00	34,900.00	18,545.82	34,900.00	34,900.00	.0%
0401	6755	Culverts	3,026.57	5,000.00	5,000.00	3,752.75	5,000.00	5,000.00	.0%
0401	6760	Gravel	29,970.20	30,000.00	30,000.00	17,638.02	30,000.00	30,000.00	.0%
0401	6780	Guard Rail	5,554.00	5,000.00	5,000.00	303.71	5,000.00	5,000.00	.0%
0401	6785	Traf light	4,130.00	6,500.00	6,500.00	8,604.00	8,604.00	8,000.00	23.1%
0401	7200	Hot Top Rd	203,091.90	250,000.00	250,000.00	42,426.19	250,000.00	350,000.00	40.0%
0401	7210	Drainage P	10,000.00	10,000.00	10,000.00	938.51	10,000.00	10,000.00	.0%
0401	7220	Ledge	1,200.00	3,000.00	3,000.00	.00	3,000.00	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	4,000.00	4,000.00	4,000.00	.0%
0401	7250	Hot Top St	30,178.50	30,100.00	30,100.00	30,100.00	30,100.00	30,100.00	.0%
TOTAL Public Works Summer Ro			376,111.18	433,000.00	433,000.00	128,903.98	433,604.00	534,500.00	23.4%

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TOWN OF FREEPORT  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

P 24  
bgnyrpts

PROJECTION: 23010 FY2023 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

General Fund			2021 ACTUAL	2022 ORIG BUD	2022 REVISED BUD	2022 ACTUAL	2022 PROJECTION	2023 Manager	PCT CHANGE
0402	Public Works	Winter Roads							
0402	6760	Gravel	6,986.00	7,000.00	7,000.00	4,966.00	7,000.00	9,000.00	28.6%
0402	6765	Salt	83,319.01	134,000.00	134,000.00	132,128.30	132,128.30	140,000.00	4.5%
0402	6770	Surface Tr	12,259.89	18,000.00	18,000.00	18,000.00	18,000.00	18,000.00	.0%
0402	6775	Chains Bla	11,166.04	12,500.00	12,500.00	12,500.00	12,500.00	14,000.00	12.0%
TOTAL Public Works Winter Ro			113,730.94	171,500.00	171,500.00	167,594.30	169,628.30	181,000.00	5.5%

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TOWN OF FREEPORT  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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bgnyrpts

PROJECTION: 23010 FY2023 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

General Fund			2021 ACTUAL	2022 ORIG BUD	2022 REVISED BUD	2022 ACTUAL	2022 PROJECTION	2023 Manager	PCT CHANGE
0403	Public Works	Tree & Park							
0403	4070	Tree Prun	8,000.00	8,000.00	8,000.00	2,002.13	8,000.00	8,000.00	.0%
0403	6370	Bow St Pk	1,626.73	2,000.00	2,000.00	300.00	1,800.00	2,000.00	.0%
0403	6910	Trees	10,000.00	10,000.00	10,000.00	941.80	10,000.00	10,000.00	.0%
TOTAL Public Works Tree & Pa			19,626.73	20,000.00	20,000.00	3,243.93	19,800.00	20,000.00	.0%

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TOWN OF FREEPORT  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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bgnyrpts

PROJECTION: 23010 FY2023 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

General Fund			2021 ACTUAL	2022 ORIG BUD	2022 REVISED BUD	2022 ACTUAL	2022 PROJECTION	2023 Manager	PCT CHANGE
0404	Solid Waste/Recycling								
0404	1001	Prof Salar	102,365.90	130,600.00	130,600.00	97,870.64	121,300.00	137,800.00	5.5%
0404	1200	Other Wag	14,224.49	19,000.00	19,000.00	3,856.19	4,875.39	10,000.00	-47.4%
0404	1300	OT Wages	8,923.86	2,000.00	2,000.00	2,829.30	3,300.00	5,000.00	150.0%
0404	2605	Clothing	685.96	900.00	900.00	606.56	800.00	900.00	.0%
0404	3300	Emp Train	407.32	900.00	900.00	400.00	900.00	900.00	.0%
0404	3302	Empl Trav	191.91	250.00	250.00	127.53	250.00	250.00	.0%
0404	3465	Water Test	7,092.00	6,000.00	6,000.00	.00	5,500.00	7,100.00	18.3%
0404	3475	Leachate	48,412.85	40,000.00	40,000.00	31,417.02	45,000.00	45,000.00	12.5%
0404	3480	Comp Maint	2,976.48	4,000.00	4,000.00	3,274.13	4,000.00	4,000.00	.0%
0404	3500	Tipping Fe	132,126.61	120,000.00	120,000.00	102,290.48	128,500.00	128,000.00	6.7%
0404	3505	Hauling	101,184.61	79,000.00	79,000.00	66,744.39	78,900.00	100,000.00	26.6%
0404	3530	Demo Tip	86,251.10	70,000.00	70,000.00	45,894.26	70,000.00	70,000.00	.0%
0404	3532	Recy Tip	29,864.40	27,000.00	27,000.00	20,353.90	25,000.00	27,000.00	.0%
0404	3535	Clean Week	17,016.80	15,000.00	15,000.00	167.17	15,000.00	17,000.00	13.3%
0404	3545	Rej. Recy	-981.12	2,750.00	2,750.00	-329.23	.00	2,750.00	.0%
0404	4038	Veh Maint	2,751.55	5,000.00	5,000.00	1,835.74	3,000.00	5,000.00	.0%
0404	4050	Litter Con	8,850.00	8,000.00	8,000.00	207.00	4,700.00	8,000.00	.0%
0404	5320	Telephone	794.22	1,000.00	1,000.00	571.05	900.00	1,000.00	.0%
0404	6000	Supplies	16,497.72	11,000.00	11,000.00	8,048.65	11,000.00	12,000.00	9.1%
0404	6200	Elect	2,631.18	4,000.00	4,000.00	1,297.55	4,000.00	4,000.00	.0%
0404	6240	Heat Fuel	1,921.14	3,000.00	3,000.00	4,102.13	4,600.00	3,500.00	16.7%

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TOWN OF FREEPORT  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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bgnyrpts

PROJECTION: 23010 FY2023 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

General Fund			2021 ACTUAL	2022 ORIG BUD	2022 REVISED BUD	2022 ACTUAL	2022 PROJECTION	2023 Manager	PCT CHANGE
0404	6260	Veh Fuel	1,331.98	2,000.00	2,000.00	836.07	1,500.00	2,000.00	.0%
0404	6900	Other Supp	815.00	1,100.00	1,100.00	1,400.00	1,400.00	1,800.00	63.6%
TOTAL Solid Waste/Recycling			586,335.96	552,500.00	552,500.00	393,800.53	534,425.39	593,000.00	7.3%

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TOWN OF FREEPORT  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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bgnyrpts

PROJECTION: 23010 FY2023 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

General Fund			2021 ACTUAL	2022 ORIG BUD	2022 REVISED BUD	2022 ACTUAL	2022 PROJECTION	2023 Manager	PCT CHANGE
0405	Town Engineer								
0405	1001	Prof Salar	106,552.35	109,300.00	109,300.00	87,415.61	108,500.00	115,300.00	5.5%
0405	3300	Emp Train	3,112.13	4,500.00	4,500.00	2,644.75	4,500.00	4,500.00	.0%
0405	3302	Empl Trav	1,244.20	1,000.00	1,000.00	674.00	1,500.00	1,500.00	50.0%
0405	3480	Comp Maint	3,164.20	4,000.00	4,000.00	2,285.20	4,000.00	4,000.00	.0%
0405	6000	Supplies	117.98	300.00	300.00	98.11	300.00	300.00	.0%
0405	6720	Stormwater	26,806.69	31,000.00	31,000.00	16,451.70	30,000.00	35,000.00	12.9%
TOTAL Town Engineer			140,997.55	150,100.00	150,100.00	109,569.37	148,800.00	160,600.00	7.0%

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TOWN OF FREEPORT  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

P 29  
bgnyrpts

PROJECTION: 23010 FY2023 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

General Fund			2021 ACTUAL	2022 ORIG BUD	2022 REVISED BUD	2022 ACTUAL	2022 PROJECTION	2023 Manager	PCT CHANGE
0406	HRF Fields Maintenance								
0406	3490	Grounds	96,898.00	98,835.00	98,835.00	93,767.52	98,835.00	100,815.00	2.0%
0406	6200	Elect	2,538.46	1,700.00	1,700.00	474.79	1,700.00	1,700.00	.0%
0406	6210	Water	7,504.04	16,000.00	16,000.00	18,783.45	19,000.00	16,000.00	.0%
0406	6240	Heat Fuel	370.14	600.00	600.00	261.65	500.00	600.00	.0%
0406	6741	Striping	.00	.00	.00	.00	.00	.00	.0%
0406	7680	Pest Contl	.00	2,000.00	2,000.00	.00	2,000.00	2,000.00	.0%
0406	9200	Contingncy	73.71	5,000.00	5,000.00	150.00	500.00	5,000.00	.0%
TOTAL HRF Fields Maintenance			107,384.35	124,135.00	124,135.00	113,437.41	122,535.00	126,115.00	1.6%

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TOWN OF FREEPORT  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

P 30  
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PROJECTION: 23010 FY2023 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

General Fund			2021 ACTUAL	2022 ORIG BUD	2022 REVISED BUD	2022 ACTUAL	2022 PROJECTION	2023 Manager	PCT CHANGE
0500	Freeport Community Library								
0500	1001	Prof Salar	344,905.67	376,700.00	376,700.00	308,769.63	375,700.00	406,200.00	7.8%
0500	2800	Assoc Dues	103.00	620.00	620.00	250.00	310.00	620.00	.0%
0500	3300	Emp Train	50.00	1,000.00	1,000.00	600.00	1,000.00	1,000.00	.0%
0500	3302	Empl Trav	.00	550.00	550.00	.00	150.00	550.00	.0%
0500	3480	Comp Maint	6,423.31	6,600.00	6,600.00	6,564.17	6,600.00	8,000.00	21.2%
0500	4301	Equip Rpr	1,680.53	2,000.00	2,000.00	3,349.54	3,500.00	3,000.00	50.0%
0500	4320	Tech Repai	2,104.79	3,000.00	3,000.00	1,735.40	2,000.00	3,000.00	.0%
0500	5320	Telephone	3,187.67	4,000.00	4,000.00	2,479.95	3,300.00	4,000.00	.0%
0500	6000	Supplies	8,432.82	8,000.00	8,000.00	5,665.13	6,500.00	8,000.00	.0%
0500	6200	Elect	6,812.06	14,500.00	14,500.00	6,457.76	12,000.00	14,500.00	.0%
0500	6210	Water	2,370.96	2,750.00	2,750.00	1,944.86	2,650.00	2,750.00	.0%
0500	6220	Sewer	405.79	1,500.00	1,500.00	572.41	1,000.00	1,500.00	.0%
0500	6240	Heat Fuel	11,700.46	17,000.00	17,000.00	12,538.89	13,800.00	17,000.00	.0%
0500	6400	Books	38,766.83	40,000.00	40,000.00	27,529.88	35,000.00	40,000.00	.0%
0500	6450	Nonprint	16,840.92	15,500.00	15,500.00	12,650.60	14,750.00	15,500.00	.0%
TOTAL Freeport Community Lib			443,784.81	493,720.00	493,720.00	391,108.22	478,260.00	525,620.00	6.5%



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TOWN OF FREEPORT  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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bgnyrpts

PROJECTION: 23010 FY2023 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

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

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TOWN OF FREEPORT  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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bgnyrpts

PROJECTION: 23010 FY2023 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

General Fund			2021 ACTUAL	2022 ORIG BUD	2022 REVISED BUD	2022 ACTUAL	2022 PROJECTION	2023 Manager	PCT CHANGE
0601	Promotions								
0601	8200	Memorial	220.00	500.00	500.00	250.00	500.00	500.00	.0%
0601	8204	July 4th	.00	.00	.00	46.92	100.00	.00	.0%
0601	8206	Recognitio	2,349.88	2,000.00	2,000.00	2,322.32	2,600.00	5,000.00	150.0%
0601	8210	Mis/Oth	3,534.36	2,000.00	2,000.00	444.90	1,500.00	2,000.00	.0%
0601	8215	Chamber	1,000.00	1,500.00	1,500.00	1,500.00	1,500.00	3,000.00	100.0%
0601	8216	Hist. Dues	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	10,000.00	100.0%
0601	8225	H Decor	.00	200.00	200.00	.00	200.00	200.00	.0%
TOTAL Promotions			12,104.24	11,200.00	11,200.00	9,564.14	11,400.00	20,700.00	84.8%

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TOWN OF FREEPORT  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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PROJECTION: 23010 FY2023 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

General Fund			2021 ACTUAL	2022 ORIG BUD	2022 REVISED BUD	2022 ACTUAL	2022 PROJECTION	2023 Manager	PCT CHANGE
0602	Planning								
0602	1001	Prof Salar	122,898.56	142,600.00	142,600.00	109,373.99	135,900.00	237,700.00	66.7%
0602	1200	Other Wag	90.00	1,700.00	1,700.00	1,650.00	1,700.00	1,700.00	.0%
0602	2800	Assoc Dues	154.00	600.00	600.00	416.00	600.00	600.00	.0%
0602	3000	Prof Servi	1,466.25	4,000.00	4,000.00	4,389.07	4,500.00	44,000.00	1000.0%
0602	3300	Emp Train	225.00	550.00	550.00	205.00	400.00	550.00	.0%
0602	3302	Empl Trav	.00	400.00	400.00	.00	.00	400.00	.0%
0602	4301	Equip Rpr	75.93	800.00	800.00	.00	400.00	800.00	.0%
0602	4360	Bd Studies	.00	.00	.00	.00	.00	.00	.0%
0602	6000	Supplies	465.35	1,500.00	1,500.00	1,722.61	1,800.00	1,500.00	.0%
TOTAL Planning			125,375.09	152,150.00	152,150.00	117,756.67	145,300.00	287,250.00	88.8%

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TOWN OF FREEPORT  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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PROJECTION: 23010 FY2023 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

General Fund		2021 ACTUAL	2022 ORIG BUD	2022 REVISED BUD	2022 ACTUAL	2022 PROJECTION	2023 Manager	PCT CHANGE
0604	Board Of Appeals							
0604	1200 Other Wag	270.00	850.00	850.00	540.00	675.00	850.00	.0%
0604	6000 Supplies	.00	.00	.00	.00	.00	.00	.0%
TOTAL Board Of Appeals		270.00	850.00	850.00	540.00	675.00	850.00	.0%

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TOWN OF FREEPORT  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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PROJECTION: 23010 FY2023 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

General Fund			2021 ACTUAL	2022 ORIG BUD	2022 REVISED BUD	2022 ACTUAL	2022 PROJECTION	2023 Manager	PCT CHANGE
0606	Conservation Commission								
0606	3400	Con Servic	250.00	3,000.00	3,000.00	250.00	2,200.00	3,000.00	.0%
0606	5420	Pub Educ	600.00	2,500.00	2,500.00	.00	2,000.00	2,500.00	.0%
0606	6000	Supplies	1,192.25	1,500.00	1,500.00	684.71	1,000.00	3,000.00	100.0%
TOTAL Conservation Commissio			2,042.25	7,000.00	7,000.00	934.71	5,200.00	8,500.00	21.4%

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TOWN OF FREEPORT  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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PROJECTION: 23010 FY2023 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

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

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TOWN OF FREEPORT  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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PROJECTION: 23010 FY2023 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

General Fund		2021 ACTUAL	2022 ORIG BUD	2022 REVISED BUD	2022 ACTUAL	2022 PROJECTION	2023 Manager	PCT CHANGE
0608	Misc. & Contingency							
0608	5710 GrantMatch	.00	.00	.00	.00	.00	60,000.00	.0%
0608	6045 Protec Eq	13,523.48	.00	.00	.00	.00	.00	.0%
0608	7680 Pest Contl	.00	3,000.00	3,000.00	163.50	3,000.00	3,000.00	.0%
0608	7700 Energy Res	.00	.00	.00	.00	.00	.00	.0%
0608	8260 Snowmob Cl	.00	1,050.00	1,050.00	1,050.00	1,050.00	1,050.00	.0%
0608	9100 Transfer	1,350,000.00	.00	.00	.00	.00	.00	.0%
0608	9200 Contingncy	18,389.28	20,000.00	20,000.00	21,483.33	24,000.00	25,000.00	25.0%
TOTAL Misc. & Contingency		1,381,912.76	24,050.00	24,050.00	22,696.83	28,050.00	89,050.00	270.3%

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TOWN OF FREEPORT  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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PROJECTION: 23010 FY2023 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

General Fund			2021 ACTUAL	2022 ORIG BUD	2022 REVISED BUD	2022 ACTUAL	2022 PROJECTION	2023 Manager	PCT CHANGE
0609	Cable TV								
0609	1001	Prof Salar	12,620.69	56,300.00	56,300.00	63,717.85	80,700.00	83,900.00	49.0%
0609	1200	Other Wag	36,206.48	35,250.00	35,250.00	9,455.77	12,000.00	45,000.00	27.7%
0609	3300	Emp Train	.00	1,400.00	1,400.00	.00	.00	1,400.00	.0%
0609	3302	Empl Trav	.00	650.00	650.00	.00	.00	650.00	.0%
0609	4038	Veh Maint	29.48	300.00	300.00	412.08	500.00	300.00	.0%
0609	4301	Equip Rpr	9.72	1,000.00	1,000.00	336.74	850.00	1,000.00	.0%
0609	5320	Telephone	122.55	240.00	240.00	64.90	200.00	360.00	50.0%
0609	6000	Supplies	2,124.82	3,000.00	3,000.00	871.69	1,800.00	3,000.00	.0%
0609	6260	Veh Fuel	153.63	600.00	600.00	.00	250.00	600.00	.0%
0609	7300	Equip	3,513.12	6,800.00	6,800.00	6,745.55	6,800.00	3,000.00	-55.9%
0609	7800	Stream	410.00	500.00	500.00	.00	.00	5,500.00	1000.0%
TOTAL Cable TV			55,190.49	106,040.00	106,040.00	81,604.58	103,100.00	144,710.00	36.5%



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TOWN OF FREEPORT  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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PROJECTION: 23010 FY2023 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

General Fund			2021 ACTUAL	2022 ORIG BUD	2022 REVISED BUD	2022 ACTUAL	2022 PROJECTION	2023 Manager	PCT CHANGE
0612	Traffic And Parking								
0612	1001	Prof Salar	.00	.00	.00	.00	.00	.00	.0%
0612	3400	Con Servic	2,584.57	4,400.00	4,400.00	957.77	3,500.00	4,400.00	.0%
0612	6000	Supplies	.00	.00	.00	.00	.00	.00	.0%
0612	6714	Signs	.00	.00	.00	.00	.00	.00	.0%
TOTAL Traffic And Parking			2,584.57	4,400.00	4,400.00	957.77	3,500.00	4,400.00	.0%

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TOWN OF FREEPORT  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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PROJECTION: 23010 FY2023 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

General Fund		2021 ACTUAL	2022 ORIG BUD	2022 REVISED BUD	2022 ACTUAL	2022 PROJECTION	2023 Manager	PCT CHANGE
0615	Sustainability Committee							
0615	3400 Con Servic	3,277.67	4,500.00	4,500.00	3,456.60	3,500.00	56,500.00	1155.6%
0615	5420 Pub Educ	.00	3,000.00	3,000.00	800.00	1,500.00	3,000.00	.0%
TOTAL Sustainability Committ		3,277.67	7,500.00	7,500.00	4,256.60	5,000.00	59,500.00	693.3%

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TOWN OF FREEPORT  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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PROJECTION: 23010 FY2023 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

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

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TOWN OF FREEPORT  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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PROJECTION: 23010 FY2023 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

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

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TOWN OF FREEPORT  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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PROJECTION: 23010 FY2023 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

General Fund			2021 ACTUAL	2022 ORIG BUD	2022 REVISED BUD	2022 ACTUAL	2022 PROJECTION	2023 Manager	PCT CHANGE
0950	Abatements								
0950	9050	Abatements	57,360.11	25,000.00	25,000.00	.00	12,000.00	25,000.00	.0%
TOTAL Abatements			57,360.11	25,000.00	25,000.00	.00	12,000.00	25,000.00	.0%

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TOWN OF FREEPORT  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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PROJECTION: 23010 FY2023 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

General Fund		2021 ACTUAL	2022 ORIG BUD	2022 REVISED BUD	2022 ACTUAL	2022 PROJECTION	2023 Manager	PCT CHANGE
REV	Revenues Town General Fund							
REV	1200 Prop Tax	-7,067,417.23	-6,771,083.00	-6,771,083.00	-7,174,289.96	-7,174,289.96	-7,311,347.00	8.0%
REV	2502 Excise Tax	-2,224,543.14	-1,950,000.00	-1,950,000.00	-1,663,982.47	-2,000,000.00	-2,000,000.00	2.6%
REV	2503 MV Agent	-41,393.07	-30,000.00	-30,000.00	-29,095.00	-37,500.00	-30,000.00	.0%
REV	2504 Boat Excis	-29,944.20	-20,000.00	-20,000.00	-8,579.30	-24,000.00	-20,000.00	.0%
REV	2505 Boat Reg T	-1,440.00	-1,000.00	-1,000.00	-645.00	-1,000.00	-1,000.00	.0%
REV	2506 Lieu Taxes	.00	.00	.00	.00	.00	.00	.0%
REV	2507 Penl & Int	-67,406.07	-25,000.00	-25,000.00	-36,535.59	-45,000.00	-25,000.00	.0%
REV	3005 State Gran	.00	.00	.00	.00	.00	.00	.0%
REV	3110 State Rev	-759,638.77	-725,000.00	-725,000.00	-761,690.47	-950,000.00	-1,150,000.00	58.6%
REV	3111 Homestead	-453,466.00	-300,000.00	-300,000.00	-339,938.00	-380,000.00	-350,000.00	16.7%
REV	3112 BETE	-685,975.00	-600,000.00	-600,000.00	-603,731.00	-603,731.00	-550,000.00	-8.3%
REV	3115 Veterans	-3,498.00	-4,000.00	-4,000.00	.00	-3,600.00	-4,000.00	.0%
REV	3116 Tree Growt	-51,176.04	-48,000.00	-48,000.00	-61,422.20	-61,422.20	-50,000.00	4.2%
REV	3117 GA Freept	.00	-10,000.00	-10,000.00	-1,149.22	-3,000.00	-5,000.00	-50.0%
REV	3118 GA Yarm	-498.80	.00	.00	.00	.00	.00	.0%
REV	3120 State Park	-9,903.79	-6,000.00	-6,000.00	-9,920.40	-9,920.40	-9,000.00	50.0%
REV	3150 St Snowmob	-1,429.92	-1,000.00	-1,000.00	-1,390.20	-1,390.20	-1,000.00	.0%
REV	3160 Road Assis	-126,352.00	-125,000.00	-125,000.00	-136,192.00	-136,192.00	-125,000.00	.0%
REV	3163 Rescue P&D	-21,082.00	-14,000.00	-14,000.00	-29,050.00	-29,050.00	-29,000.00	107.1%
REV	3164 SR Officer	-32,666.40	-33,300.00	-33,300.00	.00	-33,000.00	-34,000.00	2.1%
REV	3165 Sch Lease	-12,500.00	-12,500.00	-12,500.00	.00	-12,500.00	-12,500.00	.0%

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TOWN OF FREEPORT  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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PROJECTION: 23010 FY2023 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

General Fund		2021 ACTUAL	2022 ORIG BUD	2022 REVISED BUD	2022 ACTUAL	2022 PROJECTION	2023 Manager	PCT CHANGE	
REV	3170	FEMA/MEMA	.00	.00	.00	-31,410.83	-31,410.83	.00	.0%
REV	3210	Copies PD	-1,010.00	-1,000.00	-1,000.00	-1,430.00	-1,430.00	-1,000.00	.0%
REV	3211	Copies Twn	-195.50	-100.00	-100.00	-64.50	-61.50	-100.00	.0%
REV	3212	Veh Maint	.00	.00	.00	.00	.00	.00	.0%
REV	3213	Engineerin	-25,202.50	-20,000.00	-20,000.00	-8,375.00	-15,000.00	-15,000.00	-25.0%
REV	3215	Cert Copy	-4,367.30	-3,000.00	-3,000.00	-3,937.67	-4,010.67	-3,000.00	.0%
REV	3218	Notary Fee	-2,001.00	-1,200.00	-1,200.00	-1,452.00	-1,392.00	-1,200.00	.0%
REV	3242	Ordinance	.00	.00	.00	.00	.00	.00	.0%
REV	3244	PB Adm Fee	-2,109.00	-10,000.00	-10,000.00	-7,374.34	-7,600.00	-10,000.00	.0%
REV	3245	PB General	-12,143.00	-10,000.00	-10,000.00	-5,341.00	-7,500.00	-10,000.00	.0%
REV	3246	PB Other	-55.00	.00	.00	.00	.00	.00	.0%
REV	3250	Appeals Bd	-550.00	-500.00	-500.00	-165.00	-200.00	-500.00	.0%
REV	3251	Des Rev	.00	.00	.00	.00	.00	.00	.0%
REV	3255	CATV Fees	-150,000.00	-150,000.00	-150,000.00	.00	-150,000.00	-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	-200,820.00	-200,000.00	-200,000.00	.00	-200,000.00	-200,000.00	.0%
REV	3261	HRF Fees	-5,000.00	-5,000.00	-5,000.00	-1,200.00	-3,000.00	-5,000.00	.0%
REV	3262	Lease Rev	-25,000.00	-25,000.00	-25,000.00	.00	-25,000.00	-25,000.00	.0%
REV	3265	MuPkg Lot	-6,175.15	.00	.00	.00	.00	.00	.0%
REV	3266	Rent-TS	-2,167.67	.00	.00	-500.00	-500.00	.00	.0%
REV	3267	FD Ins Fee	-275.00	.00	.00	.00	.00	.00	.0%
REV	3268	Police Evt	.00	.00	.00	.00	.00	.00	.0%

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TOWN OF FREEPORT  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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PROJECTION: 23010 FY2023 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

General Fund			2021 ACTUAL	2022 ORIG BUD	2022 REVISED BUD	2022 ACTUAL	2022 PROJECTION	2023 Manager	PCT CHANGE
REV	3269	Bartol Lse	.00	-30,000.00	-30,000.00	-41,315.05	-25,000.00	-30,000.00	.0%
REV	3301	Moorings	-82,333.48	-75,000.00	-75,000.00	-75,989.00	-75,987.00	-75,000.00	.0%
REV	3303	Wharf Fees	-100.00	.00	.00	-100.00	-100.00	.00	.0%
REV	3304	Victualers	-10,805.00	-10,000.00	-10,000.00	-3,120.00	-9,850.00	-10,000.00	.0%
REV	3305	St Opening	-9,400.00	-5,000.00	-5,000.00	-7,550.00	-7,550.00	-5,000.00	.0%
REV	3306	Agent Fee	-400.75	-300.00	-300.00	-447.75	-450.00	-300.00	.0%
REV	3307	Dog Lic	-4,730.00	-5,000.00	-5,000.00	-7,746.00	-7,600.00	-5,000.00	.0%
REV	3308	Marriage L	-2,311.00	-1,600.00	-1,600.00	-1,720.00	-1,720.00	-1,600.00	.0%
REV	3309	Peddlr Lic	-110.00	-500.00	-500.00	-110.00	-110.00	-500.00	.0%
REV	3310	Food Truck	-1,410.00	.00	.00	-2,290.00	-2,100.00	-1,000.00	.0%
REV	3311	Burial	-114.00	.00	.00	-140.00	-140.00	.00	.0%
REV	3312	Clerk Oth	-5,270.75	-2,500.00	-2,500.00	-6,009.00	-4,000.00	-2,500.00	.0%
REV	3313	Vault Perm	.00	.00	.00	.00	.00	.00	.0%
REV	3314	Comm Boats	.00	.00	.00	.00	.00	.00	.0%
REV	3316	Alarm Perm	-27,145.00	-32,000.00	-32,000.00	-10,476.50	-20,000.00	-32,000.00	.0%
REV	3320	Bldg Fees	-236,259.16	-100,000.00	-100,000.00	-107,996.75	-120,000.00	-150,000.00	50.0%
REV	3321	Plumb Fees	-55,182.50	-25,000.00	-25,000.00	-23,955.00	-25,000.00	-25,000.00	.0%
REV	3322	Sign Perm	-5,078.00	-3,000.00	-3,000.00	-1,494.00	-3,000.00	-3,000.00	.0%
REV	3323	Elect Perm	-41,473.50	-25,000.00	-25,000.00	-19,516.32	-25,000.00	-30,000.00	20.0%
REV	3324	Contct Lic	-2,880.00	-1,500.00	-1,500.00	-1,260.00	-3,000.00	-1,500.00	.0%
REV	3325	Temp Activ	-50.00	.00	.00	-355.00	-330.00	.00	.0%
REV	3328	STR Fees	-4,900.00	.00	.00	-8,200.00	-8,200.00	-6,000.00	.0%



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TOWN OF FREEPORT  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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PROJECTION: 23010 FY2023 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

General Fund		2021 ACTUAL	2022 ORIG BUD	2022 REVISED BUD	2022 ACTUAL	2022 PROJECTION	2023 Manager	PCT CHANGE	
REV	3330	Sfish Lic	-11,200.90	-10,000.00	-10,000.00	-7,083.58	-8,900.00	-10,000.00	.0%
REV	3335	Shellf Fee	.00	.00	.00	.00	.00	.00	.0%
REV	3340	Gun Perm	-150.00	.00	.00	-229.00	-229.00	.00	.0%
REV	3342	Brush	.00	.00	.00	-174.00	-174.00	.00	.0%
REV	3345	SWResident	-229,668.52	-140,000.00	-140,000.00	-159,779.61	-165,000.00	-160,000.00	14.3%
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	-19,467.02	-23,000.00	-23,000.00	-23,860.00	-23,860.00	-23,000.00	.0%
REV	3350	Towing Lic	.00	.00	.00	.00	.00	.00	.0%
REV	3354	Garb Cards	-1,287.00	-1,000.00	-1,000.00	-1,004.00	-980.00	-1,000.00	.0%
REV	3355	LF Compost	.00	.00	.00	.00	.00	.00	.0%
REV	3405	Pkg Fines	-215.00	-20,000.00	-20,000.00	-2,160.00	-2,175.00	-5,000.00	-75.0%
REV	3411	CO Fines	-3,000.00	.00	.00	-15,600.00	-15,600.00	.00	.0%
REV	3420	Lib Fines	-4,359.60	-6,000.00	-6,000.00	-6,111.02	-6,200.00	-6,000.00	.0%
REV	3434	Animal Fee	-75.00	-300.00	-300.00	-640.00	-650.00	-300.00	.0%
REV	3445	Fls Alarm	-1,546.00	-3,500.00	-3,500.00	-1,477.00	-1,477.00	-2,000.00	-42.9%
REV	3506	TS Utility	-2,637.30	-3,000.00	-3,000.00	2,549.69	2,549.69	-3,000.00	.0%
REV	3507	TS Advert	-600.00	-500.00	-500.00	-900.00	-900.00	-500.00	.0%
REV	3508	Equip Sale	-3,000.00	.00	.00	.00	.00	.00	.0%
REV	3510	Unant Misc	-24,047.21	-7,500.00	-7,500.00	-20,720.99	-20,000.00	-7,500.00	.0%
REV	3515	Hbr Other	.00	.00	.00	-401.00	-401.00	.00	.0%
REV	3520	Asses Misc	.00	.00	.00	.00	.00	.00	.0%
REV	3550	Int Invest	-15,984.10	-15,000.00	-15,000.00	-19,302.36	-25,000.00	-50,000.00	233.3%

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PROJECTION: 23010 FY2023 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

General Fund		2021 ACTUAL	2022 ORIG BUD	2022 REVISED BUD	2022 ACTUAL	2022 PROJECTION	2023 Manager	PCT CHANGE
REV	9900 Use FB	.00	-600,000.00	-600,000.00	.00	.00	-675,000.00	12.5%
REV	9995 Tranf Oth	-175,000.00	-100,000.00	-100,000.00	.00	-100,000.00	-105,000.00	5.0%
TOTAL Revenues Town General		-13,015,967.34	-12,354,183.00	-12,354,183.00	-11,495,544.39	-12,667,209.07	-13,560,647.00	9.8%
TOTAL General Fund		-343,281.67	.00	.00	-1,983,533.18	-968,100.60	.00	.0%
TOTAL REVENUE		-13,015,967.34	-12,354,183.00	-12,354,183.00	-11,495,544.39	-12,667,209.07	-13,560,647.00	.0%
TOTAL EXPENSE		12,672,685.67	12,354,183.00	12,354,183.00	9,512,011.21	11,699,108.47	13,560,647.00	.0%
GRAND TOTAL		-343,281.67	.00	.00	-1,983,533.18	-968,100.60	.00	.0%

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TOWN OF FREEPORT  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

P 1  
bgnyrpts

PROJECTION: 23029 FY2023 NET Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

NET Program	2021 ACTUAL	2022 ORIG BUD	2022 REVISED BUD	2022 ACTUAL	2022 PROJECTION	2023 Manager	PCT CHANGE
0990 NET							
0990 1001 Prof Salar	91,564.55	.00	.00	2,580.00	2,580.00	.00	.0%
0990 1200 Other Wag	3,654.90	10,000.00	10,000.00	6,324.12	10,000.00	.00	-100.0%
0990 1300 OT Wages	45,094.14	85,579.00	85,579.00	57,488.69	66,500.00	60,000.00	-29.9%
0990 2303 Ret ICMA	2,875.34	.00	.00	.00	.00	.00	.0%
0990 2305 Retir MSRS	5,028.17	.00	.00	.00	.00	.00	.0%
0990 2407 FICA & Med	6,108.05	10,000.00	10,000.00	.00	10,000.00	4,600.00	-54.0%
0990 2409 Healt Ins	32,590.82	.00	.00	.00	.00	.00	.0%
0990 2410 Wkrs Comp	588.94	.00	.00	.00	.00	.00	.0%
0990 2411 Unemp Comp	.00	.00	.00	.00	.00	.00	.0%
0990 2416 Dental	1,092.67	.00	.00	.00	.00	.00	.0%
0990 2419 Med Exams	.00	.00	.00	.00	.00	.00	.0%
0990 2421 Emp Sick P	-7,505.18	.00	.00	.00	.00	.00	.0%
0990 2605 Clothing	.00	.00	.00	.00	.00	.00	.0%
0990 3300 Emp Train	25.76	.00	.00	.00	.00	.00	.0%
0990 4036 Radio Main	.00	.00	.00	.00	.00	.00	.0%
0990 4038 Veh Maint	.00	.00	.00	.00	.00	.00	.0%
0990 4320 Tech Repai	5,122.38	.00	.00	2,020.88	2,100.00	.00	.0%
0990 5310 Postage	9,749.29	.00	.00	.00	.00	.00	.0%
0990 5320 Telephone	.00	.00	.00	.00	.00	.00	.0%
0990 6000 Supplies	.00	.00	.00	.00	.00	.00	.0%
0990 6009 Med Suppl	.00	.00	.00	.00	.00	.00	.0%

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TOWN OF FREEPORT  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

P 2  
bgnyrpts

PROJECTION: 23029 FY2023 NET Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

NET Program			2021 ACTUAL	2022 ORIG BUD	2022 REVISED BUD	2022 ACTUAL	2022 PROJECTION	2023 Manager	PCT CHANGE
0990	6260	Veh Fuel	180.70	3,000.00	3,000.00	.00	500.00	3,000.00	.0%
0990	7900	Cap Outlay	6,420.90	6,421.00	6,421.00	6,420.90	6,421.00	6,421.00	.0%
0990	9991	Tranf GF	.00	.00	.00	.00	.00	.00	.0%
0990	9996	Transfer	.00	.00	.00	.00	.00	.00	.0%
TOTAL NET			202,591.43	115,000.00	115,000.00	74,834.59	98,101.00	74,021.00	-35.6%

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TOWN OF FREEPORT  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

P 3  
bgnyrpts

PROJECTION: 23029 FY2023 NET Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

NET Program		2021 ACTUAL	2022 ORIG BUD	2022 REVISED BUD	2022 ACTUAL	2022 PROJECTION	2023 Manager	PCT CHANGE
REV29	NET Program Revenues							
REV29	3275 NET Charge	-136,527.50	-115,000.00	-115,000.00	-112,800.89	-115,000.00	-74,021.00	-35.6%
REV29	3280 Parkview	.00	.00	.00	.00	.00	.00	.0%
REV29	3285 Billing Sv	-89,607.77	.00	.00	-25,796.30	-30,000.00	.00	.0%
REV29	9991 Tranf GF	.00	.00	.00	.00	.00	.00	.0%
	TOTAL NET Program Revenues	-226,135.27	-115,000.00	-115,000.00	-138,597.19	-145,000.00	-74,021.00	-35.6%
	TOTAL NET Program	-23,543.84	.00	.00	-63,762.60	-46,899.00	.00	.0%
	TOTAL REVENUE	-226,135.27	-115,000.00	-115,000.00	-138,597.19	-145,000.00	-74,021.00	.0%
	TOTAL EXPENSE	202,591.43	115,000.00	115,000.00	74,834.59	98,101.00	74,021.00	.0%
	GRAND TOTAL	-23,543.84	.00	.00	-63,762.60	-46,899.00	.00	.0%

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TOWN OF FREEPORT  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

P 1  
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PROJECTION: 23025 FY2023 Winslow Park Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

Winslow Park			2021 ACTUAL	2022 ORIG BUD	2022 REVISED BUD	2022 ACTUAL	2022 PROJECTION	2023 Manager	PCT CHANGE
0550	Winslow Park								
0550	1001	Prof Salar	72,785.59	65,200.00	65,200.00	57,556.47	71,600.00	65,600.00	.6%
0550	1200	Other Wag	27,774.78	78,000.00	78,000.00	24,146.96	36,200.00	78,000.00	.0%
0550	2303	Ret ICMA	5,464.65	6,100.00	6,100.00	.00	6,100.00	7,700.00	26.2%
0550	2407	FICA & Med	6,305.23	11,000.00	11,000.00	.00	11,000.00	11,500.00	4.5%
0550	2409	Healt Ins	9,530.64	9,800.00	9,800.00	.00	9,600.00	10,100.00	3.1%
0550	2410	Wkrs Comp	3,362.79	5,100.00	5,100.00	.00	5,100.00	5,300.00	3.9%
0550	2411	Unemp Comp	.00	.00	.00	.00	.00	.00	.0%
0550	2416	Dental	520.32	540.00	540.00	.00	520.00	540.00	.0%
0550	2910	Admin fees	729.80	2,000.00	2,000.00	871.80	2,000.00	2,000.00	.0%
0550	3302	Empl Trav	.00	100.00	100.00	.00	.00	100.00	.0%
0550	3400	Con Servic	.00	6,000.00	6,000.00	.00	.00	6,000.00	.0%
0550	4010	Bldg Maite	9,732.46	8,000.00	8,000.00	3,448.56	6,600.00	8,000.00	.0%
0550	4021	Rubbish	3,697.66	4,000.00	4,000.00	4,028.65	5,000.00	5,000.00	25.0%
0550	4038	Veh Maint	883.07	3,000.00	3,000.00	1,764.44	2,800.00	3,000.00	.0%
0550	5200	Insurance	.00	2,500.00	2,500.00	.00	2,500.00	2,500.00	.0%
0550	5310	Postage	21.21	500.00	500.00	.00	300.00	500.00	.0%
0550	5320	Telephone	3,444.42	4,500.00	4,500.00	3,265.63	4,000.00	4,500.00	.0%
0550	5400	Advertisin	8,139.90	8,120.00	8,120.00	5,546.08	7,000.00	8,120.00	.0%
0550	6000	Supplies	1,912.71	1,500.00	1,500.00	4,003.85	5,000.00	1,500.00	.0%
0550	6005	Clean Supp	6,101.52	8,500.00	8,500.00	2,892.80	7,800.00	8,500.00	.0%
0550	6200	Elect	4,537.33	6,000.00	6,000.00	4,616.05	5,200.00	6,000.00	.0%

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TOWN OF FREEPORT  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

P 2  
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PROJECTION: 23025 FY2023 Winslow Park Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

Winslow Park			2021 ACTUAL	2022 ORIG BUD	2022 REVISED BUD	2022 ACTUAL	2022 PROJECTION	2023 Manager	PCT CHANGE
0550	6220	Sewer	4,310.00	6,000.00	6,000.00	2,650.00	5,000.00	6,000.00	.0%
0550	6250	Propane	3,380.81	4,000.00	4,000.00	1,148.63	3,800.00	4,000.00	.0%
0550	6260	Veh Fuel	3,567.53	6,000.00	6,000.00	2,608.49	4,800.00	6,000.00	.0%
0550	6712	Tools	189.85	1,000.00	1,000.00	570.97	900.00	1,000.00	.0%
0550	6760	Gravel	1,281.00	2,000.00	2,000.00	1,397.30	1,900.00	2,000.00	.0%
0550	6900	Other Supp	11,451.99	11,000.00	11,000.00	6,712.18	10,000.00	12,000.00	9.1%
0550	7600	Farm House	.00	4,000.00	4,000.00	303.00	4,000.00	4,000.00	.0%
0550	7610	Plyg Trail	.00	3,000.00	3,000.00	1,717.80	2,800.00	3,000.00	.0%
0550	7620	Lawn Mower	3,868.22	5,000.00	5,000.00	765.88	3,800.00	10,000.00	100.0%
0550	7630	Table Can	.00	3,000.00	3,000.00	3,719.99	4,000.00	3,000.00	.0%
0550	7640	Gate House	1,328.38	1,500.00	1,500.00	624.18	1,200.00	1,500.00	.0%
0550	7650	Ramp&Wharf	980.00	2,000.00	2,000.00	1,302.20	2,000.00	2,000.00	.0%
0550	7800	Spec Projs	1,051.94	7,000.00	7,000.00	7,963.12	8,500.00	7,000.00	.0%
0550	7900	Cap Projs	23,116.04	50,000.00	50,000.00	36,681.38	45,000.00	100,000.00	100.0%
0550	9000	Misc	.00	1,000.00	1,000.00	.00	1,000.00	1,000.00	.0%
0550	9200	Contingncy	.00	1,000.00	1,000.00	.00	.00	1,000.00	.0%
TOTAL Winslow Park			219,469.84	337,960.00	337,960.00	180,306.41	287,020.00	397,960.00	17.8%

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TOWN OF FREEPORT  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

P 3  
bgnyrpts

PROJECTION: 23025 FY2023 Winslow Park Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

Winslow Park			2021 ACTUAL	2022 ORIG BUD	2022 REVISED BUD	2022 ACTUAL	2022 PROJECTION	2023 Manager	PCT CHANGE
0551	Harb Cottage								
0551	4010	Bldg Maite	3,296.00	3,000.00	3,000.00	2,670.80	3,000.00	3,000.00	.0%
0551	4040	Grnds Main	.00	1,000.00	1,000.00	.00	800.00	1,000.00	.0%
0551	5200	Insurance	.00	500.00	500.00	.00	500.00	500.00	.0%
0551	5320	Telephone	1,351.79	1,000.00	1,000.00	749.94	1,200.00	1,000.00	.0%
0551	5400	Advertisin	.00	200.00	200.00	.00	.00	200.00	.0%
0551	6050	Equip	.00	1,000.00	1,000.00	997.50	1,000.00	1,000.00	.0%
0551	6200	Elect	1,522.22	1,000.00	1,000.00	1,210.30	1,400.00	1,000.00	.0%
0551	6260	Veh Fuel	918.31	2,300.00	2,300.00	2,618.70	3,200.00	2,300.00	.0%
0551	6910	Trees	.00	500.00	500.00	.00	300.00	500.00	.0%
0551	7650	Ramp&Wharf	4,265.00	1,500.00	1,500.00	1,399.00	1,500.00	1,500.00	.0%
0551	7660	Cottage	.00	10,000.00	10,000.00	10,258.07	10,800.00	10,000.00	.0%
0551	9000	Misc	700.00	1,000.00	1,000.00	.00	500.00	1,000.00	.0%
0551	9200	Contingncy	.00	.00	.00	.00	.00	.00	.0%
TOTAL Harb Cottage			12,053.32	23,000.00	23,000.00	19,904.31	24,200.00	23,000.00	.0%



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TOWN OF FREEPORT  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

P 4  
bgnyrpts

PROJECTION: 23025 FY2023 Winslow Park Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

Winslow Park			2021 ACTUAL	2022 ORIG BUD	2022 REVISED BUD	2022 ACTUAL	2022 PROJECTION	2023 Manager	PCT CHANGE
REV25	Winslow Park								
REV25	1920	Donations	-385.00	.00	.00	.00	.00	.00	.0%
REV25	3262	Winslow Pk	-350,887.53	-357,460.00	-357,460.00	4,106.11	-325,000.00	-414,960.00	16.1%
REV25	3510	Unant Misc	.00	-1,000.00	-1,000.00	-3,873.76	-4,200.00	-1,000.00	.0%
REV25	3550	Int Invest	-1,347.36	-2,500.00	-2,500.00	.00	-3,200.00	-5,000.00	100.0%
TOTAL Winslow Park			-352,619.89	-360,960.00	-360,960.00	232.35	-332,400.00	-420,960.00	16.6%
TOTAL Winslow Park			-121,096.73	.00	.00	200,443.07	-21,180.00	.00	.0%
TOTAL REVENUE			-352,619.89	-360,960.00	-360,960.00	232.35	-332,400.00	-420,960.00	.0%
TOTAL EXPENSE			231,523.16	360,960.00	360,960.00	200,210.72	311,220.00	420,960.00	.0%
GRAND TOTAL			-121,096.73	.00	.00	200,443.07	-21,180.00	.00	.0%

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

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

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

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

Unaudited 12/31/2021 Reserve Balances	Benchmarks	
	Low Benchmark	High Benchmark
355,648	374,400	609,000
452,623	587,400	1,399,000
893,021	496,400	874,000
989,995	943,000	1,015,000
40,835	83,000	230,000
1,986,792	2,422,000	4,310,000
1,223,686	747,500	1,274,000
228,992	72,000	120,000
145,953	50,000	70,600
262,514	Not Benchmarked	
0	Not Benchmarked	

**Town Legal Debt Limit**

2020 State Valuation	\$ 1,863,700,000
Limitation %	15%
Debt Limit	279,555,000

**Town Debt Outstanding**

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

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

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

**POLICE DEPARTMENT  
ARTICLE I**

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

<b>FY 2023-2027 Proposed</b>		<u>FY22 Projection</u>	<u>Manager Proposed</u>	<u>Council Approved</u>	<u>Council Appropriated</u>
<u>FY 2023</u>					
1	New Patrol SUV and Changeover Equipment (2)	50,000	100,000	100,000	-
2	HarborMaster Boat <b>MOVED TO FY24</b>	120,000	-	-	-
Total FY 2023		170,000	100,000	100,000	-

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

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

<u>FY 2026</u>					
1	New Patrol SUV and Changeover Equipment		55,000	55,000	-
Total FY 2026			55,000	55,000	-

<u>FY 2027</u>					
1	New Patrol SUV and Changeover Equipment (2)		110,000	110,000	-
Total FY 2027			110,000	110,000	-

12/31/2021 Reserve Balances	355,648
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**FIRE DEPARTMENT  
ARTICLE II**

**FY 2022 Adopted**

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

FY 2022

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

**FY 2023-2027 Proposed**

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

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

FY 2024

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

FY 2025

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

FY 2026

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

FY 2027

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

12/31/2021 Reserve Balances	452,623
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**RESCUE UNIT  
ARTICLE III**

**FY 2022 Adopted**

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

**FY 2023-2027 Proposed**

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

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

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

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

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

12/31/2021 Reserve Balances	893,021
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**PUBLIC WORKS  
ARTICLE IV**

**FY 2022 Adopted**

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

**FY 2023-2027 Proposed**

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

**SOLID WASTE/RECYCLING  
ARTICLE V**

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

**FY 2023-2027 Proposed**

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

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

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

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

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

12/31/2021 Reserve Balances	40,835
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**COMPREHENSIVE TOWN IMPROVEMENTS  
ARTICLE VI**

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

	<u>FY22</u>	<u>Manager</u>	<u>Council</u>	<u>Council</u>
	<u>Projection</u>	<u>Proposed</u>	<u>Approved</u>	<u>Appropriated</u>
<b>FY 2023-2027 Proposed</b>				
<u>FY 2023</u>				
1 Arnold Road Rebuild	-	250,000	250,000	-
2 Mallett Drive Pavement Preservation & Sidewalk Extension (PACTS)	400,000	-	-	-
3 ADA Compliance Work	-	75,000	75,000	-
4 Road Condition Survey - Asset Management Planning	-	25,000	25,000	-
5 Concord Gully Brook Watershed Restoration	25,000	25,000	25,000	-
<b>Total FY 2023</b>	<b>425,000</b>	<b>375,000</b>	<b>375,000</b>	<b>-</b>
<u>FY 2024</u>				
1 Mallett Drive/Durham Road Reconstruction		1,700,000	1,700,000	-
2 Desert Road Sidewalk Extension		150,000	150,000	-
3 Recycling Parking Lot Paving		100,000	100,000	-
4 Concord Gully Brook Watershed Restoration		25,000	25,000	-
<b>Total FY 2024</b>		<b>1,975,000</b>	<b>1,975,000</b>	<b>-</b>
<u>FY 2025</u>				
1 Flying Point Road Rebuild		400,000	400,000	-
2 Concord Gully Brook Watershed Restoration		25,000	25,000	-
<b>Total FY 2025</b>		<b>425,000</b>	<b>425,000</b>	<b>-</b>
<u>FY 2026</u>				
1 Leon Gorman Park Paving		25,000	25,000	-
2 Lambert Road Rebuild		300,000	300,000	-
3 Cove Road Rebuild		300,000	300,000	-
4 Library Parking Lot Paving		60,000	60,000	-
5 Concord Gully Brook Watershed Restoration		25,000	25,000	-
<b>Total FY 2026</b>		<b>710,000</b>	<b>710,000</b>	<b>-</b>
<u>FY 2027</u>				
1 Pine Street - S Freeport Rd end for 4200 Feet		400,000	400,000	-
2 Mallett Drive to Pine Tree Academy Bike/Ped Connection		400,000	400,000	-
3 Concord Gully Brook Watershed Restoration		25,000	25,000	-
<b>Total FY 2027</b>		<b>825,000</b>	<b>825,000</b>	<b>-</b>
<b>12/31/2021 Reserve Balances</b>		<b>1,986,792</b>		

**MUNICIPAL FACILITIES  
ARTICLE VII**

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

**FY 2023-2027 Proposed**

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

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

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

<u>FY 2026</u>				
1 Computer Upgrades -Townwide		30,000	30,000	-
2 Copiers		13,000	13,000	-
3 Mechanical Heat Pumps_Town Hall		12,000	12,000	-
4 Revaluation Reserve Fund		7,500	7,500	-
Total FY 2026		62,500	62,500	-

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

12/31/2021 Reserve Balances	1,223,686
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**CABLE  
ARTICLE VIII**

**FY 2022 Adopted**

Committee    Manager    Council    Council  
Proposed    Proposed    Approved CIP    Appropriated

FY 2022

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

**FY 2023-2027 Proposed**

FY22    Committee    Manager    Council    Council  
Projection    Proposed    Proposed    Approved    Appropriated

FY 2023

1 Equipment Replacement (Channel 3)	-	20,000	20,000	-
1 Equipment and other improvements (Channel 14)	4,000	-	4,000	-
Total FY 2023	4,000	-	24,000	24,000

FY 2024

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

FY 2025

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

FY 2026

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

FY 2027

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

12/31/2021 Reserve Balances	228,992
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**BOARDS, COMMITTEES,  
COMMUNITY GROUPS AND OTHER REQUESTS  
ARTICLE IX**

<b>FY 2022 Adopted</b>	<u>Committee</u> <u>Proposed</u>	<u>Manager</u> <u>Proposed</u>	<u>Council</u> <u>Approved CIP</u>	<u>Council</u> <u>Appropriated</u>
<u>FY 2022</u>				
1 Comprehensive Plan Update (Boards & Commissions)	125,000	75,000	75,000	75,000
2 Downtown Revisioning (Boards & Commissions)	100,000	50,000	100,000	100,000
Total FY 2022	225,000	125,000	175,000	175,000

**FY 2023-2027 Proposed**

	<u>FY22</u> <u>Projected</u>	<u>Committee</u> <u>Proposed</u>	<u>Manager</u> <u>Proposed</u>	<u>Council</u> <u>Approved</u>	<u>Council</u> <u>Appropriated</u>
<u>FY 2023</u>					
1 Comprehensive Plan Update (Boards & Commissions)	50,000	-	50,000	50,000	-
Total FY 2023	-	-	50,000	50,000	-

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

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

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

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

12/31/2021 Reserve Balances	145,953
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**DESTINATION TIF VILLAGE IMPROVEMENTS  
FY 2023 BUDGET and FIVE-YEAR CAPITAL PROGRAM**

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

**FY 2023-2027 Proposed**

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

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

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

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

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

TIF Funds Available:

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

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

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

## FY 2023-2027 Capital Improvement Plan - Anticipated Operational Impact

Project	Impact	2023	2024	2025	2026	2027	5 Year Total
<b>ARTICLE I</b>							
<b>POLICE DEPARTMENT</b>							
1 New Patrol SUV and Changeover Equipment (2)	Minor Maintenance Savings	1,000.00	1,000.00	1,000.00	500.00	500.00	4,000.00
<b>ARTICLE II</b>							
<b>FIRE DEPARTMENT</b>							
1 SCBA Bottle Replacement	One time budget increase	77,000.00	-	-	-	-	77,000.00
2 SCBA Fill Station	One time budget increase	60,000.00	-	-	-	-	60,000.00
<b>ARTICLE III</b>							
<b>RESCUE DEPARTMENT</b>							
1 Computer Aided Dispatch Units for Apparatus	One time budget increase	19,000.00	-	-	-	-	19,000.00
<b>ARTICLE IV</b>							
<b>PUBLIC WORKS DEPARTMENT</b>							
1 Truck Chassis Replacement (Single Axle), Plow & Wing (Truck 6)	Maintenance Savings	5,000.00	2,500.00	1,500.00	1,000.00	500.00	10,500.00
<b>ARTICLE V</b>							
<b>SOLID WASTE DEPARTMENT</b>							
1 Skid Steer Replacement	One time budget increase	70,000.00	-	-	-	-	70,000.00
<b>ARTICLE VI</b>							
<b>COMPREHENSIVE TOWN IMPROVEMENTS</b>							
1 Arnold Road Rebuild	One time budget increase	250,000.00	-	-	-	-	250,000.00
2 Concord Gully Brook Watershed Restoration	4 Year cycle budget increase	150,000.00	-	-	50,000.00	-	200,000.00
3 ADA Compliance Work	One time budget increase	75,000.00	-	-	-	-	75,000.00
4 Road Condition Survey - Asset Management Planning	One time budget increase	25,000.00	-	-	-	-	25,000.00
<b>ARTICLE VII</b>							
<b>MUNICIPAL FACILITIES - ADMINISTRATIVE</b>							
1 Computer Upgrades -Townwide	Minor Computer Replacement Savings	10,000.00	10,000.00	5,000.00	5,000.00	5,000.00	35,000.00
2 File Digitization	4 Year cycle budget increase	15,000.00	-	-	-	-	15,000.00
3 Revaluation Reserve Fund	4 Year cycle budget increase	-	-	-	50,000.00	-	50,000.00
<b>ARTICLE VII</b>							
<b>MUNICIPAL FACILITIES - BUILDING</b>							
1 Town Wharf - Repairs	No impact to operating budget	-	-	-	-	-	-
2 Town Hall Bathroom Upgrades	No impact to operating budget	-	-	-	-	-	-
3 Library Door Replacements	One time budget increase	30,000.00	-	-	-	-	30,000.00
4 Town Wharf - Steel Piling	One time budget increase	100,000.00	-	-	-	-	100,000.00
5 PW Equipment Lift	One time budget increase	100,000.00	-	-	-	-	100,000.00
6 Red Light Upgrade	3 Year cycle budget increase	30,000.00	30,000.00	30,000.00	-	-	90,000.00
7 Library Fencing	One time budget increase	20,000.00	-	-	-	-	20,000.00
<b>ARTICLE VIII</b>							
<b>CABLE DEPARTMENT</b>							
1 Equipment and other improvements (channel 14)	No impact to operating budget	-	-	-	-	-	-
2 Equipment Replacement (Channel 3)	No impact to operating budget	-	-	-	-	-	-
<b>ARTICLE IX</b>							
<b>BOARDS, COMMITTEES, COMMUNITY GROUPS AND OTHER REQUESTS</b>							
1 Comprehensive Plan Update	One time budget increase	50,000.00	-	-	-	-	50,000.00



# THE GENERAL FUND

*Photo Courtesy Chandler Chen*



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

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

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

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

## Budget

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

## Forecast

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

## General Government

### Town Council and Town Manager

#### Council Overview

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

#### Town Manager

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



*Town Manager, Peter Joseph  
Photo Courtesy Town Staff*

#### Major Accomplishments for FY 2021 and FY 2022

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

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

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

Other accomplishments for FY 2021 and FY 2022 include:

➤ Covid -19 Response

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

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

### FY 2023 Goals and Objectives

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

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

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

### Performance Measures

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

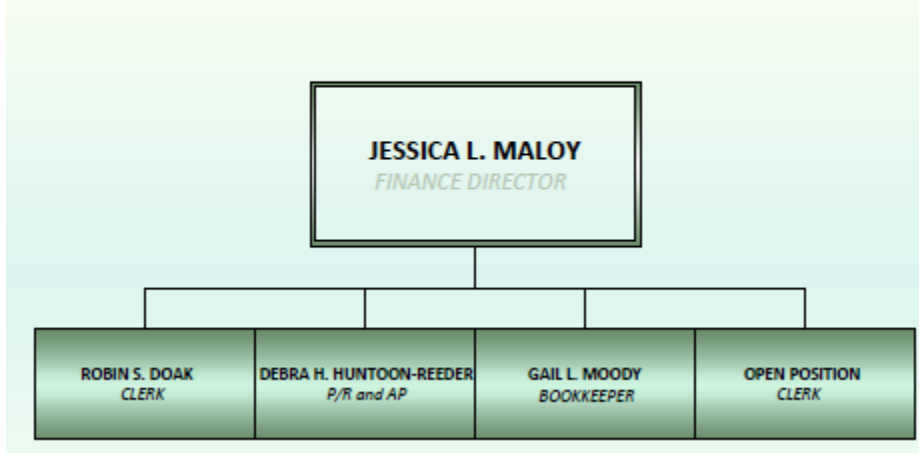
## Budget

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

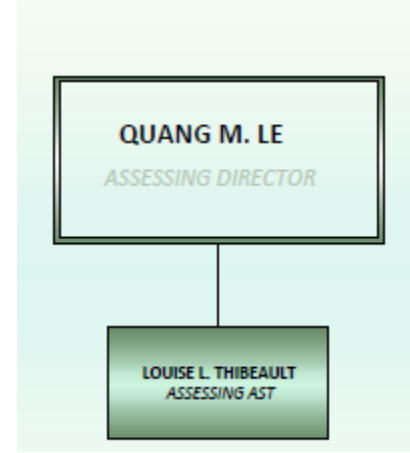
## Forecast

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

## FINANCE ORG CHART



## ASSESSING ORG CHART



### Finance and Assessing Department Overview

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

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

### Major Accomplishments for FY 2021 and FY 2022

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

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

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

**FY 2023 Goals and Objectives**

The Finance Department continues to be excited about the Town’s submission for the GFOA Distinguished Budget Award. While the Town has won the award since 2012, there are always reviewer comments, and staff enjoys responding to those comments and making the document better. The department continues to work very hard on this document and strives for continued recognition for its efforts.

The Finance Department will continue to work on operational efficiencies and streamlines as we feel this is an ongoing necessity. The Department is also continuing to focus on Cyber Security and relevant training will continue throughout FY 2023.

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

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

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

## Performance Measures

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

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

## Budget

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

## Forecast

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



## Town Clerk and Elections

### Department Overview

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

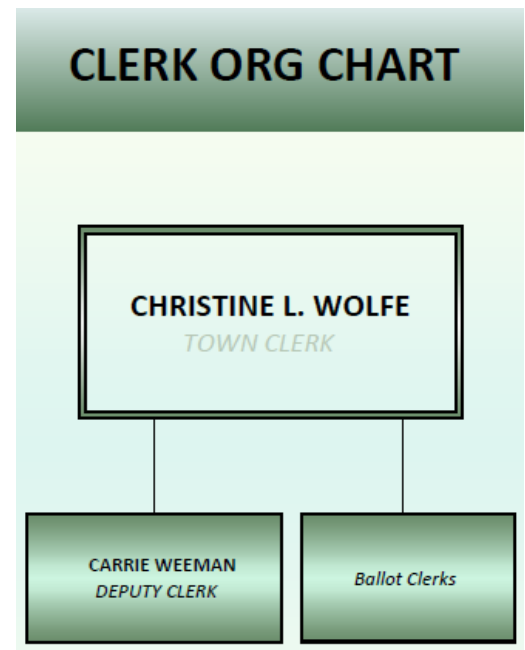
### Major Accomplishments for FY 2021 and FY 2022

The biggest accomplishments for Fiscal Year 2021 and 2022 were conducting three elections during the COVID-19 pandemic while maintaining the integrity of the election process and also ensuring that everyone involved was safe from exposure to the virus. In March 2021, we conducted a Special Municipal Election that approved a \$634,000 Bridge Bond to expand the pedestrian walk and bike ways when Freeport’s Exit 20 and 22 are rebuilt by the MDOT. The Clerk’s Office was also responsible for the registration and licensing portion of the Short-Term Residential Registration Ordinance enacted in the Spring of 2021. This involved many new processes in the office as we maneuvered through the first year of the annual registration of all short-term rentals

Finally, one of our biggest accomplishments, and the one that we spend many hours on, is the creation of the Annual Town Report which we fortunately have designed by Freeport resident Wendy Clark.

### FY 2023 Goals and Objectives

We are also assessing our processes to transition to a more paperless department. While realizing that paper is timeless and electronic storage medias are ever evolving, the need for storage space is critical. Forms and files available online should be transitioned to fillable pdfs



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

### Performance Measures

	Council Goal:	Performance Measure:	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
Town Clerk	Prioritize, evaluate and control expenditures in operating and capital budgets to maintain a stable tax rate	Operating Costs for Town Clerk Services per \$1,000 assessment	\$4.43	\$4.52	\$4.72	\$4.80	\$4.97
		Victualers Licenses Issued	75	82	74	71	
	Prioritize transparency of decision making and of Town government operations	Liquor Licenses Issued	18	23	19	24	
		Dogs Licensed	1,558	1,656	1,594	1,887	
		Shellfish Licenses Issued	140	150	150	147	

## Budget

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

## Forecast

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

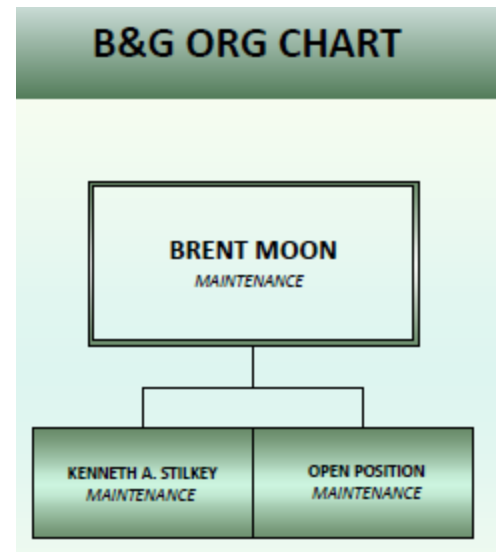
## Building and Grounds

### Department Overview

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

### Major Accomplishments for FY 2021 and FY 2022

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



### FY 2023 Goals and Objectives

The Buildings and Grounds Department mission for FY 2023 is to continue to enhance its service to Freeport staff, residents, and visitors alike, in the most effective and efficient manner possible with three full time employees.

Historic Staffing Levels-Five-Year Comparison						
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
<b>Buildings and Grounds</b>	3.20	3.35	3.35	3.35	3.35	3.35

### Performance Measures

Council Goal:		Performance Measure:	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
<b>Building and Grounds</b>	Prioritize, evaluate and control expenditures in operating and capital budgets to maintain a stable tax rate	Operating Costs for Buildings and Grounds					
		Services per \$1,000 assessment	\$13.39	\$13.75	\$14.08	\$13.11	\$13.17

## Budget

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

## Forecast

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

## Freeport Transit

### Department Overview

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

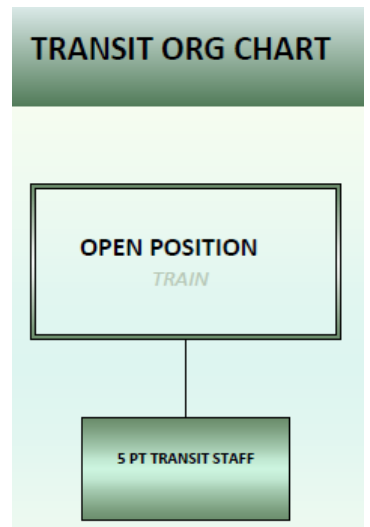
### Major Accomplishments for FY 2021 and FY 2022

The Freeport Train Station opened in November of 2012. The Visitors Center assists Non-train passenger visitors with information on Freeport, area activities and the State of Maine in general. For Train passengers, the Brunswick layover facility is fully operational and all Downeaster trains now originate in Brunswick. At present all daily Downeaster trains serve Freeport and Brunswick to Boston.

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

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

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



*Train Station Platform  
Photo Courtesy Town Staff*

### FY 2023 Goals and Objectives

The Train Station Department’s mission for FY 2023 is to continue to enhance its service to Downeaster passengers and Freeport visitors. The staff is updated frequently on all Amtrak, Downeaster, and Homeland Security regulations and procedures and implements them.

Historic Staffing Levels-Five-Year Comparison						
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
<b>Freeport Transit</b>	2.29	2.29	2.29	2.29	2.29	2.29

## Performance Measures

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

## Budget

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

## Forecast

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

## Codes and Planning

### Department Overview

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

### Major Accomplishments for FY 2021 and FY 2022

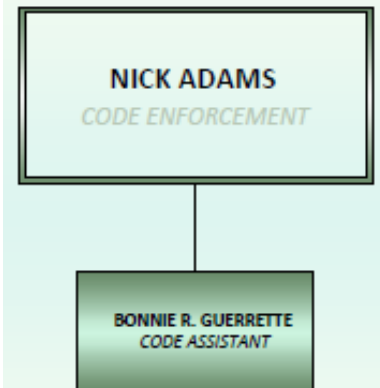
In FY 2020, the Planning Board reviewed a steady stream of applicant driven agenda items. Some items discussed were the creation of the use of Commercial Open Space Subdivisions and adding it as a permitted use in the Commercial IV Zoning District; repeal of a Retirement Community Overlay District (in the area of Route One / Stagecoach Road); amendments to the Island District; food trucks in the Commercial I District; and, amending the existing definition of Mixed-Use Development and adding it as a permitted use in the Commercial I District. Toward the end of the fiscal year, the Board did begin discussion regarding the creation of a new overlay district for the Desert of Maine. The discussions on updating Shoreland Zoning Regulations and the creation of language for solar uses/farms will continue in FY 2021. Initial discussions of updating the 2011 Comprehensive Plan will also begin. The Board continued to typically meet monthly, via Zoom.

The Project Review Board reviews all development proposals for the Town of Freeport. This includes applications for Site Plan Review, Subdivision Review and/or Design Review. FY 20 saw more full agendas come before the Board and a diversity of projects. Some of the larger projects under review included the LL Bean Corporate Campus Renovation Project, the Denney Block Re-development project at 56-58 Main Street, and the review of the Beacon Residences; a 144 unit residential project on Desert Road. At the end of FY 20, due to COVID 19, the Board switched to having to conduct meetings virtually. This seemed to be a relatively smooth transition for the Board, applicants and the public, and due a steady stream of applications, the Board increased their meeting frequency to twice per month.

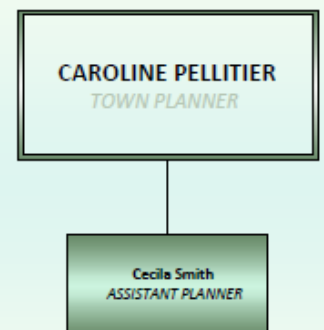
### FY 2023 Goals and Objectives

The major projects for the Planning Department this year include the start of the update to the 2011 Comprehensive Plan. We will continue to work on updates to the Freeport Design Review Ordinance and Freeport Village Overlay District standards as these were put on hold due to the pandemic. As we look for ways to revitalize our downtown and streamline our processes, it is expected that this process will resume in the coming year. The Departments plans to update municipal ordinance(s) to be consistent with State Shoreland Zoning regulations, with the process set to begin before the end of FY 2021. The Department also hopes to prioritize the digitization of

### CODES ORG CHART



### PLANNING ORG CHART



municipal land use records given that this was delayed due to understaffing of the department and the COVID-19 pandemic. Now that the staffing vacancy has been filled, this project is expected to proceed into FY 2022. The Department has been actively participating with the Freeport Town Council and Freeport Economic Development Corporation on the Freeport Downtown Vision Plan and will continue to play a role in the process if the project is funded for the coming year. And as always, grants will be prepared as they become available.

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

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

### Performance Measures

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

## Budget

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

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

## Forecast

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

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



## Health and Welfare

### Agency Support

#### Department Overview

The State of Maine Statute requires all towns to have a General Assistance program which is a last resort for people who are poor or indigent. The program is now managed by Freeport Community Services, and 70% of the welfare expenditures are reimbursed by the State of Maine.

<b>Historic Staffing Levels-Five-Year Comparison</b>						
	<b>FY 2018</b>	<b>FY 2019</b>	<b>FY 2020</b>	<b>FY 2021</b>	<b>FY 2022</b>	<b>FY 2023</b>
<b>General Assistance</b>	1.00	1.00	1.00	1.00	1.00	0.00

### Budget

<b>General Assistance</b>	<b>2020 Actual</b>	<b>2021 Actual</b>	<b>FY 2022 Budget</b>	<b>FY 2022 Projected</b>	<b>FY 2023 Budget</b>
Personnel	80,848	82,182	83,500	49,441	-
Contracted Services	368	270	540	10,101	12,000
Special Projects	23,369	24,316	30,000	30,000	30,000
Supplies	484	240	400	60	-
<b>Total</b>	<b>105,069</b>	<b>107,008</b>	<b>114,440</b>	<b>89,601</b>	<b>42,000</b>

<b>Human Services Agencies</b>	<b>2020 Actual</b>	<b>2021 Actual</b>	<b>FY 2022 Budget</b>	<b>FY 2022 Projected</b>	<b>FY 2023 Budget</b>
Oasis Free Clinics	750	750	750	750	1,000
Freeport Community Services	21,000	21,000	21,000	21,000	31,000
Family Crisis Center	500	500	500	500	500
Freeport Dental Care	1,800	1,800	1,800	1,800	1,800
Freeport Edlers Assoc	6,500	6,500	6,500	6,500	6,500
<b>Total</b>	<b>39,800</b>	<b>39,800</b>	<b>39,800</b>	<b>39,800</b>	<b>40,800</b>

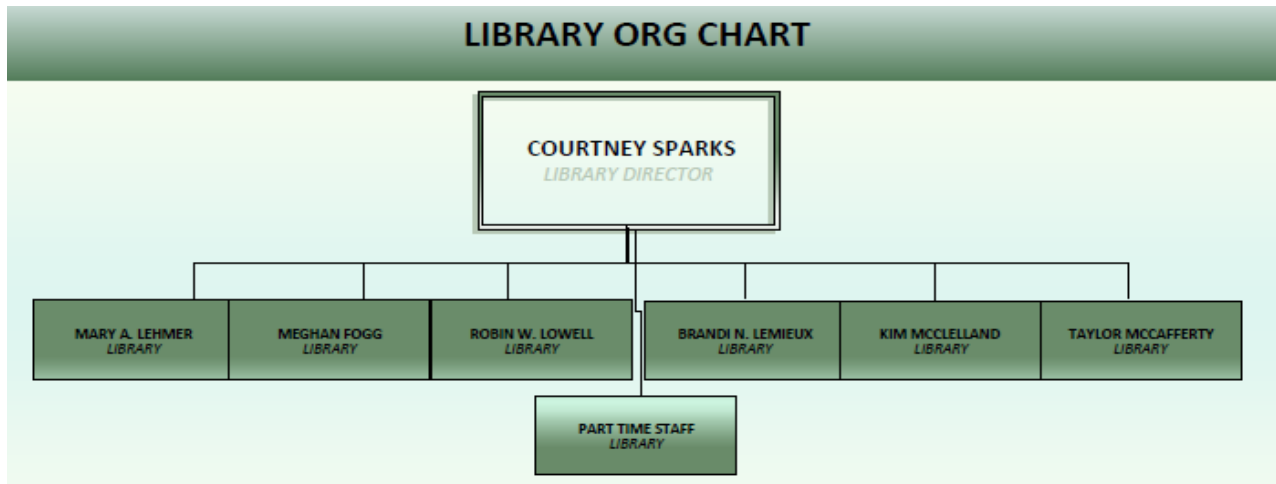
The Human Services Agencies budget represents the Town Council's donations to entities that support Freeport families in all types of services from heating assistance to teen after-school programming.

### Forecast

<b>General Assistance</b>	<b>FY 2023 Budget</b>	<b>FY 2024 Forecast</b>	<b>FY 2025 Forecast</b>	<b>FY 2026 Forecast</b>
Personnel	-	-	-	-
Contracted Services	12,000	12,000	12,000	12,000
Special Projects	30,000	30,000	30,000	30,000
Supplies	-	-	-	-
<b>Total</b>	<b>42,000</b>	<b>42,000</b>	<b>42,000</b>	<b>42,000</b>

<b>Human Services Agencies</b>	<b>FY 2023 Budget</b>	<b>FY 2024 Forecast</b>	<b>FY 2025 Forecast</b>	<b>FY 2026 Forecast</b>
Oasis Free Clinics	1,000	750	750	750
Freeport Community Services	31,000	31,000	31,000	31,000
Family Crisis Center	500	500	500	500
Freeport Dental Care	1,800	1,800	1,800	1,800
Freeport Edlers Assoc	6,500	6,500	6,500	6,500
<b>Total</b>	<b>40,800</b>	<b>49,800</b>	<b>49,800</b>	<b>49,800</b>



**Department Overview**

The Freeport Community Library is a department of the Town and serves all residents who wish to use its services. The library houses over 50,000 volumes, and throughout the course of the year, lends approximately 100,000 physical and electronic items.

**Major Accomplishments for FY 2021 and FY 2022**

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

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

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

Here are some programming and service highlights from 2021:

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



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

## FY 2023 Goals and Objectives

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

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

## Performance Measures

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

## Budget

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

## Forecast

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

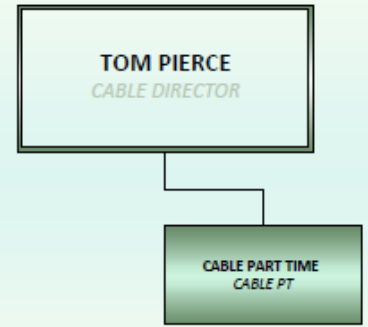
## Unassigned Category of Appropriations

## CABLE ORG CHART

### Community Cable Television

#### Department Overview

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



#### Major Accomplishments for FY 2021 and FY 2022

During FY 2020 The Cable Television Department saw the installation and addition of a new camera control switcher, increasing the ability to control all aspects of a production with just two screens. The Department also began the changeover to HD Television, which will provide the viewers with a much improved picture and audio quality.

#### FY 2023 Goals and Objectives

The Department will continue the major change over to HD Television. The Cable Television Department has been cablecasting many local events and is always pursuing a better television for the citizens of Freeport. This was projected to be a five year rollout but has been delayed due to staff vacancies and the COVID-19 pandemic.

Historic Staffing Levels-Five-Year Comparison						
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
<b>Cable</b>	1.72	1.72	1.72	2.12	2.12	2.25

#### Performance Measures

Council Goal:		Performance Measure:	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
<b>Community Cable Television</b>	Prioritize, evaluate and control expenditures in operating and capital budgets to maintain a stable tax rate	Operating Costs for Cable Services per \$1,000 assessment	\$2.85	\$2.75	\$3.16	\$1.91	\$1.94
	Promote intercommunication & information exchange between Councilors and Residents;	Number of Meetings Produced	51	58	48	-	-
	Transparency of decision making and of Town government operations	Number of Meetings Posted on Video-on-Demand	40	44	48	-	-

### Budget

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

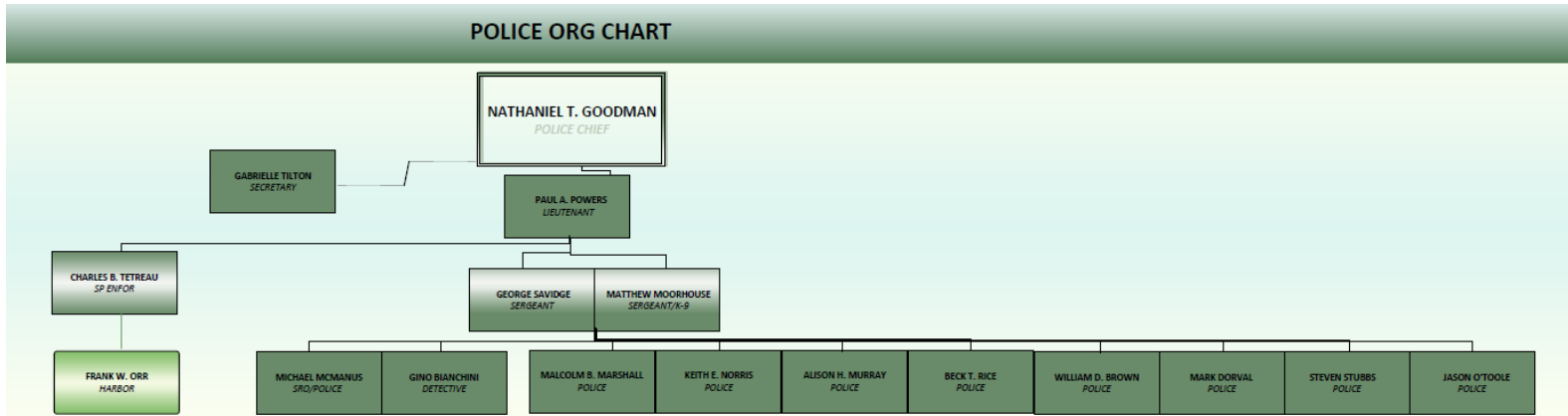
### Forecast

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

# Protection and Enforcement

## Police Department Department Overview

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



### Major Accomplishments for FY 2021 and FY 2022

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

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



*Sunrise at the Wharf  
Photo Courtesy Town Staff*

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

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

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

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

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

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

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

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

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

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

### **FY 2023 Goals and Objectives**

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

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

We plan on continuing our annual Public Safety Open House with our public safety partners, Freeport Fire/EMS personnel and other community-based groups. We restarted making presentations at 'Career Days', offered at local schools and colleges, to promote law enforcement and recruit officers. We've continued our Crime prevention and active shooter trainings were given at local financial institutions and businesses. The Department will continue to enforce crimes related to underage drinking and possession issues. It will provide information to businesses about identification verification to ensure that local establishments will not be selling alcohol to minors. The Department will work with their public safety partners, in Freeport and the surrounding area, to prevent crime and promote safe behavior. The Department will work with community members to inform them of police procedures and policy and ask for participation in reviews of police actions when necessary.

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

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

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

<b>Historic Staffing Levels-Five-Year Comparison</b>						
	<b>FY 2018</b>	<b>FY 2019</b>	<b>FY 2020</b>	<b>FY 2021</b>	<b>FY 2022</b>	<b>FY 2023</b>
<b>Police</b>	19.00	19.00	19.00	19.00	19.10	20.10

## Performance Measures

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

## Budget

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

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



## Forecast

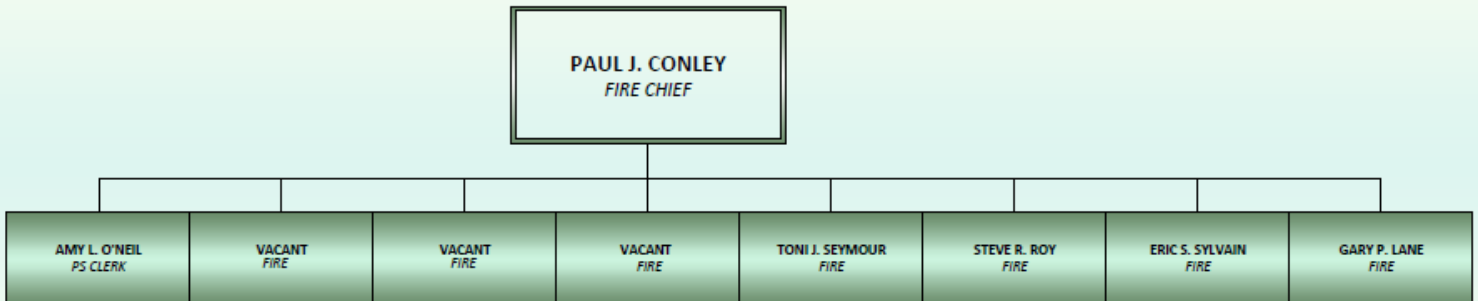
<b>Police</b>	<b>FY 2023 Budget</b>	<b>FY 2024 Forecast</b>	<b>FY 2025 Forecast</b>	<b>FY 2026 Forecast</b>
Personnel	1,399,700	1,434,693	1,478,169	1,512,327
Contracted Services	169,350	151,940	156,940	156,940
Special Projects	-	-	-	-
Supplies	17,100	16,250	16,250	18,500
<b>Total</b>	<b>1,586,150</b>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

# Fire and Rescue Department

## Department Overview

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

### FIRE/RESCUE ORG CHART



## Major Accomplishments for FY 2021 and FY 2022

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

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

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

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

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

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

**FY 2023 Goals and Objectives**

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

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

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

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

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

**Performance Measures**

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

## Budget

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

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

## Forecast

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

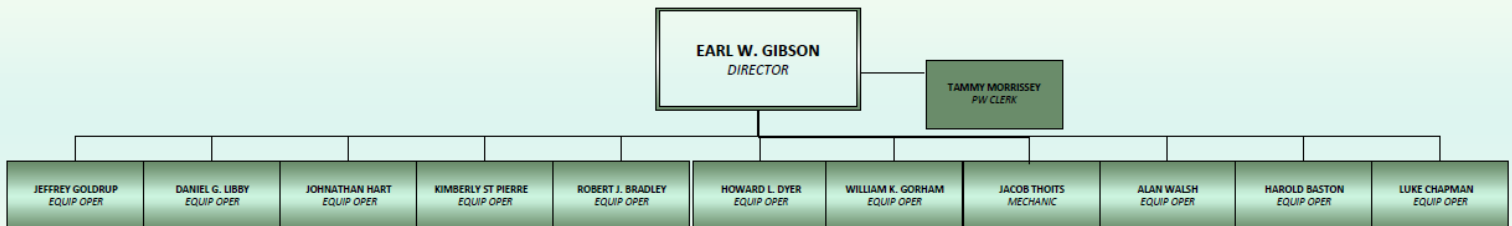
<b>Rescue</b>	<b>FY 2023 Budget</b>	<b>FY 2024 Forecast</b>	<b>FY 2025 Forecast</b>	<b>FY 2026 Forecast</b>
Personnel	392,200	402,005	414,065	423,382
Contracted Services	69,890	57,690	58,190	58,190
Special Projects				
Supplies	42,800	44,800	47,800	47,800
<b>Total</b>	<b>504,890</b>	<b>504,495</b>	<b>520,055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

## Public Works/Solid Waste

### Public Works Department Department Overview

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

#### PUBLIC WORKS ORG CHART



### Major Accomplishments for FY 2021 and FY 2022

The Public Works Department, in preparation for the reconstruction of Spar Cove Road, checked and replaced all of the drainage systems.

The Public Works Department also did the ditching & drainage preparation work for the following general overlay projects that were completed in FY2021 and FY2022: Old County Road (from Webster Road to the Rt 295 overpass), Pownal Road (from Mallett Drive to Breezy Acres), Pratt Street & Percy Street, Old South Freeport Road, Bragdon Road, Old Flying Point Road and Patterson Wheel Track. These were pavement overlay projects which were in the Operating Budget.

The Public Works Department was able to finish the general maintenance on Staples Point, Spar Cove & Flying Point Roads and continued to Varney Road, Lower Mast Landing Road, Webster Road & the wooded section of Wolfes Neck Road to do ditching, removal of winter sand build-up, repairing shoulders & washouts, removal of dead trees, and replacement of driveway culverts as needed. The grading of the Town's dirt roads, roadside mowing and pavement symbol painting are additional yearly on-going projects for Public Works.

Wintertime operations resulted in 23 events this year which brought us 47 inches of snow and required us to do a few daytime snow removals in the downtown area.

### FY 2023 Goals and Objectives

Public Works has the following Capital Budget project planned for FY2023: the reconstruction of Arnold Road as well as ADA Compliance Work in the Downtown District.

### Historic Staffing Levels-Five-Year Comparison

	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
<b>Public Works</b>	12.85	13.85	13.85	14.90	14.90	14.90

### Performance Measures

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

# Budget

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

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

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

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

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

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

# Forecast

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

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

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

<b>Public Works Tree &amp; Park</b>	<b>FY 2023 Budget</b>	<b>FY 2024 Forecast</b>	<b>FY 2025 Forecast</b>	<b>FY 2026 Forecast</b>
Personnel	-	-	-	-
Contracted Services	8,000	8,000	8,000	8,000
Special Projects	-	-	-	-
Supplies	12,000	12,000	12,000	12,000
<b>Total</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>

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

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



# Solid Waste and Recycling Center

## Department Overview

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

## Major Accomplishments for FY 2021 and FY 2022

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

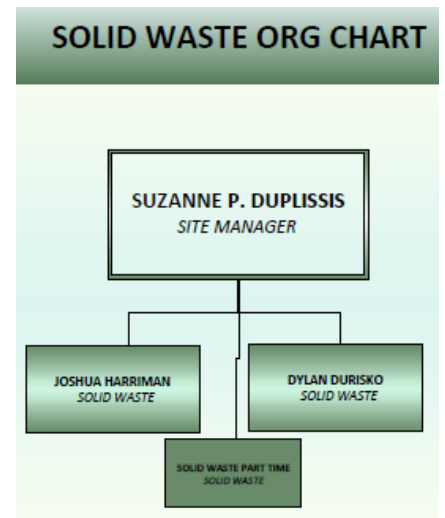
The two garage bay doors on the office/garage building were replaced with walls containing pass through doors and service windows in order to transact sales.

## FY 2023 Goals and Objectives

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

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

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



Historic Staffing Levels-Five-Year Comparison						
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
<b>Solid Waste/Recycling</b>	2.35	2.35	2.35	3.60	3.60	3.60

## Performance Measures

Council Goal:		Performance Measure:	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
<b>Solid Waste Department</b>	Prioritize, evaluate and control expenditures in operating and capital budgets to maintain a stable tax rate	Operating Costs for Recycling Services per \$1,000 assessment	\$16.99	\$17.78	\$17.87	\$18.72	\$20.64
		Tons of Material Recycled in Silver Bullets	523	502	445	316	336
		Tons of Material Disposed at ecomaine	1,502	1,558	1,576	1,604	1,814
	Maintain stable tax rate, while providing the highest quality of services possible within the resources available	Percent of Waste Recycled	37	30	35	32	32
		Tons Recycled by Pinetree	189	195	194	191	216
		Tons of Recyclables Brought to the Recycling Center	183	160	206	254	283
		Visits to the Recycling Center for Household Clean-Up Week	771	785	833	-	640
		Tons of Electronic/Universal Waste Recycled	13	19	11	15	16

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

## Budget

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

## Forecast

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



*Photo Courtesy Chandler Chen*

**Town of Freeport  
Human Service Agency Request for Funding  
Fiscal Year 2023**

*Please complete the following survey. Attach additional pages if necessary.*

**All surveys must be completed and received by 3/16/22 in order to be eligible for consideration for the Fiscal Year 2023 Freeport Budget**

Agency Name: Freeport Community Services Date: 3/15/22

Address: 53 Depot Street, Freeport ME 04032

Telephone: 865-3985 ext. 204 Fax: 865-2236 Email: slundin@fcsmaine.org

Executive Director: Sarah Lundin Agency Fiscal Year: July-June

***Funding Request Summary:***

Total Amount of Request: \$36,000. This year FCS is requesting a \$10,000 increase in support specific for operating costs to help the agency address the significant needs of the New Mainers and to support the efforts of the newly adopted Age Friendly Freeport and Pownal program. Of the \$36,000 requested, \$26,000 is for operating costs, \$5,000 for Summer Camp Scholarships and \$5,000 for FCS's capital reserve account to support the Capital Replacement Plan that had been approved by the Town Council.

Funds received from Freeport in FY2022: \$26,000. \$16,000 operating costs, \$5,000 Summer Camp Scholarships and \$5,000 for FCS's Capital Reserve Fund.

Total Agency Budget (most recent fiscal year): \$1,649,748 (\$837,262 of this was restricted to the school nutrition program as FCS was the fiscal agent for the RSU5 lunches for the entire school year and summer.)

% of Budget Spent on Client Services: 90%

% of Budget Spent on Administrative Costs: 7% Management and General, 3% Fundraising.

***Revenue Sources:***

Federal Funds: \$860,929 (Child Nutrition Program and CARES Act funding)

State Funds: 0

United Way: \$22,327

Cumberland County: 0

Client Fees - Public: 0

Client Fees – Private: 0

Municipalities (List): Freeport: \$56,051 Pownal: \$4,500

Fundraising: \$155,617

Other: Thrift Shop: \$230,828, Rental Income: \$33,893 Business Donations: \$38,000

Foundations and Grants: \$91,267 Recycling/Other: \$2,974

***Client Composition:***

Number of Freeport Residents served annually: Every resident of Freeport is eligible for FCS services. FCS is a low-barrier organization dedicated to serving all members of the community, regardless of age or income.

Value of services provided to Freeport Residents (please explain how determined): FCS has a measurable impact on the financial stability, health, and overall wellness of the residents of Freeport. As you will see in the included program statistics, FCS supports families with food, fuel, and other emergency assistance programs; maintains the health and wellness of residents through free transportation, medical equipment, and health and nutrition services; and provides enrichment services for children, including an early literacy program and summer camp scholarships. In 2021, FCS added two new programs to its lineup: General Assistance and Age-Friendly Freeport & Pownal.

FCS is unique in its ability to respond directly to the individual needs of those within the community. Someone experiencing housing instability may request assistance and receive support to stay in a local hotel until they can secure alternative housing. Approximately 60 children receive supplemental weekend food discretely delivered to their lockers each week

during the school year to address the hunger. And, older residents facing loneliness and isolation gather here for wellness and social programming.

FCS maintains and operates the Community Center, which is a valuable space for the community. Meeting space is donated along with staff support to organizations that improve the financial stability of residents. FCS also donates space and staff support to organizations that contribute to the health and wellness of the community. Five other nonprofit organizations are housed within the center which creates an intergenerational, vibrant community space for residents.

FCS serves approximately 3,500 individuals living within the community through a wide array of resources and services. If the council approves the requested increase in operation funding, the \$26,000 would translate to approximately \$7.43 per person for 3,500 served. The programs and services provided by FCS are cost effective to the Town of Freeport and are integral in ensuring the financial and housing stability of some of the most vulnerable residents.

Yet, in some way, it feels impossible to quantify in dollar values all the good, in large ways and small, that is done through FCS's programming and services. FCS is proud to know that resources offered provide a stabilizing force within Freeport, whether it is helping families remain stably housed in the face of unforeseen emergencies or connecting students to summer activities that offer a safe, enriching place to spend their vacation days. Taken as a whole, FCS contributes to the financial, physical, and mental health of our community.

What population(s) does your Agency serve?: FCS is a low barrier agency – most programs require only proof of residency. While many programs are designed to support the most vulnerable within the community, all of FCS's services are open to any resident in Freeport or Pownal.

What is the criteria used to determine eligibility for your program(s)?: Residency only for most programs with the exception of GA. For households to be considered for GA, they

must provide documentation of their current situation which can include, finances, bills, and other paperwork per state guidelines.

Does your program charge client fees (if so, describe)?: Services offered at FCS are free, with the exception of the Carol Southall Summer Camp Scholarship program. Families are asked to contribute a small fee, which can be waived, upon completing applications for camp scholarships. Room rentals and tenant leases at FCS are below market rate.

Does your program use a sliding fee scale (if so, describe)?: N/A

Can residents access services immediately or is there a waiting list? What if there is an emergency?: Residents of Freeport and Pownal may access services immediately, with no wait list, the same day they make a request. FCS is open 6 days per week, from 8:00 am until the last program is finished (often well into the evening). For after-hour emergencies related to the GA program, residents can be connected to the Manager of Programs through Freeport Public Safety.

***Program Information & Services Provided:***

Describe your program, objectives and how it benefits Freeport and its residents: FCS's mission is to enrich lives, connect neighbors, and help those in need in Freeport and Pownal and this is accomplished by providing direct services that address the financial, health/wellness, housing, energy, transportation and other basic needs of low-income Freeport and Pownal residents. FCS's goals and objectives are to:

- Meet the basic needs of the most vulnerable residents of Freeport and Pownal through a wide variety of direct services designed to enhance their long-term financial stability, improve their educational outcomes, and increase their quality of health and wellness;
- Reduce barriers and increase access to services;
- Create opportunities for the community to contribute to the solutions and meet those identified needs;
- Improve effectiveness of agency service delivery; and

- Provide a warm and welcoming community center building for residents of all ages where they can connect, reflect, give back or get help.

Please list the specific services you provide which are utilized by Freeport residents (please include the number of Freeport residents who received each specific service):

### **2020-21 Fiscal Year Community Services Statistics**

#### **Kaplan Fuel Fund**

- The fund assisted 38 Freeport and Pownal families, or 104 individuals, with their heating needs.
  - 27 households were from Freeport, or 78 individuals with 50 adults and 28 children.
  - 11 households were from Pownal, or 26 individuals with 19 adults and 7 children.

#### **Food Pantry**

- The average number of households served monthly was 132.
- The average number of people who utilized the pantry monthly was 276.
- The total weight of food donated through Good Shepherd Food Bank and Feeding America relationships was 109,430 pounds (Hannaford, Shaws, Bow Street Market, and Royal River.)
  - Hannaford: 82,268 pounds
  - Bow Street Market: 10,054 pounds
  - Royal River Natural Foods: 9,545 pounds
  - Shaw's: 7,563 pounds
- 46,393 pounds of donations were received from the public.
- Commodities
  - An average of 20 households utilized this resource every month.

#### **Salvation Army**

- 15 Salvation Army vouchers were issued for fuel totaling \$560

#### **Emergency Assistance**

- 13 requests for emergency assistance were granted, totaling \$1,215.01



- Medical Equipment: 3 requests totaling \$390.01
- CMP: 6 requests, \$600
- Thrift Shop Vouchers: 5, \$225

### **Medical Loan Closet**

- 63 people utilized 79 items.

**Transportation- This program was suspended in March due to the pandemic and no rides were given in FY20/21 \*\*This program resumed operation in the late summer of 2021.**

### **Thanksgiving**

- 90 households, or 216 individuals received a Thanksgiving Food Box.
- The Thanksgiving Day meal served around 125 individuals.

### **Holiday Helpline**

- 110 Families, or 334 individuals utilized this program.
- 13 families received additional holiday assistance from the Press Herald Toy Fund.
- 71 individuals and groups adopted the 113 families who participated in the program.

### **Summer Lunch Program (20/21 Summer and School Year)**

- 204,185 lunches were prepared and served through our partnership with the school department during the 20/21 summer and school year. In this partnership, FCS provided administrative and volunteer support while the RSU5 collected the food, prepared the meals, and coordinated pickup of meals at select schools.

### **Summer Camp Scholarships (2021 Summer)**

- 48 scholarships awarded to Freeport and Pownal children so they could attend the summer camp of their choice.

**Freeport Community BackPack Program-**

- Over 60 children received food every Friday during the school year.

**Read to Succeed- Program suspended in March 2020. \*\*This is being reviewed currently with the hopes of resuming soon.**

**Free Community Lunch- Program suspended in March 2020 and was picked up again in the fall of 2020. Meals are now offered to go, and people can drive up and receive them twice per month.**

- An average of 60 people attend each free community lunch.

Are there other organizations which provide similar services to Freeport Residents? No

If so, what are they?:N/A

If so, what makes your Agency unique?FCS has a measurable impact on the financial stability, health, and wellness of the residents of Freeport and Pownal. Freeport is unique to have a Community Center that is run by a private, nonprofit entity, as opposed to 100% funding by the municipality. FCS remains a model of providing a warm, welcoming space for everyone. FCS provides not only a critical safety net to the most vulnerable citizens, but also adds significant value to the Town in terms of addressing resident needs and enhancing the health and well-being of all residents.

Describe how your program works cooperatively and/or collaboratively with other agencies: FCS has strong community partnerships with the Towns of Freeport and Pownal as well as the City of Portland; other nonprofits (Freeport Historical Society, Wayside Food Programs, Good Shepherd Food Bank, Wolfe's Neck Farm, Casco Bay YMCA, the Arts and Cultural Alliance of Freeport, Freeport Elders, and the Press Herald Toy Fund to name a few); schools (extensive involvement with area schools: RSU 5, L'Ecole Francais, Maine Coast Waldorf School, Freeport Community Programs/PORT TEEN Center, Pine Tree Academy); local Freeport day care centers; many local churches; civic organizations (Freeport Friends, Freeport Rotary, Freeport Lions Lioness, Freeport Woman's Club, Girl Scouts, Cub Scouts and Boy Scouts, etc.), and many local businesses, including L.L.Bean.

In addition to many projects with the organizations listed above, FCS hosts an annual Community Night to bring local organizations and residents together to assess community needs.

Collaboration is at the heart of the Camp Scholarship program here at FCS. Having enough resources to help so many children go to summer camp is truly a community effort. The Town of Freeport, Freeport housing Trust, and generous donations from caring neighbors come together to make sure that any family needing help sending their child to summer camp has a place to turn to. In 2021, 48 scholarships were awarded to local children so they could attend the camp of their choice. The pandemic remained a barrier this past summer for families and numbers remained low because of continued health and safety concerns related to COVID-19. The Manager of Programs has begun the process of outreaching families within the community for the 2022 summer and is hopeful to help many more children access summer camps this year.

One way FCS plans to help additional children this summer involves a new collaboration with the City of Portland. Since early January 2022, FCS has provided essential support and organization for the New Mainer's living temporarily at a local inn until they are able to secure permanent housing. At capacity, there will be 42 families living at the inn with many children of all ages. As these families have settled in over the past few months, the interest and need for extracurricular activities have increased and FCS is working with the RSU5 Community Programs and the YMCA to explore and make available fun options for the families.

FCS was excited to further partner with the Town of Freeport this fall when the town contracted with FCS to administer the GA program. After the much-deserved retirement of the former administrator, it made sense to transfer this resource to FCS to create a service hub for residents of Freeport. The response has been overwhelmingly positive. It has improved the efficiency of the GA program and FCS, allowing household needs to be addressed holistically. Now, when a household accesses emergency financial assistance, they are signed up for the food pantry and provided with food and gas vouchers within

the same day. This saves critical time for staff and seriously alleviates stress experienced by families in crisis. Without such coordination, families often expend valuable time and energy bouncing between agencies to address their different needs.

After over six years of work with AARP, the Maine Coalition on Aging, and other partners, the FCS board voted unanimously to adopt Age-Friendly Freeport & Pownal (AFFP) as an agency program. It took collaboration with the Towns of Freeport and Pownal, a steering committee comprised of numerous community members, and a grant from the Maine Community Foundation for AFFP to be the strong and enriching program it is today. While so much work has been done, this program is still in its beginning stages with many exciting things on the horizon to offer older adults within the community for years to come.

Please describe how your agency evaluates and measures effectiveness:

- Metrics are developed for each FCS program area, with internal analysis done quarterly, semiannually, or annually, depending upon the program.
- The United Way of Greater Portland (FCS is one of their partner agencies) requires an annual agency audit, with program and financial assessments for the entire agency. This audit from the United Way is an excellent way for FCS to ensure continued program quality.
- FCS invests in an annual financial audit with Albin, Randall and Bennett, to ensure sound fiscal practices and management.
- FCS compiles program and event assessment forms after every event and development activity to evaluate all areas of our operations.

Describe how your program uses volunteers: Volunteers are critical to the mission of FCS and to the operations of the agency. During the month of February 2022, over 120 volunteers logged just over 800 hours supporting the greater Freeport community whether it be through the Food Pantry, Thrift Shop, or special event. FCS is truly fortunate to have such a talented and generous team of volunteers.

What else should we know about your Agency which will assist us in making funding recommendations? FCS is extremely grateful to the Town of Freeport, and to the present and past Town Councils, for supporting Freeport Community Services. FCS provides not only a critical safety net to our most vulnerable citizens, but also adds significant value to the Town in terms of addressing resident needs and enhancing the health and well-being of all residents. Thank you for your past support and we look forward to your continued support to improve the quality of life for our neighbors.

**All surveys need to be returned to:**

**Jessica Maloy**

**Town of Freeport**

**30 Main Street**

**Freeport, ME 04032**

**NO LATER THAN 3/16/22**

**Thank you!**

**Town of Freeport**  
**Human Service Agency Request for Funding**  
**Fiscal Year 2023**

*Please complete the following survey. Attach additional pages if necessary.*

**All surveys must be completed and received by 3/16/22 in order to be eligible for consideration for the Fiscal Year 2023 Freeport Budget**

Agency Name: Oasis Free Clinics Date: March 16, 2022  
Address: 66 Baribeau Drive, Box 1, Brunswick, ME 04011  
Telephone: 207-721-9277 Fax: 207-729-1368  
Email: aruff@oasisfreeclinics.org  
Executive Director: Anita Ruff Agency Fiscal Year: July 1 – June 30

***Funding Request Summary:***

Total Amount of Request: \$1,500  
Funds received from Freeport in FY2022: \$750  
Total Agency Budget (most recent fiscal year) \$390,911  
% of Budget Spent on Client Services: 66%  
% of Budget Spent on Administrative Costs: 34%

***Revenue Sources:***

Federal Funds: \$0  
State Funds: \$0  
United Way: \$25,200  
Cumberland County: \$0  
Client Fees - Public: \$0  
Client Fees – Private: \$0  
Municipalities (List): \_

- Georgetown -- \$500
- Harpwell -- \$1,500

- Phippsburg -- \$750
- Bath -- \$950

Fundraising: \$452,746

Other: \_\_\_\_\_

***Client Composition:***

Number of Freeport Residents served annually: In our last fiscal year, we served 22 Freeport residents in 51 visits in our medical clinic. We helped 21 Freeport residents in our dental clinic.

To date in this current fiscal year, we have served 58 Freeport residents in 114 visits (7/1/21 – 3/16/22). This dramatic increase is attributed to the providing primary care to the adults living in the Casco Bay Inn in Freeport. We have been providing onsite medical care at the hotel since mid-January 2022.

Value of services provided to Freeport Residents (please explain how determined): The value of the medical services provided in our last fiscal year is almost \$21,000 (calculated by multiplying the number of visits by the cost of an average office visit). The value of the medical services we have provided in this current fiscal year is over \$45,000. The value of the dental services we provided is \$7,000 (calculated by adding the billable cost of each procedure).

What population(s) does your Agency serve?: We serve adults between 18 and 64 who are uninsured and who are at/below 200% of the Federal Poverty Level. They must live in the towns of Freeport, Durham, Brunswick, Harpswell or Sagadahoc County.

What is the criteria used to determine eligibility for your program(s)?: See above for eligibility criteria

Does your program charge client fees (if so, describe)?: No

Does your program use a sliding fee scale (if so, describe)?: No, all services are free.

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Can residents access services immediately or is there a waiting list? What if there is an emergency?: Once we determine someone is eligible for our services, they see a medical provider within 1-2 weeks who does a comprehensive health assessment. Once someone has become an Oasis medical patient, they are eligible to receive dental services. There is no wait for an initial screening appointment in the dental clinic. However, because of a lack of volunteers and paid dental staff, there is a wait to see a dentist and a dental hygienist. Depending on the urgency, appointments to see a dentist can take 2 months. If someone has a dental emergency, we refer them to Community Dental in Portland. They offer walk in emergency appointments and sliding scale fees.

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***Program Information & Services Provided:***

Describe your program, objectives and how it benefits Freeport and its residents:

Oasis provides free medical, mental health, and dental care as well as administer the region's Community Prescription Assistance Program (CPAP).

Our Medical Clinic provides adult wellness and prevention visits, women's health and wellness visits, acute sick care, chronic disease care, limited mental health counseling services, and referrals to specialty care. Currently the medical clinic serves 400 active patients and has the capacity to see 40 patients per week. New patients are accepted on an ongoing basis, and the average time from initial call to first clinical appointment is less than 7 days.

For the past two years, we have served as the primary medical and dental home for adult asylum seekers and immigrants living in the Midcoast. Thanks to our ability to offer hour long appointments and reputation for connecting patients with needed community services, we have established ourselves as a trusted resource for healthcare. We are committed to providing care that is linguistically and culturally appropriate, so in addition to the telephonic language line that we have used for several years, we have added two part-time community health outreach workers.



Prior to the COVID-19 pandemic, approximately 50% of Oasis patients were diagnosed with mental health-related conditions including depression, anxiety, bipolar illness, and post-traumatic stress disorder. This has increased significantly as a result of the additional stress caused by COVID-19. With few mental health volunteers, there was a long wait list. To address this need, in 2020, we added a Mental Health Coordinator to our team. She has developed a counseling referral program, added graduate level student counselors, and provides case management.

The Dental Clinic addresses the oral health needs of our uninsured medical patients including conducting patient intake and health history, taking dental x-rays, doing fillings, providing dental cleanings, restorations, extractions, some oral surgery and endodontics. While the Maine Legislature recently expanded MaineCare coverage to include adult dental benefits, it is anticipated that few dentists in our community will accept the benefit due to insufficient reimbursement rates and high administrative burden. As a result, we don't anticipate this policy change will have a major impact on the need for our free dental services.

Since 2006, Oasis has provided assistance to uninsured and underinsured members of our community in obtaining free medications through pharmaceutical patient assistance programs. We help people with the complicated application process to receive life-saving medications. This allows them to live more productive lives without having to choose between heat and medication and manage their health issues without the potential setback of losing access to critical medications. In FY21, we helped 105 people obtain 432 prescriptions. These prescriptions were valued at over \$747,000.

Oasis benefits Freeport residents because we help those who are unable to afford medical and dental care. While Freeport is fortunate to have a generous General Assistance program and a special medical fund, our clinic helps offset the need for residents to access these funds, allowing them to be used for other critical items, like fuel and housing assistance. Additionally, by having a regular primary care provider, we help reduce the inclination for

those without the insurance to delay necessary medical or dental care, which often leads to more expensive and invasive care.

Please list the specific services you provide which are utilized by Freeport residents (please include the number of Freeport residents who received each specific service):

In our last fiscal year, we served 22 Freeport residents in 51 visits in our medical clinic. We helped 21 Freeport residents in our dental clinic.

To date in this current fiscal year, we have served 58 Freeport residents in 114 visits (7/1/21 – 3/16/22). This dramatic increase is attributed to the providing primary care to the adults living in the Casco Bay Inn in Freeport. We have been providing onsite medical care at the hotel since mid-January 2022.

Are there other organizations which provide similar services to Freeport Residents? Not in the immediate area – Oasis is, on average, a 25 mile roundtrip for someone living in Freeport, compared to 40 miles to the Portland clinics.

If so, what are they?: Freeport residents could go to the Portland Free Clinic or Portland Community Health (which offers sliding scale fees).

If so, what makes your Agency unique? We are the only organization in the southern Midcoast area that exists solely to provide free medical, dental and prescription services. We are located in Brunswick, which is often a service center for Freeport residents.

Describe how your program works cooperatively and/or collaboratively with other agencies: We partner with other medical providers to assure smooth transitions of care and referrals. We work with area mental health providers, as well. We work closely with Tedford Housing, Midcoast Hunger Prevention Program, and the Gathering Place. We continue to build a strong partnership with Freeport Community Services and connect our patients with Freeport General Assistance. Recently we have served on an inter-agency coordinating group working to provide social services to New Mainers moving to Freeport.

We track patient demographics, value of services (dental and prescription assistance), numbers served, and patient visits. We do patient satisfaction surveys. Our Board of Directors develops an annual strategic plan, and we track progress towards identified goals. We recently completed a community needs assessment and strategic planning process, outlining our goals for the next three years.

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Describe how your program uses volunteers: Until recently, almost all of our medical and dental services are provided by volunteers. Area doctors, physician assistants, nurse practitioners, nurses, dentists, dental hygienists and counselors give their time to our patients weekly. In addition, we have administrative volunteers, college students, and our Board of Directors, totaling 75 volunteers who gave 2,576 hours of service last year.

What else should we know about your Agency which will assist us in making funding recommendations? We are requesting a significant increase in the support from the Town of Freeport because of the increase in numbers of people we are serving. We are grateful for the support we have received from the residents of Freeport and appreciate the consideration of our request.

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**All surveys need to be returned to:**

**Jessica Maloy  
Town of Freeport  
30 Main Street  
Freeport, ME 04032  
NO LATER THAN 3/16/22**

**Thank you!**

**Town of Freeport**  
**Human Service Agency Request for Funding**  
**Fiscal Year 2023**

*Please complete the following survey. Attach additional pages if necessary.*

**All surveys must be completed and received by 3/16/22 in order to be eligible for consideration for the Fiscal Year 2023 Freeport Budget**

Agency Name: The PORT Teen Center – RSU5 Community Programs

Address: 17 West Street, Freeport, ME 04032

Date: 4/20/22

Telephone: 207-865-6171 Fax: 207-865-2855

Email: cp@rsu5.org

Executive Director: Peter Wagner

Agency Fiscal Year: July 1 – June 30

***Funding Request Summary:***

Total Amount of Request: \$8,600

Funds received from Freeport in FY2019: \$8,600

Total Agency Budget (most recent fiscal year) \$27,850

% of Budget Spent on Client Services: 85%

% of Budget Spent on Administrative Costs: 15%

***Revenue Sources:***

Federal Funds: \$0

State Funds: \$0

United Way: \$0

Cumberland County: \$0

Client Fees - Public: \$0

Client Fees – Private: \$0

Municipalities (List): \$8,600 (Freeport contribution)

Fundraising: \$6,000

Other: \$13,250 (Community Programs budget)

*The two years of pandemic and their attendant restrictions on indoor in-person programming stalled our PORT teen programs and our in-person adult education instruction. Despite our limited ability to use the physical space we were able to sustain our Teen Treks program and have at last resumed offering trips and activities for teens and adults alike. Registration numbers since the new year have been very encouraging, and we are eyeing a return to normalcy.*

**Number of Freeport Residents served annually:**

Through our various programs housed at the PORT, we typically serve 100-150 local teens throughout the year. Our afterschool program for middle school students has changed considerably over the last five years, moving from a drop-in program to one in which registrations are required and participants are in our care between specified start and end times. Daily attendance to the center ranges from 3-12 students. Additionally, we have approximately 10 adult students enrolled in our ESOL program and another 10 adult learners in our Learning Lab through the year. With the recent influx of New Mainers we also anticipate a greater use of the Learning Lab once we can secure a transportation plan.

**Value of services provided to Freeport Residents (please explain how determined):**

Students use the PORT as an afternoon safe space and a location where they can find community with like-minded peers. In many cases their families need support – social, financial, and/or academic. It is difficult to place a value on those needs. In 2018 a survey was sent to the families of our regular PORT participants, inquiring about the things that keep them coming back to us. Respondents indicate that the care, support, and friendly environment at the PORT are important to them, as is the fun they have there.

**What population(s) does your Agency serve?:**

The primary purpose of The PORT is to serve all teens in grades 6-12. We additionally make use of the space for our Adult Education Learning Lab, which includes learners of all ages but includes several who are 17-20 years of age.

**What is the criteria used to determine eligibility for your program(s):**

The center and its programming is open to all students of RSU5, including students enrolled in Adult Education.

**Does your program charge client fees (if so, describe):**

The PORT Teen Center is free to all participants – both for teen programming and for adult education. Some more complex programs and trips have a participant fee, especially those special camps that are offered during the summer and vacation weeks. In closer coordination now with the FCS Scholarship Committee, scholarships are available to students and families with financial need. Adult Education students are not charged fees.

**Does your program use a sliding fee scale (if so, describe):**

There is no sliding scale but need-based scholarships are available for all programs requiring fees. No teen is turned away because of an inability to pay.

**Can residents access services immediately or is there a waiting list? What if there is an emergency?**

There is no waiting period. Some programs have enrollment limits due to space and instructor constraints.

***Program Information & Services Provided:***

**Describe your program, objectives and how it benefits Freeport and its residents:** The PORT Teen Center is a valuable resource for Freeport teens, families, and adults across cultures and the socioeconomic spectrum. Our Adult Education programs, especially Programs for New Mainers (ESOL) and high school equivalency, have continued to grow. Our summer camps and Teen Treks programs are thriving. And we've added numerous athletic and enrichment programs for youth and adults throughout all of the RSU communities.

Under the leadership of Chris Guerette, our Recreation and Teen Programming Coordinator, we've been offering a number of exciting adventure-based teen activities. Liza Gerber, Beth Gifford, and Sarah Nguyen, our adult education teachers, continue doing a nice job of caring for and energizing both the Teen Center and Learning Lab rooms in our FCS space.

We continue to look for opportunities to make additional use of the space, both for teens and the broader RSU5 community. We continue to look for programming to fill the space, such as yoga and literacy classes in the daytime hours, enrichment programming for adults and children, and innovation in our teen offerings is a priority for the afternoons.

**Please list the specific services you provide which are utilized by Freeport residents (please include the number of Freeport residents who received each specific service):**

- After-school teen center with a variable daily turnout, serving 3-12 teens per day on two or more days of the week.
- Vacation and summer camps: 125
- Programs for New Mainers: 50 registered students (including those at hotel/s)
- Adult Education: two classes per week, averaging 10 students per class

**Are there other organizations which provide similar services to Freeport Residents?**

Community Programs is the only organization that offers comprehensive Adult Education, Community Education, Youth and Adult Recreation, Teen Programming, Pre-School, and Before/After Care. While some groups offer targeted services of daycare or other specific programs, RSU5 Community Programs is wide-reaching. We are the only Adult Education office between Topsham (Merrymeeting) and Portland.

**If so, what are they?**

There has been significant growth in the Freeport Public Library's after-school programming for FMS students, however stunted by the pandemic. The YMCA provides childcare services and summer camp activities.

**If so, what makes your Agency unique?**

RSU5 Community Programs is unique in its service to the entire RSU5 community, with an opportunity to provide programs of real value to every man, woman, and child in the three towns we serve. We have the ability to share and reallocate resources internally to better any one of our operational areas (Recreation, Adult Education, Teen Programming, and Child Care), and we are enabled and empowered to seek partnerships with other non-profits in the community so that we are each/all pulling in the same direction.

**Describe how your program works cooperatively and/or collaboratively with other agencies:**

The PORT, as part of RSU5 Community Programs, works collaboratively within all of the RSU5 schools, Freeport Community Services, WIOA Youth Services, Freeport Housing Trust, and Tri-County Literacy. Our Adult Education program also has working relationships with the Maine Career Center, Workforce Solutions, Coastal Counties Workforce Inc., the Maine Community College System, and numerous other Maine Adult Education programs throughout southern and mid-coast Maine. As part of the federal Workforce Innovation and Opportunity Act (WIOA), we have developed relationships to refer our teen and young adult clients, aged 16 to 24 with barriers to education and employment, for supportive services with the goal of reaching financial independence.

In recent years we've been highly successful in partnering with Freeport-area non-profits (particularly ACAF, Freeport Historical Society, Wolfe Neck Farm, Desert of Maine Center for Arts & Ecology, and the Chamber of Commerce) so that we can align our similar missions and better and more collaboratively serve our shared constituents.

**Please describe how your agency evaluates and measures effectiveness:**

Community Programs regularly reaches out to its clients for evaluative feedback. Through review of surveys and bi-weekly staff meetings, we constantly look to improve our delivery of services. We regularly review feedback from school administrators, community members, students, and families. Our Teen programming continues to produce positive feedback from parents and students.

**Describe how your program uses volunteers:**

We make great use of volunteers in our Recreation and Teen programming. As our PORT after-school activities transitioned from drop-in to registration-only, fewer volunteers have been required in those activities.

We continue to benefit from the support of volunteer tutors to work with our ESOL students, in what we are now packaging as "Programs for New Mainers." Additionally, we have helped recruit and organize an outstanding group of adult mentors as part of a dropout prevention effort at FHS.

**What else should we know about your Agency which will assist us in making funding recommendations?:**

The PORT has continued to grow as a place of meeting, learning, and encouragement for asylees, immigrants, and New Mainers. It's truly become a home for those students.

By focusing of our high school equivalency and Adult Education services at the PORT, we help more people connect with their community and the social services that can give them a boost. Additionally, the majority of our adult learners walked away from a traditional high school experience for a variety of reasons – but in most cases there is a real and visceral reaction to the idea of attending class in a school building. These learners also feel very much safe and at home in our PORT Learning Lab. We've worked hard to make it feel that way.

It's also worth noting how our program accommodated the large group of asylum-seekers in the summer of 2019 and the huge group of refugees housed in Freeport in early 2022. We've provided English classes for them in the Learning Lab and at their hotel. Several of these individuals had young children, and through donated items and a group of volunteers we have been able to provide a safe place for their children to play (in the PORT) while the adults learned in the adjacent room. There is no other space to which we have access that would have allowed us the flexibility to accomplish this. We are a part of those New Mainers' success stories because of our home at FCS.

RSU5 Community Programs is thankful for the annual support provided by the Town of Freeport, and we look forward to continuing our partnership in providing outstanding services to the members of our community.

**All surveys need to be returned to:**

**Jessica Maloy  
Town of Freeport  
30 Main Street  
Freeport, ME 04032  
NO LATER THAN 3/16/22**

**Thank you!**



**Town of Freeport**  
**Human Service Agency Request for Funding**  
**Fiscal Year 2023**

*Please complete the following survey. Attach additional pages if necessary.*

**All surveys must be completed and received by 3/16/22 in order to be eligible for consideration for the Fiscal Year 2023 Freeport Budget**

Agency Name: Through These Doors Date: 3/24/2022  
Address: P.O. Box 704 Portland, ME 04104  
Telephone: 207-767-4952 Fax: 207-767-8109 Email: rebeccah@throughthesedoors.org  
Executive Director: Rebecca Hobbs Agency Fiscal Year: 2022

***Funding Request Summary:***

Total Amount of Request: \$500  
Funds received from Freeport in FY2022: \$500  
Total Agency Budget (most recent fiscal year) \$2,321,437  
% of Budget Spent on Client Services: 7%  
% of Budget Spent on Administrative Costs: 93%

***Revenue Sources:***

Federal Funds: \$1,344,830  
State Funds: \$ 521,806  
United Way: \$ 82,034  
Cumberland County: \$ 28,500  
Client Fees - Public: \$  
Client Fees – Private: \$ 78,873  
Municipalities (List):\* \$ 51,050  
Fundraising: : \$ 199,174  
Other: : \$ 15,170

\*actual municipalities not stated in budget. Past years have included City of Westbrook, Towns of Bowdoin, Bridgton, Cape Elizabeth, Casco, Falmouth, Harpswell, Naples, New Gloucester, Pownal, Sebago, Standish, Windham, and Yarmouth.

***Client Composition:***

Number of Freeport Residents served annually: In FY'21, TTD served 34 residents who identified their home as Freeport. We know this number is likely higher as many individuals do not disclose identifying information such as town of residence.

Value of services provided to Freeport Residents (please explain how determined):  
**\$11,405, calculated as follows:**

Total budget x program distribution for advocacy & victim services = total cost of AVS program: \$929,504. Served 2,771 people = \$335 per person. Served (at least) 34 Freeport residents, total cost of serving Freeport residents = \$11,405 (at a minimum)

What population(s) does your Agency serve?: Through These Doors serves victims and survivors of domestic abuse, dating violence, stalking and human trafficking in Cumberland County.

What is the criteria used to determine eligibility for your program(s)?: The only criteria is the presence of domestic abuse. It may be an individual experiencing domestic violence directly or an individual impacted by domestic violence or supporting someone who was impacted.

Does your program charge client fees (if so, describe)?: No, our services are free and confidential.

Does your program use a sliding fee scale (if so, describe)?: No, all services are free of charge.

Can residents access services immediately or is there a waiting list? What if there is an emergency?: We do not have a waiting list for our services due to the emergency nature

of our work. Through These Doors maintains a 24-hour helpline and emergency shelter for victims and survivors of domestic violence to access in an emergency or whenever in need of support.

***Program Information & Services Provided:***

Describe your program, objectives and how it benefits Freeport and its residents: Freeport residents receive prevention education, access to all of our direct support services (helpline, emergency shelter, individual and court advocacy services, follow-ups with law enforcement departments, child protective services advocacy as well as specialized support services). Our services are available to all individuals.

Please list the specific services you provide which are utilized by Freeport residents (please include the number of Freeport residents who received each specific service):

1. Advocacy, support and safety planning: 34 individuals
2. Court advocacy: 23 individuals
3. Housing advocacy: 7 individuals
4. Referrals/linkages: 12 individuals
5. Child advocacy: 1 individual

Are there other organizations which provide similar services to Freeport Residents? No, Through These Doors is the only domestic violence resource center in Cumberland County.

If so, what are they?: N/A

If so, what makes your Agency unique? N/A

Describe how your program works cooperatively and/or collaboratively with other agencies: Through These Doors is a member of the Maine Coalition to End Domestic Violence (MCEDV). Additionally, we work collaboratively with many community partners such as general assistance offices, local shelters, all law enforcement departments in Cumberland County, local hospitals and other health/mental health providers.

Please describe how your agency evaluates and measures effectiveness: Through These Doors maintains an electronic database program for reporting to our funders. This database allows us to keep track of the number of individuals served and basic demographic information. Additionally, individuals who utilize our services are asked to complete a feedback survey indicating the quality and usefulness of our services. Surveys are reviewed for patterns and improvements and adjustments are made to our services as applicable and possible.

Describe how your program uses volunteers: Volunteer support is essential to our success. Volunteers answer calls on our 24-hour helpline, co-facilitate support groups, provide childcare and other services at our shelter, assist with fundraising events and serve on our board of directors.

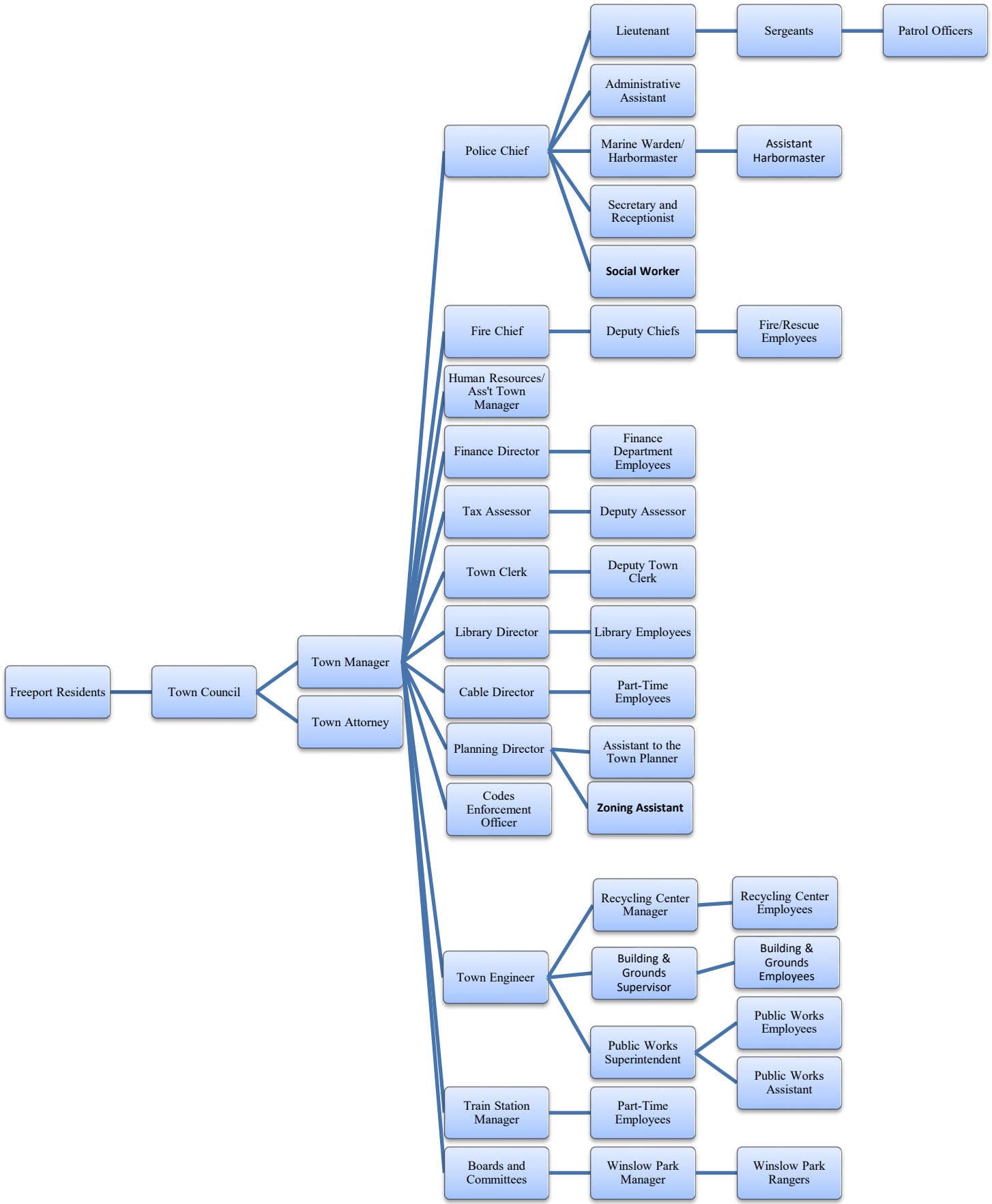
What else should we know about your Agency which will assist us in making funding recommendations? Through These Doors maintains a strong presence in Cumberland County to make our services easily accessible to victims and survivors of domestic abuse, dating violence, stalking and human trafficking. We have established unique agreements with all law enforcement departments in Cumberland County to ensure a proactive approach to reaching victims and survivors of violence, including Freeport. We appreciate the continued support of the Town of Freeport. Thank-you for your consideration.

**All surveys need to be returned to:**

**Jessica Maloy  
Town of Freeport  
30 Main Street  
Freeport, ME 04032  
NO LATER THAN 3/16/22**

**Thank you!**

# Town of Freeport Organizational Chart FY 2023

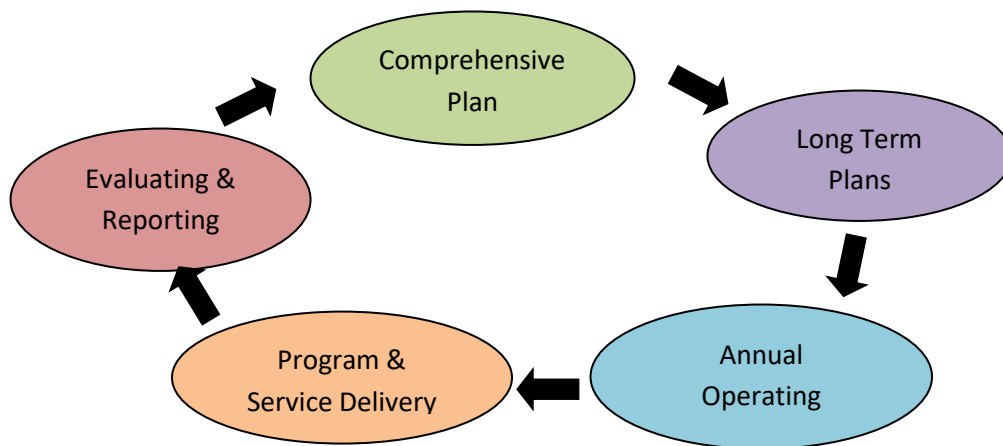


## Town Council Goals, Strategic Goals, and Their Impact on the Budgeting Process

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

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

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



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

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

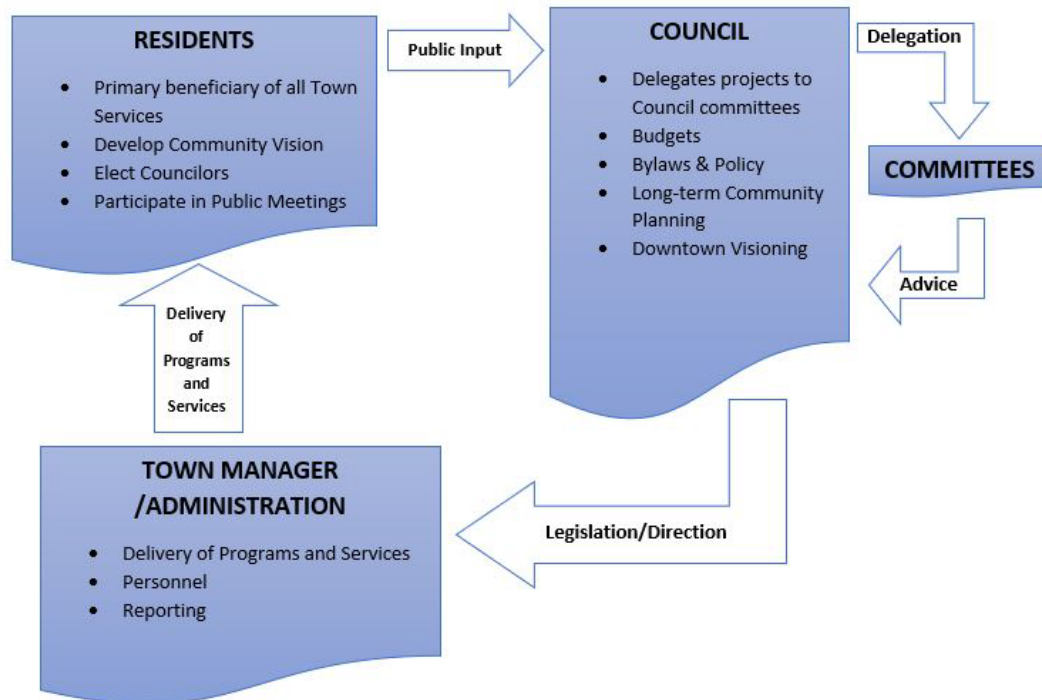
consumption through efficient land and building use and design, non-car transportation opportunities, and clean waste management.

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

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

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

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



Each December after the November election, the new Town Council sets their priorities for the year. The Town Council periodically reviews these goals to ensure that they are achieved throughout the year. It is notable that while the goals cover a calendar year as that is consistent with the elections of new councilors; the financial items almost always correspond with the upcoming fiscal year. For example, the financial references in the 2022 goals refer to the FY 2023 budget process. For 2022, the Council opted not to set formal budgetary guidelines and instead decided to focus on outstanding action items to be completed by Council. These include the following financially related items but are not limited to:

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



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

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

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

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

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

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

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

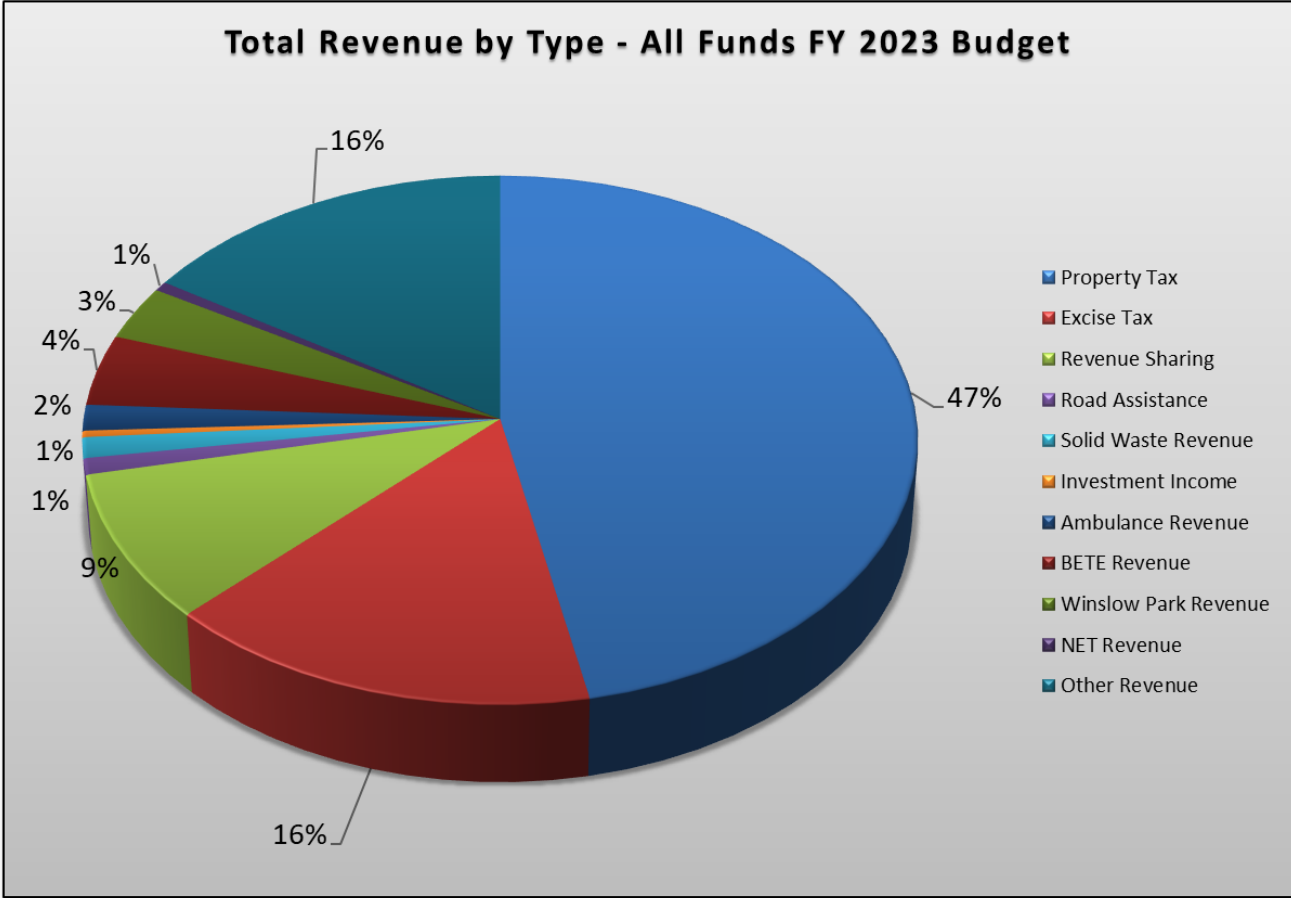
**Tax Increment Financing (TIF) District Policy:** The Town implemented its first Tax Increment Financing District Policy in 1998, and its most recent revision was in 2021. The TIF policy guides how a district is identified, the maximum number of years a TIF can extend is identified as 30 years with 20 years of bonds allowed in association with the TIF, no personal property can be included in the TIF, and other qualifications for creating such a district. In the State of Maine, one of the largest tools municipalities have to attract businesses is the credit enhancement agreement (CEA). The CEA is normally an addendum to a TIF document that allows a developer to be reimbursed for a portion of public infrastructure via a property tax rebate. In most circumstances, the developer completes a project that would otherwise not have been possible and proves associated eligible expenses to the Town. The Town collects the property tax increment (above the original assessed value of the parcels in the district) and remits a portion of this to the developer until he is reimbursed for an agreed-upon amount of his infrastructure costs.

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

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

## Town Revenues-Sources and Historic Data

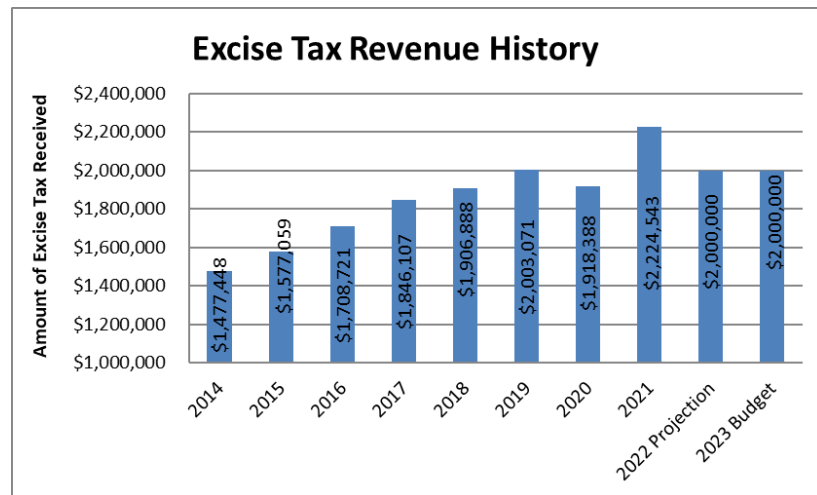
The Town of Freeport has numerous general fund sources of revenue; 11 of the major sources are listed below with ten years of historic information wherever possible and practical.



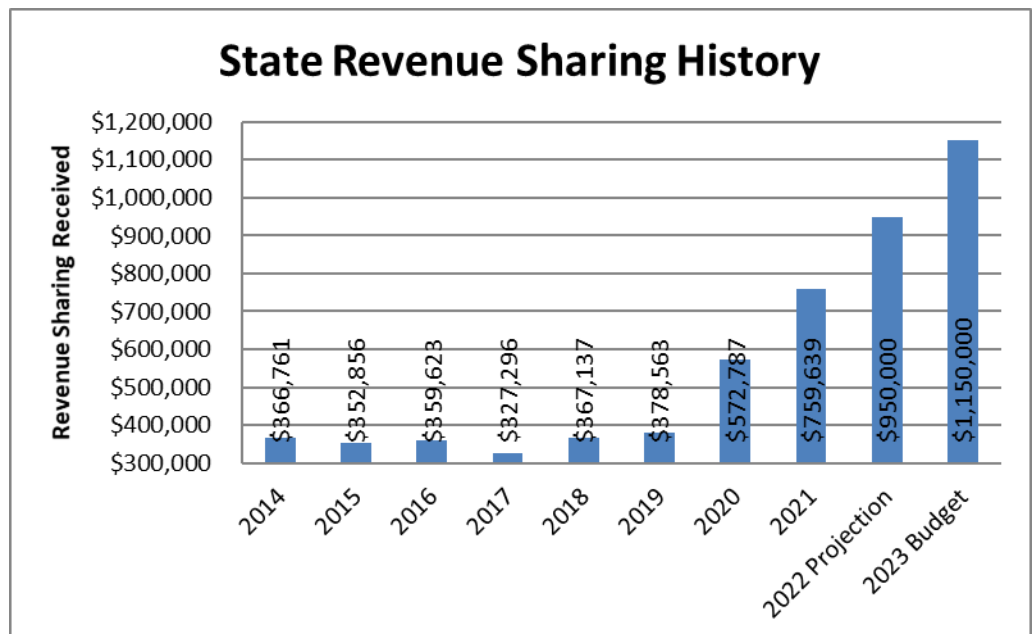
**PROPERTY TAXES** Maine State Statute Title 36 allows municipalities to levy property taxes on real and personal property each year as it is assessed on April 1<sup>st</sup>. Historically, approximately 50 percent of the Town’s general fund budget is funded by property taxes. These are taxes levied on businesses and residents of the Town that pay for essential programs and services for the Town, Cumberland County, Transit, and Regional School Unit #5. The Town Council has control over the Town’s general fund tax levy, but the County, Transit, and RSU taxes are sent to the Town tax assessor and he must levy those exact amounts. The Town’s general fund levy is approximately 22 percent of the total tax levy. The Town’s proposed FY 2022 property tax levy is approximately \$3.15 per \$1,000 of assessed value. The last ten years of property tax levies is shown above by Town, School, Transit and County.



**MOTOR VEHICLE EXCISE TAX** Maine State Statute Title 36 Chapter 111 allows municipalities to levy and collect motor vehicle excise tax each year from residents of the Town who operate a motor vehicle on a public way. The excise tax is based upon the original manufacturer’s suggested retail price of the vehicle and depreciates for a six-year period. Excise tax stays with the Town and is used for road maintenance and paving. The last ten years of vehicle excise tax is shown to the right. The FY 2023 estimate is \$2.00 million.

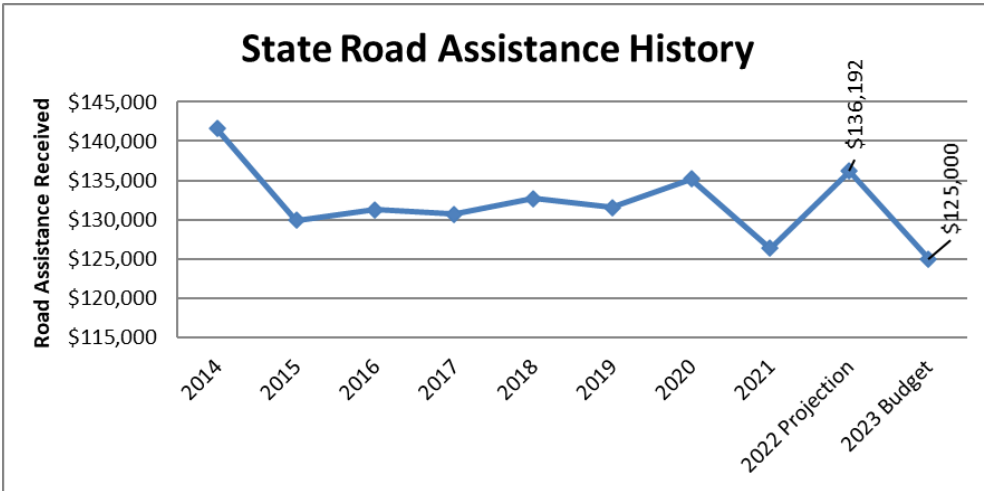


**STATE REVENUE SHARING** Maine State Statute Title 30-A Chapter 223 defines the State Revenue Sharing. The State collects all sales and income taxes in the State of Maine, and the intent of the revenue sharing was to remit 5% of these funds back to the Towns based upon their population and valuation in order to offset the property tax levy. However, during tough economic times, the Maine State Legislature removes funds from the municipal revenue sharing fund in order to assist with State budget-balancing. In addition, there are two types of revenue sharing; in 2009, the Legislature revised the Statute to more clearly define which revenue sharing was to be remitted to all towns, and which was to be remitted to only those towns with a “disproportionate tax burdens” or higher-than-average mil rates. The goal is to remit 80% of all revenue sharing collected to all municipalities, and 20% remitted to these “disproportionate tax burden” towns, as they are almost always service-center communities. Revenue sharing fluctuates greatly due to this in addition to the natural fluctuation relating to sales and income tax collected. The last ten years of revenue sharing collected from the State of Maine are listed to the right. The reader can see that there have been many historic legislative reductions in revenue sharing. The Maine State Legislature, in 2021, voted to fully fund and restore State-Municipal Revenue Sharing to its full 5%; however, for this year, the amount of sales and income tax collected were significantly down due to the pandemic.



**STATE ROAD ASSISTANCE** Maine State Statute Title 23 Chapter 19 Subchapter 6 defines State road assistance to municipalities, and this is based upon the number of lane miles of State roads maintained by each Town. Local Road Assistance Program (LRAP) funds are distributed quarterly. Funds are distributed based upon the type of road (rural, urban, and major vs minor collectors) in addition to a specified amount for winter and summer maintenance. Each year, the

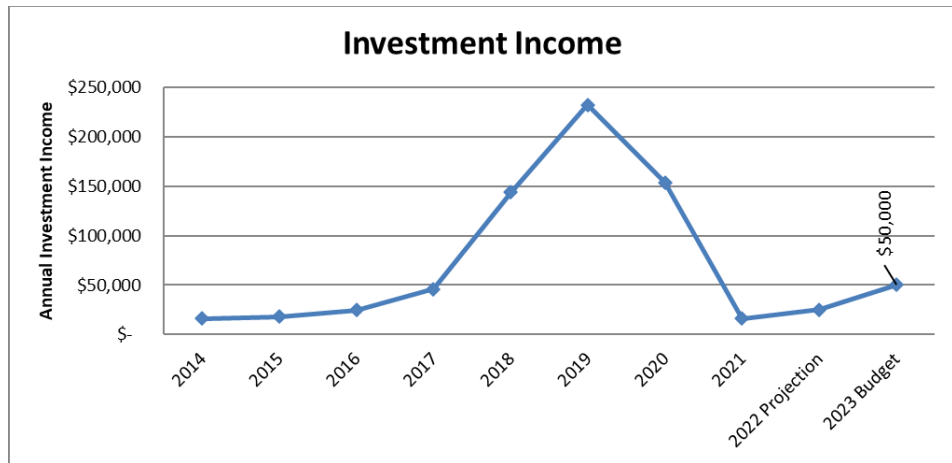
LRAP fund must be nine percent of the total State Highway Fund allocation to the Department of Transportation. As these funds fluctuate, the State Commissioner of Transportation must adjust the amount of reimbursement to meet the size of the fund. The Town's annual receipts are approximately \$125,000,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



**SOLID WASTE RECYCLED MATERIAL** The Town operates the Transfer Station where residents can bring their trash and recyclables. To help cover some of the costs of running the facility, residents are charged fees for what they dispose of at the Transfer Station. Recycling is one-way residents can reduce costs since recycling costs less than waste disposal. The combination of the revenue from the sale of recyclables and the user fees collected resulted in the annual revenue of approximately \$165,000 for FY 2022.

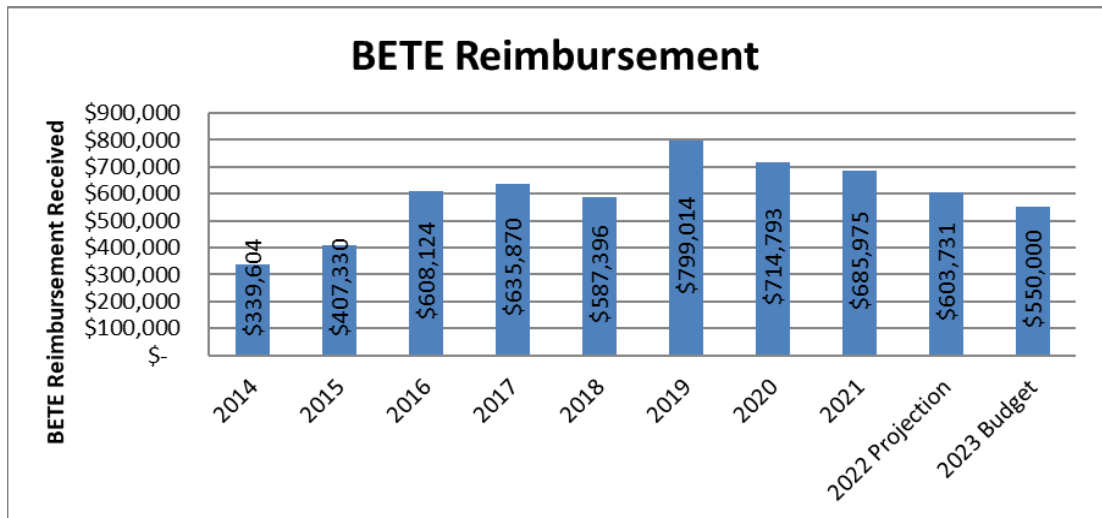


**INVESTMENT INCOME** The proceeds from the Town’s bank and investment accounts other than reserves and trusts is shown in the general fund. The annual income has varied greatly from almost \$150,000 back in 2010, to less than \$20,000 in 2014 due to market fluctuations, balances in the accounts, and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

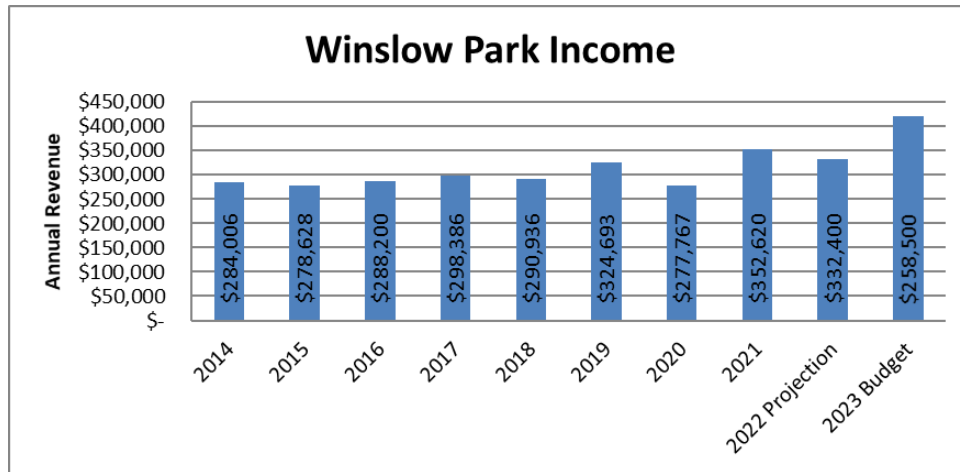


**AMBULANCE REVENUE** The Town collects approximately \$230,000 in emergency ambulance revenue each year. \$200,000 of this is transferred to the general fund to pay for the salaries of the rescue employees, medical supplies, and other overhead associated with operating an emergency rescue service. The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

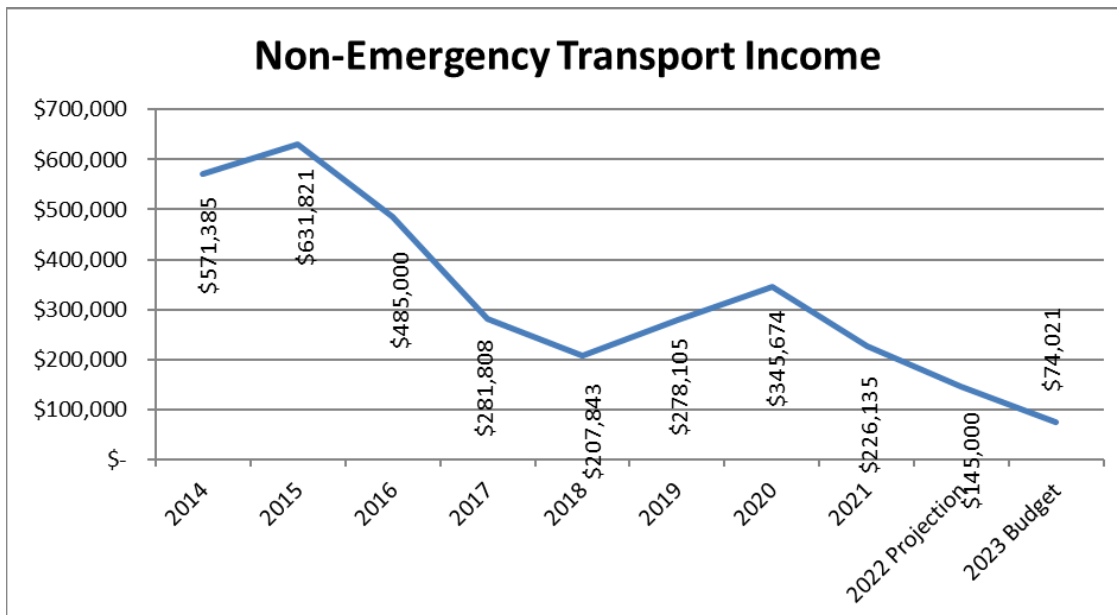
**BUSINESS EQUIPMENT TAX EXEMPTION REIMBURSEMENT** Maine State Statute Title 36 Chapter 105 describes the Business Equipment Tax Exemption (BETE) program. This program allows businesses with qualifying equipment to apply for and receive a tax exemption for their equipment. The State recognizes that personal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



**WINSLOW PARK REVENUE** Each year, approximately 25,000 people visit the Winslow Park beach, playground, and campground, which generates approximately \$350,000 in annual revenue to support operations and capital projects at the Park. This is comprised of gate fees for people visiting the beach and playground, soda and refreshment fees, and camping fees. The ten-year history of the Park’s revenue is listed in the chart to the side.



**NON-EMERGENCY TRANSPORT REVENUE** The non-emergency transport fund is the Town’s only enterprise fund. The fund was created more than fifteen years ago and serves community members who may need transportation from their homes (or assisted living facility) to the hospital for medical care or non-emergency appointments. These customers call the scheduling clerk, and an ambulance transports them to-and-from their appointments. The majority of the customers have insurance or Medicare that pays for these mandatory appointments and procedures, and a small minority do not have insurance and pay for their own services. In addition, the income figures had included billing services for the Cities of Biddeford, Saco, Rockland and Durham. These billing services ceased as of June 30, 2021, and the 2022 budget and beyond reflects non-emergency transport revenue only. The historic estimate of revenue for the billing service is approximately \$75,000 annually. The past ten years of NET revenue is listed here.



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

The Town has had reserve funds since the mid-1980’s, and these are a major source of funding for the Town’s capital improvements. The reserve policy and practice of transferring general fund money into the reserve began approximately 40 years ago when the Town did not have any reserves and had to issue bonds to complete all capital projects. This is a cumbersome and expensive process, and the Town Council wanted to ensure the long-term stability of the Town’s infrastructure and equipment. The Town Manager wanted to change the municipal government’s culture from a standard “use it or lose it” budgeting strategy when unspent funds may be lost in future budget cycles to a more frugal culture. He challenged the department heads that if they only purchased the items they needed and saved operating funds each year, the funds would be transferred into a reserve fund for future capital needs. That “corporate culture” is still in place today, and department heads under-spend whenever possible in order to “save up” for future capital needs in their or other departments.

The reserves are authorized by the Town Council for a specific type of non-routine project or investment. They are invested under a special section of the Town’s investment policy, and 25 percent of the investment is authorized to be invested in equity and fixed income funds as allowed by Maine Statute Title 30-A section 5706. The remaining 75 percent must be invested in investments that are very unlikely to lose principal as long as they are held to duration, such as government or agency bonds, certificates of deposits, or other like investments. While the reserve funds have not been audited as of 06/30/2022, the capital plan is completed based upon the prior year audited balances, and the Town uses the 6/30/2021 balances to ensure that all funds are within the benchmarks and guide the FY 2023 spending plan. The guide to benchmarking the reserve funds is a range of the sum of the five-year capital plan and 20 percent of the 20-year replacement plan. As of December 31<sup>st</sup>, 2021, the balances and benchmarks were as follows, and this guided the 2023 capital plan.

The balances in the reserve funds as of December 31<sup>st</sup>, 2021 and the appropriate guideline benchmarks are listed in the table to the right. The Finance Director works with the Town Manager and department heads on the 2023 plan based upon the Town’s capital needs and the reserve amounts above. It is notable that while the sum of the five-year plan and 20 percent of the 20-year plan are simply guidelines, and from time-to-time, staff analyzes the upcoming

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

department need when there is a particularly costly single item to be replaced, the benchmark provides less guidance as the actual needs of the department or program.



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

Maine State Statute Title 30-A Section 5702 defines municipal legal debt limits; the Towns are allowed to issue debt up to a maximum of 15 percent of their State valuation. The State defines the acceptable purposes for debt, and how much of each type the Towns are allowed to issue, but the maximum is always 15 percent. The Town's 2021 State valuation is \$2,060,250,000; as of 06/30/2022 the Town's outstanding debt service was \$849,000, or point zero four (0.04%) percent of the allowable limit of more than \$309 million. As of June 30<sup>th</sup>, 2022, the Town's debt-per-capita was approximately \$105 per person (assuming a constant population of 8,100). On the local level, Section 8.03 of the Town's Charter states that any appropriation of \$100,000 or more for a single capital improvement which requires the issuance of general obligation bonds must go to a referendum vote.

The Town's debt service issues are listed below; one pertinent fact concerning the Town's debt is that the State law enacting school consolidation took effect on July 1, 2009. Before that time, the school had been a department of the Town, and after consolidation, the school became part of a Regional School Unit and joined the neighboring towns of Pownal and Durham. A new RSU board was elected by the voters, and officially took control over the three Towns' schools, including the budget process and all financial transactions associated with the schools. At that time, the school buildings and appropriate land was deeded over to the RSU, yet the debt service remained with each participating Town. The result for FY 2023 is that the debt service shown below is listed in total, but the Town's principal and interest payments only total \$70,681 (principal payments total \$63,400) and the RSU is responsible for the remaining \$219,300 (principal payments total \$215,000). All of the Town's current debt is general obligation, and the Town does not currently have any alternate revenue bonds outstanding.

### TOWN OF FREEPORT, MAINE CURRENT DEBT SERVICE OUTSTANDING

<u>Governmental Activities</u>	<u>Date of issue</u>	<u>Original amount issued</u>	<u>Date of maturity</u>	<u>Interest rate</u>	<u>Balance June 30, 2021</u>	<u>Payments FY 2022</u>	<u>Balance June 30, 2022</u>	<u>Payments FY 2023</u>	<u>Balance June 30, 2023</u>
2011 Refunding	4/19/2011	5,635,000	2023	2.94%	480,000	265,000	215,000	215,000	-
2022 Bike/Ped Bridge Work	11/4/2021	634,000	2031	1.39%	-	-	634,000	63,400	570,600
<b><u>Total bonds and notes payable</u></b>					<b><u>480,000</u></b>	<b><u>265,000</u></b>	<b><u>849,000</u></b>	<b><u>278,400</u></b>	<b><u>570,600</u></b>

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

**Town of Freeport  
Debt Service Schedule  
Year Ended June 30, 2023**

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

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