

# **Fiscal Year 2022 Municipal Budget**

*Cover Photo Courtesy  
Chandler Chen*

**This page was intentionally left blank.**



# TOWN OF FREEPORT, MAINE

## FISCAL YEAR 2022

### MUNICIPAL BUDGET

#### TOWN COUNCILORS

Council Chair	John Egan, Elected At-Large
Council Vice-Chair	Tawni Whitney, Elected At-Large
Councilor	Edward Bradley, District 2
Councilor	Douglas Reighley, District 3
Councilor	Daniel Piltch, District 1
Councilor	Henry Lawrence, District 4
Councilor	Jake Daniele, Elected At-Large
Council Secretary	Sharon Coffin

#### TOWN OFFICIALS

Town Manager	Peter Joseph
Cable Television Director	TBD
Codes Enforcement Officer	Nicholas Adams
Finance Director	Jessica Maloy
Fire and Rescue Chief	Charles Jordan
General Assistance Director	Johanna Hanselman
Human Resources Director	Judy Hawley
Library Director	Arlene Arris
Planning Director	Caroline Pelletier
Police Chief	Nate Goodman, Interim
Town Engineer	Adam Bliss
Town Assessor	Robert Konczal
Town Clerk and Registrar of Voters	Christine Wolfe
Winslow Park Manager	Neil Lyman



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Town of Freeport**

**Maine**

For the Fiscal Year Beginning

**July 1, 2020**

*Christopher P. Morrill*

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, 2020. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications device.

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

# TOWN OF FREEPORT, MAINE

## MUNICIPAL BUDGET FY 2022

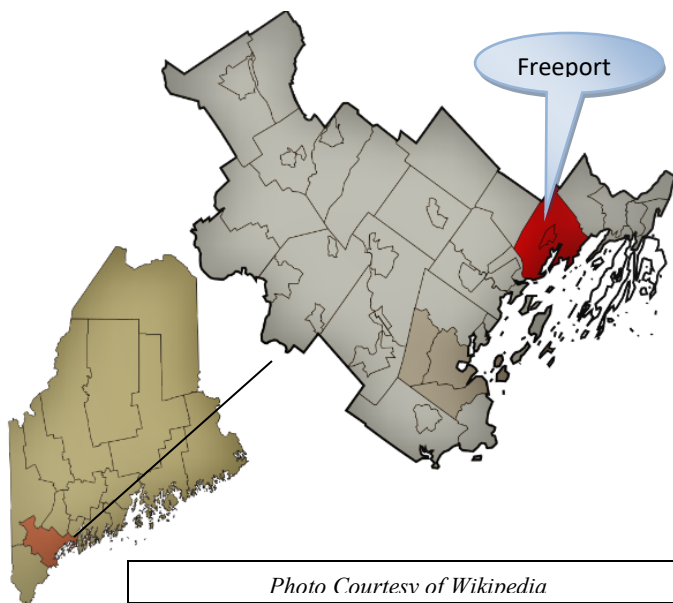
### TABLE OF CONTENTS

TOPIC	PAGE NUMBER
<b>Please enjoy the links for each topic on the left side of this document.</b>	
Demographics-A Brief History of the Town (Includes Bibliography)	7
Freeport's Form of Government	11
Staffing Chart and Levels	12
Budget-in-Brief	14
Transmittal Letter (Includes Status Update for Final Budget and Subsequent Update on State Budget)	15
Update on the Budget After Adoption	28
2021 Council Goals and Impacts on the Budget Process	29
Town Financial Policies and Impacts on the Budget Process	33
FY 2022 Capital, TIF, and Operating Budget Process	35
Description of the Funds Appropriated and Those Not Budgeted	37
FY 2022 Budget All Funds (Including Historic Information)	40
Fund Balance Projections	42
Description of Major Revenues and Historic Information	43
General Fund	48
Budget Detail-Includes Fund Balance Projection	49
Budget Summary-Includes Fund Balance Projection	50
Departmental Messages	51-85
Summary of Each Department	51-85
Accomplishments from 2020 and 2021	51-85
Goals for FY 2022	51-85
Performance Measures in relation to Council Goals	51-85
Departmental Budgets	51-85
Winslow Park Special Revenue Fund	86
Destination Freeport TIF Special Revenue Fund	90
Non-Emergency Transport Enterprise Fund	95
Capital Planning Process and Budget	99
The Town's Reserve Funds and Their Relation to the Capital Plan	145
Debt Limits and Outstanding Debt	146
Glossary of Terms	148
Appendix A-Town Policies-Fund Balance Policy	153
Appendix A-Town Policies-Investment Policy	154
Appendix A-Town Policies Town Reserve Policy	164
Appendix A-Town Policies-Tax Rate Stabilization Policy	165
Line-by-Line Budget Detail-General Fund	166
Line-by-Line Budget Detail-Capital Budget and Plan	209
Line-by-Line Budget Detail-Destination Freeport TIF Fund	220
Line-by-Line Budget Detail-Non-Emergency Transport Fund	221
Line-by-Line Budget Detail-Winslow Park Fund	223

**This page was intentionally left blank.**

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

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



Today, Freeport serves as a retail and commercial hub of Southern Midcoast Maine. In 1911, Leon Leonwood Bean began making the now famous “Bean Boots” of rubber sole and leather upper materials. Costing just \$3.50 per pair, these were first tailored to hunters, but became so popular they are still in production and commonly worn today.<sup>2</sup> In fact, shoe manufacturing was a large portion of Freeport’s business from the late 1800s through the mid-1960s; at the height of Freeport’s manufacturing era, the Town was home to eight shoe factories which employed more than 1,000 workers. During that time, Freeport’s downtown included several grocery, clothing, and shoe stores as well as a bank, restaurants, a movie theater, a bowling alley, gas stations, and many other shops.<sup>3</sup>

While things have changed since the 1800s, Freeport continues to have a vibrant downtown which attracts millions of tourists each summer and many thriving businesses. There has been residential growth outside the downtown, but has not been immune to the national economic downturn. For example, at the height of residential growth in 2005, the Town issued 85 building permits for either new and/or replacement dwelling units. Fiscal year 2010 was the Town’s lowest permitting year over the past decade, with only 28 permits. Staff had seen that number begin to rebound with 64 permits for new and/or replacement dwelling units in fiscal year 2016; however, with another economic downturn and the pending pandemic, the Town has since seen this number decline into the low 40s since 2018.

The Project Review Board reviews development proposals for the Town of Freeport. This includes applications for Site Plan Review, Subdivision Review and/or Design Review. Even with the pandemic, in FY 2020, the Board continued to review a steady stream of applications, reviewing almost 50 applications. The complexity of applications continued, with many requiring multiple types of review by the Board. Some of the larger commercial projects under review included the LL Bean Corporate Campus Renovation Project, the Denney Block Re-development project at 56-58 Main Street, and new buildings for Doten’s Construction on Route One South. For FY 2021 Residential

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

<sup>2</sup> (Freeport Historical Society 1996, Page 48)

<sup>3</sup> (Bonney 2009)

subdivisions were mostly smaller in size compared to years past, except for the review of the Beacon Residences; a 144-unit residential project on Desert Road. The number of applications for Design Review Certificates was consistent with a mix of residential and commercial renovation projects throughout the Village area.



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

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

<b>Town of Freeport</b>						
Top Ten Taxpayers Breakdown						
As of April 1, 2020						
#	Taxpayer	Real Estate	Personal Prop.	Total Valuation	Tax	% of levy
1	BEAN LL INC	140,894,200	12,852,624	153,746,824	2,152,456	7.84
2	BERENSON FREEPORT ASSOCIATES INC	37,763,700	190,906	37,954,606	531,364	1.94
3	CENTRAL MAINE POWER CO	10,400,300		10,400,300	145,604	0.53
4	HARRASEEKET INN INC	9,949,900	288,629	10,238,529	143,339	0.52
5	W/S FREEPORT PROPERTIES LLC	9,979,700		9,979,700	139,716	0.51
6	MBC RE HOLDINGS LLC	9,797,900		9,797,900	137,171	0.50
7	AAM FREEPORT HOTEL LLC	8,728,800	300,591	9,029,391	126,411	0.46
8	HOLDEN BLOCK REALTY TRUST	7,411,400		7,411,400	103,760	0.38
9	TWO STONEWOOD LLC	6,472,800		6,472,800	90,619	0.33
10	FREEPORT GROUP LLC	5,596,500		5,596,500	78,351	0.29
Total valuation of Top Ten				\$ 260,627,950		
Total taxes of Top Ten @14.00 per thousand				\$ 3,648,791		
Total Town taxable valuation				\$ 1,961,260,564		
Percentage of valuation carried by Top Ten				13.3%		

*Source: Town of Freeport Assessing Data*

### Current Statistics

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

<sup>4</sup> (U.S. Census Bureau)

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

### **Bibliography**

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

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

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

## Form of Government

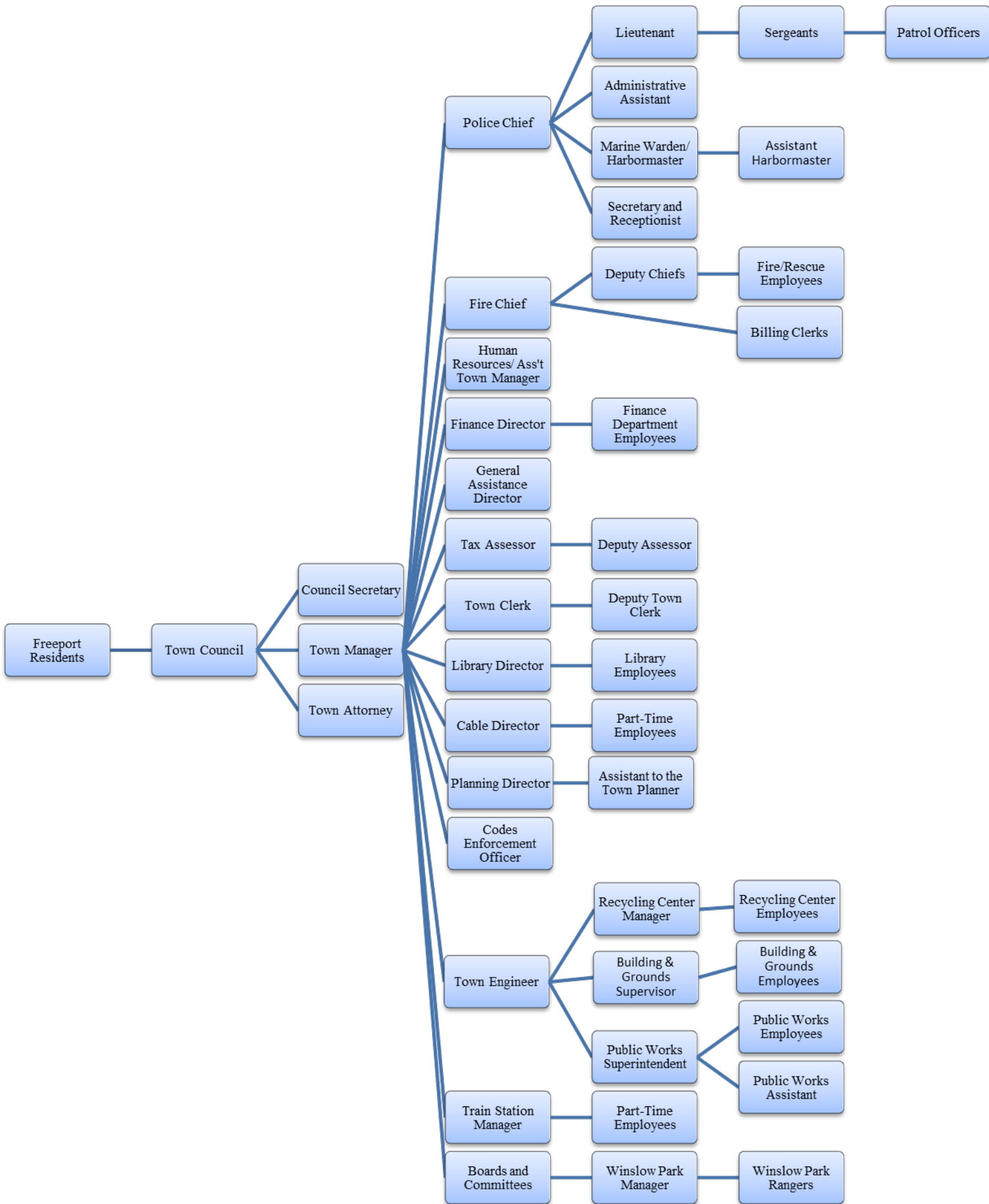
The Town was given a Charter in 1976, and went from a selectman/town meeting form of government to a Council/Manager form. The Town is very fortunate and has only had three managers since the change 45 years ago; one of those managers remained in Freeport for 30 years. The Town has seven councilors, with four coming from one of each of the Town's four voting districts and three being elected "at large" from throughout the community. Each year, the Council elects a Chairperson, and while the Chairperson presides over the meetings, all councilors have the same legislative authority. The Council's role is to set policy, and the Town Manager ensures that these policies are implemented and followed. The Town currently employs approximately 69 full-time employees and 75+ part-time and seasonal employees throughout the year. A town-wide organization chart is located on the following page, and detailed staffing levels by department are located within the following pages.



*Council Chair John Egan, Council Vice-Chair Tawni Whitney,  
Councilor Henry Lawrence, Councilor Daniel Piltch,  
Councilor Jake Daniele, Councilor Edward Bradley, and  
Councilor Douglas Reighley.*

*Photos Courtesy of Town Staff.*

# Town of Freeport Organizational Chart FY 2022



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

	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	
						Full-Time	Part-Time
Town Manager	1.00	1.00	1.00	1.00	1.00	1.00	
Finance Department	5.00	5.00	5.00	5.00	5.00	5.00	
Assessing	2.00	2.00	2.00	2.00	2.00	2.00	
Town Clerk	1.93	2.00	2.00	2.00	2.00	2.00	
General Administration	1.18	1.18	1.18	1.18	1.18	1.00	0.18
Train Station	2.08	2.08	2.08	2.08	2.08		2.08
Police Department*	17.00	17.00	17.00	17.00	17.00	16.00	1.00
Marine Warden/Harbormaster	2.24	2.10	2.10	2.10	2.10	2.00	0.10
Fire Department	9.75	10.75	11.75	11.75	14.75	5.00	9.75
Rescue Department	5.20	6.70	6.70	6.70	8.70	1.00	7.70
Police Reception**	0.90	0.90	0.90	0.90	0.90		0.90
General Assistance	1.00	1.00	1.00	1.00	1.00	1.00	
Public Works	11.85	11.85	12.85	12.85	13.90	12.00	1.90
Solid Waste and Recycling	2.80	2.35	2.35	2.35	3.60	3.00	0.60
Town Engineer	1.00	1.00	1.00	1.00	1.00	1.00	
Community Library	9.20	8.95	8.95	8.95	8.95	6.87	2.08
Planning and Codes	3.00	3.00	3.00	3.00	4.00	4.00	
Cable Television	1.51	1.72	1.72	1.72	2.12	1.00	1.12
Municipal Building Maintenance	3.20	3.20	3.35	3.35	3.35	3.00	0.35
Winslow Park	4.50	4.50	4.50	4.50	4.50	1.00	3.50
Non-Emergency Transport	11.00	8.50	8.50	8.50	2.50	2.00	0.50
<b>Totals</b>	97.34	96.78	98.93	98.93	101.63	69.87	31.76

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

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

For FY 2022 there were no major staffing changes.



## Budget-in-Brief-Town of Freeport July 1, 2021-June 30, 2022

### 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>06/30/2021 Unaudited Fund Balance</b>	7,667,262	572,224	355,948	(111,683)	5,153,144	13,636,895
<b>Revenues</b>						
Taxes	28,797,065		280,000			29,077,065
Licenses, Permits, and Fees	297,700					297,700
Intergovernmental	1,803,800					1,803,800
Charges for Service	75,800	335,960		150,000		561,760
Fees and Fines	33,300					33,300
Unclassified	311,500				-	311,500
Investment Earnings	15,000					15,000
<b>Total Revenues</b>	31,334,165	335,960	280,000	150,000	-	32,100,125
<b>Expenditures</b>						
General Government	1,918,717					1,918,717
Public Safety	3,243,285			150,000		3,393,285
Public Works	2,449,885					2,449,885
Community Services	978,753	335,960				1,314,713
Education	19,919,982					19,919,982
Insurance and Fringe Benefits	2,060,600					2,060,600
Unclassified	1,683,348		375,000			2,058,348
Capital Outlay	-				1,247,000	1,247,000
Debt Service	34,595					34,595
<b>Total Expenditures</b>	32,289,165	335,960	375,000	150,000	1,247,000	34,397,125
<b>Other Financing Sources/(Uses)</b>	955,000			-	1,247,000	2,202,000
<b>Change in Fund Balance</b>	-	-	(95,000)	-	-	(95,000)
<b>06/30/2022 Projected Ending Fund Balance</b>	7,667,262	572,224	260,948	(111,683)	5,153,144	13,541,895

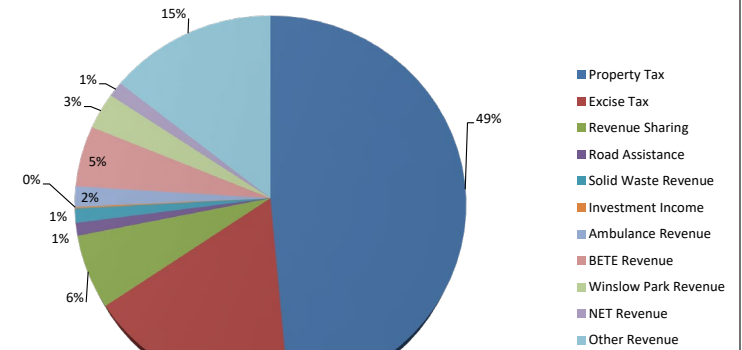
-36.41%

The [Destination Freeport Tax-Increment Financing District](#) includes the downtown Village area, and generates \$280,000 in annual tax revenue to support economic development and downtown infrastructure projects. During FY 2022, the fund will support economic development via the Freeport Economic Development Corporation in the amount of \$115,000, 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 \$300,000 in annual park entrance and camping fees. The Park had recently completed a large-scale erosion control and subsequent staircase reconstruction project in order that the Park will be as beautiful as it is today for decades to come. The FY 2022 budget is primarily a maintenance budget. The Park's website and campground reservations can be found at [www.freeportmaine.com](http://www.freeportmaine.com) under the Winslow Park link.

The [Non-Emergency Transport Fund](#) allows residents who do not have an emergency but need transportation to a doctor's appointment or medical procedure to be transported via Freeport ambulance. The fund had historically generated approximately \$570,000 in income annually, but with the loss of a local hospital in 2018 this number has declined to approximately \$150,000. The fund is supported by insurance company payments for the service and revenue generated by emergency billing services for other towns.

### Total Revenue by Type-All Funds FY 2022 Budget



The [General Fund](#) - Total Budget \$10,982,925

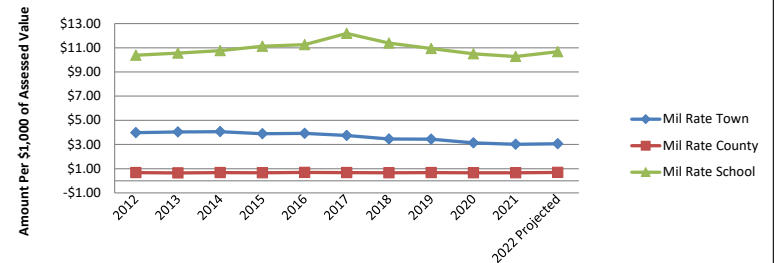
Highlights: fifteen cent municipal tax rate increase

On the Town's median value \$300,000 home, municipal services are projected to cost the average taxpayer \$948 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, Rescue ambulance equipment, PW road or sidewalk equipment, road reconstruction, computer upgrades, among many other items. The five-year capital program was adopted on May 4th, 2021, and the first-year appropriation is anticipated to be made on June 15th, 2021. This full budget can be viewed online at [www.freeportmaine.com](http://www.freeportmaine.com) under the finance department budget section.

### Property Tax Levy History





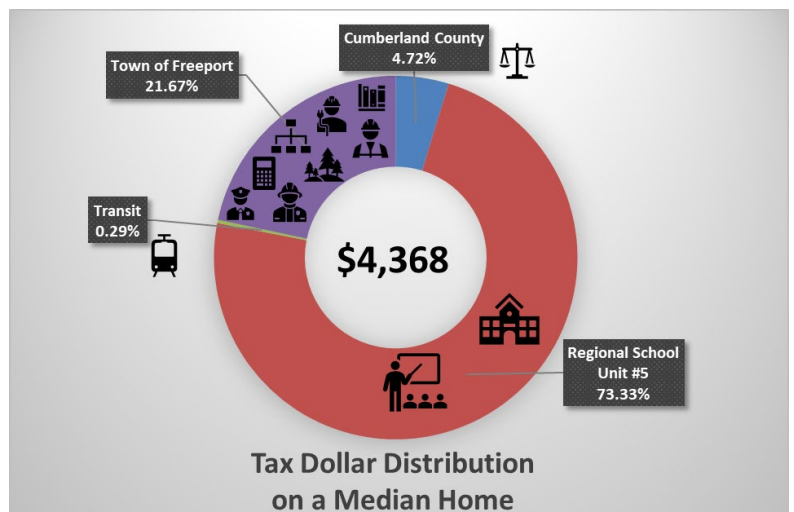
**To:** Honorable Town Councilors  
**From:** Peter Joseph, Town Manager  
 Jessica Maloy, Finance Director  
**Re:** FY 2022 Operating Budgets Transmittal Letter  
**Date:** April 29, 2021

We are pleased to present the FY 2021-2022 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 2022, we continue to be faced with declining revenue adjustments due to COVID-19 that have a significant impact to the general fund operating budget.

And 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:

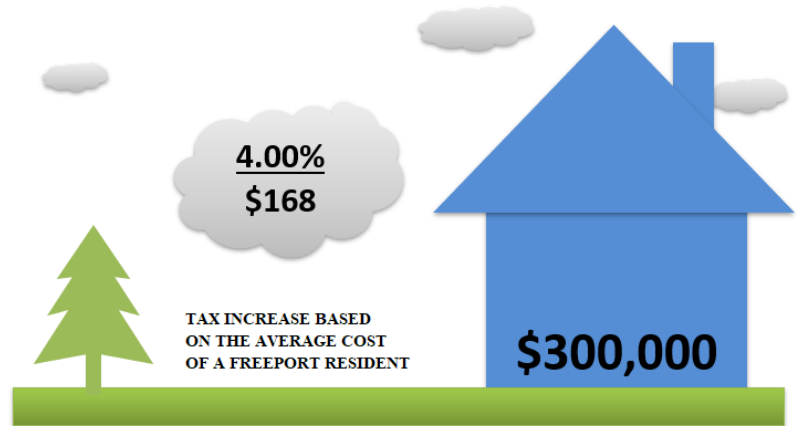
Town of Freeport Proposed Tax Changes FY 2022						
Entity	FY 2021 Tax Amount	FY 2022 Projected Tax Amount	Projected Mil Rate Impact	\$ Levy Increase	% Levy Increase	
Cumberland County	\$ 1,243,618	\$ 1,286,019	\$ 0.0211	\$ 42,401	3.41%	
RSU #5	\$ 19,125,015	\$ 19,919,982	\$ 0.3963	\$ 794,967	4.16%	
Transit	\$ 77,934	\$ 82,939	\$ 0.0025	\$ 5,005	6.42%	
Town of Freeport	\$ 5,307,981	\$ 5,582,125	\$ 0.1367	\$ 274,144	5.16%	
<b>Total Tax</b>	<b>\$ 25,754,548</b>	<b>\$ 26,871,065</b>	<b>\$ 0.5566</b>	<b>\$ 1,116,517</b>	<b>4.34%</b>	
<b>Mil Rate Impact</b>	<b>0.000556561</b>	<b>\$0.56 per \$1,000 of value</b>				

The current millage rate, or property tax rate per \$1,000 of assessed valuation, is \$14.00; the Town is proposing an increase of thirteen cents per thousand dollars of valuation from FY 2021. The RSU #5 Board of Directors is proposing a forty cent-per-thousand dollar of valuation increase, the Cumberland County tax levy (which has been finalized) increase will include a two cent-per-thousand dollar of valuation increase, and the Transit Tax for the METRO system (which has been finalized) is flat from FY 2021. While that is a total of fifty-six cents-per-thousand dollars of valuation, the Town’s portion is an increase of thirteen cents from FY 2021.



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.

Ten-Year Mil Rate History		Impact on	
Fiscal Year	Mil Rate	\$300,000 Home	
FY 2012	\$ 15.20	\$	4,560
FY 2013	\$ 15.45	\$	4,635
FY 2014	\$ 15.85	\$	4,755
FY 2015	\$ 15.80	\$	4,740
FY 2016	\$ 16.80	\$	5,040
FY 2017	\$ 15.80	\$	4,740
FY 2018	\$ 14.95	\$	4,485
FY 2019	\$ 15.05	\$	4,515
FY 2020	\$ 14.30	\$	4,290
FY 2021	\$ 14.00	\$	4,200
FY 2022 Projected	\$ 14.56	\$	4,368



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’s budgetary guidelines for 2021 were as follows:

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

And while the past few budget years have been difficult, this year was no exception, the FY 2022 budget does reflect a \$503,244 increase in operating expenses. This is offset; however, by a \$209,700 increase in Non-Property Tax Revenue, leaving the Town with a \$274,144 property tax increase, or five point one-six percent.

One large challenge for the Town has historically been the loss of State revenue sharing. Revenue sharing is comprised of sales and income taxes received from all over the State, and at its height in FY 2008, the Town received almost \$700,000 in revenue sharing. While the Governor’s biennial budget allows for an increase in the percentage to be shared, it still is not projected to be funded to its full five percent. Currently, before the State Legislature is a bill asking to restore and fully fund revenue sharing to five percent, though it is not anticipated to pass. We will; however, keep you informed on the progress of this bill as it moves through the Legislature. The FY 2021 projection is slightly increased at \$525,000.

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 \$600,000 for FY 2022 to help mitigate the tax impact.

The new items and changes in the FY 2022 budget are shown below. Employee wage and step increases, along with three additional positions, are the primary reason for the expense increase coming in at \$521,475. This increase is due in large part to cost of living freeze in FY 2021 and the volume of long-term employee turnover the Town experienced from FY 2018 and again in FY 2020. Maine Employee Health Trust rates increased only 0.3% from CY 2020 and staff is budgeting for an 5% increase for CY 2022. Maine State Retirement System rates have increased for the employer from 10.8% to 11.3% and the employee component will increase from 8.1% to 8.4%. For FY 2022, staff is also budgeting for the impact of a cell tower rental fee of \$24,000 and the outsourcing of Ambulance Billing of \$24,000. These are offset by a decrease in the debt service of the Town by \$63,770. There is an increase in revenue from the rental income associated with the Bartol Building of \$25,000, for tenant usage beginning July 1, 2021. These expenditure impacts and revenue decreases are offset by a \$155,000 increase in State Revenue Sharing based on the projected 3.75% share; a \$100,000 increase to excise tax based on historical levels, and other smaller revenue impacts in the general fund for FY 2022. The Town has historically taken a conservative approach to budgeting for State Revenues and that is still the current practice in FY 2022.

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 2022 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 2022 tax is budgeted to increase \$274,144 or 5.16 percent, the municipal budget has increased by \$503,244 or 4.17% from FY 2021 to FY 2022. Please see the historic Town of Freeport general fund budgets for the past five fiscal years.

Historic Town of Freeport Municipal Budget Comparison			
Town of Freeport	Budget	\$ Increase	% Increase
FY 2012	\$ 8,465,864		
FY 2013	\$ 8,758,553	\$ 292,689	3.34%
FY 2014	\$ 8,978,235	\$ 219,682	2.45%
FY 2015	\$ 8,965,659	\$ (12,576)	-0.14%
FY 2016	\$ 9,352,257	\$ 386,598	4.13%
FY 2017	\$ 9,447,391	\$ 95,134	1.01%
FY 2018	\$ 9,730,935	\$ 283,544	2.91%
FY 2019	\$ 10,105,160	\$ 374,225	3.70%
FY 2020	\$ 10,410,637	\$ 305,477	2.93%
FY 2021	\$ 10,481,981	\$ 71,344	0.68%
FY 2022 Proposed	\$ 10,985,225	\$ 503,244	4.58%

Excluding the County Tax, Transit Tax, and RSU #5 Tax

As mentioned above, the FY 2022 general fund budget directive to department heads was to prioritize, evaluate and control expenditures with responsible budgeting to minimize the impact on taxpayers and to strive to maintain a stable tax rate. The impact of the largest budget changes are listed below. Please note that this is not a comprehensive list of all budget changes, but merely a listing of the larger or new items.

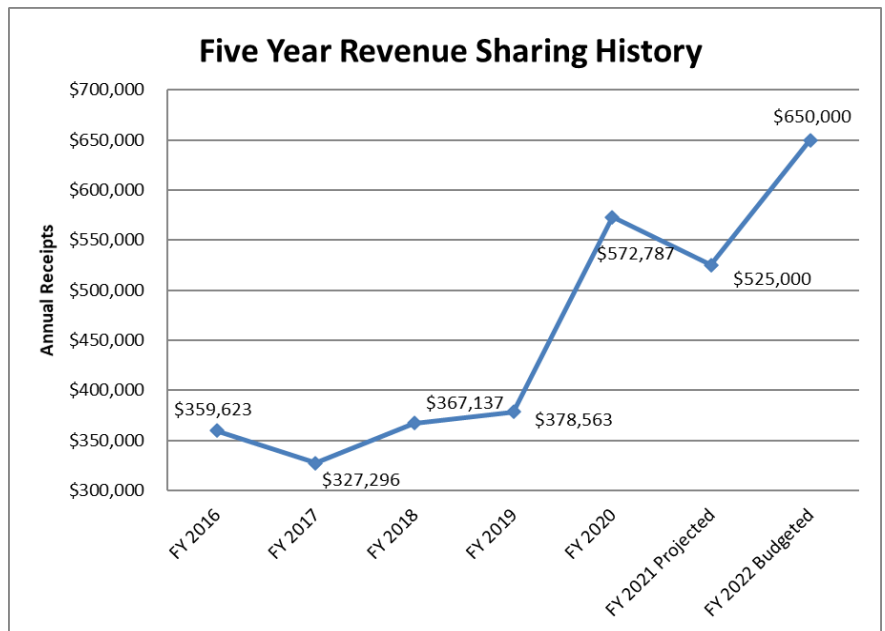
Major Budget Changes-FY 2022 General Fund				
Department	Budget Change	Reason	Budget Impact	Mil Rate Impact
Revenue	Impact Fee Transfer	One Time Revenue Use in 2021	\$ 75,000	\$ 0.037386
Revenue	Interest on Investments	Decrease in Rate Environment on Investments	\$ 30,000	\$ 0.014954
Revenue	Revenue Sharing	Increased projection based on State Legislation	\$ (155,000)	\$ (0.077264)
Revenue	Excise Tax	Increased to reflect current levels	\$ (100,000)	\$ (0.049848)
Revenue	Homestead	Increased to reflect current levels	\$ (50,000)	\$ (0.024924)
Revenue	Solid Waste-Residential	Increased to reflect current levels	\$ (30,000)	\$ (0.014954)
Revenue	Bartol Library Lease Revenue	Anticipated Rental Revenue_General Fund	\$ (25,000)	\$ (0.012462)
All	Benefits & Wage Step Increases	Four Percent impact with multiple step increases	\$ 386,475	\$ 0.192650
Fire/Rescue	Wages	New Hire	\$ 65,000	\$ 0.032401
General Administration	Wages	Restructuring	\$ 40,000	\$ 0.019939
Recycling	Wages	New Hire	\$ 30,000	\$ 0.014954
Recycling	Tipping & Hauling	Increased fees based on volume	\$ 24,025	\$ 0.011976
Misc.	Cell Tower Rental	Rental Fees for Cell Tower Placement	\$ 24,000	\$ 0.011964
Fire/Rescue	Contracted Services	Ambulance Billing Function_Outsourced	\$ 24,000	\$ 0.011964
Debt Service	Principle	Decrease for current debt levels	\$ (63,770)	\$ (0.031788)
			\$	-
		<b>Total Major Budget Impacts</b>	<b>\$ 274,730</b>	<b>\$ 0.136947</b>

Historically, the Council’s annual goals drive the manager’s budget message. In the case of the past few years, one of the goals has been to maintain a stable tax rate. The manager has presented a primarily maintenance budget for FY 2022 while incorporating the impact from the pandemic during FY 2021.

## State-Level, Market, and Other Significant Impacts on the FY 2022 Budget

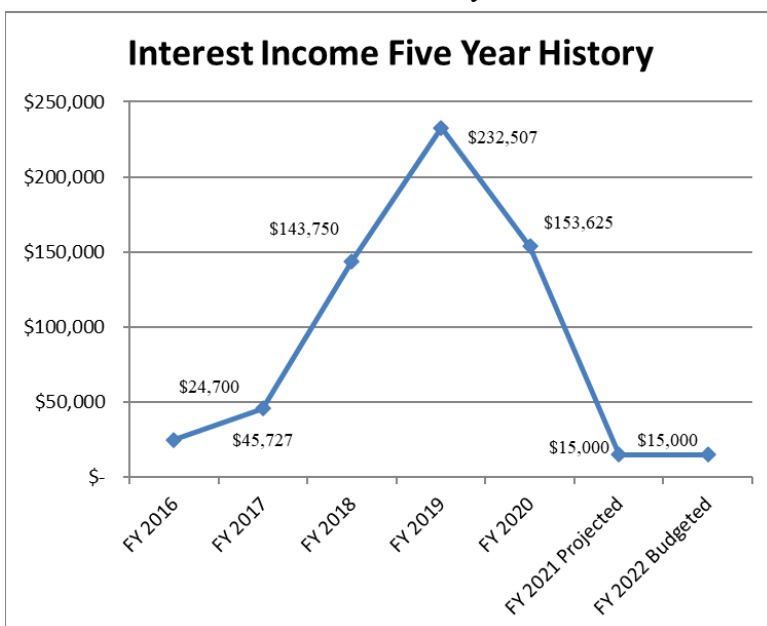
### State Revenue Sharing

A large portion of the Town’s general fund budget is revenue from the State of Maine, including State revenue sharing. Maine State Statute dictates that Towns are to receive five percent of the sales and income taxes received each year. These taxes are to be collected by the State and distributed based upon a valuation and population formula. Historically, the Town had received approximately \$700,000 annually, but in the past eight years, sales and income taxes have declined due to the economic downturn, and the State legislature reducing the revenue sharing distribution; Freeport’s share declined to \$360,000. After a few years of decline, revenue sharing appeared to have bottomed out at \$325,000 and is slowing increasing. In FY 2022 the budget shows an increase to \$650,000 from the FY 2021 budget of \$495,000. It is notable the Governors biennial budget includes an increase to the revenue sharing distribution that is reflective in the proposed budget. A five-year history of State Revenue Sharing is included here for comparison purposes.



### Market Factors-Interest Income

The Town has been projecting significant declines in interest income. During FY 2009, the Town received \$393,000 in interest income; the FY 2013 receipt was \$13,500 which appears to have been the low to date. Since then, we had seen a steady increase with the FY 2019 actuals topping \$232,507 followed by \$153,625 in FY 2020. Management is however, maintaining its conservative approach and leveling the FY 2022 budget at \$15,000 given the most recent economic downturn due to COVID-19. 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.



Management is however, maintaining its conservative approach and leveling the FY 2022 budget at \$15,000 given the most recent economic downturn due to COVID-19. 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 2021 vs FY 2022</b>										
Taxing Body	Budget Amount				Tax Amount					
	FY 2021	FY 2022	\$ Increase	% Increase	FY 2021	FY 2022	\$ Increase	% Increase		
Cumberland County	\$ 1,243,618	\$ 1,286,019	\$ 42,401	3.41%	\$ 1,243,618	\$ 1,286,019	\$ 42,401	3.41%		
Regional School Unit #5	\$ 19,125,015	\$ 19,919,982	\$ 794,967	4.16%	\$ 19,125,015	\$ 19,919,982	\$ 794,967	4.16%		
Transit	\$ 77,934	\$ 82,939	\$ 5,005	na	\$ 77,934	\$ 82,939	\$ 5,005	n/a		
Town of Freeport	\$ 10,481,981	\$ 10,985,225	\$ 503,244	4.80%	\$ 5,307,981	\$ 5,582,125	\$ 274,144	5.16%		
	<b>Total Increase \$</b>			<b>1,345,617</b>	<b>4.35%</b>	<b>Total Increase \$</b>			<b>1,116,517</b>	<b>4.34%</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 2022 capital appropriations on June 15<sup>th</sup> at the same time as all other budgets. The FY 2022 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>FY 2018</b>	<b>FY2019</b>	<b>FY2020</b>	<b>FY2021</b>	<b>Proposed FY 2022</b>
<b>Police</b>	\$ 147,000	\$ 48,000	\$ 110,000	\$ 100,000	\$ 62,000
<b>Fire</b>	\$ -	\$ 67,000	\$ -	\$ 908,000	\$ -
<b>Rescue</b>	\$ -	\$ 20,000	\$ 285,000	\$ 63,000	\$ 60,000
<b>Public Works</b>	\$ 115,000	\$ 240,000	\$ 150,000	\$ 80,000	\$ 140,000
<b>Solid Waste</b>	\$ 50,000	\$ 15,000	\$ 17,000	\$ 155,000	\$ 67,500
<b>Comprehensive Town Improvements</b>	\$ 1,064,500	\$ 425,000	\$ 236,000	\$ 755,000	\$ 630,000
<b>Municipal Facilities</b>	\$ 345,500	\$ 330,500	\$ 83,550	\$ 138,900	\$ 88,500
<b>Cable</b>	\$ 132,600	\$ 4,000	\$ 58,600	\$ 24,000	\$ 24,000
<b>Other</b>	\$ -	\$ -	\$ 27,575	\$ 150,000	\$ 175,000
<b>Destination Freeport TIF District</b>	\$ 398,000	\$ 348,600	\$ 239,000	\$ 235,000	\$ 375,000
<b>Winslow Park</b>	\$ -	\$ -	\$ -	\$ 50,000	\$ -
<b>Total</b>	<b>\$ 2,252,600</b>	<b>\$ 1,498,100</b>	<b>\$ 1,206,725</b>	<b>\$ 2,658,900</b>	<b>\$ 1,622,000</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 15<sup>th</sup>, 2021.

One notable item is the method of funding capital projects; this can be confusing in light of discussions above about tax rate impacts. The Town has spent the past 30 years building reserve funds so its capital needs are 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>, 2020 unaudited balances are shown to the right.

<b>Town of Freeport Reserve Funds Draft Reserve Balances 12/31/2020 For Funds Used in the Capital Planning Process</b>	
Police	\$ 350,225
Fire	\$ 1,284,592
Rescue	\$ 763,837
Public Works	\$ 1,104,033
Solid Waste	\$ 167,297
Comprehensive Town Imp.	\$ 2,259,714
Municipal Facilities (1)	\$ 640,353
Cable	\$ 332,607
Other (2)	\$ 68,309
<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>	

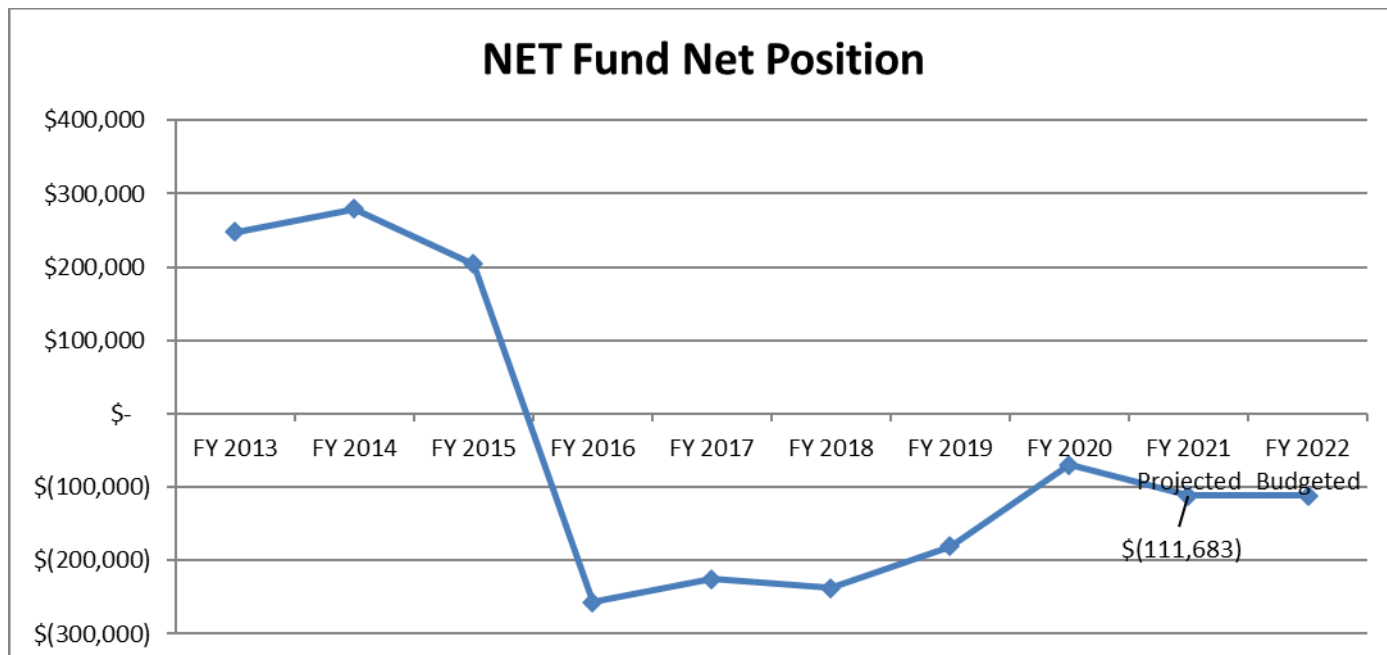
## DESTINATION FREEPORT TIF FUND

The Destination Freeport TIF five-year capital program is projected to be adopted on April 27<sup>th</sup>, 2021, and the FY 2022 budget is scheduled to be adopted on June 15<sup>th</sup>, 2021. Maine State Statutes allow for tax-increment financing districts. Currently, the Town has five active TIF districts with two additional districts scheduled for FY 2023, 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 2022 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 2010</b>	\$ 11,415,100	\$ 12.75	\$ 145,543
<b>FY 2011</b>	\$ 11,415,100	\$ 15.15	\$ 172,939
<b>FY 2012</b>	\$ 17,000,000	\$ 15.20	\$ 258,400
<b>FY 2013</b>	\$ 17,000,000	\$ 15.45	\$ 262,650
<b>FY 2014</b>	\$ 17,000,000	\$ 15.85	\$ 269,450
<b>FY 2015</b>	\$ 17,000,000	\$ 15.80	\$ 268,600
<b>FY 2016</b>	\$ 18,332,146	\$ 16.80	\$ 307,980
<b>FY 2017</b>	\$ 19,460,346	\$ 15.80	\$ 307,473
<b>FY 2018</b>	\$ 20,000,000	\$ 14.95	\$ 299,000
<b>FY 2019</b>	\$ 20,000,000	\$ 15.05	\$ 301,000
<b>FY 2020</b>	\$ 20,000,000	\$ 14.30	\$ 286,000
<b>FY 2021</b>	\$ 20,000,000	\$ 14.00	\$ 280,000
<b>FY 2022 Projected</b>	\$ 20,000,000	\$ 14.55	\$ 291,031

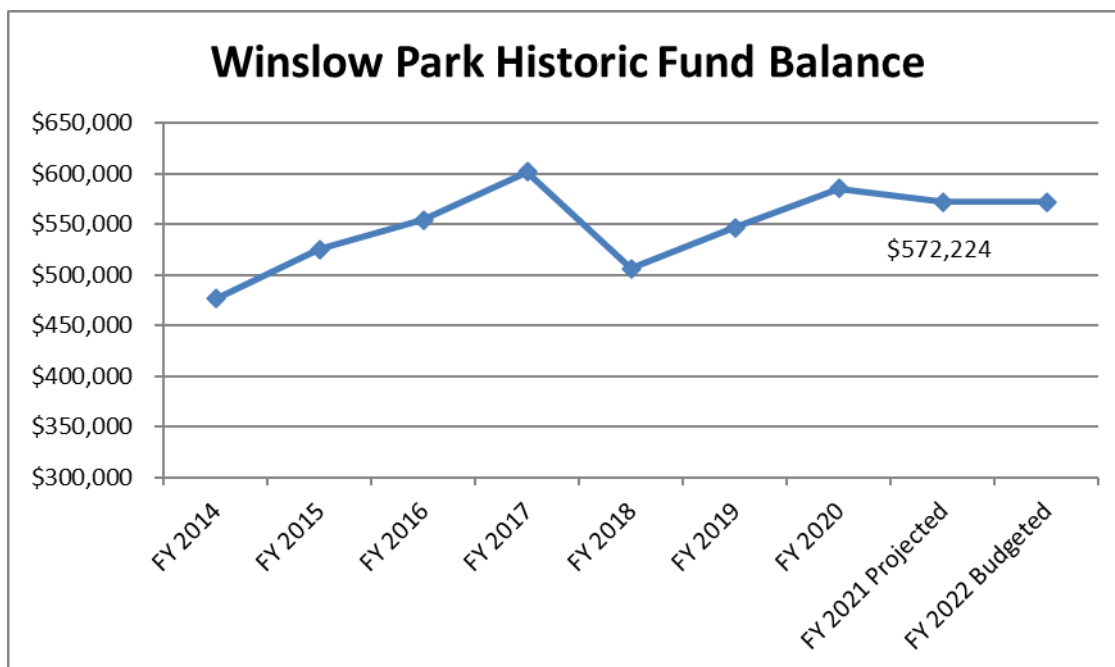
## NON-EMERGENCY TRANSPORT FUND

The Non-Emergency Transport fund is the Town’s only enterprise fund; the program has been in operation for over thirteen years. The firefighter/paramedics are scheduled to perform non-emergency ambulance runs to the local hospitals for patients who are unable to transport themselves to appointments and procedures. The fund lost equity; however, during FY 2016. The Town was hit with the unexpected closure of the local hospital where the majority of these runs came from and as staff projected the fund took a major hit. The anticipated June 30<sup>th</sup>, 2021 fund equity is approximately \$(112,000); however, staff has made operating adjustments to help offset this impact and keep it from increasing exponentially. The NET fund’s historic net position is shown below.



## WINSLOW PARK FUND

The Winslow Park was donated by Adelaide Winslow Harb in 1953; one of the stipulations of the donation was that the revenue generated by the park’s rental fees stay in a separate fund for accounting purposes. The Winslow Park generates approximately \$280,000 in revenue from park rentals, concessions, and other revenues. The fund maintains a healthy fund balance between \$450,000 and \$600,000 depending upon the required capital projects. The Winslow Park five-year fund balance trend is shown in the adjoining chart. The Park staff’s goals and objectives for FY 2022 are included in that fund’s section of this document.





## SUMMARY OF THE FY 2022 BUDGET

The FY 2022 budget was difficult to prepare, as the State’s budget and pass-through revenues are primarily flat while costs of doing business increase annually. As the budget stands as proposed, the tax is likely to increase five point one-six percent on the municipal side. The total budget as proposed by the County, RSU, Transit and Town combined is four point three five percent up from last year and the projected tax increase for all four entities is four point three-four percent, or fifty-six cents per \$1,000 of value.

<b>Town of Freeport Budget Recap FY 2021 vs FY 2022</b>								
Taxing Body	<b>Budget Amount</b>				<b>Tax Amount</b>			
	FY 2021	FY 2022	\$ Increase	% Increase	FY 2021	FY 2022	\$ Increase	% Increase
Cumberland County	\$ 1,243,618	\$ 1,286,019	\$ 42,401	3.41%	\$ 1,243,618	\$ 1,286,019	\$ 42,401	3.41%
Regional School Unit #5	\$ 19,125,015	\$ 19,919,982	\$ 794,967	4.16%	\$ 19,125,015	\$ 19,919,982	\$ 794,967	4.16%
Transit	\$ 77,934	\$ 82,939	\$ 5,005	na	\$ 77,934	\$ 82,939	\$ 5,005	n/a
Town of Freeport	\$ 10,481,981	\$ 10,985,225	\$ 503,244	4.80%	\$ 5,307,981	\$ 5,582,125	\$ 274,144	5.16%
	<b>Total Increase \$ 1,345,617 4.35%</b>				<b>Total Increase \$ 1,116,517 4.34%</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>, 2021. Certainly, these figures are subject to change based upon the next two and-a-half months, but the funds’ projections are below.

The FY 2022 budget includes projections from the fiscal year ending June 30<sup>th</sup>, 2021. These projections are as follows:

<b>FY 2021 Fund Balance Projections</b>						
<b>Funds Subject to Appropriation</b>						
	<b>6/30/2020</b>	<b>Projected</b>		<b>6/30/2021</b>	\$ Increase/ (Decrease)	% Increase/ (Decrease)
	Fund Balance	Revenues	Expenditures	Fund Balance		
General Fund-Budgetary Basis	7,230,875	11,754,467	11,318,081	7,667,261	\$ 436,386	6.04%
Destination Freeport TIF Fund	330,948	280,000	255,000	355,948	\$ 25,000	7.55%
NET Fund	-70,062	210,000	251,621	-111,683	\$ (41,621)	59.41%
Winslow Park Fund	585,144	252,500	265,420	572,224	\$ (12,920)	-2.21%

It is notable that the general fund’s fund balance is projected to increase by \$436,386 during FY 2021. 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 2020, 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 \$280,000 in increment during FY 2021, and the proposed budget for the fund is \$255,000. It is expected that the fund balance in the Destination Freeport TIF will increase by that difference of approximately \$25,000 during FY 2021, and the capital program includes \$375,000 in capital improvements in the subsequent year.

The Non-emergency transport fund is projected to lose \$41,621 in net assets during FY 2021, and staff is watching the fund closely. Staff will be working with the department and watching the fund into FY 2022 and beyond for any changes that would cause the fund's net assets to deteriorate further and if necessary, report back to the Council on this.

The Winslow Park fund's fund balance is projected to decrease \$12,920 during FY 2021, and while the Park's budget is balanced for FY 2022, 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**

***For FY 2022, management has cancelled the informal public sessions in light of COVID-19 restrictions.***



**To:** Peter Joseph, Town Manager  
**From:** Jessica Maloy, Finance Director  
**Re:** Update on the Town’s FY 2022 Budget After Adoption  
**Date:** June 17, 2021

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

List of Proposed Changes to the FY 2022 Operating Budget			
Item	Reserve	Net Change	Reason
State Revenue Sharing	REV-3310	\$ 75,000	Adj. based on Biennial State Budget Projections
Excise Tax	REV-2502	\$ 100,000	Adj. based on Actuals
Bartol Building Lease	REV-	\$ 5,000	Adj. based on contractual language
		\$ 180,000	Net Budget Impact

The approximate tax rate impact of the total budget is approximately an additional \$170 to the owner of the average \$300,000 home in Freeport.

	FY21	Projected FY22	\$ Increase	% Increase
Cumberland County	0.67	0.69	0.02	3.18%
Regional School Unit #5	10.27	10.67	0.40	3.86%
Transit	0.04	0.04	0.00	na
Town of Freeport	3.02	3.17	0.15	4.94%
<b>Total Tax</b>	<b>14.00</b>	<b>14.56</b>	<b>0.57</b>	<b>4.07%</b>

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

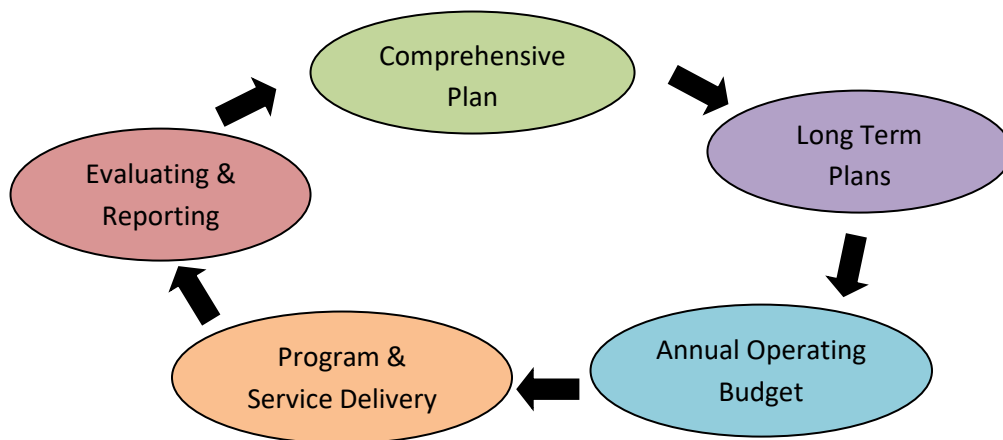
Town of Freeport Budget Recap FY 2021 vs FY 2022									
Taxing Body	Budget Amount				Tax Amount				
	FY 2021	FY 2022	\$ Increase	% Increase	FY 2021	FY 2022	\$ Increase	% Increase	
Cumberland County	\$ 1,243,618	\$ 1,286,019	\$ 42,401	3.41%	\$ 1,243,618	\$ 1,286,019	\$ 42,401	3.41%	
Regional School Unit #5	\$ 19,125,015	\$ 19,919,982	\$ 794,967	4.16%	\$ 19,125,015	\$ 19,919,982	\$ 794,967	4.16%	
Transit	\$ 77,934	\$ 82,939	\$ 5,005	6.42%	\$ 77,934	\$ 82,939	\$ 5,005	6.42%	
Town of Freeport	\$ 10,481,981	\$ 10,985,225	\$ 503,244	4.80%	\$ 5,307,981	\$ 5,607,125	\$ 299,144	5.64%	
<b>Total Increase</b>			<b>\$ 1,345,617</b>	<b>4.35%</b>	<b>Total Increase</b>			<b>\$ 1,141,517</b>	<b>4.43%</b>

**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 2022 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

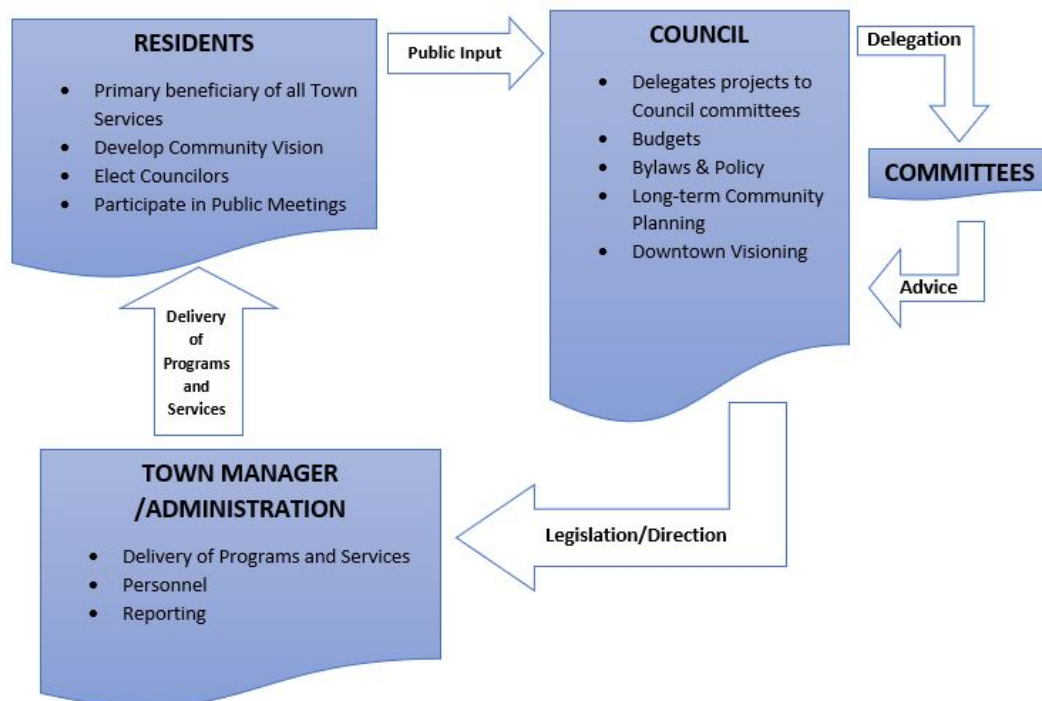
consumption through efficient land and building use and design, non-car transportation opportunities, and clean waste management.

- **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 2021 goals below refer to the FY 2022 budget process. The Council's Calendar Year 2021 annual goals are listed below:

1. The Council will pursue solutions related to the reduction of carbon emissions relative to historic levels and reduction of waste while considering the costs of such solutions for the Town of Freeport.
  - Update: The Town Council is serious about conserving energy and reducing carbon emissions. Municipal buildings have been evaluated for simple energy conservation measures such as shutting equipment and appliances off when not in use and reduced nighttime lighting. The Town Council has an Energy Conservation and Renewable Resources Reserve Fund where each year 50% of any rebates received for installing energy savings or renewable resource devices will be directed as well as 50% of saving resulting from energy conservation and the use of renewable resources. These funds will be used for further energy conservation efforts and/or to expand the use of renewable resources. For FY21, the Council has authorized the Sustainability Committee to pursue a partnership with ClearPath, an emissions management software to manage energy and greenhouse gas emissions.
2. The Council will explore infrastructure and policy opportunities that will promote active lifestyles for Freeport's residents and visitors.
  - Update: The Town Council continues to work very hard to advance active living opportunities in Freeport. The Town has identified and installed bike racks throughout the downtown; installed pedestrian crosswalk signs and increased the shoulder width on South Freeport Road to aid in the opportunity for bike traffic. The Town previously coordinated with the RSU5 School to extend the crosswalk from the high school down Snow Road to existing sidewalks on Justin's Way in order to provide a safe route for our youth as well as bike traffic. They continue to look at additional safe routes to the schools and are considering pursuing the designation of being a bike/walk friendly community. In FY21, the Town Council will begin creating a bike/ped trail connecting from Cousin's River Bridge to the YMCA; with potential future expansion into downtown. The Town is also voting on expanding a Maine DOT (Department of Transportation) bridge renovation project to add/include 12-foot bike paths along the bridges at each end of our downtown, creating a more active, accessible downtown to pedestrians.
3. The Council will explore and undertake two initiatives to facilitate aging in place. The Council will create an Aging Calendar for items and issues brought before Council until their resolution, including referrals out to committees, commission, and boards.
  - Update: This item does not have a specific budget component, but the Town Council continues to work very hard with the residents of Freeport to discuss the concerns and accessibility across all demographics. Council is also pursuing the ability to be listed as an AARP community and has held public hearings to discuss the process.

4. The Council will coordinate with Freeport Economic Development Corporation (FEDC), other committees, and other local partners to identify and undertake efforts to encourage the continued vitality of the downtown district.
  - Update: Upon the loss of a tenant at the old library building (Bartol) on Main Street in FY 2019, the Town Council had begun the public process to fill the vacancy. They held public hearings to allow the public, as well as various non-profits, an opportunity to express what they would like to see in the building, or what they could do with it. And while we are still working on this process, the pandemic has really hindered our ability to move forth. Between the loss of rental revenue from the Bartol Building and the increased vacancies occurring throughout Main Street, Town Council is looking to coordinate with other local stakeholders in ensuring the vitality of Freeport's downtown district. Most recently, Council had appropriated \$50,000 in the FY 2021 CIP where monies will be used to directly impact the vitalization and sustainability of the downtown. This appropriation is intended to bring in consultants to work with staff and brainstorm a vitalization plan for our downtown district.
  
5. All committees, commissions and boards will have a Councilor visitation during the year.
  - Update: This item does not have a specific budget component, but the Town Council continues to work very hard with the residents that volunteer their time on a committee, commission or board for the Town of Freeport and want them to know that their work is important to Council. Every Council meeting there is time allocated for an information exchange between Councilors to update the council as a whole on the efforts and discussions occurring at the committee level.



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

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

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

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

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

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

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

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

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

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

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

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

### **Budget Process and Calendar**

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

The Town's fiscal year begins on July 1<sup>st</sup> of each year, and the budget process begins by the Town Council setting goals during the prior December. The FY 2022 guidelines and goals as set in January 2021 related to the budget were as follows:

### Budget and Taxes

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

This sets the tone for the Town Manager and department heads, and in the case of FY 2022, staff designed budgets based upon a directive of no major discretionary expenditure increases.

It is notable that during the FY 2022 deliberations process, the department heads continued to have goals and objectives, but many had no (or minimal) impact on the general fund or tax rate. For example, the Assessing Department is conducting a revaluation of commercial properties. This is done in-house and paid for from a reserve account that has been accumulated for the revaluation purpose. The Planning Department is continuing to work very hard with a volunteer committee of citizens on rebuilding bog bridges at Florida Lake, a town owned open space, through a Recreational Trails Program Grant process. The General Assistance Director and Planning Director continue to work on energy conservation methods for low-income residents through the Federal Community Development Block Grant process.

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

are televised on cable television in addition to streaming live on the internet and captured on Video-on-Demand for subsequent viewings.

### FY 2022 Budget Schedule

		Council Action Required
Tuesday, December 1, 2020	Council Workshop on Goal Setting	None
Tuesday, December 15, 2020	Council Adopts Annual Goals	Order Made by Council
Monday, February 15, 2021	Capital Requests and Narratives due to Finance Director	None
Thursday, February 25, 2021	Manager Transmits 5-Year Capital Program to Council	None
Tuesday, March 2, 2021	Council Sets Public Hearing for April 6	Set Public Hearing and Advertise
TBD	Joint Meeting with RSU 5, Town of Durham, Town of Pownal (Community Center)	None
Monday, March 15, 2021	Operating Budgets due to Finance Director	None
Tuesday, March 16, 2021	Council Workshop on 5-Year Capital Program	None
Tuesday, April 6, 2021	Public Hearing on Capital Program	None
Tuesday, April 27, 2021	Adoption of the 5-Year Capital Program	Resolution Made by Council
Wednesday, April 14, 2021	Operating Budgets due to Town Manager	None
Thursday, April 29, 2021	Manager Transmits Operating, Capital and TIF Budget to Council	None
Tuesday, May 4, 2021	Manager and Finance Director Present Operating, Capital and TIF Budget	None
Tuesday, May 4, 2021	Council Sets Public Hearing for June 1	Set Public Hearing and Advertise
Tuesday, May 18, 2021	Council Workshop on Operating, Capital, and TIF Budgets	None
Tuesday, June 1, 2021	Public Hearing on Operating, Capital, and TIF Budgets	None
Tuesday, June 15, 2021	Target Date for Budget Adoption-Capital, TIF, and Operating Budgets/Appropriation Made	Order Made by Council

### Supplemental Appropriations

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

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

Staff does not expect the Town Council to make any supplemental appropriations during the FY 2022 budgeting process. However, from time-to-time staff does present supplemental appropriations when these come from reserve or capital projects funds. An example of this is when the Town receives a grant and must approve a match. Staff does not budget these items as in the case the grant is not approved the match should not be expended.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

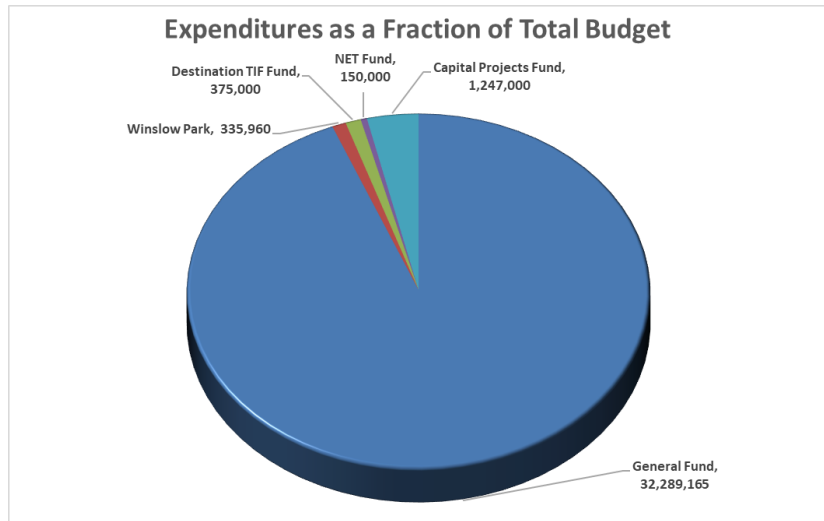
In addition to a description of the funds and the relationship between the funds, divisions, and departments, it is important to see the relationship between funds and their fund balances. An unaudited fund balance projection is listed below for all funds subject to appropriation.

<b>Town of Freeport All Funds Subject to Appropriation Projected Fund Balance</b>						
	General Fund	Winslow Park	Destination TIF Fund	NET Fund	Capital Projects Fund	Total All Funds Subject to Appropriation
<b>06/30/2021 Unaudited Fund Balance</b>	7,667,262	572,224	355,948	(111,683)	5,153,144	13,636,895
<b>Revenues</b>						
Taxes	28,819,765		280,000			29,099,765
Licenses, Permits, and Fees	297,700					297,700
Intergovernmental	1,803,800					1,803,800
Charges for Service	75,800	335,960		150,000		561,760
Fees and Fines	33,300					33,300
Unclassified	286,500				-	286,500
Investment Earnings	15,000					15,000
<b>Total Revenues</b>	<b>31,331,865</b>	<b>335,960</b>	<b>280,000</b>	<b>150,000</b>	<b>-</b>	<b>32,097,825</b>
<b>Expenditures</b>						
General Government	1,918,717					1,918,717
Public Safety	3,243,285			150,000		3,393,285
Public Works	2,449,885					2,449,885
Community Services	976,453	335,960				1,312,413
Education	19,919,982					19,919,982
Insurance and Fringe Benefits	2,060,600					2,060,600
Unclassified	1,683,348		375,000			2,058,348
Capital Outlay	-				1,247,000	1,247,000
Debt Service	34,595					34,595
<b>Total Expenditures</b>	<b>32,286,865</b>	<b>335,960</b>	<b>375,000</b>	<b>150,000</b>	<b>1,247,000</b>	<b>34,394,825</b>
<b>Other Financing Sources/(Uses)</b>	<b>955,000</b>			<b>-</b>	<b>1,247,000</b>	<b>2,202,000</b>
<b>Change in Fund Balance</b>	<b>-</b>	<b>-</b>	<b>(95,000)</b>	<b>-</b>	<b>-</b>	<b>(95,000)</b>
<b>06/30/2022 Projected Ending Fund Balance</b>	<b>7,667,262</b>	<b>572,224</b>	<b>260,948</b>	<b>(111,683)</b>	<b>5,153,144</b>	<b>13,541,895</b>

It is notable that the Destination Freeport TIF’s fund balance will likely change by approximately \$95,000 or approximately thirty-six percent during FY 2022. The Destination Freeport TIF fund is allowed to be used both for economic development and infrastructure in the downtown TIF district. Each year, the capital budget for the TIF fluctuates, and the FY 2022 plan is \$140,000 more than the FY 2021 plan. This will allow the Town to rebuild some sidewalks and roads within the downtown district as well as contribute to the Arts and Cultural Alliance of Freeport for an expanded performing arts center.



While all funds’ detailed revenue and expenditures and historic and budgeted fund balances are shown in each fund section, the total of all appropriated funds is listed here to show an overview of the size of the Town’s budgets in addition to the changes in fund balance. During certain years there are large changes in the end-of-year fund balance. This is mainly due to large capital programs. The Town does not ever intend to hold funds in the capital fund at the end of the project (in most cases), as the funds are held in reserves and only transferred into the capital fund as they are appropriated by the Town Council. While the table below shows the overall fund balance fluctuations and gives a good sense of the size of the budget as a whole, the funds themselves will be a better indicator of the fluctuation in fund balances due to the capital fund’s effect on the schedule. The general fund is the Town’s largest fund, and it listed here individually; the table below that shows the entire amount appropriated by the Town Council by fund for FY 2022.

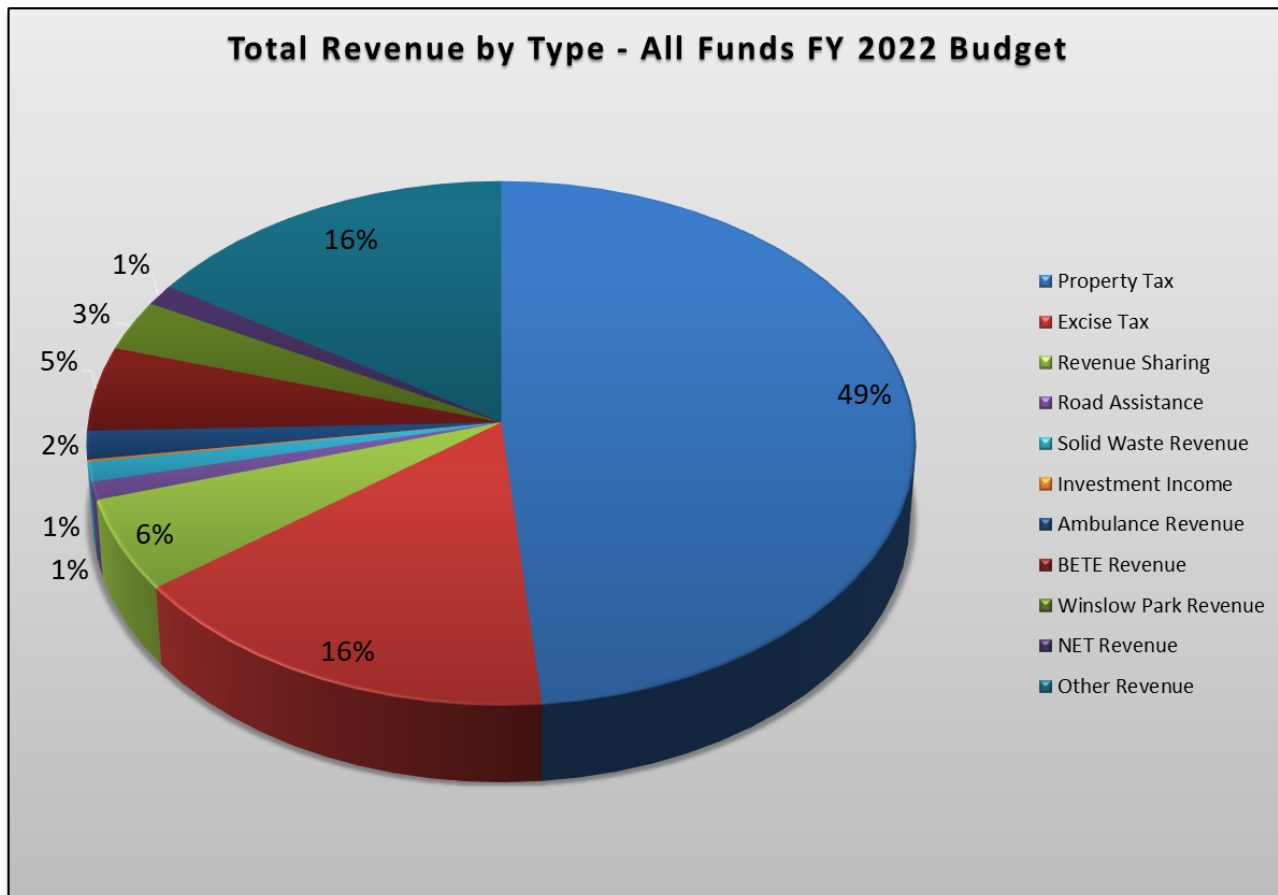


Town of Freeport Summary of Revenues and Expenditures-General Fund									
	Actual FY 2017	Actual FY 2018	Actual FY 2019	Actual FY 2020	Projected FY 2021	Budget FY 2022	Increase (Decrease)	% Change	
Beginning Fund Balance	\$ 6,371,071	\$ 6,380,868	\$ 6,188,665	\$ 7,124,467	\$ 7,230,875	\$ 7,667,262			
<b>Revenues</b>									
Taxes	\$ 25,182,497	\$ 26,189,030	\$ 26,965,361	\$ 27,677,953	\$ 27,982,037	\$ 28,797,065	\$ 815,028	2.91%	
Licenses, Permits, and Fees	\$ 299,608	\$ 347,946	\$ 363,051	\$ 339,538	\$ 285,144	\$ 297,700	\$ 12,556	4.40%	
Intergovernmental	\$ 1,473,756	\$ 1,526,921	\$ 1,968,804	\$ 1,906,484	\$ 1,810,770	\$ 1,803,800	\$ (6,970)	-0.38%	
Charges for Service	\$ 238,123	\$ 277,533	\$ 261,397	\$ 309,665	\$ 67,545	\$ 75,800	\$ 8,255	12.22%	
Fees and Fines	\$ 71,871	\$ 56,774	\$ 61,264	\$ 46,895	\$ 16,137	\$ 33,300	\$ 17,163	106.36%	
Unclassified	\$ 161,407	\$ 46,756	\$ 67,918	\$ 42,210	\$ 362,850	\$ 311,500	\$ (51,350)	-14.15%	
Investment Earnings	\$ 45,727	\$ 143,750	\$ 232,507	\$ 153,625	\$ 10,000	\$ 15,000	\$ 5,000	50.00%	
<b>Total Revenues</b>	\$ 27,472,989	\$ 28,588,710	\$ 29,920,302	\$ 30,476,370	\$ 30,534,483	\$ 31,334,165	\$ 799,682	2.62%	
<b>Expenditures</b>									
General Government	\$ 1,583,767	\$ 1,644,785	\$ 1,720,438	\$ 1,821,296	\$ 1,712,970	\$ 1,918,717	\$ 205,747	12.01%	
Public Safety	\$ 2,673,076	\$ 2,763,843	\$ 2,802,624	\$ 2,901,208	\$ 2,904,915	\$ 3,243,285	\$ 338,370	11.65%	
Public Works	\$ 2,167,842	\$ 2,244,017	\$ 2,258,013	\$ 2,306,746	\$ 2,225,480	\$ 2,449,885	\$ 224,405	10.08%	
Community Services	\$ 742,466	\$ 795,775	\$ 779,422	\$ 756,599	\$ 866,680	\$ 978,753	\$ 112,073	12.93%	
Education	\$ 16,610,407	\$ 17,355,332	\$ 18,133,850	\$ 18,580,496	\$ 19,125,015	\$ 19,919,982	\$ 794,967	4.16%	
Insurance and Fringe Benefits	\$ 1,615,177	\$ 1,681,263	\$ 1,711,716	\$ 1,802,802	\$ 1,905,236	\$ 2,060,600	\$ 155,364	8.15%	
Unclassified	\$ 1,202,985	\$ 1,637,668	\$ 1,357,150	\$ 1,440,396	\$ 1,604,437	\$ 1,683,348	\$ 78,911	4.92%	
Debt Service	\$ 171,443	\$ 146,730	\$ 141,827	\$ 106,923	\$ 98,363	\$ 34,595	\$ (63,768)	-64.83%	
<b>Total Expenditures</b>	\$ 26,767,163	\$ 28,269,413	\$ 28,905,040	\$ 29,716,466	\$ 30,443,096	\$ 32,289,165	\$ 1,846,069	6.06%	
<b>Other Financing Sources/(Uses)</b>	\$ (696,029)	\$ (511,500)	\$ (79,460)	\$ (653,496)	\$ 345,000	\$ 955,000	\$ 610,000	176.81%	
<b>Change in Fund Balance</b>	\$ 9,797	\$ (192,203)	\$ 935,802	\$ 106,408	\$ 436,387	\$ -	\$ 436,387	100.00%	
<b>Ending Fund Balance</b>	\$ 6,380,868	\$ 6,188,665	\$ 7,124,467	\$ 7,230,875	\$ 7,667,262	\$ 7,667,262	\$ -	0.00%	

It is notable that the expenditures in the general fund include the \$19.9 million payment to RSU #5. These payments are shown in the general fund.

<b>Total All Funds Historic and Budgeted Fund Balances</b>									
	FY 2015 Audited	FY 2016 Audited	FY 2017 Audited	FY 2018 Audited	FY 2019 Audited	FY 2020 Audited	FY 2021 Projected	FY 2022 Budgeted	
Beginning Balance	\$ 9,470,193	\$ 10,487,291	\$ 10,439,586	\$ 11,508,159	\$ 10,828,971	\$ 11,615,374	\$ 13,230,049	\$ 13,636,895	
Revenue-General Fund	\$ 24,777,958	\$ 27,297,464	\$ 27,472,989	\$ 28,588,710	\$ 29,920,302	\$ 30,476,370	\$ 30,534,483	\$ 31,334,165	
Revenue-Capital Fund	\$ 1,620	\$ 530,292	\$ 59,466	\$ 190,322	\$ 228,482	\$ 21,373	\$ -	\$ -	
Revenue-Winslow Park Fund	\$ 279,828	\$ 284,861	\$ 298,386	\$ 290,936	\$ 324,693	\$ 277,767	\$ 252,500	\$ 335,960	
Revenue-TIF Fund	\$ 268,600	\$ 307,980	\$ 307,473	\$ 299,000	\$ 301,000	\$ 286,000	\$ 280,000	\$ 280,000	
Revenue-NET Fund	\$ 631,822	\$ 256,294	\$ 281,808	\$ 207,843	\$ 278,108	\$ 345,673	\$ 210,000	\$ 150,000	
Expenditures-General Fund	\$ 24,487,296	\$ 26,131,742	\$ 26,767,163	\$ 28,269,413	\$ 28,905,040	\$ 29,716,466	\$ 30,443,096	\$ 32,289,165	
Expenditures-Capital Fund	\$ 1,426,917	\$ 2,745,956	\$ 907,179	\$ 1,772,437	\$ 1,455,369	\$ 682,396	\$ 2,373,900	\$ 1,247,000	
Expenditures-Winslow Park Fund	\$ 231,561	\$ 255,320	\$ 251,102	\$ 386,793	\$ 283,640	\$ 239,670	\$ 265,420	\$ 335,960	
Expenditures-TIF Fund	\$ 183,098	\$ 184,117	\$ 133,808	\$ 421,215	\$ 288,991	\$ 344,580	\$ 255,000	\$ 375,000	
Expenses-NET Fund	\$ 657,358	\$ 666,633	\$ 250,868	\$ 219,675	\$ 221,407	\$ 234,923	\$ 251,621	\$ 150,000	
Other Sources/(Uses)	\$ 2,043,500	\$ 1,259,172	\$ 958,571	\$ 813,534	\$ 888,265	\$ 1,425,527	\$ 2,718,900	\$ 2,202,000	
Ending Balance	\$ 10,487,291	\$ 10,439,586	\$ 11,508,159	\$ 10,828,971	\$ 11,615,374	\$ 13,230,049	\$ 13,636,895	\$ 13,541,895	
Change in Fund Balance	\$ 1,017,098	\$ (47,705)	\$ 1,068,573	\$ (679,188)	\$ 786,403	\$ 1,614,675	\$ 406,846	\$ (95,000)	

**Town Revenues-Sources and Historic Data**



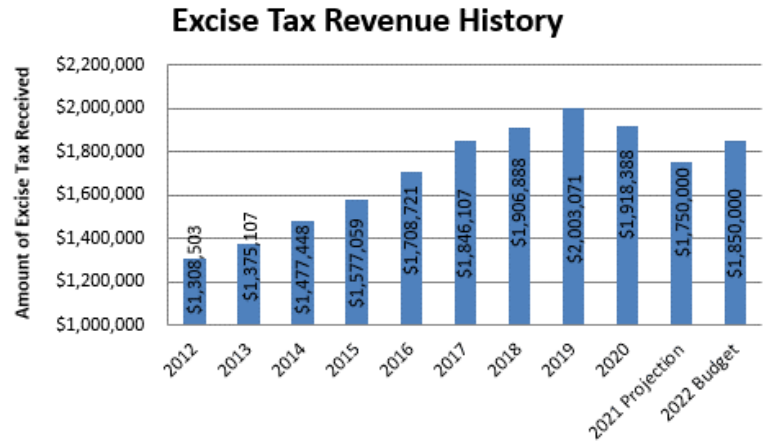
The Town of Freeport has numerous general fund sources of revenue; 11 of the major sources are listed below with ten years of historic information wherever possible and practical.

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



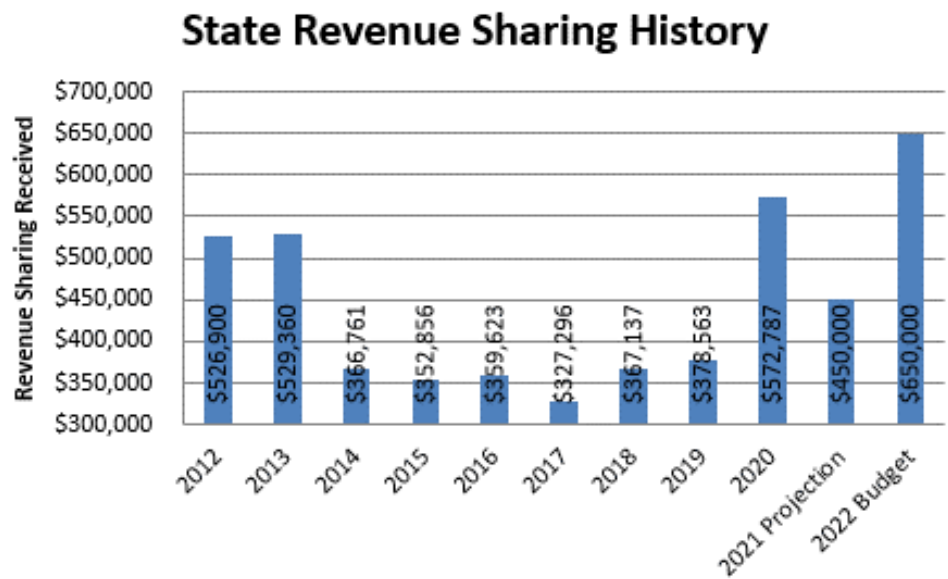
assessor and he must levy those exact amounts. The Town’s general fund levy is approximately 22 percent of the total tax levy. The Town’s proposed FY 2022 property tax levy is approximately \$3.15 per \$1,000 of assessed value. The last ten years of property tax levies is shown above by Town, School, 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 2022 estimate is \$1.85 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. There is legislation currently before the Maine State Legislature to fully fund and restore State-Municipal Revenue Sharing to its full 5%; however, the amount of sales and income tax being



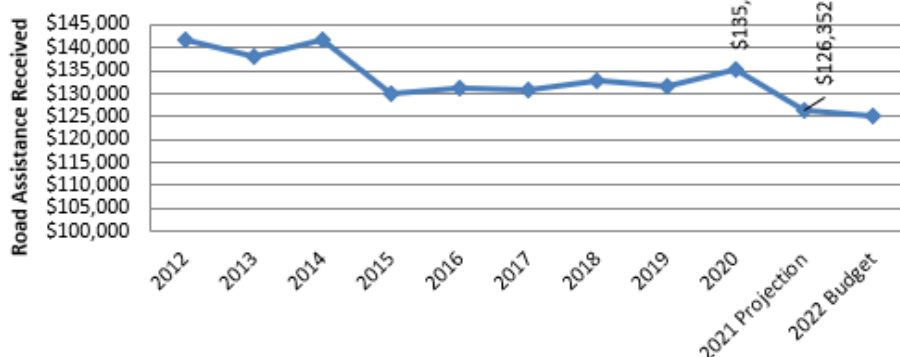
collected are significantly down due to the pandemic. During the fiscal years of 2020 and 2021, the amount of revenue sharing was increased to 3.00% (2020) and 3.75% (2021) of the State Government’s monthly sales, corporate and personal income tax revenues.

**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

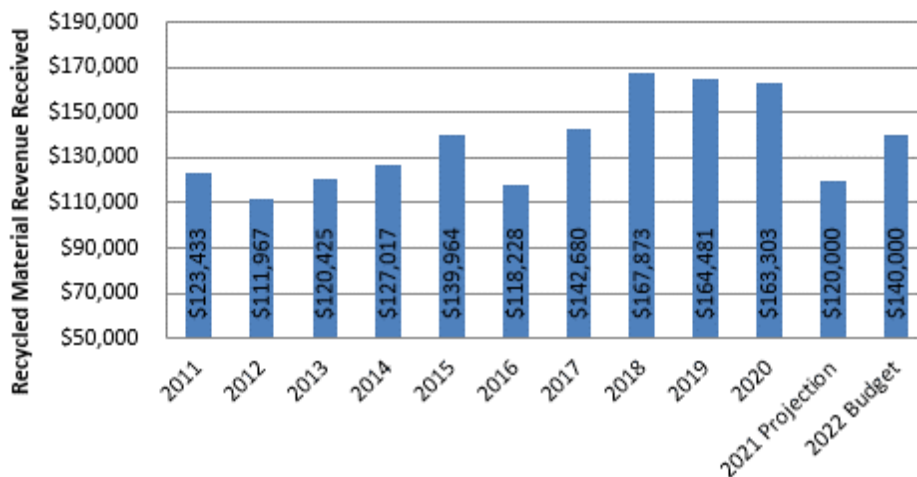
the Department of Transportation. As these funds fluctuate, the State Commissioner of Transportation must adjust the amount of reimbursement to meet the size of the fund. The Town's annual receipts are approximately \$125,000, and these funds are required to be used to maintain State roads located within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

**State Road Assistance History**

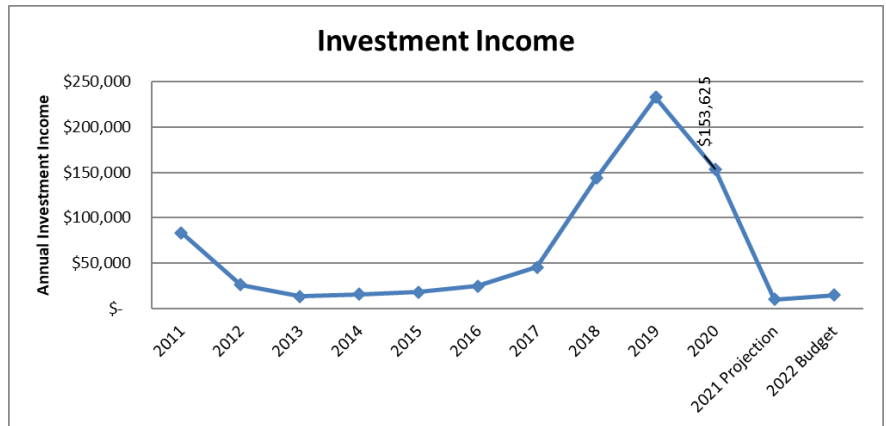


**SOLID WASTE RECYCLED MATERIAL** The Town operates the Transfer Station where residents can bring their trash and recyclables. To help cover some of the costs of running the facility, residents are charged fees for what they dispose of at the Transfer Station. Recycling is one-way residents can reduce 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 \$120,000 for FY 2021.

**Solid Waste Recycled Material**



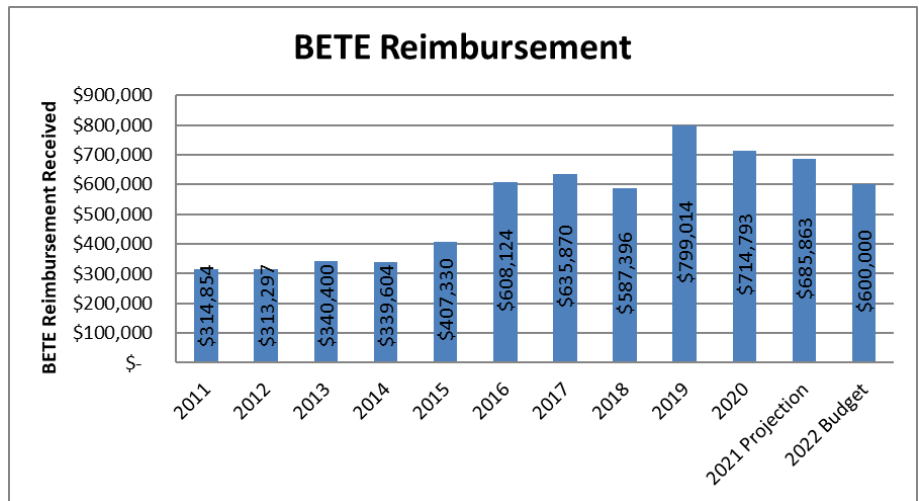
**INVESTMENT INCOME** The proceeds from the Town’s bank and investment accounts other than reserves and trusts is shown in the general fund. The annual income has varied greatly from almost \$150,000 back in 2010, to less than \$25,000 in 2013 due to market fluctuations, balances in the accounts, and 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 \$10,000 for 2021. A ten-year history is shown here.



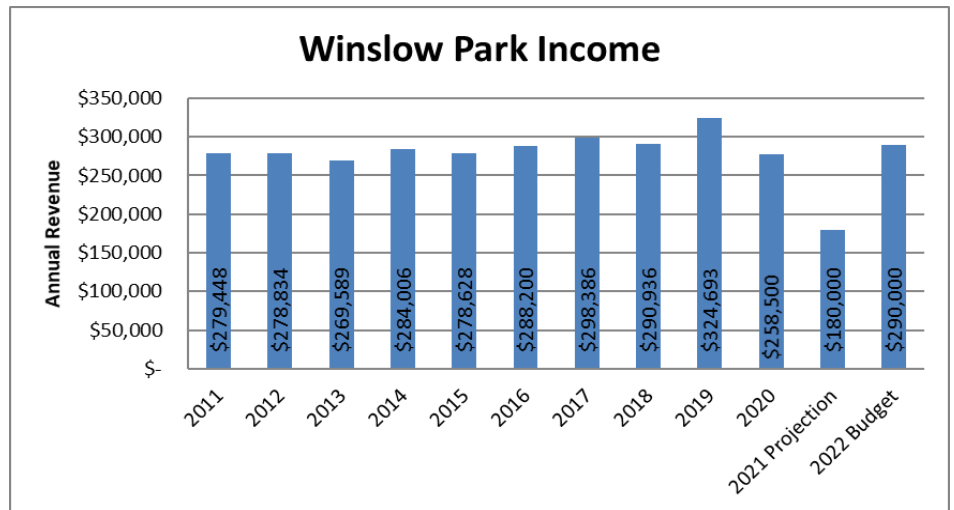
**AMBULANCE REVENUE** The Town collects approximately \$230,000 in emergency ambulance revenue each year. \$200,000 of this is transferred to the general fund to pay for the salaries of the rescue employees, medical supplies, and other overhead associated with operating an emergency rescue service. The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

**BUSINESS EQUIPMENT TAX EXEMPTION REIMBURSEMENT** Maine State Statute

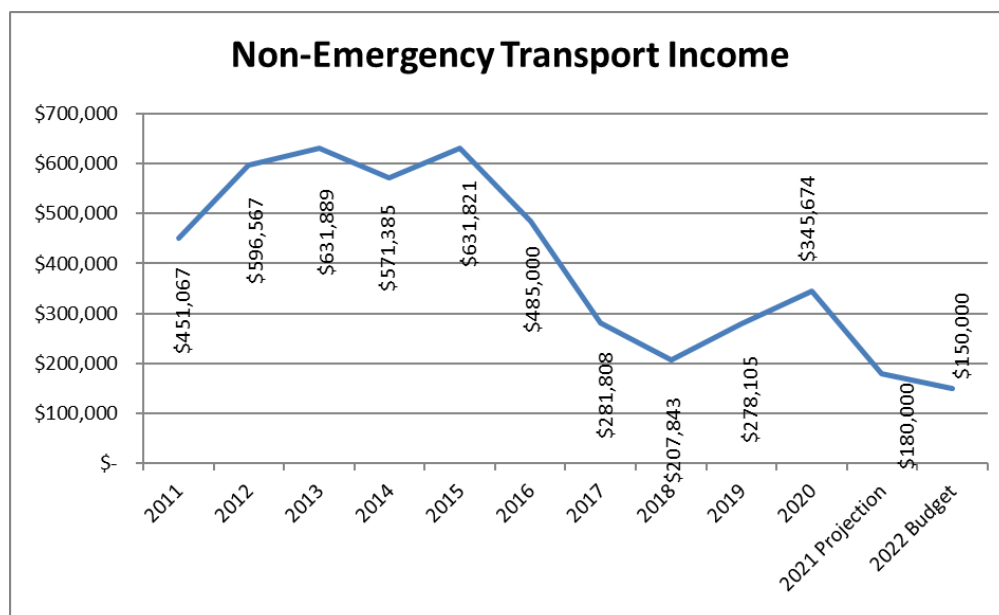
Title 36 Chapter 105 describes the Business Equipment Tax Exemption (BETE) program. This program allows businesses with qualifying equipment to apply for and receive a tax exemption for their equipment. The State recognizes that personal property tax can be significant for municipalities, as it is normally taxed at the same rate as real estate. For six years, the State is reimbursing the Towns on a sliding scale from 100 percent reimbursement in 2008 (FY 2009) to 50 percent in FY 2014 and beyond. The BETE reimbursement is very difficult to predict from one year to the next, as equipment is placed in service, old equipment is removed from service, and equipment depreciates each year in addition to the State reimbursement declining each year. The Town had been receiving approximately \$300,000 in BETE reimbursement each year with a slight uptick beginning in FY 2016 to approximately \$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 \$300,000 in annual revenue to support operations and capital projects at the Park. This is comprised of gate fees for people visiting the beach and playground, soda and refreshment fees, and camping fees. The pandemic impact has not escaped the operations of the park and can be seen in the projected decline in 2021 revenues. 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 include billing services for the Cities of Biddeford, Saco, Rockland and Durham. Though these billing services will cease as of June 30, 2021, and the 2022 Budget reflects non-emergency transport revenue only. The historic estimate of revenue for the billing service is approximately \$75,000 annually. The past ten years of NET revenue is listed here.





# THE GENERAL FUND

*Photo Courtesy Chandler Chen*



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

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 2017	Actual FY 2018	Actual FY 2019	Actual FY 2020	Projected FY 2021	Budget FY 2022	Increase (Decrease)	% Change	
Beginning Fund Balance	\$ 6,371,071	\$ 6,380,868	\$ 6,188,665	\$ 7,124,467	\$ 7,230,875	\$ 7,667,262			
<b>Revenues</b>									
Taxes	\$ 25,182,497	\$ 26,189,030	\$ 26,965,361	\$ 27,677,953	\$ 27,982,037	\$ 28,797,065	\$ 815,028	2.91%	
Licenses, Permits, and Fees	\$ 299,608	\$ 347,946	\$ 363,051	\$ 339,538	\$ 285,144	\$ 297,700	\$ 12,556	4.40%	
Intergovernmental	\$ 1,473,756	\$ 1,526,921	\$ 1,968,804	\$ 1,906,484	\$ 1,810,770	\$ 1,803,800	\$ (6,970)	-0.38%	
Charges for Service	\$ 238,123	\$ 277,533	\$ 261,397	\$ 309,665	\$ 67,545	\$ 75,800	\$ 8,255	12.22%	
Fees and Fines	\$ 71,871	\$ 56,774	\$ 61,264	\$ 46,895	\$ 16,137	\$ 33,300	\$ 17,163	106.36%	
Unclassified	\$ 161,407	\$ 46,756	\$ 67,918	\$ 42,210	\$ 362,850	\$ 311,500	\$ (51,350)	-14.15%	
Investment Earnings	\$ 45,727	\$ 143,750	\$ 232,507	\$ 153,625	\$ 10,000	\$ 15,000	\$ 5,000	50.00%	
<b>Total Revenues</b>	\$ 27,472,989	\$ 28,588,710	\$ 29,920,302	\$ 30,476,370	\$ 30,534,483	\$ 31,334,165	\$ 799,682	2.62%	
<b>Expenditures</b>									
General Government	\$ 1,583,767	\$ 1,644,785	\$ 1,720,438	\$ 1,821,296	\$ 1,712,970	\$ 1,918,717	\$ 205,747	12.01%	
Public Safety	\$ 2,673,076	\$ 2,763,843	\$ 2,802,624	\$ 2,901,208	\$ 2,904,915	\$ 3,243,285	\$ 338,370	11.65%	
Public Works	\$ 2,167,842	\$ 2,244,017	\$ 2,258,013	\$ 2,306,746	\$ 2,225,480	\$ 2,449,885	\$ 224,405	10.08%	
Community Services	\$ 742,466	\$ 795,775	\$ 779,422	\$ 756,599	\$ 866,680	\$ 978,753	\$ 112,073	12.93%	
Education	\$ 16,610,407	\$ 17,355,332	\$ 18,133,850	\$ 18,580,496	\$ 19,125,015	\$ 19,919,982	\$ 794,967	4.16%	
Insurance and Fringe Benefits	\$ 1,615,177	\$ 1,681,263	\$ 1,711,716	\$ 1,802,802	\$ 1,905,236	\$ 2,060,600	\$ 155,364	8.15%	
Unclassified	\$ 1,202,985	\$ 1,637,668	\$ 1,357,150	\$ 1,440,396	\$ 1,604,437	\$ 1,683,348	\$ 78,911	4.92%	
Debt Service	\$ 171,443	\$ 146,730	\$ 141,827	\$ 106,923	\$ 98,363	\$ 34,595	\$ (63,768)	-64.83%	
							\$ -		
<b>Total Expenditures</b>	\$ 26,767,163	\$ 28,269,413	\$ 28,905,040	\$ 29,716,466	\$ 30,443,096	\$ 32,289,165	\$ 1,846,069	6.06%	
<b>Other Financing Sources/(Uses)</b>	\$ (696,029)	\$ (511,500)	\$ (79,460)	\$ (653,496)	\$ 345,000	\$ 955,000	\$ 610,000	176.81%	
<b>Change in Fund Balance</b>	\$ 9,797	\$ (192,203)	\$ 935,802	\$ 106,408	\$ 436,387	\$ -	\$ 436,387	100.00%	
<b>Ending Fund Balance</b>	\$ 6,380,868	\$ 6,188,665	\$ 7,124,467	\$ 7,230,875	\$ 7,667,262	\$ 7,667,262	\$ -	0.00%	

<b>General Fund</b>									
	FY 2015 Audited	FY 2016 Audited	FY 2017 Audited	FY 2018 Audited	FY 2019 Audited	FY 2020 Audited	FY 2021 Projected	FY 2022 Budgeted	
Beginning Balance	\$ 5,298,117	\$ 5,298,779	\$ 6,371,071	\$ 6,380,868	\$ 6,188,665	\$ 7,124,467	\$ 7,230,875	\$ 7,667,262	
Revenue	\$ 24,777,958	\$ 27,297,464	\$ 27,472,989	\$ 28,588,710	\$ 29,920,302	\$ 30,476,370	\$ 30,534,483	\$ 31,334,165	
Expenditures	\$ 24,487,296	\$ 26,131,742	\$ 26,767,163	\$ 28,269,413	\$ 28,905,040	\$ 29,716,466	\$ 30,443,096	\$ 32,289,165	
Other Sources/(Uses)	\$ (290,000)	\$ (93,430)	\$ (696,029)	\$ (511,500)	\$ (79,460)	\$ (653,496)	\$ 345,000	\$ 955,000	
Ending Balance	\$ 5,298,779	\$ 6,371,071	\$ 6,380,868	\$ 6,188,665	\$ 7,124,467	\$ 7,230,875	\$ 7,667,262	\$ 7,667,262	
Change in Fund Balance	\$ 662	\$ 1,072,292	\$ 9,797	\$ (192,203)	\$ 935,802	\$ 106,408	\$ 436,387	\$ -	

## Budget

<b>General Fund</b>	<b>2019 Actual</b>	<b>2020 Actual</b>	<b>FY 2021 Budget</b>	<b>FY 2021 Projected</b>	<b>FY 2022 Budget</b>
Personnel	4,594,389	4,617,842	4,998,380	4,766,744	5,350,305
Benefits	1,612,672	1,702,480	1,830,300	1,803,786	1,955,600
Contracted Services	1,603,679	1,707,707	1,728,844	1,645,577	1,841,875
Special Projects	631,547	672,311	559,602	559,012	565,260
Supplies	490,476	483,232	549,590	458,550	551,290
<b>Total</b>	<b>8,932,764</b>	<b>9,183,572</b>	<b>9,666,716</b>	<b>9,233,669</b>	<b>10,264,330</b>

## Forecast

<b>General Fund</b>	<b>FY 2022 Budget</b>	<b>FY 2023 Forecast</b>	<b>FY 2024 Forecast</b>	<b>FY 2025 Forecast</b>
Personnel	5,350,305	5,481,786	5,647,178	5,770,250
Benefits	1,955,600	1,996,264	2,055,071	2,099,342
Contracted Services	1,841,875	1,864,863	1,899,106	1,926,858
Special Projects	565,260	621,680	678,029	734,659
Supplies	551,290	556,090	561,690	566,590
<b>Total</b>	<b>10,264,330</b>	<b>10,520,682</b>	<b>10,841,075</b>	<b>11,097,698</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 2020 and FY 2021

One of the Town Council's annual goals is to minimize the impact of the budget on the property tax rate. For FY 2021 Council once again achieved this goal on the municipal side, as there was a tax decrease of thirty cents on the mil rate; the municipal mil rate decreased from a recent high of \$3.74 in FY 2017 to a ten year low of \$3.02 per \$1,000 of assessed value for FY 2021.

Another consistent goal of the Town Council has been to improve communication with the residents of the Town of Freeport. In 2020 Council held 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. Council also held its fifth Annual Meeting for all elected officials and administrative leaders from Freeport, Pownal, Durham, and RSU 5, providing information about budgetary concerns, processing questions and community updates.

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 2020 and FY 2021 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 has responded to needs of the public and local business community by creating supportive programs and events such as:

- Closing Main Street to traffic during summer weekends to provide an opportunity to shop locally while safely social distancing;
  - Creating a Covid Small Business Grant program to support struggling local businesses;
  - Creating 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;
  - Creating 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 has successfully converted all public meetings to zoom which has resulted in increased public participation
- Social and Racial Equity - In response to acts of violence and discrimination against people of color across the nation, in June of 2020, Town Leadership and the Police Department issued a joint statement that “The leadership of the Freeport Police Department and the Town of Freeport are strongly committed to the equal and fair treatment of everyone in our community, regardless of the differences among us...and that discrimination of any kind, especially racial discrimination, will not be tolerated in our town. We ask all of our employees, as well as our residents, to speak out if they witness acts of discrimination within our community.” This has resulted in the creation of a task force composed of citizens, town officials and Police Department members to review Police procedures as well as the establishment of the Social and Racial Equity Assessment Ad Hoc Committee, composed of a diverse committee of community representatives, to review personnel and HR policies, to assure all residents of Freeport that discrimination or bias based on race or social status is not tolerated anywhere in Town government.

### **FY 2022 Goals and Objectives**

Each December after the November election, the new council sits decides on the next calendar year’s goals and objectives. The Town Council’s 2021 (FY 2022) goals are as follows:

- Prioritize, evaluate and control expenditures in operating and capital budgets to mitigate the impact on the taxpayers and maintain a stable tax rate, while providing the highest quality of services possible within the resources available.
- Promote transparent intercommunication, information exchange and collaboration on direction and process between Councilors, while conducting Town business in a fair and efficient manner. The Council will prioritize: (a) transparency of decision-making and of Town government operations; and (b) attendance at Town Council and assigned committee meetings.
- Continue to promote efforts to engage Freeport residents and businesses in the governance, operation, and activities of the Town.
- Be active in maintaining a strong relationship with the RSU5 Board and neighboring municipalities.
- Pursue solutions related to the reduction of carbon emissions relative to historic levels and reduction of waste while considering the costs of such solutions for the Town of Freeport.
- Explore infrastructure and policy opportunities that will promote active lifestyles for Freeport’s residents and visitors.
- Explore and undertake two initiatives to facilitate aging in place. The Council will create an Aging Calendar for items and issues brought before Council until their resolution, including referrals out to committees, commissions, and boards.

- Coordinate with Freeport Economic Development Corporation (FEDC), other committees, and other local partners to identify and undertake efforts to encourage the continued vitality of the downtown district.

<b>Historic Staffing Levels-Five-Year Comparison</b>						
	<b>FY 2017</b>	<b>FY 2018</b>	<b>FY 2019</b>	<b>FY 2020</b>	<b>FY 2021</b>	<b>FY 2022</b>
<b>Town Council/Town Manager</b>	9.18	9.18	9.18	9.18	9.18	9.18

### Performance Measures

<b>Council Goal:</b>		<b>Performance Measure:</b>	<b>FY 2016</b>	<b>FY 2017</b>	<b>FY 2018</b>	<b>FY 2019</b>	<b>FY 2020</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	\$8.49	\$9.68	\$9.43	\$10.09	\$14.35
		Total costs for Municipal General Operations per Capita	\$1,247.32	\$1,383.70	\$1,454.95	\$1,347.26	\$1,407.70
		Full-Time Equivalents per Capita Ratio	1:114	1:101	1:104	1:106	1:107
	Prioritize transparency of decision making and of Town government operations	Items of Business Considered	301	174	168	203	204
		Number of Council Meetings Held	23	23	24	24	23
	Promote intercommunication & information exchange between Councilors and Residents	Number of Council Work Sessions Held	8	8	12	4	4

### Budget

<b>Town Council</b>	<b>2019 Actual</b>	<b>2020 Actual</b>	<b>FY 2021 Budget</b>	<b>FY 2021 Projected</b>	<b>FY 2022 Budget</b>
Personnel	8,875	9,200	9,500	9,175	9,500
Contracted Services	144,423	257,523	153,000	179,037	164,000
Special Projects					
Supplies	858	625	1,000	800	1,000
<b>Total</b>	<b>154,155</b>	<b>267,349</b>	<b>163,500</b>	<b>189,012</b>	<b>174,500</b>

<b>Town Manager</b>	<b>2019 Actual</b>	<b>2020 Actual</b>	<b>FY 2021 Budget</b>	<b>FY 2021 Projected</b>	<b>FY 2022 Budget</b>
Personnel	111,062	117,779	118,500	125,158	131,505
Contracted Services	2,959	3,697	3,500	1,550	3,500
Special Projects					
Supplies	240	462	1,000	500	1,000
<b>Total</b>	<b>114,261</b>	<b>121,938</b>	<b>123,000</b>	<b>127,208</b>	<b>136,005</b>

<b>General Administration</b>	<b>2019 Actual</b>	<b>2020 Actual</b>	<b>FY 2021 Budget</b>	<b>FY 2021 Projected</b>	<b>FY 2022 Budget</b>
Personnel	77,077	82,910	87,300	80,539	130,500
Contracted Services	45,769	56,725	64,870	65,570	66,470
Special Projects					
Supplies	7,491	7,879	8,540	8,600	8,540
<b>Total</b>	<b>130,337</b>	<b>147,513</b>	<b>160,710</b>	<b>154,709</b>	<b>205,510</b>

## Forecast

<b>Town Council</b>	<b>FY 2022 Budget</b>	<b>FY 2023 Forecast</b>	<b>FY 2024 Forecast</b>	<b>FY 2025 Forecast</b>
Personnel	9,500	9,500	9,500	9,500
Contracted Services	164,000	164,375	165,341	173,943
Special Projects				
Supplies	1,000	1,000	1,000	1,000
<b>Total</b>	<b>174,500</b>	<b>174,875</b>	<b>175,841</b>	<b>184,443</b>

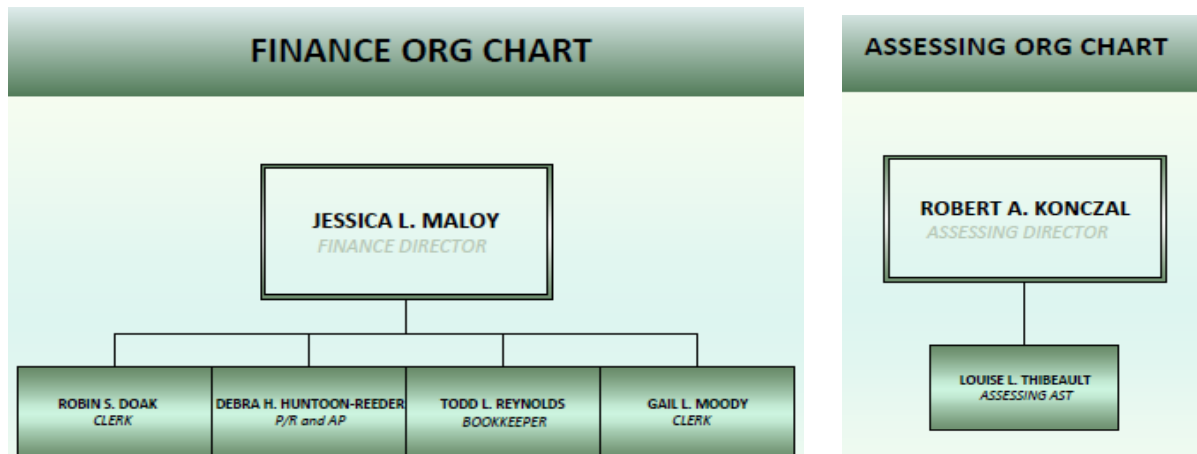
  

<b>Town Manager</b>	<b>FY 2022 Budget</b>	<b>FY 2023 Forecast</b>	<b>FY 2024 Forecast</b>	<b>FY 2025 Forecast</b>
Personnel	131,505	131,505	135,450	138,498
Contracted Services	3,500	4,000	4,400	4,600
Special Projects				
Supplies	1,000	1,000	1,000	1,000
<b>Total</b>	<b>136,005</b>	<b>136,505</b>	<b>140,850</b>	<b>144,098</b>

<b>General Administration</b>	<b>FY 2022 Budget</b>	<b>FY 2023 Forecast</b>	<b>FY 2024 Forecast</b>	<b>FY 2025 Forecast</b>
Personnel	130,500	133,763	137,775	140,875
Contracted Services	66,470	66,978	67,726	68,259
Special Projects				
Supplies	8,540	8,540	8,540	8,540
<b>Total</b>	<b>205,510</b>	<b>209,280</b>	<b>214,042</b>	<b>217,675</b>

## 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 2020 and FY 2021

During FY 2020, the Finance Department continued working with the State, as well as our software provider, to transition manual processes to a more efficient, electronic means. 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 in order to maintain relative equity in valuation and avoid shocking shifts in tax burden. For FY 2021, we updated values of all properties to keep assessments near market value, which has been in 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.



*Assessor of the Year, Robert Konczal and family  
Photo Courtesy Town Staff*

The Legislature has passed an energy efficiency exemption program. In response, 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 2022 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 focusing on converting our remaining manual processes to a more electronic means and will continue to do so throughout FY 2022.

For FY 2022, the Assessing Department will continue to monitor the real estate market conditions closely in light of the Covid 19 virus pandemic. In particular, it appears that commercial properties are being affected more than residential, as customer foot-traffic is reduced for the former and interest rates remain favorable for the latter. Such a trend could shift tax burden toward the residential taxpayer in town. We will be analyzing data to support any changes in valuations for the upcoming tax commitment. It should be noted that any reduction in valuation will be offset by an increase in the tax rate, as the town budget has not changed dramatically.

On the State level, Maine Revenue continues to do more thorough auditing of assessing departments in the state, necessitating more interaction on our part.

<b>Historic Staffing Levels-Five-Year Comparison</b>						
	<b>FY 2017</b>	<b>FY 2018</b>	<b>FY 2019</b>	<b>FY 2020</b>	<b>FY 2021</b>	<b>FY 2022</b>
<b>Finance/Assessing</b>	7.00	7.00	7.00	7.00	7.00	7.00

**Performance Measures**



<b>Council Goal:</b>		<b>Performance Measure:</b>	<b>FY 2016</b>	<b>FY 2017</b>	<b>FY 2018</b>	<b>FY 2019</b>	<b>FY 2020</b>
<b>Finance Department</b>	Prioritize, evaluate and control expenditures in operating and capital budgets to maintain a stable tax rate	Operating Costs for Finance Services per \$1,000 assessment	\$14.45	\$15.07	\$15.72	\$15.52	\$15.88
		Debt per Capita	\$389.11	\$302.77	\$234.68	\$168.86	\$109.57
	Prioritize transparency of decision making and of Town government operations	Accounts Payable Checks Issued	2,862	2,545	2,773	2,824	2,733
		Vehicle Registrations Completed	10,330	11,668	11,605	11,784	9,624
		Tax Bills Issued	4,928	4,941	4,979	5,021	4,943

<b>Council Goal:</b>		<b>Performance Measure:</b>	<b>FY 2016</b>	<b>FY 2017</b>	<b>FY 2018</b>	<b>FY 2019</b>	<b>FY 2020</b>
<b>Assessing Department</b>	Prioritize, evaluate and control expenditures in operating and capital budgets to maintain a stable tax rate	Operating Costs for Assessing Services per \$1,000 assessment	\$6.39	\$6.56	\$6.29	\$6.07	\$6.34
		Parcel Count	4,460	4,459	4,474	4,509	4,552
	Prioritize transparency of decision making and of Town government operations	Abatements	19	17	37	23	27
		Supplemental Bills	7	3	10	7	3

## Budget

<b>Finance</b>	<b>2019 Actual</b>	<b>2020 Actual</b>	<b>FY 2021 Budget</b>	<b>FY 2021 Projected</b>	<b>FY 2022 Budget</b>
Personnel	288,460	293,609	303,300	297,946	317,100
Contracted Services	119,360	134,125	151,090	132,551	153,110
Special Projects					
Supplies	4,926	3,110	5,550	4,800	5,550
<b>Total</b>	<b>412,747</b>	<b>430,844</b>	<b>459,940</b>	<b>435,297</b>	<b>475,760</b>

<b>Assessing</b>	<b>2019 Actual</b>	<b>2020 Actual</b>	<b>FY 2021 Budget</b>	<b>FY 2021 Projected</b>	<b>FY 2022 Budget</b>
Personnel	146,211	150,623	151,750	152,853	158,600
Contracted Services	14,243	20,772	30,240	28,770	30,890
Special Projects					
Supplies	938	495	1,600	1,050	1,600
<b>Total</b>	<b>161,392</b>	<b>171,889</b>	<b>183,590</b>	<b>182,673</b>	<b>191,090</b>

## Forecast

<b>Finance</b>	<b>FY 2022 Budget</b>	<b>FY 2023 Forecast</b>	<b>FY 2024 Forecast</b>	<b>FY 2025 Forecast</b>
Personnel	317,100	325,028	334,778	342,311
Contracted Services	153,110	168,150	170,450	176,296
Special Projects				
Supplies	5,550	5,550	5,550	5,550
<b>Total</b>	<b>475,760</b>	<b>498,728</b>	<b>510,778</b>	<b>524,157</b>

<b>Assessing</b>	<b>FY 2022 Budget</b>	<b>FY 2023 Forecast</b>	<b>FY 2024 Forecast</b>	<b>FY 2025 Forecast</b>
Personnel	158,600	162,565	167,442	171,209
Contracted Services	30,890	31,240	31,240	31,240
Special Projects				
Supplies	1,600	1,600	1,600	1,600
<b>Total</b>	<b>191,090</b>	<b>195,405</b>	<b>200,282</b>	<b>204,049</b>

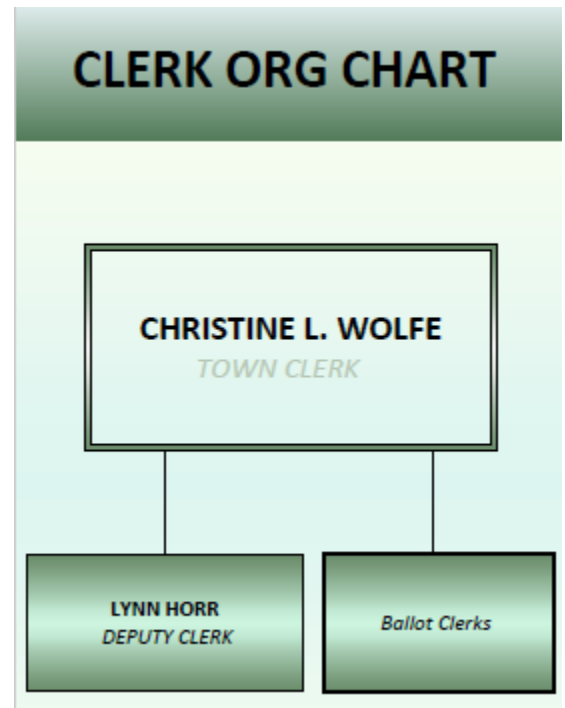
## Town Clerk and Elections

### 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.

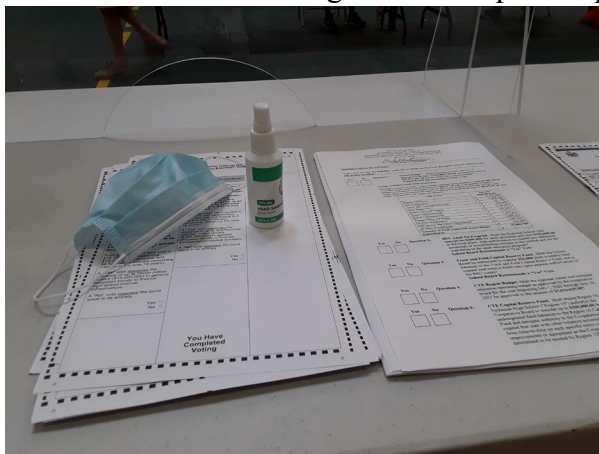
### Major Accomplishments for FY 2020 and FY 2021

The biggest accomplishments for Fiscal Year 2020 and 2021 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. The Presidential Election in November of 2020 was by far the largest and most complicated election I have ever been a participant in. Not only did we have to keep everyone safe, we had to make new arrangements and pivot repeatedly as the Governor’s Executive Orders addressed



continually arising issues and the amount of absentee ballots tripled the normal amounts. 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.

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.



*COVID ELECTION  
Photo Courtesy Town Staff*

### FY 2022 Goals and Objectives

The Clerk’s Office will be responsible for the registration and licensing portion of the Short-Term Residential Registration Ordinance anticipated to be enacted in the Spring of 2021. This will involve many new processes in the office as we maneuver through this first year of the annual registration of all short-term rentals.

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 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
Town Clerk/Elections	1.93	2.00	2.00	2.00	2.00	2.00

### Performance Measures

<b>Council Goal:</b>		<b>Performance Measure:</b>	<b>FY 2016</b>	<b>FY 2017</b>	<b>FY 2018</b>	<b>FY 2019</b>	<b>FY 2020</b>
<b>Town Clerk</b>	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	\$4.10	\$4.43	\$4.52	\$4.72	\$4.80
		Victualers Licenses Issued	87	75	82	74	71
	Prioritize transparency of decision making and of Town government operations	Liquor Licenses Issued	20	18	23	19	24
		Dogs Licensed	1,559	1,558	1,656	1,594	1,887
		Shellfish Licenses Issued	152	140	150	150	147

## Budget

<b>Town Clerk And Elections</b>	<b>2019 Actual</b>	<b>2020 Actual</b>	<b>FY 2021 Budget</b>	<b>FY 2021 Projected</b>	<b>FY 2022 Budget</b>
Personnel	112,103	118,222	121,600	121,398	125,300
Contracted Services	12,769	11,245	16,550	15,325	17,250
Special Projects					
Supplies	714	768	800	1,000	1,000
<b>Total</b>	<b>125,586</b>	<b>130,235</b>	<b>138,950</b>	<b>137,723</b>	<b>143,550</b>

## Forecast

<b>Town Clerk And Elections</b>	<b>FY 2022 Budget</b>	<b>FY 2023 Forecast</b>	<b>FY 2024 Forecast</b>	<b>FY 2025 Forecast</b>
Personnel	125,300	128,808	135,307	135,364
Contracted Services	17,250	16,950	17,950	17,050
Special Projects				
Supplies	1,000	1,000	1,000	1,000
<b>Total</b>	<b>143,550</b>	<b>146,758</b>	<b>154,257</b>	<b>153,414</b>

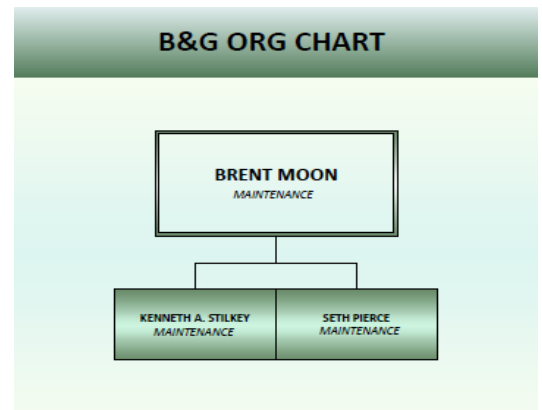
## Building and Grounds

### 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 2020 and FY 2021

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 2022 Goals and Objectives

The Buildings and Grounds Department mission for FY 2022 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 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
<b>Buildings and Grounds</b>	3.20	3.20	3.35	3.35	3.35	3.35

### Performance Measures

Council Goal:	Performance Measure:	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
<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	\$13.64	\$13.39	\$13.75	\$14.08	\$13.11

## Budget

Building Maintenance	2019 Actual	2020 Actual	FY 2021 Budget	FY 2021 Projected	FY 2022 Budget
Personnel	123,954	120,430	141,100	126,100	146,200
Contracted Services	186,810	171,950	201,674	173,674	227,400
Special Projects	48,732	49,388	50,052	50,052	50,560
Supplies	14,892	13,975	15,000	13,700	15,000
<b>Total</b>	<b>374,388</b>	<b>355,743</b>	<b>407,826</b>	<b>363,526</b>	<b>439,160</b>

## Forecast

Building Maintenance	FY 2022 Budget	FY 2023 Forecast	FY 2024 Forecast	FY 2025 Forecast
Personnel	146,200	149,620	153,827	157,076
Contracted Services	227,400	228,400	236,100	239,100
Special Projects	50,560	52,077	53,379	54,713
Supplies	15,000	15,000	15,000	15,000
<b>Total</b>	<b>439,160</b>	<b>445,097</b>	<b>458,305</b>	<b>465,889</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 three part-time people that work approximately 15 hours-per-week each.

**Major Accomplishments for FY 2020 and FY 2021**

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.

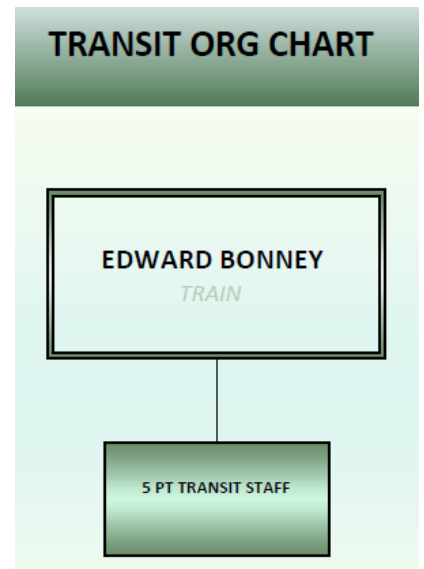
The Center staff strives to enhance the train traveler’s experience by welcoming them when they arrive in Freeport and thanking them when they leave. Staff assists arriving passengers with information and assistance. The staff also assists non-train passengers with information on Freeport shopping and 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.

**FY 2022 Goals and Objectives**

The Train Station Department’s mission for FY 2022 is to continue to enhance its service to Downeaster passengers and Freeport visitors. The staff is updated frequently on all Amtrak, Downeaster, and Homeland Security regulations and procedures and implements them.



*Train Station Platform  
Photo Courtesy Town Staff*

Historic Staffing Levels-Five-Year Comparison						
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
<b>Freeport Transit</b>	2.08	2.08	2.08	2.08	2.08	2.29

**Performance Measures**

<b>Council Goal:</b>		<b>Performance Measure:</b>	<b>FY 2016</b>	<b>FY 2017</b>	<b>FY 2018</b>	<b>FY 2019</b>	<b>FY 2020</b>
<b>Train Station and Visitors Center</b>	Prioritize, evaluate and control expenditures in operating and capital budgets to maintain a stable tax rate	Operating Costs for Transit Services per \$1,000 assessment	\$2.69	\$2.71	\$3.83	\$3.43	\$3.58
	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

<b>Transit</b>	<b>2019 Actual</b>	<b>2020 Actual</b>	<b>FY 2021 Budget</b>	<b>FY 2021 Projected</b>	<b>FY 2022 Budget</b>
Personnel	43,540	48,566	53,450	48,857	60,450
Contracted Services	40,438	7,419	13,570	8,385	13,570
Special Projects					
Supplies	7,380	6,758	8,000	3,600	5,000
<b>Total</b>	<b>91,359</b>	<b>62,744</b>	<b>75,020</b>	<b>60,842</b>	<b>79,020</b>

## Forecast

<b>Transit</b>	<b>FY 2022 Budget</b>	<b>FY 2023 Forecast</b>	<b>FY 2024 Forecast</b>	<b>FY 2025 Forecast</b>
Personnel	60,450	61,940	63,798	65,238
Contracted Services	13,570	13,620	13,645	13,920
Special Projects				
Supplies	5,000	5,000	5,000	5,000
<b>Total</b>	<b>79,020</b>	<b>80,560</b>	<b>82,443</b>	<b>84,158</b>

## 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 2020 and FY 2021

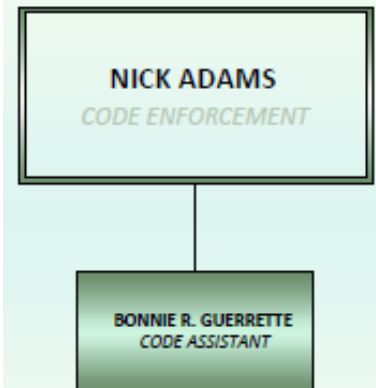
In FY 2020, the Planning Board reviewed a steady stream of applicant driven agenda items. Some items discussed were the creation of the use of Commercial Open Space Subdivisions and adding it as a permitted use in the Commercial IV Zoning District; repeal of a Retirement Community Overlay District (in 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.

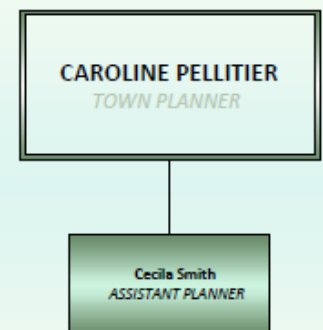
### FY 2022 Goals and Objectives

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 2017</b>	<b>FY 2018</b>	<b>FY 2019</b>	<b>FY 2020</b>	<b>FY 2021</b>	<b>FY 2022</b>
<b>Codes/Planning</b>	3.00	3.00	3.00	3.00	4.00	4.00

### Performance Measures

<b>Council Goal:</b>		<b>Performance Measure:</b>	<b>FY 2016</b>	<b>FY 2017</b>	<b>FY 2018</b>	<b>FY 2019</b>	<b>FY 2020</b>
<b>Codes Enforcement and Planning Departments</b>	Prioritize, evaluate and control expenditures in operating and capital budgets to maintain a stable tax rate	Operating Costs for Code Enforcement Services per \$1,000 assessment	\$3.21	\$4.19	\$3.13	\$3.18	\$3.91
		Operating Costs for Planning Services per \$1,000 assessment	\$5.75	\$5.65	\$5.65	\$6.13	\$3.30
		Single Family Units	51	38	24	29	34
		Duplex Units	1	6	2	3	0
		Multi Family Units	0	0	0	0	0
	Prioritize transparency of decision making and of Town government operations	Mobile Homes	5	8	5	5	4
		Accessory Apartments	7	9	1	4	5
		New Commercial Construction	5	2	10	10	9
		Total Units	64	61	32	41	43

## Budget



<b>Codes Enforcement</b>	<b>2019 Actual</b>	<b>2020 Actual</b>	<b>FY 2021 Budget</b>	<b>FY 2021 Projected</b>	<b>FY 2022 Budget</b>
Personnel	76,928	99,138	97,400	99,150	111,000
Contracted Services	5,043	4,389	5,315	4,630	7,315
Special Projects					
Supplies	630	605	1,300	700	1,300
<b>Total</b>	<b>82,600</b>	<b>104,131</b>	<b>104,015</b>	<b>104,480</b>	<b>119,615</b>

<b>Planning</b>	<b>2019 Actual</b>	<b>2020 Actual</b>	<b>FY 2021 Budget</b>	<b>FY 2021 Projected</b>	<b>FY 2022 Budget</b>
Personnel	145,719	75,661	143,200	122,450	144,300
Contracted Services	16,584	13,286	6,275	13,800	6,350
Special Projects					
Supplies	669	707	1,500	700	1,500
<b>Total</b>	<b>162,972</b>	<b>89,654</b>	<b>150,975</b>	<b>136,950</b>	<b>152,150</b>

## Forecast

<b>Codes Enforcement</b>	<b>FY 2022 Budget</b>	<b>FY 2023 Forecast</b>	<b>FY 2024 Forecast</b>	<b>FY 2025 Forecast</b>
Personnel	111,000	113,775	117,188	119,825
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>119,615</b>	<b>122,390</b>	<b>125,803</b>	<b>128,440</b>

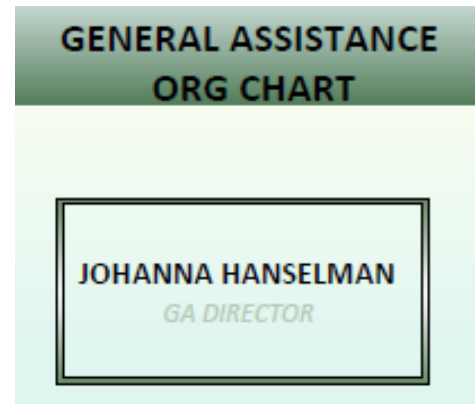
<b>Planning</b>	<b>FY 2022 Budget</b>	<b>FY 2023 Forecast</b>	<b>FY 2024 Forecast</b>	<b>FY 2025 Forecast</b>
Personnel	144,300	147,908	152,345	155,772
Contracted Services	6,350	6,350	6,350	6,350
Special Projects				
Supplies	1,500	1,500	1,500	1,500
<b>Total</b>	<b>152,150</b>	<b>155,758</b>	<b>160,195</b>	<b>163,622</b>

**Health and Welfare**

## General Assistance and Agency Support

### Department Overview

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



### Major Accomplishments for FY 2020 and FY 2021

The arrival of the coronavirus pandemic in the last few months of Fiscal Year 2020 necessitated that the town assist in addressing new and unexpected needs of our residents in creative and responsive ways. The Freeport Grocery Buddy program was launched in April of 2020 as a way to assist our senior residents over 65 and those with autoimmunity illnesses obtain necessary food and personal care items who felt unsafe going to the grocery store. The General Assistance Office coordinated this program with local residents who volunteered to be "buddied up" with elderly/medically compromised residents. Volunteers provide essential shopping and delivery services up to once a week during the first six months of the pandemic.

Also, in April 2020, a number of generous Freeport residents raised funds to provide relief for Freeport households significantly affected by the coronavirus pandemic. Over \$20,000 was raised to assist households which previously had seldom or never found themselves in a situation needing to seek assistance and were now without sufficient income and resources to ensure the overall health, safety and welfare of their families due to the pandemic. The General Assistance Office developed the Covid Relief Fund, which was formally established by the Town Council on April 28, 2020. Requests for grants from this fund are reviewed by a three-person committee of town officials. Grants are made on a case-by-case basis and prioritized according to urgency and household circumstances. This fund has assisted fourteen households and continues to provide grants to eligible Freeport residents in need.

The General Assistance Office was also fortunate to be able to establish the Anne Dorsey Loth Assistance Fund in December 2019 through a generous gift to the Town as bequeathed by Anne Dorsey Loth, a former Freeport resident and dedicated social worker. This fund is intended to assist residents of the Town of Freeport when their critical needs cannot be met on their own or by any other existing programs or resources and when the inability to meet these needs may compromise the health or welfare of the household or interfere in their ability to sustain a reasonable level of existence. This gift of cash is safely invested with the earned income to be used annually by the General Assistance Director, ensuring that this gift will continue to benefit Freeport residents in perpetuity. Since its establishment in FY2020, this fund has assisted four Freeport households with sufficient funds to prevent losing their homes.

Notable accomplishments which occur annually include the Town's Annual Appeal. Each year the General Assistance Director joins the Fire/Rescue and Library Departments for the Town's Annual Appeal; during the FY 2020 appeal, the Town raised over \$14,000 for the heating assistance fund and provided heat assistance to 40 Freeport households. The generosity of Freeport residents has truly been unparalleled during this pandemic and FY2021 brought in over \$26,000 in donations and 41 Freeport households received heating assistance.

The General Assistance Director continues to administer the Arthur L. Gould Medical Trust Fund and the Emergency Rental Assistance Program. The Arthur L. Gould Fund was established in 1968

through a gift to the Town as bequeathed by Arthur L. Gould, M.D., a former resident and practicing physician of Freeport. The earned income of this fund was designated to be used for the use of indigent, sick residents of Freeport for medical attention and hospitalization. In FY2020 this Fund assisted 41 residents with over \$3,500 in medical assistance and 41 residents in FY2021 with over \$12,000 in medical assistance.

The Emergency Rental Assistance Fund is a collaboration between the Freeport Housing Trust (FHT) and the Town of Freeport to help prevent lower income renters from becoming homeless when a documented, non-preventable emergency has caused the applicant’s housing situation to be in jeopardy and all other assistance programs have been exhausted. FHT initially donated \$12,000 to establish this Fund to be administered by the Freeport General Assistance Office on a trial basis and this fund has continued to be supported by the FHT since its inception. Thirteen households facing evictions have been assisted through this program. In the spring of 2020, although the Governor of Maine ordered that evictions could not occur during the declared state of emergency, eligibility was extended to households affected by the coronavirus pandemic to prevent rent going unpaid by those financially affected by the pandemic and avoiding evictions in the near future. Three households have been assisted during the pandemic.

**FY 2022 Goals and Objectives**

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

The Department will continue to build upon goals achieved in FY 2021 which were designed to assist households in making short- and long-term changes to reduce energy costs and costs of other essential household needs which can assist them in becoming self-sufficient. This is an ongoing goal of the department, as the Town’s General Assistance Director sees different and new clients on a regular basis.

<b>Historic Staffing Levels-Five-Year Comparison</b>						
	<b>FY 2017</b>	<b>FY 2018</b>	<b>FY 2019</b>	<b>FY 2020</b>	<b>FY 2021</b>	<b>FY 2022</b>
<b>General Assistance</b>	1.00	1.00	1.00	1.00	1.00	1.00

**Performance Measures**

<b>Council Goal:</b>		<b>Performance Measure:</b>	<b>FY 2016</b>	<b>FY 2017</b>	<b>FY 2018</b>	<b>FY 2019</b>	<b>FY 2020</b>
<b>General Assistance</b>	Prioritize, evaluate and control expenditures in operating and capital budgets to maintain a stable tax rate	Operating Costs for General Assistance and Human Agency Services per \$1,000 assessment	\$4.93	\$5.32	\$5.59	\$4.03	\$3.87
	Be active in maintaining a strong relationship with neighboring municipalities	Number of Heating Assistance Vouchers Issued	134	76	60	54	40
		Number of Clients Seen	89	86	88	95	81
		Number of People Assisted with Gould Trust Fund	38	46	68	55	41

**Budget**

<b>General Assistance</b>	<b>2019 Actual</b>	<b>2020 Actual</b>	<b>FY 2021 Budget</b>	<b>FY 2021 Projected</b>	<b>FY 2022 Budget</b>
Personnel	78,504	80,848	80,300	80,539	83,500
Contracted Services	168	368	540	390	540
Special Projects	28,198	23,369	30,000	30,000	30,000
Supplies	326	484	400	300	400
<b>Total</b>	<b>107,196</b>	<b>105,069</b>	<b>111,240</b>	<b>111,229</b>	<b>114,440</b>

<b>Human Services Agencies</b>	<b>2019 Actual</b>	<b>2020 Actual</b>	<b>FY 2021 Budget</b>	<b>FY 2021 Projected</b>	<b>FY 2022 Budget</b>
Home Health	-	-	-	-	-
Agency on Aging	1,000	1,000	1,000	1,000	1,000
Oasis Free Clinics	750	750	750	750	750
Freeport Community Services	21,000	21,000	21,000	21,000	21,000
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
Port Teen Center	-	8,250	8,250	8,250	8,250
<b>Total</b>	<b>31,550</b>	<b>39,800</b>	<b>39,800</b>	<b>39,800</b>	<b>39,800</b>

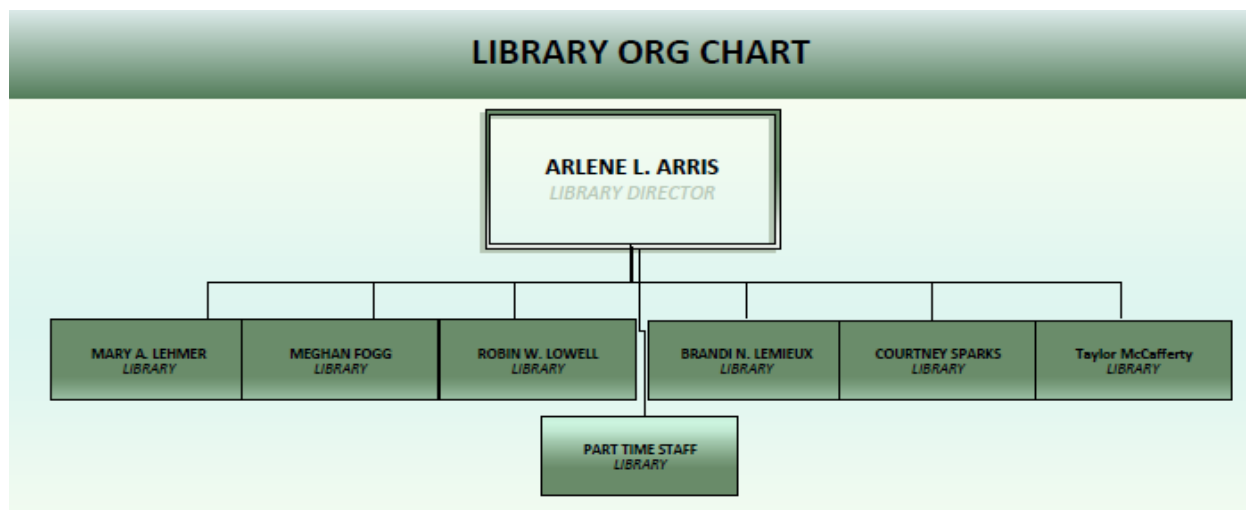
The Human Services Agencies budget represents the Town Council’s donations to entities that support Freeport families in all types of services from heating assistance to teen after-school programming.

### **Forecast**

<b>General Assistance</b>	<b>FY 2022 Budget</b>	<b>FY 2023 Forecast</b>	<b>FY 2024 Forecast</b>	<b>FY 2025 Forecast</b>
Personnel	83,500	85,588	88,155	90,139
Contracted Services	540	540	540	540
Special Projects	30,000	30,000	30,000	30,000
Supplies	400	400	400	500
<b>Total</b>	<b>114,440</b>	<b>116,528</b>	<b>119,095</b>	<b>121,179</b>

<b>Human Services Agencies</b>	<b>FY 2022 Budget</b>	<b>FY 2023 Forecast</b>	<b>FY 2024 Forecast</b>	<b>FY 2025 Forecast</b>
Home Health	-	-	-	-
Agency on Aging	1,000	1,000	1,000	1,000
Oasis Free Clinics	750	750	750	750
Freeport Community Services	21,000	21,000	21,000	21,000
Family Crisis Center	500	500	500	500
Freeport Dental Care	1,800	1,800	1,800	1,800
Freeport Edlers Assoc	6,500	6,500	6,500	6,500
Port Teen Center	8,250	8,250	8,250	8,250
<b>Total</b>	<b>39,800</b>	<b>39,800</b>	<b>39,800</b>	<b>39,800</b>

### **Freeport Community Library**



### Department Overview

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

### Major Accomplishments for FY 2020 and FY 2021

Membership in the Minerva consortium is an essential service for Freeport and all other communities in Maine – FCL now plays an important role in statewide lending and borrowing. Interlibrary loan has been integral in our ability to meet the needs of our community throughout the pandemic, and despite a statewide ILL shutdown for 3 months, overall lending/borrowing has quickly rebounded. These are the combined totals of outgoing and incoming interlibrary loans processed each year: (\*please note: ILL numbers were significantly impacted by the pandemic shutdown)

2016-11 FY = 22,062    2017-18 FY = 20,427    2018-19 FY = 22,378    2019-20 FY = 17,071\*

Like all public libraries, Freeport Community Library navigated a challenging and unfamiliar landscape this past year. Thanks to a dedicated and creative staff, as well as supportive Town leadership, the library was able to provide creative programming and consistent lending services despite myriad hurdles and constraints. At times it felt like we were reinventing the wheel! No matter what circumstances we face, FCL works hard to deliver quality services that the residents of Freeport have come to expect.

Here are some programming and service highlights from 2020:

- Once again, we increased our spending on downloadable eBooks and audiobooks. We've also pledged funds for a Comic Plus service – stay tuned!
- We signed up for a streaming movie service, Kanopy. All registered FCL cardholders are eligible to sign up. Visit our new user-friendly website for more info.
- The Library hired Scott Simon Architects to design a conceptual plan for a Youth Services expansion.

- We added some new adult programs like Gentle Yoga and a knitting/crochet group, Purls of Wisdom. Meghan and Courtney were interviewed by the Times Record about this group and its mission to donate warm items for Maine’s homeless and New Americans.
- Meghan successfully transitioned our Adult Summer Reading program to online only. 35 participants read over 230 books.
- The Youth Services team had no shortage of programming ideas for at-home, outside-the-library fun. Our most popular Take & Make projects were Succulents and Furoshiki bags. Others included Acorn Garlands, Beeswax Snowpeople, and Pirate Ships. Our downtown Storywalk and Nature Quest were also popular



*Snow People Grab-and-Go Craft Kit  
Photo Courtesy Town Staff*

**FY 2022 Goals and Objectives**

The Freeport Community Library Board of Trustees in conjunction with FCL staff will develop a new Strategic Plan. FCL staff will work with Scott Simon Architects to map out our conceptual plan for a Youth Services expansion. Once the design is finished, staff and board members will begin to work out a timeline for the expansion. The Library will continue to work with Freeport Community Services to design and implement a long-requested home delivery service; the project has been pushed back until safety concerns related to the pandemic are resolved.

<b>Historic Staffing Levels-Five-Year Comparison</b>						
	<b>FY 2017</b>	<b>FY 2018</b>	<b>FY 2019</b>	<b>FY 2020</b>	<b>FY 2021</b>	<b>FY 2022</b>
<b>Library</b>	9.20	8.95	8.95	8.95	8.95	8.95

**Performance Measures**

		<b>Council Goal:</b>	<b>Performance Measure:</b>	<b>FY 2016</b>	<b>FY 2017</b>	<b>FY 2018</b>	<b>FY 2019</b>	<b>FY 2020</b>
<b>Freeport Community Library</b>	Prioritize, evaluate and control expenditures in operating and capital budgets to maintain a stable tax rate		Operating Costs for Library Services per \$1,000 assessment	\$17.37	\$16.38	\$15.91	\$17.07	\$16.36
			Number of Adults attending programs	2,087	2,641	2,777	3,895	3,052
	Maintain stable tax rate, while providing the highest quality of services possible within the resources available		Number of Children Attending the Childrens' Programs	2,350	2,178	2,797	4,942	2,398
			Children's Summer Reading Program	499	511	651	752	91
			Interlibrary Loans Received from Other Libraries	7,225	9,435	10,758	11,171	9,349

## Budget

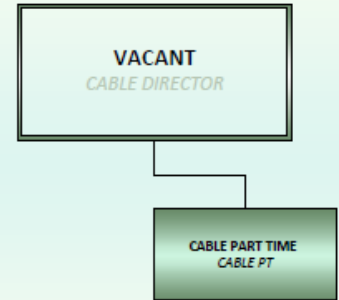
<b>Freeport Community Library</b>	<b>2019 Actual</b>	<b>2020 Actual</b>	<b>FY 2021 Budget</b>	<b>FY 2021 Projected</b>	<b>FY 2022 Budget</b>
Personnel	343,328	347,842	363,800	344,879	376,700
Contracted Services	43,211	38,934	53,520	39,925	53,520
Special Projects					
Supplies	67,351	57,172	63,500	54,000	63,500
Total	453,890	443,949	480,820	438,804	493,720

## Forecast

<b>Freeport Community Library</b>	<b>FY 2022 Budget</b>	<b>FY 2023 Forecast</b>	<b>FY 2024 Forecast</b>	<b>FY 2025 Forecast</b>
Personnel	376,700	386,118	397,701	406,649
Contracted Services	53,520	53,520	53,520	53,520
Special Projects				
Supplies	63,500	63,500	63,500	63,500
Total	493,720	503,138	514,721	523,669

**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 2020 and FY 2021**

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 2022 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.

<b>Historic Staffing Levels-Five-Year Comparison</b>						
	<b>FY 2017</b>	<b>FY 2018</b>	<b>FY 2019</b>	<b>FY 2020</b>	<b>FY 2021</b>	<b>FY 2022</b>
<b>Cable</b>	1.51	1.72	1.72	1.72	2.12	2.12

**Performance Measures**

<b>Council Goal:</b>		<b>Performance Measure:</b>	<b>FY 2016</b>	<b>FY 2017</b>	<b>FY 2018</b>	<b>FY 2019</b>	<b>FY 2020</b>
<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	\$2.97	\$2.85	\$2.75	\$3.16	\$1.91
	Promote intercommunication & information exchange between Councilors and Residents;	Number of Meetings Produced	67	51	58	48	-
	Transparency of decision making and of Town government operations	Number of Meetings Posted on Video-on-Demand	62	40	44	48	-

**Budget**

<b>Cable TV</b>	<b>2019 Actual</b>	<b>2020 Actual</b>	<b>FY 2021 Budget</b>	<b>FY 2021 Projected</b>	<b>FY 2022 Budget</b>
Personnel	72,907	45,919	78,100	57,475	91,550
Contracted Services	8,502	3,450	8,690	3,050	10,990
Special Projects	-	348	-	410	500
Supplies	2,547	2,189	3,000	1,800	3,000
<b>Total</b>	<b>83,955</b>	<b>51,906</b>	<b>89,790</b>	<b>62,735</b>	<b>106,040</b>

**Forecast**

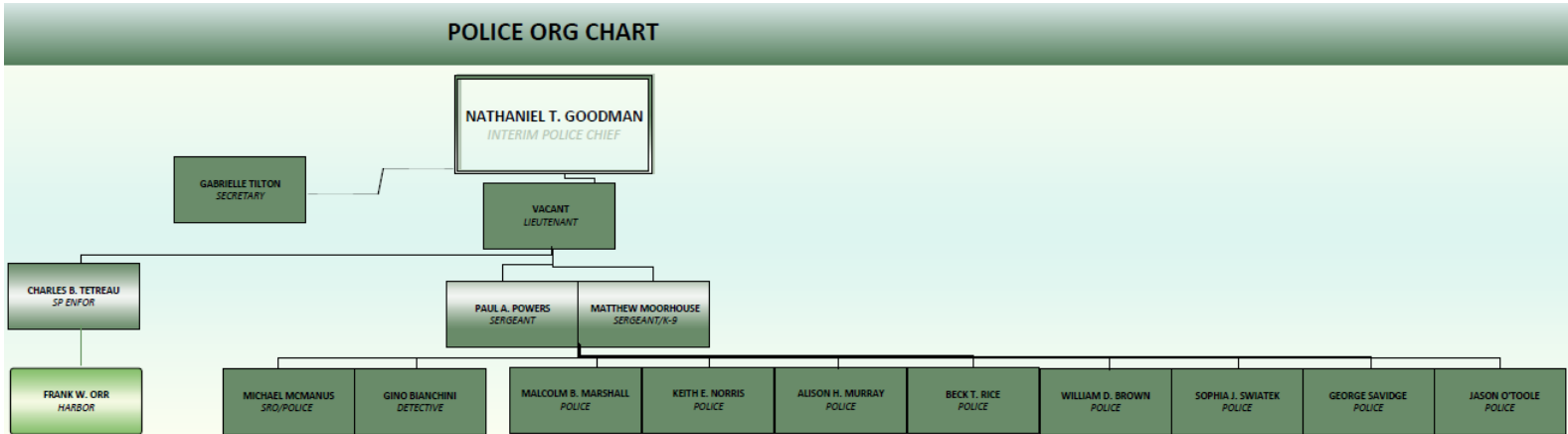
<b>Cable TV</b>	<b>FY 2022 Budget</b>	<b>FY 2023 Forecast</b>	<b>FY 2024 Forecast</b>	<b>FY 2025 Forecast</b>
Personnel	91,550	93,839	96,654	98,829
Contracted Services	10,990	9,690	9,690	9,690
Special Projects	500	500	500	500
Supplies	3,000	3,000	3,000	3,000
<b>Total</b>	<b>106,040</b>	<b>107,029</b>	<b>109,844</b>	<b>112,019</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 2020 and FY 2021

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

Chief Nourse has retired, after serving the citizens of Freeport dutifully for the past 36 years! We wish her well in her retirement and know that we will see her frequently!



*Sunrise at the Wharf  
Photo Courtesy Town Staff*

We are undertaking the Public Safety radio/communications upgrade. This will allow a much higher level of radio coverage than we have ever had in the past, enhancing public safety greatly.

We welcomed Officer George Savidge to the team who comes to us with 21 years of police experience. If you see George around town, please introduce yourself!

During the year, Freeport PD was the recipient of some Byrne Grant monies, that have been earmarked for police equipment to include hearing protection.

The Covid-19 Epidemic curtailed many of the 100 special events, to include parades, concerts, road races, and high school sporting events. We hope to see many of these events and concerts return in the fall of 2021.

## FY 2022 Goals and Objectives

We have added our first Hybrid police cruiser to the fleet and cannot wait to see how it performs while lessening our environmental impact and reducing operating costs.

We plan to reopen our public safety lobby from 8-4pm effective 05/02/21 and bring back our daily counter and fingerprinting services as well as our Drug Take back program.

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

The Department will encourage all officers to remain physically fit, be proficient in the use of firearms, and employ tactical operational skills. They will participate in various training opportunities related to Standard Operating Procedures and Maine Criminal Justice Academy required training standards.

<b>Historic Staffing Levels-Five-Year Comparison</b>						
	<b>FY 2017</b>	<b>FY 2018</b>	<b>FY 2019</b>	<b>FY 2020</b>	<b>FY 2021</b>	<b>FY 2022</b>
<b>Police</b>	20.14	19.00	19.00	19.00	19.00	19.00

## Performance Measures

<b>Council Goal:</b>		<b>Performance Measure:</b>	<b>FY 2016</b>	<b>FY 2017</b>	<b>FY 2018</b>	<b>FY 2019</b>	<b>FY 2020</b>	
<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	\$46.35	\$46.76	\$46.15	\$45.83	\$45.77	
		Operating Costs for Marine Resource Services per \$1,000 assessment	\$4.71	\$5.30	\$2.27	\$2.84	\$2.88	
		Operating Costs for Dispatch/Reception Services per \$1,000 assessment	\$7.45	\$7.54	\$7.32	\$7.25	\$7.01	
		Average Overtime Dollars Per Officer	\$6,927.60	\$9,533.43	\$7,390.35	\$7,390.35	\$9,552.37	
	Maintain stable tax rate, while providing the highest quality of services possible within the resources available		Calls Answered	9,320	8,411	9,035	9,902	7,650
			Number of Arrests	278	296	372	254	204
			Parking Fines Issued	2,499	1,657	1,405	1,417	
			Parking Fines Paid	2,070	1,409	1,322	1,190	
			Traffic Summonses-Fiscal Year	2,112	1,805	1,261	1,844	1,289

## Budget

<b>Police</b>	<b>2019 Actual</b>	<b>2020 Actual</b>	<b>FY 2021 Budget</b>	<b>FY 2021 Projected</b>	<b>FY 2022 Budget</b>
Personnel	1,061,801	1,091,592	1,189,500	1,161,885	1,270,400
Contracted Services	146,036	139,207	151,140	132,830	151,740
Special Projects	-	-	-	-	-
Supplies	11,154	11,029	12,100	11,250	16,100
<b>Total</b>	<b>1,218,991</b>	<b>1,241,828</b>	<b>1,352,740</b>	<b>1,305,965</b>	<b>1,438,240</b>

<b>Marine Resource/Harbor Patr</b>	<b>2019 Actual</b>	<b>2020 Actual</b>	<b>FY 2021 Budget</b>	<b>FY 2021 Projected</b>	<b>FY 2022 Budget</b>
Personnel	57,427	62,061	124,900	63,745	73,700
Contracted Services	16,662	14,732	21,755	21,740	25,255
Special Projects					
Supplies	1,370	1,219	1,250	1,250	1,250
<b>Total</b>	<b>75,458</b>	<b>78,012</b>	<b>147,905</b>	<b>86,735</b>	<b>100,205</b>

<b>Public Safety Reception</b>	<b>2019 Actual</b>	<b>2020 Actual</b>	<b>FY 2021 Budget</b>	<b>FY 2021 Projected</b>	<b>FY 2022 Budget</b>
Personnel	28,921	23,586	34,500	39,800	41,400
Contracted Services	17,374	15,714	23,000	18,150	20,500
Special Projects	146,400	150,792	155,450	155,450	160,100
Supplies	67	116	250	100	250
<b>Total</b>	<b>192,761</b>	<b>190,208</b>	<b>213,200</b>	<b>213,500</b>	<b>222,250</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 2022 Budget</b>	<b>FY 2023 Forecast</b>	<b>FY 2024 Forecast</b>	<b>FY 2025 Forecast</b>
Personnel	1,270,400	1,302,160	1,341,660	1,372,747
Contracted Services	151,740	151,940	156,940	156,940
Special Projects	-	-	-	-
Supplies	16,100	16,250	16,250	18,500
<b>Total</b>	<b>1,438,240</b>	<b>1,470,350</b>	<b>1,514,850</b>	<b>1,548,187</b>

<b>Marine Resource/Harbor Pa</b>	<b>FY 2022 Budget</b>	<b>FY 2023 Forecast</b>	<b>FY 2024 Forecast</b>	<b>FY 2025 Forecast</b>
Personnel	73,700	75,698	78,308	80,016
Contracted Services	25,255	28,005	29,305	29,605
Special Projects				
Supplies	1,250	1,250	1,250	1,250
<b>Total</b>	<b>100,205</b>	<b>104,953</b>	<b>108,863</b>	<b>110,871</b>

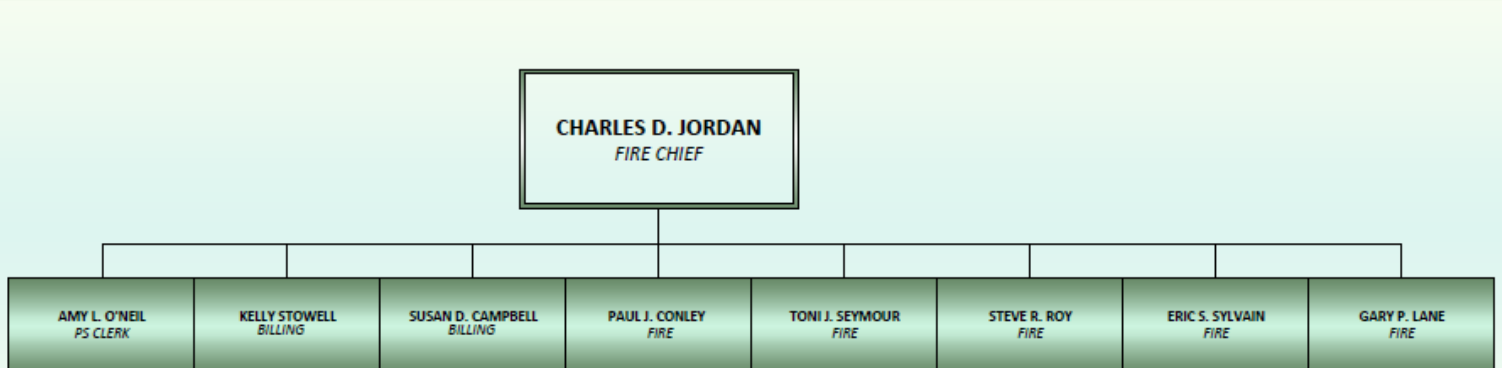
<b>Public Safety Reception</b>	<b>FY 2022 Budget</b>	<b>FY 2023 Forecast</b>	<b>FY 2024 Forecast</b>	<b>FY 2025 Forecast</b>
Personnel	41,400	42,423	43,680	44,652
Contracted Services	20,500	20,500	20,500	21,000
Special Projects	160,100	164,903	169,850	174,946
Supplies	250	250	250	300
<b>Total</b>	<b>222,250</b>	<b>228,076</b>	<b>234,280</b>	<b>240,897</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 2020 and FY 2021

FY 2020 saw the bidding of a new ambulance to replace Rescue 5. This model is to be built on a heavier, truck-type chassis and should thus provide better service with fewer necessary repairs. In early FY 2021 the bid was awarded to Autotronics. The unit, a Dodge RAM cab and chassis outfitted with a Braun module, should be delivered in early- to mid-June 2021, with some delay having been caused by COVID-19-related supply chain issues and temporary factory closings.

As part of the department-wide tire maintenance program, we installed an air compressor capable of inflating commercial tires, some of which require 130 psi to properly and safely support the weight of our larger trucks.

By the end of FY 2021, we will have fully developed and sent to bidders our specifications for a combined, single-unit replacement of Engine 1 and Tank 2. Initial investigations regarding such a vehicle began in late FY 2020. In FY 2021 we investigated the possibility of teaming with Brunswick and Yarmouth to build three similar pumper tankers. Our participation in that program ended for two reasons – 1) we were uncomfortable with moving to the bidder the other towns chose, after we had agreed on a vendor, and 2) we simultaneously found that keeping Engine 1 in service with a “light refurbishment” was not an option due to more extensive problems with the unit than was previously known. Accordingly, we are back to bidding a one-for-two replacement with a four-person cab and custom chassis, in compliance with NFPA 1901, 2016 Edition. We believe we will be able to bring the bid in well under the \$800,000 which was previously approved.

Cumberland County Emergency Management Agency (CCEMA), with the input of the county’s municipalities, initiated the development of a basic emergency operations (EOP) plan for all county towns. This will facilitate mutual aid and resource sharing, as no town is likely to be able to properly mitigate an incident that rises to the level that would require implementation of an EOP. I am pleased to report that the base plan should be ready for adoption during the late summer/early fall of 2021 pending no further surges in the COVID-19 pandemic.

No review of FY 2020 - FY 2021 would be complete without consideration being given to the pandemic and its impact on the operation of the Department. Members performed admirably under difficult condition and with their help, the Department never suffered a work-related contraction of the virus, despite its having been present in the community.

I wish that our list of accomplishments was longer, but a good portion of the covered time was spent in “survival mode”.

**FY 2022 Goals and Objectives**

Given the presence of COVID-19, many of these Goals and Objectives are holdovers or extensions from FY 2020/2021

The Department will seek to revive and enhance its building inspection program and will ask the Town Council for permission to inspect apartment buildings of three or more units. This will also allow us to conduct pre-fire and pre-emergency planning for public buildings within our community to better respond to and mitigate emergencies at these facilities.

The Department will seek promotional and funding partners with whom to develop and implement a residential smoke detector installation program for those in need.

The Department will seek approval from the Town Council to contract for a cost recovery service provider for reimbursement for responses to motor vehicle accidents, fuel spills, etc.

The Department will implement a more aggressive, hands-on training schedule utilizing both in-house and outside instruction for all personnel to meet state requirements and national standards. This will be enhanced by the opening of the regional training facility at the Yarmouth Transfer and Recycling Center in April 2021.

The following are filed under the heading - Enhanced Cooperation:

The Department will adjust our response plans for fires and other emergencies by working with area departments concerning an upgrade of **mutual aid** to **automatic aid** for certain call types, namely building fires. Alone, we do not currently have an adequate staffing model to properly and professionally address certain types of call without immediate assistance. It should be noted that we will be providing reciprocal immediate assistance.

Along with our response partners, the Department will implement a resource tracking system that will allow us to pinpoint the location of FIRE and EMS units for more efficient deployment.

The Department will develop and present to management a five-year staffing adjustment plan which addresses the realities of the per-diem model and the shortage of both per-diem and call firefighters.

<b>Historic Staffing Levels-Five-Year Comparison</b>						
	<b>FY 2017</b>	<b>FY 2018</b>	<b>FY 2019</b>	<b>FY 2020</b>	<b>FY 2021</b>	<b>FY 2022</b>
<b>Fire/Rescue</b>	25.95	25.95	26.95	26.95	25.95	23.95

**Performance Measures**

<b>Council Goal:</b>		<b>Performance Measure:</b>	<b>FY 2016</b>	<b>FY 2017</b>	<b>FY 2018</b>	<b>FY 2019</b>	<b>FY 2020</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	\$17.66	\$17.83	\$26.62	\$26.40	\$26.64
		Operating Costs for Rescue Services per \$1,000 assessment	\$14.53	\$14.31	\$14.67	\$15.77	\$16.99
	Maintain stable tax rate, while providing the highest quality of services possible within the resources available	Structure Fire Responses	21	15	24	7	5
		Total Fire Calls	NA	NA	530	844	780
		Patients Transported	770	816	1,017	1,208	1,128
	Emergency Bills Issued	770	750	594	1,072	907	

## Budget

<b>Fire</b>	<b>2019 Actual</b>	<b>2020 Actual</b>	<b>FY 2021 Budget</b>	<b>FY 2021 Projected</b>	<b>FY 2022 Budget</b>
Personnel	617,491	614,831	608,400	594,500	641,400
Contracted Services	65,954	92,134	84,100	71,350	108,600
Special Projects					
Supplies	18,778	15,706	19,700	14,150	19,700
<b>Total</b>	<b>702,223</b>	<b>722,671</b>	<b>712,200</b>	<b>680,000</b>	<b>769,700</b>

<b>Rescue</b>	<b>2019 Actual</b>	<b>2020 Actual</b>	<b>FY 2021 Budget</b>	<b>FY 2021 Projected</b>	<b>FY 2022 Budget</b>
Personnel	330,580	365,711	326,900	331,965	397,400
Contracted Services	58,853	45,351	54,690	39,000	57,690
Special Projects					
Supplies	30,077	49,851	42,800	42,050	42,800
<b>Total</b>	<b>419,510</b>	<b>460,913</b>	<b>424,390</b>	<b>413,015</b>	<b>497,890</b>

## Forecast

<b>Fire</b>	<b>FY 2022 Budget</b>	<b>FY 2023 Forecast</b>	<b>FY 2024 Forecast</b>	<b>FY 2025 Forecast</b>
Personnel	641,400	656,948	675,456	689,754
Contracted Services	108,600	109,350	109,600	109,600
Special Projects				
Supplies	19,700	19,750	19,750	19,750
<b>Total</b>	<b>769,700</b>	<b>786,048</b>	<b>804,806</b>	<b>819,104</b>

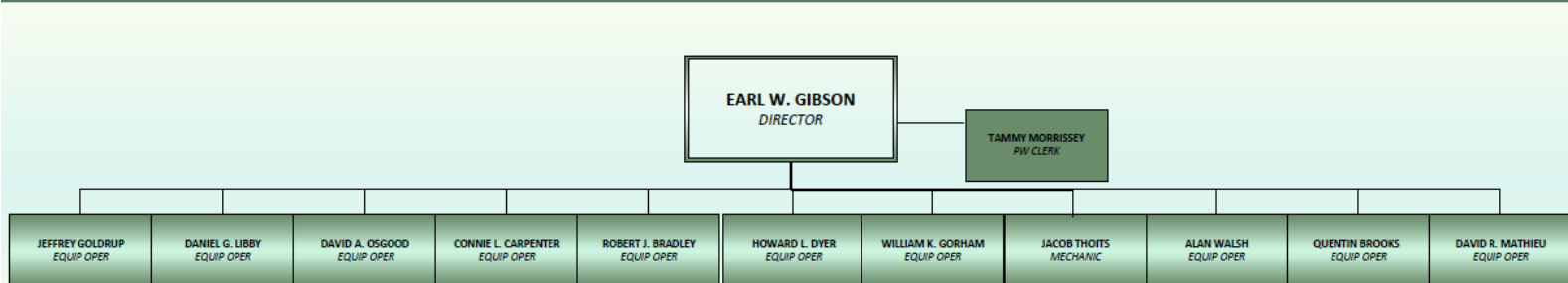
<b>Rescue</b>	<b>FY 2022 Budget</b>	<b>FY 2023 Forecast</b>	<b>FY 2024 Forecast</b>	<b>FY 2025 Forecast</b>
Personnel	397,400	407,335	419,555	428,995
Contracted Services	57,690	57,690	58,190	58,190
Special Projects				
Supplies	42,800	44,800	47,800	47,800
<b>Total</b>	<b>497,890</b>	<b>509,825</b>	<b>525,545</b>	<b>534,985</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 2020 and FY 2021**

The Public Works Department, in preparation for the reconstruction of Grant Rd, checked and replaced all of the drainage systems. The pavement on Grant Road was completed in October 2020.

The Public Works Department also did the ditching & drainage preparation work for the following general overlay projects that were completed in FY2021: Old County Road (from Webster Road to the Rt 295 overpass), Pownal Road (from Mallett Drive to Breezy Acres), Pratt Street & Percy Street. 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.

Winter time 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 2022 Goals and Objectives**

Public Works has the following Capital Budget project planned for FY2022: the reconstruction of Spar Cove Road. The following roads are planned for pavement overlays, but they would fall under the Operating Budget: Old South Freeport Road, Bragdon Road, Old Flying Point Road and Patterson Wheel Track.

<b>Historic Staffing Levels-Five-Year Comparison</b>						
	<b>FY 2017</b>	<b>FY 2018</b>	<b>FY 2019</b>	<b>FY 2020</b>	<b>FY 2021</b>	<b>FY 2022</b>
<b>Public Works</b>	12.85	12.85	13.85	13.85	14.90	14.90

## Performance Measures

Council Goal:		Performance Measure:	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
Public Works Roads Program	Prioritize, evaluate and control expenditures in operating and capital budgets to maintain a stable tax rate	Operating Costs for Public Works Services per \$1,000 assessment	\$57.11	\$61.72	\$60.87	\$57.66	\$57.08
		Operating Costs for Town Engineering Services per \$1,000 assessment	\$4.68	\$4.42	\$4.53	\$5.06	\$4.64
		Operating Costs for Hunter Rd Field Services per \$1,000 assessment	\$4.61	\$4.45	\$4.42	\$4.25	\$4.49
		Average Overtime Dollars Per Driver	\$4,580.89	\$6,897.22	\$7,947.77	\$6,640.02	\$5,034.92
	Maintain stable tax rate, while providing the highest quality of services possible within the resources available	Inches of Snow Plowed	55	107	99	74	66
		Yards of Road Salt Used	1,420	1,305	1,450	1,636	1,200
		Yards of Sand Used	768	1,074	1,332	1,611	1,123
		Gallons of Liquid Calcium Chloride Applied	13,586	17,411	19,744	21,853	16,454

## Budget



<b>Public Works General</b>	<b>2019 Actual</b>	<b>2020 Actual</b>	<b>FY 2021 Budget</b>	<b>FY 2021 Projected</b>	<b>FY 2022 Budget</b>
Personnel	664,669	639,071	740,680	682,896	778,900
Contracted Services	166,092	175,803	182,750	188,700	192,750
Special Projects					
Supplies	28,334	26,638	27,000	26,500	27,000
<b>Total</b>	<b>859,095</b>	<b>841,512</b>	<b>950,430</b>	<b>898,096</b>	<b>998,650</b>

<b>Public Works Summer Roads</b>	<b>2019 Actual</b>	<b>2020 Actual</b>	<b>FY 2021 Budget</b>	<b>FY 2021 Projected</b>	<b>FY 2022 Budget</b>
Personnel	-	-	-	-	-
Contracted Services	-	-	-	-	-
Special Projects	383,664	434,328	293,100	293,100	293,100
Supplies	120,879	129,568	139,400	127,000	139,900
<b>Total</b>	<b>504,543</b>	<b>563,896</b>	<b>432,500</b>	<b>420,100</b>	<b>433,000</b>

<b>Public Works Winter Roads</b>	<b>2019 Actual</b>	<b>2020 Actual</b>	<b>FY 2021 Budget</b>	<b>FY 2021 Projected</b>	<b>FY 2022 Budget</b>
Personnel	-	-	-	-	-
Contracted Services	-	-	-	-	-
Special Projects	-	-	-	-	-
Supplies	155,016	136,866	171,500	119,500	171,500
<b>Total</b>	<b>155,016</b>	<b>136,866</b>	<b>171,500</b>	<b>119,500</b>	<b>171,500</b>

<b>Public Works Tree &amp; Park</b>	<b>2019 Actual</b>	<b>2020 Actual</b>	<b>FY 2021 Budget</b>	<b>FY 2021 Projected</b>	<b>FY 2022 Budget</b>
Personnel	-	-	-	-	-
Contracted Services	8,000	725	8,000	8,000	8,000
Special Projects	-	-	-	-	-
Supplies	6,863	5,687	12,000	11,800	12,000
<b>Total</b>	<b>14,863</b>	<b>6,412</b>	<b>20,000</b>	<b>19,800</b>	<b>20,000</b>

<b>Town Engineer</b>	<b>2019 Actual</b>	<b>2020 Actual</b>	<b>FY 2021 Budget</b>	<b>FY 2021 Projected</b>	<b>FY 2022 Budget</b>
Personnel	102,402	106,617	105,100	106,504	109,300
Contracted Services	7,418	4,948	9,500	9,100	9,500
Special Projects	24,553	14,085	31,000	30,000	31,000
Supplies	161	297	300	300	300
<b>Total</b>	<b>134,534</b>	<b>125,948</b>	<b>145,900</b>	<b>145,904</b>	<b>150,100</b>

<b>HRF Fields Maintenance</b>	<b>2019 Actual</b>	<b>2020 Actual</b>	<b>FY 2021 Budget</b>	<b>FY 2021 Projected</b>	<b>FY 2022 Budget</b>
Personnel					
Contracted Services	112,968	121,928	122,200	121,200	124,135
Special Projects					
Supplies					
<b>Total</b>	<b>112,968</b>	<b>121,928</b>	<b>122,200</b>	<b>121,200</b>	<b>124,135</b>

## Forecast

<b>Public Works General</b>	<b>FY 2022 Budget</b>	<b>FY 2023 Forecast</b>	<b>FY 2024 Forecast</b>	<b>FY 2025 Forecast</b>
Personnel	778,900	798,373	822,324	840,826
Contracted Services	192,750	192,950	192,950	197,950
Special Projects				
Supplies	27,000	27,350	27,950	28,200
<b>Total</b>	<b>998,650</b>	<b>1,018,673</b>	<b>1,043,224</b>	<b>1,066,976</b>

<b>Public Works Summer Road</b>	<b>FY 2022 Budget</b>	<b>FY 2023 Forecast</b>	<b>FY 2024 Forecast</b>	<b>FY 2025 Forecast</b>
Personnel	-	-	-	-
Contracted Services	-	-	-	-
Special Projects	293,100	343,200	393,300	443,500
Supplies	139,900	139,900	139,900	139,900
<b>Total</b>	<b>433,000</b>	<b>483,100</b>	<b>533,200</b>	<b>583,400</b>

<b>Public Works Winter Roads</b>	<b>FY 2022 Budget</b>	<b>FY 2023 Forecast</b>	<b>FY 2024 Forecast</b>	<b>FY 2025 Forecast</b>
Personnel	-	-	-	-
Contracted Services	-	-	-	-
Special Projects	-	-	-	-
Supplies	171,500	173,750	175,750	178,000
<b>Total</b>	<b>171,500</b>	<b>173,750</b>	<b>175,750</b>	<b>178,000</b>

<b>Public Works Tree &amp; Park</b>	<b>FY 2022 Budget</b>	<b>FY 2023 Forecast</b>	<b>FY 2024 Forecast</b>	<b>FY 2025 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 2022 Budget</b>	<b>FY 2023 Forecast</b>	<b>FY 2024 Forecast</b>	<b>FY 2025 Forecast</b>
Personnel	109,300	112,033	115,393	117,990
Contracted Services	9,500	9,500	9,500	9,500
Special Projects	31,000	31,000	31,000	31,000
Supplies	300	300	300	300
<b>Total</b>	<b>150,100</b>	<b>152,833</b>	<b>156,193</b>	<b>158,790</b>

<b>HRF Fields Maintenance</b>	<b>FY 2022 Budget</b>	<b>FY 2023 Forecast</b>	<b>FY 2024 Forecast</b>	<b>FY 2025 Forecast</b>
Personnel				
Contracted Services	124,135	127,100	131,154	134,300
Special Projects				
Supplies				
<b>Total</b>	<b>124,135</b>	<b>127,100</b>	<b>131,154</b>	<b>134,300</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 2020 and FY 2021

FY 2021 was a busy year at the Transfer Station. During the pandemic, the Transfer Station saw record waste brought to the facility. Even with the Spring Cleanup event cancellation, the Transfer Station received more bulky waste in 2020 than ever before. 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.

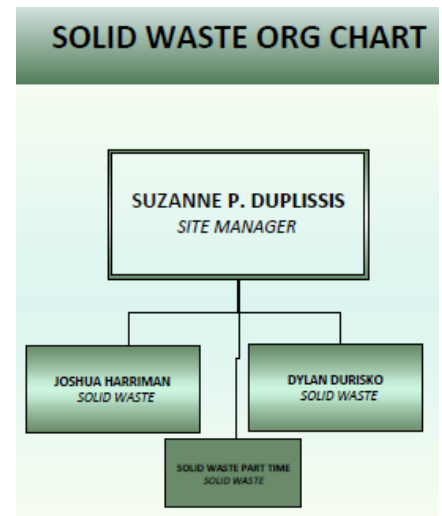
The retaining wall behind the roll-off containers was rehabilitated in 2020. The 30-year old wall had shifted, causing significant gaps between the blocks and safety concerns above where offloading occurs. The wall was shored up and stabilized, which should last another couple of decades. The work was completed on time, under budget, and with minimal impact to patrons. A new concrete pad and an extra roll-off container were added to accommodate the increased volume, especially on Saturdays, where more capacity was needed. The new roll-off container will be used for bulky waste, bringing the total bulky waste containers to four.

The Town retired the 1996 Case Front End Loader, which was used to manage brush, compost, wood, and demolition debris. The loader had belonged to Public Works before serving the Transfer Station for many years. The old loader has been replaced with a Volvo L60H Wheel Loader, which should help the needs of the Transfer Station for decades to come.

Spring Cleanup will be held in 2021 after being canceled in 2020 due to the pandemic. Residents will once again be able to bring a pickup-sized load of material to the Transfer Station for free though some restrictions apply. The 2021 event will have a different schedule than in years past. It will be held Monday through Thursday, June 7 – 10. Due to the tremendous amount of material that the event typically brings in, capacity limits on containers, and hauler schedule, Friday and Saturday will not be included in the Spring Cleanup schedule. The Transfer Station will remain open until 7:00 pm on those four days to accommodate residents who work until 5:00 and cannot make it to the Transfer Station by the usual 4:00 pm closing time.

### FY 2021 Goals and Objectives

With the Covid-19 pandemic, processes at the Transfer Station will be modified to keep both residents and staff safe from the virus. The building where staff processes payments will undergo updates that will allow residents to conduct payment transactions from outside the building safely. These improvements are derived from social distancing policies intended to reduce everyone’s exposure. An alternate payment method to the paper punch card system is also being explored.



Historic Staffing Levels-Five-Year Comparison						
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
<b>Solid Waste/Recycling</b>	2.80	2.35	2.35	2.35	3.60	3.60

### Performance Measures

Council Goal:		Performance Measure:	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
<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	\$16.17	\$16.99	\$17.78	\$17.87	\$18.72
		Tons of Material Recycled in Silver Bullets	503	523	502	445	316
		Tons of Material Disposed at ecomaine	1,510	1,502	1,558	1,576	1,604
	Maintain stable tax rate, while providing the highest quality of services possible within the resources available	Percent of Waste Recycled	37	37	30	35	32
		Tons Recycled by Pinetree	200	189	195	194	191
		Tons of Recyclables Brought to the Recycling Center	162	183	160	206	254
		Visits to the Recycling Center for Household Clean-Up Week	678	771	785	833	-
		Tons of Electronic/Universal Waste Recycled	23	13	19	11	15

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

### Budget

Solid Waste/Recycling	2019 Actual	2020 Actual	FY 2021 Budget	FY 2021 Projected	FY 2022 Budget
Personnel	102,431	123,625	119,100	118,930	151,600
Contracted Services	364,043	373,283	362,875	368,850	388,800
Special Projects					
Supplies	8,818	11,026	12,100	13,100	12,100
<b>Total</b>	<b>475,291</b>	<b>507,934</b>	<b>494,075</b>	<b>500,880</b>	<b>552,500</b>

### Forecast

Solid Waste/Recycling	FY 2022 Budget	FY 2023 Forecast	FY 2024 Forecast	FY 2025 Forecast
Personnel	151,600	156,865	160,881	163,983
Contracted Services	388,800	388,700	398,700	399,950
Special Projects				
Supplies	12,100	12,100	12,100	12,100
<b>Total</b>	<b>552,500</b>	<b>557,665</b>	<b>571,681</b>	<b>576,033</b>



*Photo Courtesy Chandler Chen*



# THE WINSLOW PARK FUND

*Photo Courtesy  
Town Staff*

## The Winslow Park Special Revenue Fund

### Department Overview

Since Adelaide Winslow Harb donated the Park in 1953, the Town has been operating the Park, and as the donation stipulates, placing all revenues generated into a special revenue fund. The Park generates approximately \$300,000 in annual camping and entrance fees, and average expenditures are approximately \$295,000 annually. The Park employs a manager, who lives at the Park year-round and approximately 15 summer gatehouse keepers and grounds people. The annual payroll and benefits for employees has historically been approximately \$160,000, and the remaining \$135,000 goes into grounds maintenance, utilities, and other requirements of maintaining a large waterfront Park, campground, and playground.

### Major Accomplishments for FY 2020 and FY 2021

The 2020-2021 Fiscal Year saw a number of upgrades to Winslow Park.

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

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

### FY 2022 Goals and Objectives

Many large projects have been put on hold in order to control the parks savings and balance the budget due to the pandemic. The park hopes to begin construction on a ramp to the beach and additional handicapped parking as soon as finances allow. There is also a plan to finish unused space in the farmhouse barn for larger administrative office space. We will continue to replace all the old picnic tables in the park

### Performance Measures

Council Goal:		Performance Measure:	Calendar Year				
			2016	2017	2018	2019	2020
Winslow Park	Be active in maintaining a strong relationship with neighboring municipalities	Family Season Passes	530	500	516	506	510
		Daily Visitors	25,890	23,333	23,680	23,072	23,270

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

## Budget

Winslow Park										
	FY 2015 Audited	FY 2016 Audited	FY 2017 Audited	FY 2018 Audited	FY 2019 Audited	FY 2020 Audited	FY 2021 Projected	FY 2022 Budgeted		
Beginning Balance	\$ 476,759	\$ 525,026	\$ 554,567	\$ 601,851	\$ 505,994	\$ 547,047	\$ 585,144	\$ 572,224		
Revenue	\$ 279,828	\$ 284,861	\$ 298,386	\$ 290,936	\$ 324,693	\$ 277,767	\$ 252,500	\$ 335,960		
Expenditures	\$ 231,561	\$ 255,320	\$ 251,102	\$ 386,793	\$ 283,640	\$ 239,670	\$ 265,420	\$ 335,960		
Other Sources/(Uses)										
Ending Balance	\$ 525,026	\$ 554,567	\$ 601,851	\$ 505,994	\$ 547,047	\$ 585,144	\$ 572,224	\$ 572,224		
Change in Fund Balance	\$ 48,267	\$ 29,541	\$ 47,284	\$ (95,857)	\$ 41,053	\$ 38,097	\$ (12,920)	\$ -		

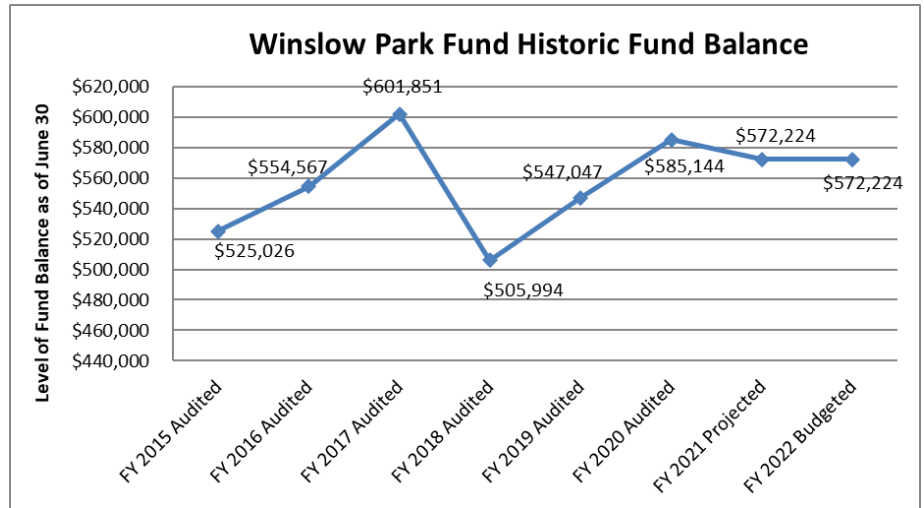
The Park’s historic fund balance is shown from FY 2015 through the June 30<sup>th</sup>, 2022 budget in addition to a more detailed revenue and expenditure report. It is notable that during the FY 2018 fiscal year, the Park underwent large-scale capital projects, including the construction of a new garage and relocation of a new recreation hall (Pound of Tea Building). This is the reason for the decline in fund balance during that year.

Town of Freeport									
Summary of Revenues and Expenditures-Winslow Park Fund									
	Actual FY 2017	Actual FY 2018	Actual FY 2019	Actual FY 2020	Projected FY 2021	Budget FY 2022	Increase (Decrease)	% Change	
<b>Beginning Fund Balance</b>	\$ 554,567	\$ 601,851	\$ 505,994	\$ 547,047	\$ 585,144	\$ 572,224	-\$12,920	-2.21%	
<b>Revenues</b>									
Taxes									
Licenses, Permits, and Fees	\$ 298,386	\$ 290,936	\$ 324,693	\$ 277,767	\$ 252,500	\$ 335,960	\$83,460	33.05%	
Intergovernmental									
Charges for Service									
Fees and Fines									
Unclassified									
Investment Earnings									
<b>Total Revenues</b>	\$ 298,386	\$ 290,936	\$ 324,693	\$ 277,767	\$ 252,500	\$ 335,960	\$83,460	33.05%	
<b>Expenditures</b>									
General Government									
Public Safety									
Public Works									
Community Services	\$ 251,102	\$ 386,793	\$ 283,640	\$ 239,670	\$ 265,420	\$ 335,960	\$70,540	26.58%	
Education									
Insurance and Fringe Benefits									
Unclassified									
Debt Service									
<b>Total Expenditures</b>	\$ 251,102	\$ 386,793	\$ 283,640	\$ 239,670	\$ 265,420	\$ 335,960	\$70,540	26.58%	
<b>Other Financing Sources/(Uses)</b>									
<b>Change in Fund Balance</b>	\$ 47,284	\$ (95,857)	\$ 41,053	\$ 38,097	\$ (12,920)	\$ -			
<b>Ending Fund Balance</b>	\$ 601,851	\$ 505,994	\$ 547,047	\$ 585,144	\$ 572,224	\$ 572,224	\$0	0.00%	



As seen in the above table, the Winslow Park fund’s fund balance has historically increased annually, and declines are normally attributable to a large-scale capital project such as the new garage construction or fencing and barrier replacement project as in during FY 2018. The chart below is a graphic representation of the ending fund balances shown above. Also below is the FY 2022 budget as passed by the Town council, and above is a basic revenue and expenditure worksheet showing the changes in fund balance from FY 20154-FY 2022 budget.

While the table above shows the FY 2015-FY 2022 actual (or budget) figures and fund balance computations, the table to the right shows the fund balance computations for the Fund since FY 2014. The natural increase in fund balance due to the inherent profitability in the Winslow Park operations is shown. During FY 2018, the Winslow Park commission approved fencing and barrier replacements, farmhouse renovations, and maintenance shop replacement. The FY 2021 fund balance is projected to decrease due to revenue declines from the COVID-19 pandemic.



<b>Winslow Park</b>	2019 Actual	2020 Actual	2021 Projection	2022 Budget
Personnel	126,236	125,726	137,420	175,740
Contracted Services	72,645	68,333	73,200	103,220
Special Projects	62,749	26,123	34,800	57,000
Supplies	22,010	19,488	20,000	25,000
<b>Total</b>	<b>283,640</b>	<b>239,670</b>	<b>265,420</b>	<b>360,960</b>



*Photo Courtesy  
Chandler Chen*

# DESTINATION FREEPORT TAX INCREMENT FINANCING DISTRICT FUND



*Deserted Downtown\_COVID-19  
Photo Courtesy Town Staff*

## The Destination Freeport TIF Special Revenue Fund

### Fund Overview

The Destination Freeport Tax Increment Financing Fund was created in 1999 to improve infrastructure in the downtown commercial area of Freeport. The Village was experiencing a large increase in lodging accommodations, and the Town felt it necessary to enhance the infrastructure and facilities in the downtown area. The idea was that Freeport was becoming a destination in Maine, as opposed to a daytime shopping location. People were now coming from all over the country to visit Freeport and stay overnight. The original TIF agreement with the State's Department of Economic and Community Development was a ten-year agreement. Since that time, however, the TIF has been extended twice, and the new expiration year is 2029. The TIF "cap", or the amount of property value to be "captured" and placed into the TIF account has increased to \$20 million annually. This is currently generating approximately \$280,000 in annual increment, or TIF property tax revenue.

### Major Accomplishments for FY 2020 and FY 2021

Over the past three years, the TIF funds have mainly been used for sidewalk improvements in Main Street and surrounding eligible streets in the downtown area, including replacement of the sidewalk detectable panels. However, in 2014 an interesting development in the Destination Freeport TIF district is that the Town Council shifted its contribution to the Town's economic development agencies (Chamber of Commerce and Freeport Economic Development Corporation) from the general fund (for FEDC) to the TIF fund. This is an eligible expense, and the Council felt it was more appropriate to expend funds on economic development from the TIF district fund. In FY 2020, along with replacing eight sidewalk ramp detectable panels in the downtown, Council had agreed to provide the Arts and Cultural Alliance of Freeport (ACAF) with funding in the amount of \$133,000 to pursue an arts and cultural center in the downtown district. With this, ACAF has entered into a lease with the local church to remodel their facility to accommodate the arts in addition to their existing worship.

### FY 2022 Goals and Objectives

The TIF fund is not a "department" as there are in other funds, so goals and objectives will be listed as the projects to be completed. The fund will be funding economic development during FY 2022 along with a sidewalk replacement on Main Street, a shared purchase of a street sweeper with the Public Works Reserve, and a second installment to the Arts and Cultural Alliance of Freeport for their performing arts center.

### Performance Measures

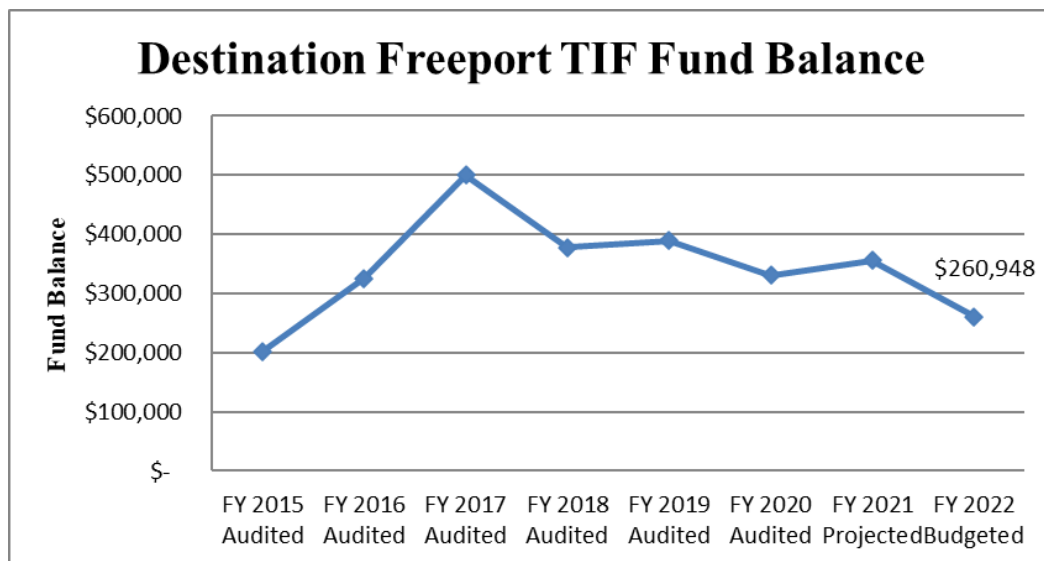
While the Destination Freeport TIF fund increment is used each year to improve the downtown area and promote economic development Town wide, it would not be appropriate to list performance measures for the TIF fund. The fund does not have any dedicated employees, and the economic development agencies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

## Budget

The Destination Freeport five-year TIF program budget was adopted by the Town Council on April 27<sup>th</sup>, 2021, and the budget is scheduled to be adopted on June 15<sup>th</sup>, 2021. The budget includes sidewalk improvements, ACAF funding for a performing arts center, economic development contributions, and a street sweeper. The TIF fund’s fund balance would not be benchmarked as other special revenue funds, as it routinely contains capital projects of different sizes. A fund balance comparison from FY 2015-FY 2022 budgeted is included here for reference, but the fluctuation is always due to the size of the capital projects in the fund. It is notable that the FY 2022 budget includes a budgeted decrease in fund balance of \$95,000; this is due in part to the large capital improvements in the fund relative to the tax increment for the upcoming year.

Destination Freeport TIF Fund									
	FY 2015 Audited	FY 2016 Audited	FY 2017 Audited	FY 2018 Audited	FY 2019 Audited	FY 2020 Audited	FY 2021 Projected	FY 2022 Budgeted	
Beginning Balance	\$ 116,704	\$ 202,206	\$ 326,069	\$ 499,734	\$ 377,519	\$ 389,528	\$ 330,948	\$ 355,948	
Revenue	\$ 268,600	\$ 307,980	\$ 307,473	\$ 299,000	\$ 301,000	\$ 286,000	\$ 280,000	\$ 280,000	
Expenditures	\$ 183,098	\$ 184,117	\$ 133,808	\$ 421,215	\$ 288,991	\$ 344,580	\$ 255,000	\$ 375,000	
Other Sources/(Uses)									
Ending Balance	\$ 202,206	\$ 326,069	\$ 499,734	\$ 377,519	\$ 389,528	\$ 330,948	\$ 355,948	\$ 260,948	
Change in Fund Balance	\$ 85,502	\$ 123,863	\$ 173,665	\$ (122,215)	\$ 12,009	\$ (58,580)	\$ 25,000	\$ (95,000)	

The Destination Freeport TIF District’s historic fund balance is shown below; the District generates approximately \$280,000 annually and those funds are spent on downtown infrastructure and economic development projects ranging from sidewalks, paving, snow and sand removal equipment, and the Freeport Economic Development Corporation economic development nonprofit agency.



<b>Town of Freeport</b>									
<b>Summary of Revenues and Expenditures-Destination Freeport TIF Fund</b>									
	Actual FY 2017	Actual FY 2018	Actual FY 2019	Actual FY 2020	Projected FY 2021	Budget FY 2022	Increase (Decrease)	% Change	
Beginning Fund Balance	\$ 326,069	\$ 499,734	\$ 377,519	\$ 389,528	\$ 330,948	\$ 355,948	\$25,000	7.55%	
<b>Revenues</b>									
Taxes	\$ 307,473	\$ 299,000	\$ 301,000	\$ 286,000	\$ 280,000	\$ 280,000	\$0	0.00%	
Licenses, Permits, and Fees									
Intergovernmental									
Charges for Service									
Fees and Fines									
Unclassified									
Investment Earnings									
<b>Total Revenues</b>	\$ 307,473	\$ 299,000	\$ 301,000	\$ 286,000	\$ 280,000	\$ 280,000	\$0	0.00%	
<b>Expenditures</b>									
General Government									
Public Safety									
Public Works									
Community Services									
Education									
Insurance and Fringe Benefits									
Unclassified	\$ 133,808	\$ 421,215	\$ 288,991	\$ 344,580	\$ 255,000	\$ 375,000	\$120,000	47.06%	
Debt Service									
<b>Total Expenditures</b>	\$ 133,808	\$ 421,215	\$ 288,991	\$ 344,580	\$ 255,000	\$ 375,000	\$120,000	47.06%	
<b>Other Financing Sources/(Uses)</b>									
<b>Change in Fund Balance</b>	\$ 173,665	\$ (122,215)	\$ 12,009	\$ (58,580)	\$ 25,000	\$ (95,000)	-\$120,000		
<b>Ending Fund Balance</b>	\$ 499,734	\$ 377,519	\$ 389,528	\$ 330,948	\$ 355,948	\$ 260,948	-\$95,000	-26.69%	

The next table below shows the Destination Freeport’s FY 2022 capital budget for a reference point in addition to the FY 2022-FY 2026 adopted five-year program (planning document). While the appropriation for the budget has not yet been done, the intention is that the first year of the five-year program document becomes the appropriation and budget for the fiscal year.

	<u>FY21</u> <u>Projected</u>	<u>Manager</u> <u>Proposed</u>	<u>Council</u> <u>Approved</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%)	125,000	140,000	140,000
3 ACAF Performing Arts Center	-	-	75,000
4 Freeport Economic Development Corporation	115,000	115,000	115,000
Total FY 2022	285,000	300,000	375,000

**DESTINATION TIF VILLAGE IMPROVEMENTS  
FY 2022 BUDGET and FIVE-YEAR CAPITAL PROGRAM**

**FY 2021 Adopted**

	<u>Manager</u>	<u>Council</u>	<u>Council</u>
	<u>Proposed</u>	<u>Approved CIP</u>	<u>Appropriated</u>
<u>FY 2021</u>			
1 Sidewalk-School St-SW Side, Main to Middle St (4500 sq.ft)	45,000	45,000	45,000
3 Town Hall Site Beautification	75,000	75,000	75,000
7 Freeport Economic Development Corporation	100,000	115,000	115,000
<b>Total FY 2021</b>	<b>220,000</b>	<b>235,000</b>	<b>235,000</b>

**FY 2022-2026 Proposed**

	<u>FY21</u>	<u>Manager</u>	<u>Council</u>	<u>Council</u>
	<u>Projected</u>	<u>Proposed</u>	<u>Approved</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%)	125,000	140,000	140,000	-
3 ACAF Performing Arts Center	-	-	75,000	-
4 Freeport Economic Development Corporation	115,000	115,000	115,000	-
<b>Total FY 2022</b>	<b>285,000</b>	<b>300,000</b>	<b>375,000</b>	<b>-</b>
<u>FY 2023</u>				
1 Sidewalk - Main St East Side Depot St to Grove St.. (4500 sq.ft)		45,000	45,000	-
2 Freeport Economic Development Corporation		115,000	115,000	-
<b>Total FY 2023</b>		<b>160,000</b>	<b>160,000</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	115,000	-
<b>Total FY 2024</b>		<b>160,000</b>	<b>160,000</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	115,000	-
<b>Total FY 2025</b>		<b>160,000</b>	<b>160,000</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	115,000	-
<b>Total FY 2026</b>		<b>230,000</b>	<b>230,000</b>	<b>-</b>

TIF Funds Available:

Unobligated Balance 6/30/20	\$ 330,948
Property Taxes Raised FY21	\$ 280,000
FY 2021 Projects	\$ (120,000)
Economic Development	\$ (115,000)
<b>Available 07/01/2021</b>	<b>\$ 375,948</b>

## NON-EMERGENCY TRANSPORT FUND



*Photo Courtesy Town Staff*

## **The Nonemergency Transport Enterprise Fund**

### **Fund Overview**

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

### **Major Accomplishments for FY 2020 and FY 2021**

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

During FY 2020 and FY 2021 the Department maintained the portions of the NET program which provided services to Freeport residents and/or provided financial gain to help offset the impact upon the General Fund. The tough decision was made to cease Ambulance Billing Services that are currently provided in house and for area communities. This is now being proposed to be outsourced in FY 2022.

### **FY 2022 Goals and Objectives**

The continuation with current operations in support of Freeport Fire Rescue and the citizens of the Town of Freeport who require transfer versus transport services.

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

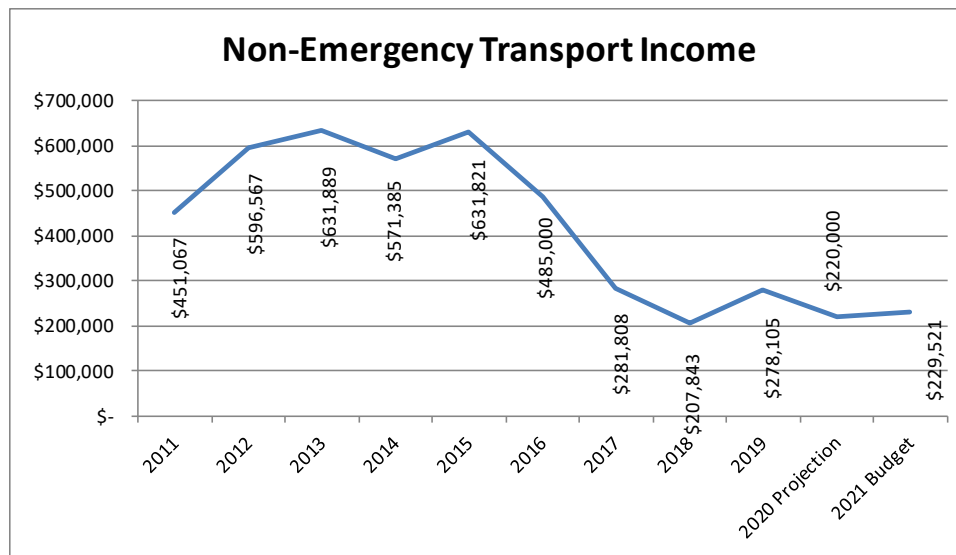


### Performance Measures

Council Goal:		Performance Measure:	2016	2017	2018	2019	2020
Non-Emergency Transport	Be active in maintaining a strong relationship with neighboring municipalities	Non-Emergency Patients Transported	327	201	364	430	357
		Billing Service Billed Runs	6,357	6,204	6,059	6,363	6,217

### Budget

NET Program	2019 Actual	2020 Actual	FY 2021 Projection	FY 2022 Budget
Personnel	192,839	213,971	232,000	105,579
Contracted Services	21,237	13,586	13,200	3,000
Special Projects	6,421	6,421	6,421	6,421
Supplies	910	946	-	-
<b>Total</b>	<b>221,407</b>	<b>234,923</b>	<b>251,621</b>	<b>115,000</b>



NET Fund									
	FY 2015 Audited	FY 2016 Audited	FY 2017 Audited	FY 2018 Audited	FY 2019 Audited	FY 2020 Audited	FY 2021 Projected	FY 2022 Budgeted	
Beginning Balance	\$ 279,254	\$ 203,718	\$ (256,621)	\$ (225,681)	\$ (237,513)	\$ (180,812)	\$ (70,062)	\$ (111,683)	
Revenue	\$ 631,822	\$ 256,294	\$ 281,808	\$ 207,843	\$ 278,108	\$ 345,673	\$ 210,000	\$ 150,000	
Expenditures	\$ 657,358	\$ 666,633	\$ 250,868	\$ 219,675	\$ 221,407	\$ 234,923	\$ 251,621	\$ 150,000	
Other Sources/(Uses)	\$ (50,000)	\$ (50,000)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Ending Balance	\$ 203,718	\$ (256,621)	\$ (225,681)	\$ (237,513)	\$ (180,812)	\$ (70,062)	\$ (111,683)	\$ (111,683)	
Change in Fund Balance	\$ (75,536)	\$ (460,339)	\$ 30,940	\$ (11,832)	\$ 56,701	\$ 110,750	\$ (41,621)	\$ -	

<b>Town of Freeport</b>									
<b>Summary of Revenues and Expenses-Nonemergency Transport Fund</b>									
	Actual FY 2017	Actual FY 2018	Actual FY 2019	Actual FY 2020	Projected FY 2021	Budget FY 2022	Increase (Decrease)	% Change	
Beginning Net Assets	\$ (256,621)	\$ (225,681)	\$ (237,513)	\$ (180,812)	\$ (70,062)	\$ (111,683)	\$ (41,621)	59.41%	
<b>Revenues</b>									
Taxes									
Licenses, Permits, and Fees									
Intergovernmental									
Charges for Service	\$ 281,808	\$ 207,843	\$ 278,108	\$ 345,673	\$ 210,000	\$ 150,000	\$ (60,000)	-28.57%	
Fees and Fines									
Unclassified									
Investment Earnings									
<b>Total Revenues</b>	\$ 281,808	\$ 207,843	\$ 278,108	\$ 345,673	\$ 210,000	\$ 150,000	\$ (60,000)	-28.57%	
<b>Expenditures</b>									
General Government									
Public Safety	\$ 250,868	\$ 219,675	\$ 221,407	\$ 234,923	\$ 251,621	\$ 150,000	\$ (101,621)	-40.39%	
Public Works									
Community Services									
Education									
Insurance and Fringe Benefits									
Unclassified									
Debt Service									
<b>Total Expenditures</b>	\$ 250,868	\$ 219,675	\$ 221,407	\$ 234,923	\$ 251,621	\$ 150,000	\$ (101,621)	-40.39%	
<b>Other Financing Sources/(Uses)</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
<b>Change in Net Assets</b>	\$ 30,940	\$ (11,832)	\$ 56,701	\$ 110,750	\$ (41,621)	\$ -	\$ -		
<b>Ending Net Assets</b>	\$ (225,681)	\$ (237,513)	\$ (180,812)	\$ (70,062)	\$ (111,683)	\$ (111,683)	\$ -		

## THE CAPITAL PROJECTS FUND



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

*Photo Courtesy Town Staff*

# The Capital Projects Fund

## Fund Overview

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

<b>Town of Freeport</b>						
<b>Summary of Revenues and Expenditures-Capital Projects Fund</b>						
	Actual FY 2017	Actual FY 2018	Actual FY 2019	Actual FY 2020	Projected FY 2021	Budget FY 2022
Beginning Fund Balance	\$ 3,444,500	\$ 4,251,387	\$ 3,994,306	\$ 3,735,144	\$ 5,153,144	\$ 5,153,144
<b>Revenues</b>						
Taxes						
Licenses, Permits, and Fees						
Intergovernmental						
Charges for Service						
Fees and Fines						
Unclassified	\$ 59,466	\$ 190,322	\$ 228,482	\$ 21,373	\$ -	\$ -
Investment Earnings						
<b>Total Revenues</b>	<b>\$ 59,466</b>	<b>\$ 190,322</b>	<b>\$ 228,482</b>	<b>\$ 21,373</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Expenditures</b>						
General Government						
Public Safety						
Public Works						
Community Services						
Education						
Insurance and Fringe Benefits						
Unclassified						
Capital Outlay	\$ 907,179	\$ 1,772,437	\$ 1,455,369	\$ 682,396	\$ 2,373,900	\$ 1,247,000
Debt Service						
<b>Total Expenditures</b>	<b>\$ 907,179</b>	<b>\$ 1,772,437</b>	<b>\$ 1,455,369</b>	<b>\$ 682,396</b>	<b>\$ 2,373,900</b>	<b>\$ 1,247,000</b>
<b>Other Financing Sources/(Uses)</b>	<b>\$ 1,654,600</b>	<b>\$ 1,325,034</b>	<b>\$ 967,725</b>	<b>\$ 2,079,023</b>	<b>\$ 2,373,900</b>	<b>\$ 1,247,000</b>
<b>Change in Fund Balance</b>	<b>\$ 806,887</b>	<b>\$ (257,081)</b>	<b>\$ (259,162)</b>	<b>\$ 1,418,000</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Ending Fund Balance</b>	<b>\$ 4,251,387</b>	<b>\$ 3,994,306</b>	<b>\$ 3,735,144</b>	<b>\$ 5,153,144</b>	<b>\$ 5,153,144</b>	<b>\$ 5,153,144</b>

<b>Capital Projects Fund</b>									
	FY 2015 Audited	FY 2016 Audited	FY 2017 Audited	FY 2018 Audited	FY 2019 Audited	FY 2020 Audited	FY 2021 Projected	FY 2022 Budgeted	
Beginning Balance	\$ 3,299,359	\$ 4,257,562	\$ 3,444,500	\$ 4,251,387	\$ 3,994,306	\$ 3,735,144	\$ 5,153,144	\$ 5,153,144	
Revenue	\$ 1,620	\$ 530,292	\$ 59,466	\$ 190,322	\$ 228,482	\$ 21,373	\$ -	\$ -	
Expenditures	\$ 1,426,917	\$ 2,745,956	\$ 907,179	\$ 1,772,437	\$ 1,455,369	\$ 682,396	\$ 2,373,900	\$ 1,247,000	
Other Sources/(Uses)	\$ 2,383,500	\$ 1,402,602	\$ 1,654,600	\$ 1,325,034	\$ 967,725	\$ 2,079,023	\$ 2,373,900	\$ 1,247,000	
Ending Balance	\$ 4,257,562	\$ 3,444,500	\$ 4,251,387	\$ 3,994,306	\$ 3,735,144	\$ 5,153,144	\$ 5,153,144	\$ 5,153,144	
Change in Fund Balance	\$ 958,203	\$ (813,062)	\$ 806,887	\$ (257,081)	\$ (259,162)	\$ 1,418,000	\$ -	\$ -	

The Town has a sophisticated and well-planned set of reserve funds and methods of funding and benchmarking these funds. The reserve funds were established approximately 35 years ago, and are currently funded through transfers from the cellular telephone tower leases throughout Town by \$175,000 annually. The old Town library building which was leased to retailer Abercrombie and Fitch historically transferred an additional \$175,000 annually; however, this lease agreement was not renewed in FY 2019 and the Town is currently going through a public process to occupy the space. The Town is anticipating a new tenant in FY 2022, though we fully anticipate a significant reduction in the lease agreement. In addition, any amount above the minimum fund balance that exists as of the end of the fiscal year may be transferred to the reserves after the Town Council is notified of the amount and has a chance to discuss all options for the funds. The Town Council established an energy reserve, and each year half of all energy savings are to be transferred to that reserve fund. In addition, the Town’s investment policy dictates that the reserve funds are to be invested 75 percent in fixed income and 25 percent in equity funds. The income from these funds is directed back to the fund and allocated based upon the percentages of total of each reserve fund. The reserve funds are benchmarked to ensure that each fund is adequately funded in order to complete improvements and replacements as scheduled; the benchmark guidelines are the sum of the five-year plan or 20 percent of the 20-year replacement schedule. Reserve benchmarks are always trailing by one year, as staff uses the audited reserve balances for benchmarking purposes. For example, the 6/30/2020 reserve balances’ benchmarks are the sum of the FY 2022-FY 2026 five-year and FY 2022-FY 2042 replacement schedule. The reason for this is that the financial statements for FY 2020 are released in December (or soon thereafter) of 2020; the FY 2022 capital budgeting season begins in March and April of 2021. Benchmarks are listed to the right and compared with the FY 2022 adopted capital budget:

<b>Town of Freeport Reserve Funds Draft Reserve Balances 12/31/2020 For Funds Used in the Capital Planning Process</b>	
Police	350,225
Fire	1,284,592
Rescue	763,837
Public Works	1,104,033
Solid Waste	167,297
Comprehensive Town Improvements	2,259,714
Municipal Facilities	609,469
Cable	332,607
Other	39,012

### Major Projects from the Last Five Years

The FY 2021 capital budget was among the largest in recent years, as the preceding budgets were smaller than normal due to tough economic times. The five-year capital plan history is listed below with some highlighted projects from those years. The FY 2022 program reflects a sharp decrease in comparison to prior year at just over \$1.2 million.

Capital Projects Fund - Historic Budgets for Comparison to FY 2022							
Department	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
Police	\$ 88,000	\$ 155,400	\$ 147,000	\$ 48,000	\$ 110,000	\$ 100,000	62,000
Fire	\$ 750,000	\$ 95,000	\$ -	\$ 67,000	\$ -	\$ 908,000	0
Rescue	\$ 196,000	\$ 110,000	\$ -	\$ 20,000	\$ 285,000	\$ 63,000	60,000
Public Works	\$ 223,000	\$ 221,000	\$ 115,000	\$ 240,000	\$ 150,000	\$ 80,000	140,000
Solid Waste	\$ 170,000	\$ -	\$ 50,000	\$ 15,000	\$ 17,000	\$ 155,000	67,500
Comprehensive Town Improvements	\$ 681,000	\$ 570,000	\$ 1,064,500	\$ 425,000	\$ 236,000	\$ 755,000	630,000
Municipal Facilities	\$ 165,500	\$ 221,200	\$ 345,500	\$ 330,500	\$ 83,550	\$ 138,900	88,500
Cable	\$ 3,000	\$ 35,000	\$ 132,600	\$ 4,000	\$ 58,600	\$ 24,000	24,000
Other	\$ 25,000	\$ 5,000	\$ -	\$ -	\$ 27,575	\$ 150,000	175,000
<b>Total</b>	<b>\$2,301,500</b>	<b>\$1,412,600</b>	<b>\$1,854,600</b>	<b>\$ 1,149,500</b>	<b>\$ 967,725</b>	<b>\$2,373,900</b>	<b>\$1,247,000</b>

Among the large projects in recent years include the FY 2016 appropriation of \$750,000 for a new fire apparatus, Engine 3 which is a 2015 Pierce Quantum 214, along with \$430,000 for reconstruction work on Litchfield Road. Continuing in FY 2017, the Town appropriated to also reconstruct South Freeport Village Road at \$310,000 along with another PACTS (Portland Area Comprehensive Transportation System) Project to overlay South Freeport Road in the DOT “urban Compact” area from Dunning Boatyard to Smelt Brook Road for \$460,000 with \$200,000 coming from PACTS. FY 2018 also saw large road projects including the reconstruction of Curtis Road for \$500,000 and overlay paving on Lower Main Street for \$200,000. For FY 2019, road projects continued with the reconstruction of Baker Road for \$350,000 along with a new loader and roof for Public Works at \$255,000. FY 2020 saw some financial relief on the reserves as major road projects were deferred to the FY 2021 capital plan. The FY 2021 capital budget included the appropriation of \$800,000 for a new fire apparatus, along with \$440,000 for a reconstruction of Grant Road and \$290,000 for Cousin’s River Bridge work to create a Bike/Pedestrian connector.

**FY 2022 Goals and Objectives**

Each project scheduled for FY 2022 has individual goals and objectives, and these are listed with each item in addition to their impact on the operating budget, if applicable.

**Performance Measures**

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

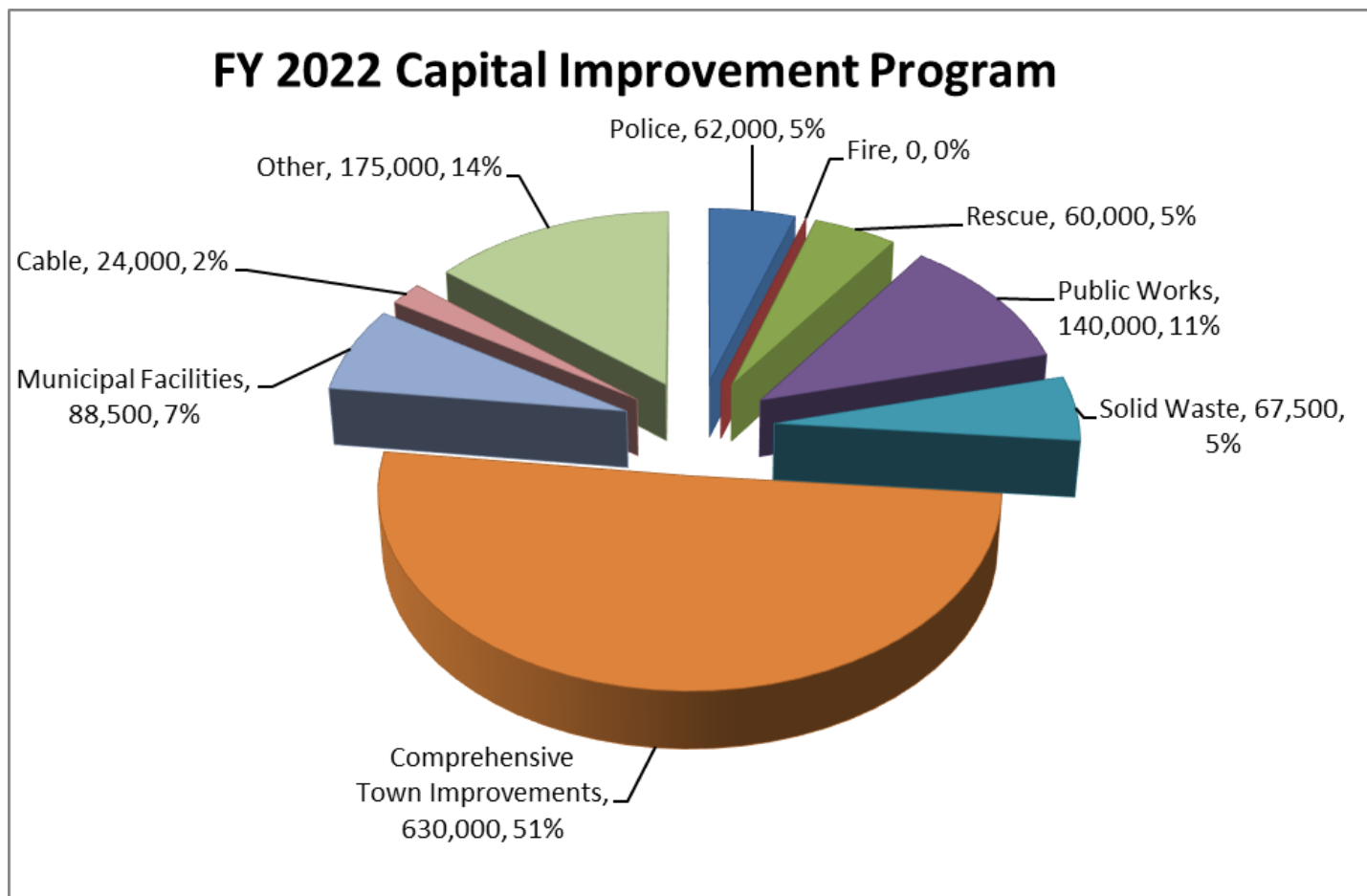
**Budget**

The FY 2022 budget as adopted by the Town Council is listed below in summary, and in detail on the pages that follow.

**Town of Freeport  
Summary of Funding Sources  
FY2022 Capital Program**

	FY 2021	FY 2022		Funding Source				
	<u>Council Approved</u>	<u>Manager Proposed</u>	<u>Council Approved</u>	<u>Reserve</u>	<u>Bond</u>	<u>Fund Balance</u>	<u>TIF</u>	<u>Other</u>
Police	100,000	62,000	62,000	62,000				
Fire	908,000	-	-	-				
Rescue	63,000	60,000	60,000	60,000				
Public Works	80,000	140,000	140,000	140,000				
Solid Waste	155,000	67,500	67,500	67,500				
Comprehensive Town Imp.	755,000	630,000	630,000	630,000				
Municipal Facilities (1)	138,900	88,500	88,500	88,500				
Cable	24,000	24,000	24,000	24,000				
Other (2)	150,000	125,000	175,000	175,000				
Destination Freeport TIF	235,000	300,000	375,000	-			375,000	
Winslow Park	50,000	-	-	-				-
<b>Total</b>	<b>2,658,900</b>	<b>1,497,000</b>	<b>1,622,000</b>	<b>1,247,000</b>	<b>-</b>	<b>-</b>	<b>375,000</b>	<b>-</b>

The detail of each department’s capital plan is listed below; the article number is used as a reference for the Town Council during the deliberation and adoption process. The capital plan is discussed and finally adopted by article. The pie chart below shows each article and its percentage of the total FY 2022 capital budget. This gives the Town Council and public the ability to put each department’s request into perspective relative to the other FY 2022 improvements and projects. The tables and charts below show each department’s five-year capital plan (FY 2022-FY 2026) plus the amount of each FY 2022 budget in relation to the December 31<sup>st</sup>, 2020, as used as a “draft” reserve balance from which the funds will be transferred for expenditure.



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



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

The Police Department’s FY 2021 appropriation is listed below for the Town Council’s point of reference; the FY 2022-FY 2026 capital improvements program was adopted on May 4<sup>th</sup>; the FY 2022 appropriation will be made on June 15<sup>th</sup> along with all other capital appropriations and the operating budget.

### POLICE DEPARTMENT ARTICLE I

	Department	Manager	Council
<b>FY 2021 Adopted</b>	<u>Proposed</u>	<u>Proposed</u>	<u>Adopted</u>
<u>FY 2021</u>			
1 New Patrol SUV and Changeover Equipment	50,000	50,000	50,000
2 Communications Project	-	-	50,000
Total FY 2021	50,000	50,000	100,000

### FY 2022-2026 Proposed

	<u>FY21</u>	<u>Manager</u>	<u>Council</u>	<u>Council</u>
	<u>Projection</u>	<u>Proposed</u>	<u>Approved</u>	<u>Appropriated</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	-

<u>FY 2023</u>				
1 New Patrol SUV and Changeover Equipment		50,000	50,000	-
2 HarborMaster Boat		120,000	120,000	-
Total FY 2023		170,000	170,000	-

<u>FY 2024</u>				
1 New Patrol SUV and Changeover Equipment		50,000	50,000	-
Total FY 2024		50,000	50,000	-

<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	-

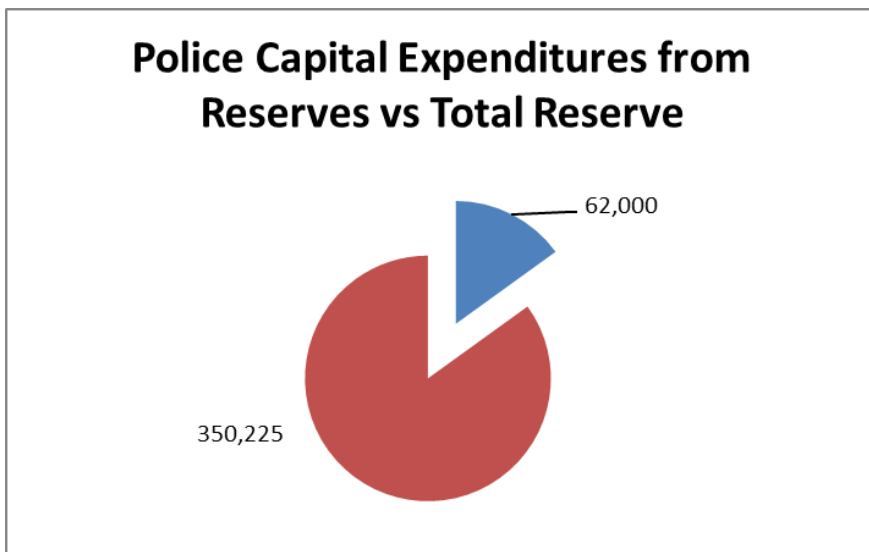
<u>FY 2026</u>				
1 New Patrol SUV and Changeover Equipment		55,000	55,000	-
Total FY 2026		55,000	55,000	-

12/31/2020 Reserve Balances	350,225
-----------------------------	---------

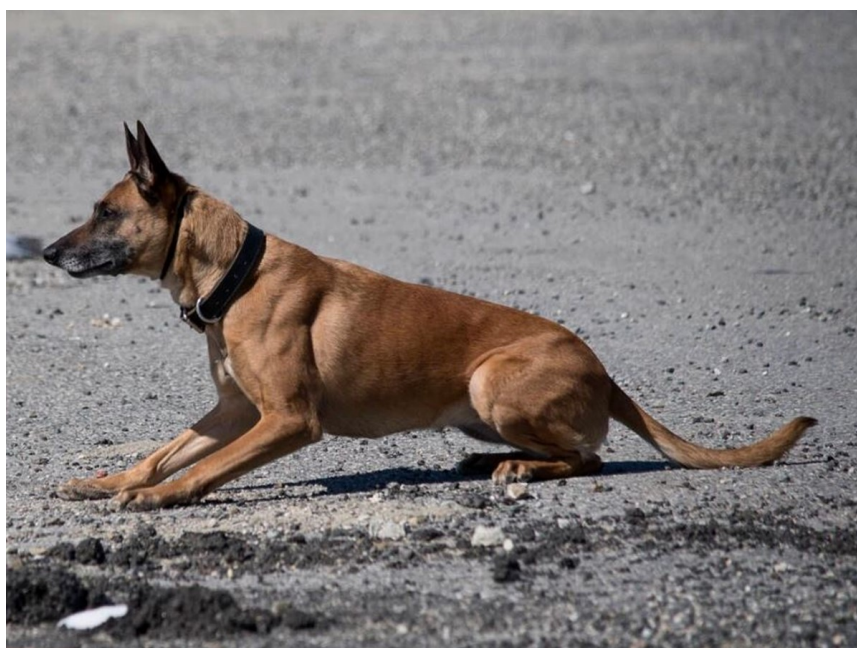
The projects authorized and subsequently approved by the Town Council is the purchase of a new patrol vehicle and the changeover equipment as well as an investment into the K-9 Recruitment and Training Program.

**New Patrol SUV & Changeover**

**Equipment:** Staff is recommending replacing the 2016 Ford Sedan with changeover equipment to a Ford Explorer SUV. The 2016 Ford Sedan has over 85,000 miles and has been a front-line patrol cruiser since its purchase. The request considers the recent cost of SUV cruiser replacements along with the cost to transfer/modify/purchase equipment to outfit the fleet for use and the cost to remove and apply decals. The total request is \$50,000.



**K-9 Recruitment and Training:** Staff is recommending we begin the process of searching for and training a suitable K-9 to transition Cassie into retirement within the next 12 months. K-9 Cassie is nearing the end of her service life and while she is still in good health, staff would like to begin training her replacement to create a seamless transition. The total request is \$12,000.



*K-9 Cassie – Ready to Report*

*Photo Courtesy Town Staff*

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

The Fire Department’s FY 2021 appropriation is listed below for the Town Council’s point of reference; the FY 2022-FY 2026 capital improvements program was adopted on May 4<sup>th</sup>; the FY 2022 appropriation will be made on June 15<sup>th</sup> along with all other capital appropriations and the operating budget.

### FIRE DEPARTMENT ARTICLE II

<b>FY 2021 Adopted</b>	Department	Manager	Council
	<u>Proposed</u>	<u>Proposed</u>	<u>Adopted</u>
<u>FY 2021</u>			
1 Replace Chief's Vehicle	45,000	45,000	45,000
2 Engine Refurbishment	13,000	13,000	13,000
3 Communications Project	-	-	50,000
4 Engine/Tanker Apparatus Replacement - <b>MOVED FROM FY23</b>	800,000	800,000	800,000
<b>Total FY 2021</b>	<b>858,000</b>	<b>858,000</b>	<b>908,000</b>

### FY 2022-2026 Proposed

	<u>FY21</u> <u>Projection</u>	<u>Manager</u> <u>Proposed</u>	<u>Council</u> <u>Approved</u>	<u>Council</u> <u>Appropriated</u>
<u>FY 2022</u>				
1 No Capital Purchases Requested At This Time	-	-	-	-
<b>Total FY 2022</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

<u>FY 2023</u>				
1 SCBA Bottle Replacement		56,000	56,000	-
<b>Total FY 2023</b>		<b>56,000</b>	<b>56,000</b>	<b>-</b>

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

<u>FY 2025</u>				
1 Ladder 1 Replacement		1,250,000	1,250,000	-
<b>Total FY 2025</b>		<b>1,250,000</b>	<b>1,250,000</b>	<b>-</b>

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

12/31/2020 Reserve Balances	1,284,592
-----------------------------	-----------

The Fire Department’s capital budget has no capital purchases requested at this time

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

The Rescue Department’s FY 2021 appropriation is listed below for the Town Council’s point of reference; the FY 2022-FY 2026 capital improvements program was adopted on May 4<sup>th</sup>; the FY 2022 appropriation will be made on June 15<sup>th</sup> along with all other capital appropriations and the operating budget.

### RESCUE UNIT ARTICLE III

<b>FY 2021 Adopted</b>		Department <u>Proposed</u>	Manager <u>Proposed</u>	Council <u>Adopted</u>
<u>FY 2021</u>				
1	Diesel Emmission Equipment Replacement	13,000	13,000	13,000
2	Communications Project	-	-	50,000
Total FY 2021		13,000	13,000	63,000

### FY 2022-2026 Proposed

		<u>FY21</u> <u>Projection</u>	<u>Manager</u> <u>Proposed</u>	<u>Council</u> <u>Approved</u>	<u>Council</u> <u>Appropriated</u>
<u>FY 2022</u>					
1	Powerload Stretcher System Install	-	60,000	60,000	-
Total FY 2022		-	60,000	60,000	-

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

<u>FY 2024</u>					
1	Rescue Replacement (2014) - Rescue 3		292,000	292,000	-
FY 2024			292,000	292,000	-

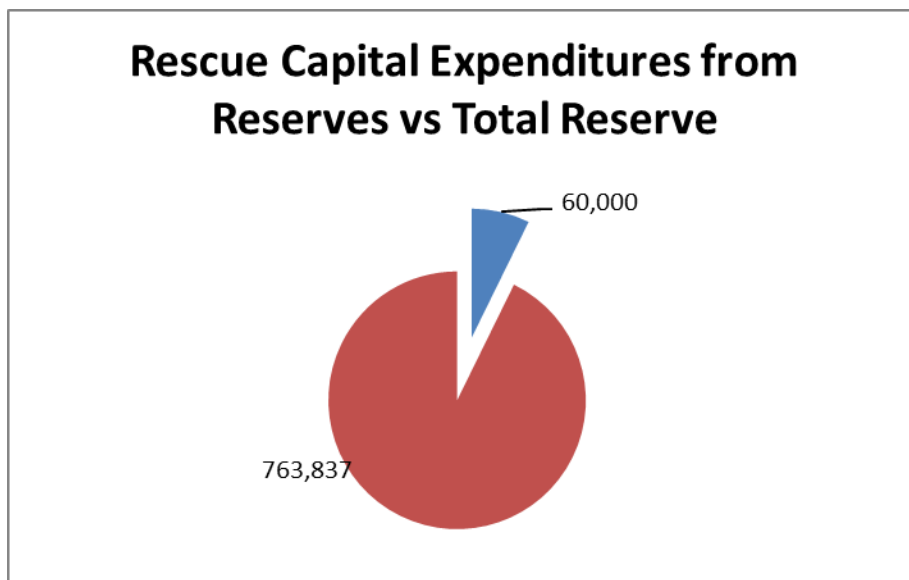
<u>FY 2025</u>					
1	Rescue Equipment - Cardiac Monitor Replacement		120,000	120,000	-
FY 2025			120,000	120,000	-

<u>FY 2026</u>					
1	Rescue Replacement (2016) - Rescue 1		322,000	322,000	-
FY 2026			322,000	322,000	-

12/31/2020 Reserve Balances	763,837
-----------------------------	---------

The Rescue Department's budget includes the addition of a Power-LOAD Stretcher System.

**Power-LOAD Stretcher System Install:** Staff is recommending the purchase and installation of the Power-LOAD Stretcher Systems into Rescue 1 and Rescue 3, which will match the system currently installed in the new Rescue 5. It is staff's belief that the addition of the Power-LOAD stretcher system provides a higher level of safety to both our employees and to our patients. These units will be transferrable to the new Rescue units when upgraded in the coming years. The total request is \$60,000



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

The Public Works Department’s FY 2021 appropriation is listed below for the Town Council’s point of reference; the FY 2022-FY 2026 capital improvements program was adopted on May 4<sup>th</sup>; the FY 2022 appropriation will be made on June 15<sup>th</sup> along with all other capital appropriations and the operating budget.

### PUBLIC WORKS ARTICLE IV

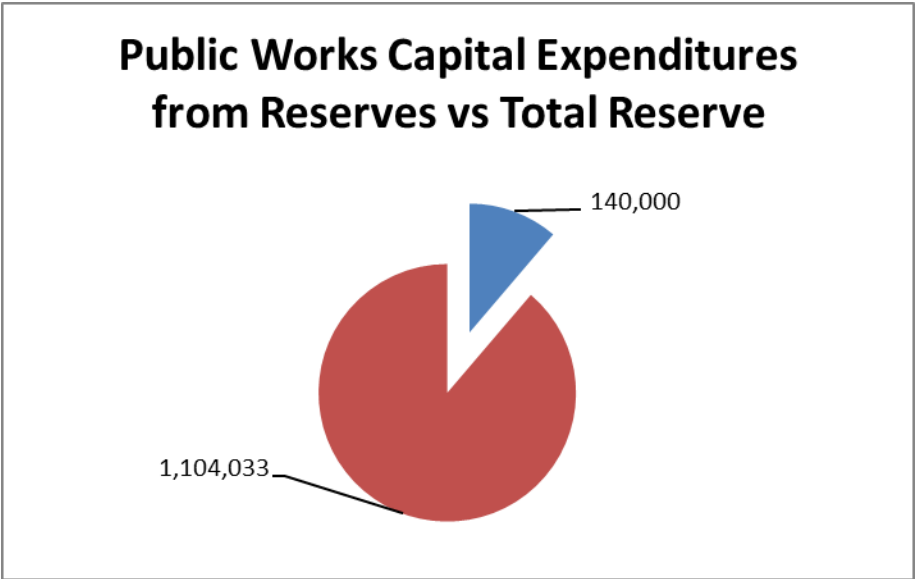
	Department	Manager	Council
	<u>Proposed</u>	<u>Proposed</u>	<u>Adopted</u>
<b>FY 2021 Adopted</b>			
<u>FY 2021</u>			
1 Excavator Rails & Pads Replacement	10,000	10,000	10,000
2 Oil/Water Separator Replacement	60,000	60,000	60,000
3 Rebuild of Two Boom Flail Mowers	10,000	10,000	10,000
Total FY 2021	80,000	80,000	80,000

### FY 2022-2026 Proposed

	<u>FY21 Projection</u>	<u>Manager Proposed</u>	<u>Council Approved</u>	<u>Council Appropriated</u>
<u>FY 2022</u>				
1 Street Sweeper (Shared with TIF - 50%)	125,000	140,000	140,000	-
Total FY 2022	125,000	140,000	140,000	-
<u>FY 2023</u>				
1 Truck Chassis Replacement (Single Axle), Plow & Wing (Truck 4)		215,000	215,000	-
Total FY 2023		215,000	215,000	-
<u>FY 2024</u>				
1 Truck Chassis Replacement (Single Axle), Plow & Wing (Truck 6)		163,000	163,000	-
2 Forklift Replacement		25,000	25,000	-
Total FY 2024		188,000	188,000	-
<u>FY 2025</u>				
1 Truck Chassis Replacement (Dual Axle), Plow & Wing (Truck 7)		165,000	165,000	-
2 Wood Chipper Replacement		40,000	40,000	-
Total FY 2025		205,000	205,000	-
<u>FY 2026</u>				
1 Pickup Crew Cab & Plow Replacement (Truck 8)		45,000	45,000	-
2 Snowblower Replacement (Shared with TIF - 50%)		70,000	70,000	-
Total FY 2026		115,000	115,000	-
12/31/2020 Reserve Balances		1,104,033		

The Public Works Department budget includes the replacement of the Town’s Street Sweeper that is shared with the Destination Freeport TIF.

**Street Sweeper:** Staff is recommending the replacement of the street sweeper that is shared with TIF. In 2012 the Town purchased a new 2012 Regenerative Air sweeper. A regenerative air sweeper prevents the dust from being released back into the air; however, it has some very high wear items that are expensive to replace. Since 2012, Regenerative Air sweepers have improved greatly to reduce these high wear items. They also come with a large vacuum hose that will help the ground maintenance crew to remove large piles of leaves. Hopefully, we also will have the ability to clean some of the catch basins that we do annually. The total request is \$280,000 split with TIF 50%..



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

The Solid Waste/Recycling Department’s FY 2021 appropriation is listed below for the Town Council’s point of reference; the FY 2022-FY 2026 capital improvements program was adopted on May 4<sup>th</sup>; the FY 2022 appropriation will be made on June 15<sup>th</sup> along with all other capital appropriations and the operating budget.

### SOLID WASTE/RECYCLING ARTICLE V

	Department	Manager	Council
<b>FY 2021 Adopted</b>	<u>Proposed</u>	<u>Proposed</u>	<u>Adopted</u>

<u>FY 2021</u>			
1	Loader	95,000	95,000
2	Retaining Wall and Concrete Pad Repairs	60,000	60,000
Total FY 2021		155,000	155,000

### FY 2022-2026 Proposed

	<u>FY21</u>	<u>Manager</u>	<u>Council</u>	<u>Council</u>
	<u>Projection</u>	<u>Proposed</u>	<u>Approved</u>	<u>Appropriated</u>

<u>FY 2022</u>				
1	Generator	30,000	30,000	30,000
2	Facility Lighting	-	37,500	37,500
Total FY 2022		30,000	67,500	67,500

<u>FY 2023</u>				
1	Skid Steer	55,000	55,000	-
Total FY 2023		55,000	55,000	-

<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	-

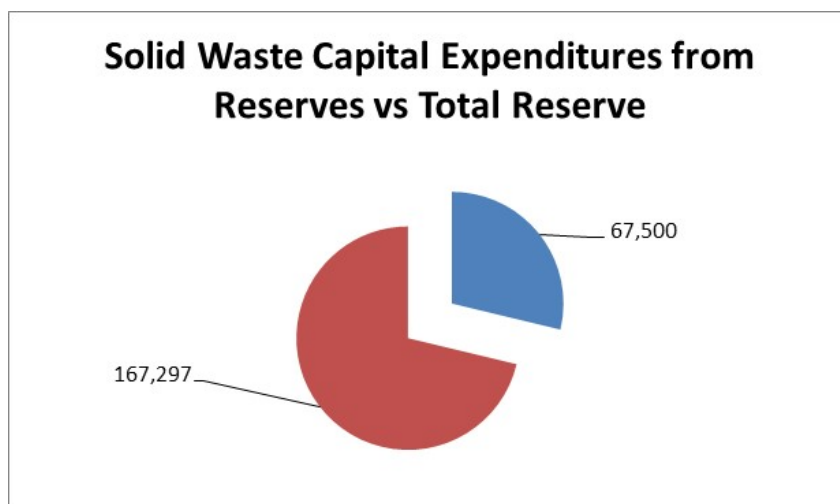
12/31/2020 Reserve Balances	167,297
-----------------------------	---------



The Solid Waste/Recycling Department’s capital expenditures include replacement of the loader and repairs to the retaining wall and concrete pad at the recycling facility.

**Generator:** Staff is recommending the purchase of a generator for the Recycling Facility. Power outages are common on Pownal Road and purchasing a generator and automatic transfer switch to mitigate the power outages will allow the Transfer Station to remain open. The most recent and impactful outage was the Wind Storm on October 30, 2017, which left the facility closed for four days. Regular outages, for a day or less, can occur several times a year. The total request is \$30,000.

**Facility Lighting:** Council and Residents have requested expansion of the Transfer Station operating hours to include staying open later one to two days per week. Facility lighting will be necessary to provide a safe operating environment. The total request is \$37,500.



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

The Town’s comprehensive Town capital improvement program for FY 2021 appropriation is listed below for the Town Council’s point of reference; the FY 2022-FY 2026 capital improvements program was adopted on May 4<sup>th</sup>; the FY 2022 appropriation will be made on June 15<sup>th</sup> along with all other capital appropriations and the operating budget.

### COMPREHENSIVE TOWN IMPROVEMENTS ARTICLE VI

<b>FY 2021 Adopted</b>	Department	Manager	Council
	<u>Proposed</u>	<u>Proposed</u>	<u>Adopted</u>
<u>FY 2021</u>			
1 Grant Road Paving	440,000	440,000	440,000
3 Cousin's River Bridge - Local Share	-	TBD	140,000
4 Cousin's River Bridge - Bike/Ped Connector to OSF Road	-	150,000	150,000
5 Concord Gully Brook Watershed Restoration	50,000	50,000	25,000
Total FY 2021	490,000	640,000	755,000

### FY 2022-2026 Proposed

	<u>FY21 Projection</u>	<u>Manager Proposed</u>	<u>Council Approved</u>	<u>Council Appropriated</u>
<u>FY 2022</u>				
1 Spar Cove Rebuild	-	450,000	450,000	-
2 Train Station/Visitor Center Improvements	150,000	80,000	80,000	-
3 Hunter Road Fields Parking Lot	60,000	75,000	75,000	-
4 Concord Gully Brook Watershed Restoration	50,000	25,000	25,000	-
Total FY 2022	260,000	630,000	630,000	-

<u>FY 2023</u>				
1 Mallett Drive Pavement Preservation and Sidewalk Extension - PACTS		400,000	400,000	-
2 Concord Gully Brook Watershed Restoration		25,000	25,000	-
Total FY 2023		425,000	425,000	-

<u>FY 2024</u>				
1 Pine Street - S Freeport Rd end for 4200 Feet		350,000	350,000	-
2 Desert Road Sidewalk Extension		150,000	150,000	-
3 Recycling Parking Lot Paving		75,000	75,000	-
4 Concord Gully Brook Watershed Restoration		25,000	25,000	-
Total FY 2024		600,000	600,000	-

<u>FY 2025</u>				
1 Cove Road Rebuild		200,000	200,000	-
2 Concord Gully Brook Watershed Restoration		25,000	25,000	-
Total FY 2025		225,000	225,000	-

<u>FY 2026</u>				
1 Leon Gorman Park Paving		25,000	25,000	-
2 Lambert Road Rebuild		300,000	300,000	-
3 Library Parking Lot Paving		60,000	60,000	-
4 Concord Gully Brook Watershed Restoration		25,000	25,000	-
Total FY 2026		410,000	410,000	-

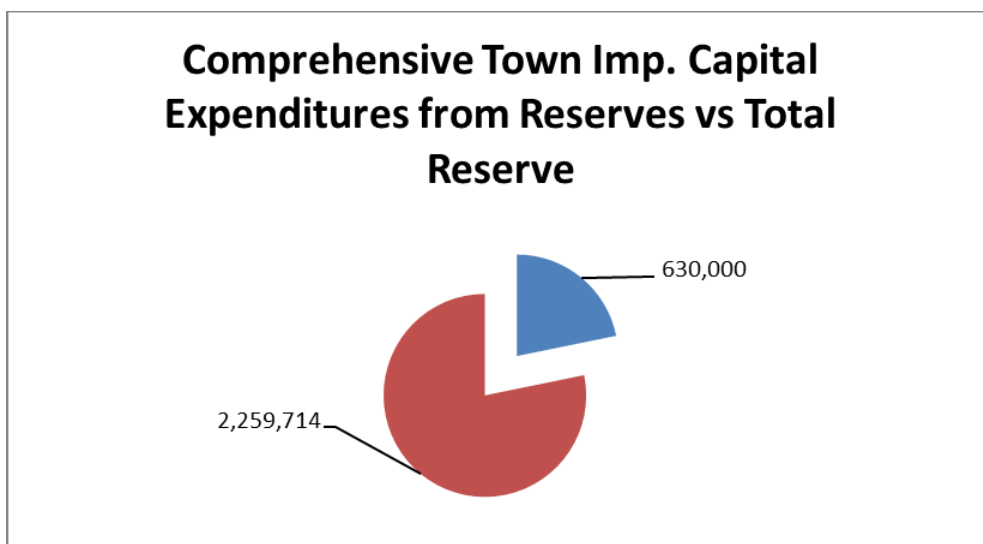
12/31/2020 Reserve Balances	2,259,714
-----------------------------	-----------

**Spar Cove Rebuild:** Staff is recommending the rebuild of Spar Cove. Reconstruction includes drainage improvements, existing pavement grinding, shim gravel, and 4.5-inch depth of new pavement. Spar Cove Road is structurally failing, beyond just a maintenance repair. The work performed will be on the 1-mile length of road from Staples Point Road to the end. The total request is \$450,000.

**Train Station/Visitor Center Improvements:** Staff is recommending to appropriate funds to address expected changes to the train station visitor center; which are currently under discussion. The total request is \$80,000.

**Hunter Road Fields Parking Lot:** The Hunter Road Fields Committee is recommending the expansion of the existing parking lot at the northern end of the facility, near the baseball fields. The lot would be extended toward the tree line in accordance with the Maine DEP approved Site Plan. The expansion would accommodate 50 to 60 additional vehicles. Feedback received are that these fields are exceptional to play on, but the facility lacks adequate vehicle parking. This appropriation would alleviate the issue. The total request is \$75,000

**Concord Gully Brook Watershed Restoration:** Concord Gully Brook is one of two streams in the town designated as urban impaired by the Maine DEP because they do not meet the state’s water quality standards. The Town is in final negotiations with the Maine DEP of the new five-year Municipal Stormwater Permit. A new condition of this permit is implementation of a Stormwater Control Measure (SCM) in our impaired stream watersheds. Staff recommends the purchase of flow and precipitation monitoring equipment for both Concord Gully and Frost Gully. Staff also recommends a stream channel repair below the West Street outfall that was replaced in 2020 be performed to restore the channel after many decades of erosive stream flows. The total request is \$25,000.



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

The Town’s municipal facilities capital improvement program for FY 2021 appropriation is listed below for the Town Council’s point of reference; the FY 2022-FY 2026 capital improvements program was adopted on May 4<sup>th</sup>; the FY 2022 appropriation will be made on June 15<sup>th</sup> along with all other capital appropriations and the operating budget.

### MUNICIPAL FACILITIES ARTICLE VII

<b>FY 2021 Adopted</b>	Department	Manager	Council
	<u>Proposed</u>	<u>Proposed</u>	<u>Adopted</u>
<u>FY 2021</u>			
1 Computer Upgrades -Townwide	45,000	45,000	45,000
2 Windows/Doors - Town wide	40,000	-	-
3 Town Wide Fencing	-	21,000	10,400
4 File Digitization	20,000	10,000	10,000
5 Flooring - Townwide	50,000	27,000	6,000
6 Library Design Study	30,000	10,000	10,000
7 Copiers	15,000	15,000	15,000
8 Network Phone System Upgrade - Townwide	-	30,000	30,000
9 Town Wharf Repairs	-	7,500	7,500
10 Revaluation Reserve Fund	5,000	5,000	5,000
Total FY 2021	205,000	170,500	138,900

### FY 2022-2026 Proposed

	<u>FY21</u> <u>Projection</u>	<u>Manager</u> <u>Proposed</u>	<u>Council</u> <u>Approved</u>	<u>Council</u> <u>Appropriated</u>
<u>FY 2022</u>				
1 Computer Upgrades -Townwide	30,000	25,000	25,000	-
2 Maintenance Tractor/Snow Plow	30,000	30,000	30,000	-
3 Library Public Computers	8,500	8,500	8,500	-
4 Flooring_Townwide	21,000	-	-	-
5 Town Wharf Repairs	7,500	7,500	7,500	-
6 File Digitization	25,000	10,000	10,000	-
7 Revaluation Reserve Fund	7,500	7,500	7,500	-
Total FY 2022	129,500	88,500	88,500	-

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

	<u>FY21</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	20,000	20,000	-
2	Dunning Boat Yard	10,000	10,000	-
3	Town Hall Bathroom Upgrades	25,000	25,000	-
4	Public Works Expansion Study	10,000	10,000	-
5	PW Air Compressor System	30,000	30,000	-
6	Town Wharf - Steel Piling	100,000	100,000	-
7	File Digitization	15,000	15,000	-
8	Revaluation Reserve Fund	7,500	7,500	-
Total FY 2023		217,500	217,500	-
<u>FY 2024</u>				
1	Computer Upgrades -Townwide	25,000	25,000	-
2	Harbormaster Building Upgrade	30,000	30,000	-
3	Furniture	15,000	15,000	-
4	Public Works Expansion Project	125,000	125,000	-
5	Revaluation Reserve Fund	7,500	7,500	-
Total FY 2024		202,500	202,500	-
<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	PD Carport Design Study	10,000	10,000	-
6	Library Public Computers	9,000	9,000	-
7	Revaluation Reserve Fund	7,500	7,500	-
Total FY 2025		241,500	241,500	-
<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	PD Carport Shelter	200,000	200,000	-
5	Revaluation Reserve Fund	7,500	7,500	-
Total FY 2026		262,500	262,500	-
<b>12/31/2020 Reserve Balances</b>		<b>640,353</b>		

**Computer Upgrades-Town wide:** Staff is recommending an upgrade to approximately 20 computers. Staff was trying to maintain a four to five-year replacement cycle which includes computer hardware, formatting, and labor for installation; however, Microsoft Windows 7 is no longer being serviced and we need to upgrade to Windows 10. This appropriation will allow us to replace a bulk of PC's currently with Windows 7 to Windows 10. The total request is \$25,000.

**Tractor/Snow Plow Replacement:** Staff is recommending replacement of the Building and Grounds Department Tractor/Snow Plow. This unit is used for more than initially designed and staff is looking to purchase a unit that is safer to use in public sidewalks and roadways (ie an enclosed glass cab versus plastic reflective sheeting). The total request is \$30,000.

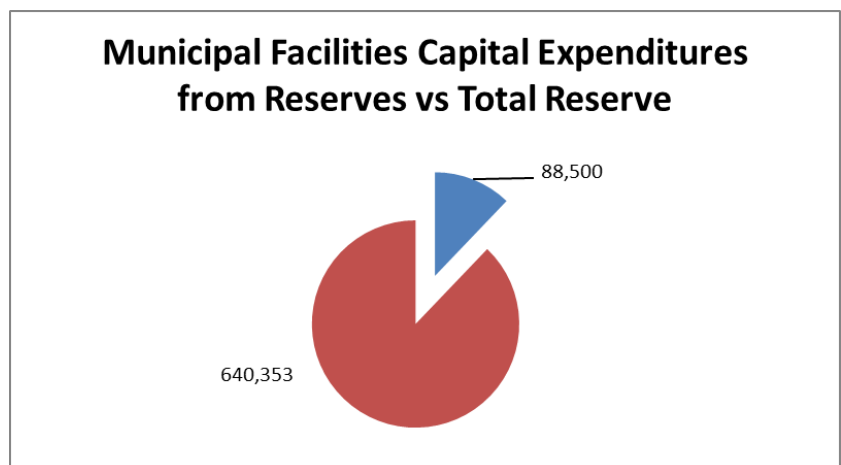
**Public Computers - Library:** Staff is recommending an upgrade to the Public Computers at the Library. These computers have a high volume of public use and are subject to greater wear and tear. The total request is \$8,500.

**Flooring – Town-wide:** Staff is recommending replacement of flooring Town-wide, but primarily at the Library. Last year we appropriated \$6,000 for the flooring in the office, conference room, bathroom & shower room at the Public Works Garage and deferred the flooring needs at the Library. This year, we are looking to replace some existing flooring at the Library that is in need of repair. Staff is removing this request from the Capital Plan as there is funding available through an existing trust that allows for this type of expenditure. The total request is \$0.

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

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

**Revaluation Reserve Fund:** Each year, the Town Council places money into a capital reserve for the Assessing Department to conduct revaluations. Instead of conducting a full-scale revaluation once every ten years for approximately \$300,000, the assessor does smaller-scale revaluations each year. This allows values to stay more current and any valuation changes to be more incremental; having less of an impact on the residents. Based on the balance within the revaluation fund the total request for FY22 is \$7,500.



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

The Town’s Community Cable Television capital improvement program for FY 2021 appropriation is listed below for the Town Council’s point of reference; the FY 2022-FY 2026 capital improvements program was adopted on May 4<sup>th</sup>; the FY 2022 appropriation will be made on June 15<sup>th</sup> along with all other capital appropriations and the operating budget.

### CABLE ARTICLE VIII

<b>FY 2021 Adopted</b>	Committee	Manager	Council	Council
	<u>Proposed</u>	<u>Proposed</u>	<u>Approved CIP</u>	<u>Appropriated</u>
<u>FY 2021</u>				
1 Equipment Replacement (Channel 3)	-	20,000	20,000	20,000
2 Equipment and other improvements (Channel 14)	-	4,000	4,000	4,000
Total FY 2021	-	24,000	24,000	24,000

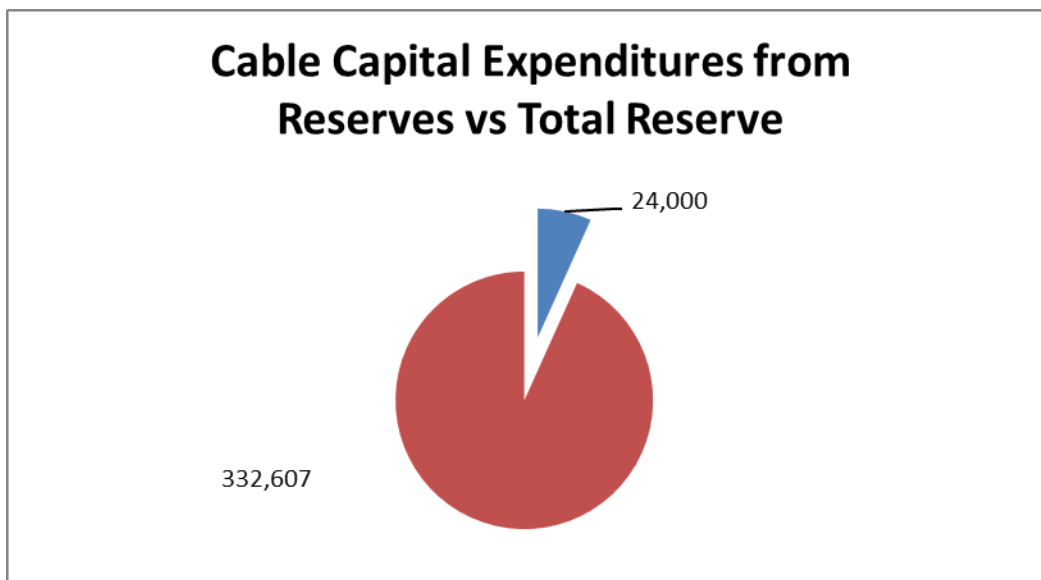
### FY 2022-2026 Proposed

	<u>FY21 Projection</u>	<u>Committee Proposed</u>	<u>Manager Proposed</u>	<u>Council Approved</u>	<u>Council Appropriated</u>
<u>FY 2022</u>					
1 Equipment Replacement (Channel 3)	20,000	-	20,000	20,000	-
2 Equipment and other improvements (Channel 14)	45,000	-	4,000	4,000	-
Total FY 2022	65,000	-	24,000	24,000	-
<u>FY 2023</u>					
1 Equipment and other improvements (Channel 14)		-	4,000	4,000	-
Total FY 2023		-	4,000	4,000	-
<u>FY 2024</u>					
1 Equipment and other improvements (Channel 14)		-	45,000	45,000	-
Total FY 2024		-	45,000	45,000	-
<u>FY 2025</u>					
1 Equipment and other improvements (Channel 14)		-	40,000	40,000	-
Total FY 2025		-	40,000	40,000	-
<u>FY 2026</u>					
1 Equipment and other improvements (Channel 14)		-	4,000	4,000	-
Total FY 2026		-	4,000	4,000	-

12/31/2020 Reserve Balances	332,607
-----------------------------	---------

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

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





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

The Town’s Boards and Committees capital improvement program for FY 2021 appropriation is listed below for the Town Council’s point of reference; the FY 2022-FY 2026 capital improvements program was adopted on May 4<sup>th</sup>; the FY 2022 appropriation will be made on June 15<sup>th</sup> along with all other capital appropriations and the operating budget.

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

<b>FY 2021 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 2021</u>				
1 Speed Control Signage (Boards & Commissions - Complete Streets)	15,000	12,575	15,000	15,000
2 Hunter Road Fields Parking Lot (Municipal Parking Lot Reserve)	60,000	60,000	-	-
3 Quiet Zone Supplemental Safety Measures (Boards & Commissions)	60,000	60,000	60,000	60,000
4 Comprehensive Plan Update (Boards & Commissions)	25,000	25,000	25,000	25,000
5 Downtown Revisioning (Boards & Commissions)	-	-	50,000	50,000
<b>Total FY 2021</b>	<b>160,000</b>	<b>157,575</b>	<b>150,000</b>	<b>150,000</b>

### FY 2022-2026 Proposed

	<u>FY21</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 2022</u>					
1 Comprehensive Plan Update	25,000	150,000	75,000	75,000	-
2 Downtown Revisioning	-	100,000	50,000	100,000	-
<b>Total FY 2022</b>	<b>25,000</b>	<b>250,000</b>	<b>125,000</b>	<b>175,000</b>	<b>-</b>

<u>FY 2023</u>				
1 Comprehensive Plan Update	50,000	50,000	50,000	-
2 Downtown Revisioning	-	50,000	-	-
3 Bike Racks	10,000	10,000	10,000	-
<b>Total FY 2023</b>	<b>60,000</b>	<b>110,000</b>	<b>60,000</b>	<b>-</b>

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

<u>FY 2025</u>				
1 Parking Lot Resurfacing (Municipal Parking Lot Reserve)	35,000	35,000	35,000	-
<b>Total FY 2025</b>	<b>35,000</b>	<b>35,000</b>	<b>35,000</b>	<b>-</b>

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

12/31/2020 Reserve Balances	68,309
-----------------------------	--------

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

**Downtown Revisioning Plan:** Last year Council appropriated \$50,000 into a downtown revisioning plan. This is a continuation of the work started in FY 2021, which is being performed by Principle Group Consultants. This is intended to include work beyond the first phase of their proposal. The total request is \$50,000

**Comprehensive Plan Update:** The Comprehensive Plan was initially adopted in 2011. The Planning Board has reviewed most of the recommendations in the Plan. The Plan continues to be relevant; however, Staff is proposing to appropriate over the next several years to begin the process of updating the Plan. The total request is \$75,000.



*Photo Courtesy Town Staff*

## FY 2022-2026 Capital Improvement Plan - Anticipated Operational Impact

Project	Impact	2022	2023	2024	2025	2026	5 Year Total
<b>ARTICLE I POLICE DEPARTMENT</b>							
1 New Patrol SUV and Changeover Equipment	Minor Maintenance Savings	500.00	500.00	500.00	250.00	250.00	2,000.00
2 K-9 Recruitment and Training	One time budget increase	12,000.00	-	-	-	-	12,000.00
<b>ARTICLE III RESCUE DEPARTMENT</b>							
1 Power-LOAD Stretcher System	One time budget increase	60,000.00	-	-	-	-	60,000.00
<b>ARTICLE IV PUBLIC WORKS DEPARTMENT</b>							
1 Street Sweeper (Shared with TIF)	Maintenance Savings	500.00	1,000.00	1,000.00	5,000.00	5,000.00	12,500.00
<b>ARTICLE V SOLID WASTE DEPARTMENT</b>							
1 Generator	One time budget increase	30,000.00	-	-	-	-	30,000.00
2 Facility Lighting	One time budget increase	37,500.00	-	-	-	-	37,500.00
<b>ARTICLE VI COMPREHENSIVE TOWN IMPROVEMENTS</b>							
1 Spar Cove Rebuild	One time budget increase	450,000.00	-	-	-	-	450,000.00
2 Train Station/Visitor Center Improvements	One time budget increase	80,000.00	-	-	-	-	80,000.00
3 Hunter Road Fields Parking Lot	One time budget increase	75,000.00	-	-	-	-	75,000.00
4 Concord Gully Brook Watershed Restoration	4 Year cycle budget increase	-	150,000.00	-	-	-	150,000.00
<b>ARTICLE VII MUNICIPAL FACILITIES - ADMINISTRATIVE</b>							
1 Computer Upgrades -Townwide	Minor Computer Replacement Savings	10,000.00	10,000.00	10,000.00	5,000.00	5,000.00	40,000.00
2 Library Public Computers	One time budget increase	8,500.00	-	-	-	-	8,500.00
3 Revaluation Reserve Fund	4 Year cycle budget increase	-	-	-	-	50,000.00	50,000.00
<b>ARTICLE VII MUNICIPAL FACILITIES - BUILDING</b>							
1 Maintenance Tractor/Snow Plow	One time budget increase	30,000.00	-	-	-	-	30,000.00
2 File Digitization	No impact to operating budget	-	-	-	-	-	-
3 Town Wharf Repairs	Maintenance Savings	2,500.00	2,500.00	-	-	-	5,000.00
<b>ARTICLE VIII 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 BOARDS, COMMITTEES, COMMUNITY GROUPS AND OTHER REQUESTS</b>							
1 Comprehensive Plan Update	One time budget increase	75,000.00	-	-	-	-	75,000.00
2 Downtown Revisioning	One time budget increase	100,000.00	-	-	-	-	100,000.00

## FY 2022 CAPITAL PROGRAM BACKUP DATA - EXPLANATION OF DEPARTMENTAL NEEDS & REQUESTS

### EVALUATION CRITERIA

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

### FUNDING SOURCES

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

### ABBREVIATIONS USED

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

PUBLIC SAFETY - POLICE AND FIRE DEPARTMENTS

PUBLIC SAFETY VEHICLES

DEPARTMENT	Description	Mileage	Annual Mileage	Hours	Annual Hours	Purchase Price	Date last	Expected Service life	Date Next	EVALUATION CRITERIA	Funding Source	Estimated Replacement Cost	5 year	20 year
<b>Fire &amp; Rescue Department Vehicles</b>														
	2010 Ford Expedition "Chief"	107,958	6,877			\$ 25,000	2021	10	2031	D	FDR	\$45,000	X	X
	2018 GMC 3500 Service Pickup	15,458	7,215			\$ 52,000	2019	20	2038	D	FDR	\$60,000		X
	2012 Ford F550 "Forestry 1"	5,842	567	534	-	\$ 50,000	2012	14	2027	D	FDR	\$100,000		X
	2001 Pierce Dash "Engine 1" (REFURBISH)	unk	unk			\$ 430,000	2001	24	2021					
	2021 Pierce "Engine 1" (New Purchase)					\$ 425,000	2021	25	2046	D	FDR	\$600,000		
	2016 Pierce Quantum 214" 1500 "Engine 3"	12,703	2,311	1,302	227	\$ 750,000	2016	25	2041	D	FDR	\$800,000		X
	2009 Pierce Quantum "Engine 5"	20,793	608	2,334	82	\$ 467,000	2008	22	2030	D	FDR	\$800,000		X
	1997 Pierce Arrow "Ladder 1"	29,773	515	3,839	96	\$ 420,000	1997	29	2026	B	FDR	\$1,200,000	X	X
	2000 International 4900 - Tank 2	12,951	638	1,387	74	\$ 135,000	2001	22	2021					
	Vehicle Refurbishment Reserve					\$ 13,000	2020	5	2025	C	FDR	\$15,000	X	X
	2016 Chevy 3500 "Rescue 1"	83,711	20,279	3,766	789	\$ 196,000	2016	10	2026	D	AMBR	\$275,000	X	
	2015 Chevy 3500 "Rescue 3 "	79,837	-	3,780	673	\$ 196,000	2015	10	2024	C	AMBR	\$275,000	X	
	2012 Chevy 3500 "Rescue 5"	135,248	-	5,598	425	\$ 149,400	2020	10	2030	C	AMBR	\$250,000		X
<b>Police Department Vehicles</b>														
	2016 Ford Taurus "Chief" Car 10	22,250				\$ 25,000	2017	11	2028	D	PDR	\$30,000		X
	2015 Ford Explorer "LT" Car 9	86,941				\$ 28,600	2015	5	2022	C	PDR	\$50,000	X	X
	2016 Ford Explorer - "DET" Car 4	108,372				\$ 35,000	2016	7	2023	C	PDR	\$50,000	X	X
	2019 Ford Explorer K-9 Car 1	19,445				\$ 45,000	2019	7	2026	C	PDR	\$50,000	X	X
	2016 Ford Taurus Car 2	85,371				\$ 28,600	2016	5	2021	C	PDR	\$50,000	X	X
	2018 Ford Explorer Car 3	68,602				\$ 35,000	2018	6	2024	D	PDR	\$50,000	X	X
	2020 Ford Explorer Car 8	26,954				\$ 35,000	2020	6	2026	C	PDR	\$50,000	X	X
	2016 Ford Explorer Car 5	72,112				\$ 35,000	2016	7	2023	C	PDR	\$50,000	X	X
	2018 Ford Explorer - "SGT" Car 6	78,272				\$ 26,200	2018	7	2025	D	PDR	\$50,000		X
	2018 Ford Truck "Shellfish Warden" Car 7	1,000				\$ 30,500	2019	9	2028	D	PDR	\$56,000		X
	Shellfish Warden Boat and Motor					\$ 30,000	2013	8	2023	C	PDR	\$120,000	X	X

PUBLIC SAFETY EQUIPMENT

DEPARTMENT	Description			Purchase Price	Date last	Expected Service life	Date Next	EVALUATION CRITERIA	Funding Source	Estimated Replacement Cost	5 year	20 year
<b>Police Department Equipment</b>												
	Audio Recording Equipment			\$ 20,000	2013	9	2025	C	PDR	\$24,000	X	X
	Bulletproof Vests <i>(replacements grant funded between 2004 + 2015)</i>			\$ 10,000	2020	5	2025	C	50% Grant 50% PDR	\$10,000	X	X
	Audio / Video recording in cars			\$ 30,000	2018	7	2025	C	PDR	\$30,000	X	X
	Vehicle Mobile Data Terminals			\$ 25,000	2018	6	2027	D	PDR	\$35,000		X
	Radio Communications Upgrade			\$ 97,000	2020	9	2029	D	PDR	\$50,000		X
	Firearms Replacement			\$ -	2017	varies	2031	D	PDR	\$40,000		
	K9 Recruitment & Training			\$ -			2022	C	PDR	\$12,000	X	X
	Speed Trailer			\$ 12,000	2018	10	2028	D	PDR	\$12,000		X
	Radar Units			\$ 25,000	2017	10	2027	D	PDR	\$25,000		X
<b>Fire and Rescue Department Equipment</b>												
	Radio Equipment - Fire (Mobile & Portables)			\$22,000 (part.)	2017	varies	2031	D	FDR	\$68,000		X
	Voter Equipment			\$ 32,000	2015	15	2030	D	FDR	\$50,000		X
	Mobile Data Terminals - Fire Vehicles			\$ 50,000	2021	10	2031	E	FDR	\$50,000		X
	Air Compressor/Air Pack Harness & Frames			(grant funded)	2008	17	2036	D	FDR	\$75,000		X
	Exhaust System <i>-(Maintenance moved to Operating Budget)</i>			\$ 13,000	2021	indef.		D	FDR	\$13,000		
	Thermal Imaging Cameras (4)			\$ 25,000	2017	13	2030	D	FDR	\$25,000		X
	Traffic Light Preemption system			\$ 12,000	2004	25	2029	D	FDR	\$15,000		X
	SCBA Replacement - Fire			\$ 12,500	2008 (part)	10	2022	C	FDR	\$86,500	X	X
	Radio Equipment - Rescue (Mobile & Portables)			\$ 110,000	2017	9	2026	C	AMBR	\$45,000	X	X
	IMS Patient Reporting Update			\$ 15,000	2019	5	2027	D	AMBR	\$20,000		X
	Portable EMS Sign			\$ 15,000	2019	15	2034	D	AMBR	\$25,000		X
	SCBA Replacement - Rescue			varies	2015	varies	2026	C	AMBR	\$28,000	X	X
	Rescue Equipment - <i>Cardiac Monitors/LifePacs</i>			\$ 160,000	2014	10	2025	C	AMBR	\$140,000	X	X
	Rescue Equipment - <i>Stretchers</i>				2010	10	2028	D	AMBR	\$25,000		X

PUBLIC SAFETY BUILDINGS AND IMPROVEMENTS

BUILDING	Description			Purchase Price	Date last	Expected Service life	Date Next	EVALUATION CRITERIA	Funding Source	Estimated Replacement Cost	5 year	20 year
PUBLIC SAFETY BUILDING (Police / Fire / Resuce / EM)					1994	indef.						
	Interior - Flooring			\$ 20,000	2018 (part)	10	2028	D	BMR	\$20,000		X
	Interior - Insulate Attic			-	-	indef.	-	E	BMR	\$100,000		
	PD Redesign			\$ 20,000	2016	indef.	2030	D	PDR	\$20,000		X
	Mechanical - Access Control			-	1994	30	2030	D	BMR	\$20,000		X
	Mechanical - Heating System			\$ 44,675	2009	15	2024(rehab)	D	BMR	\$25,000		X
	Mechanical - Security Cameras			-	2015	20	2035	D	BMR	\$50,000		X
	PD Carport Structure			-	-	indef.	2025	E	BMR	\$200,000	X	X
	Exterior - Windows			-	2017	20	2037	D	BMR	\$12,000		X
	Exterior - Repoint PS Brick			-	2015	20	2035	D	BMR	\$25,000		X
	Exterior - Roof			-	1994	50	2044	D	BMR	\$80,000		
	Public Safety Substation - Flying Point Road					indef.	2033	E				
	Public Safety Building Apron Paving			\$ 95,000	2015	20	2035	D	PIR	\$95,000		X

### Town Hall Building and Improvements

Building	Description	Purchase Price	Date Last Replaced	Expected Service life	Date Next	EVALUATION CRITERIA	Funding Source	Estimated Replacement Cost	5 year	20 year
<b>TOWN HALL BUILDING</b>		unknown	1987 (addition)	(indef.)	(indef.)	D	N/A	N/A	N/A	N/A
	Roof	unknown	2019	25	2045	D	BMR	\$40,000		X
	Paint Siding	unknown	2019	10	2029	D	BMR	\$20,000		X
	Window/Door Replacement	unknown	unknown	40	2021	C	BMR	\$40,000	X	
	Repoint TH/PS Brick Foundation	10,000	2012	10	2022	C	BMR	\$10,000	X	
	Mechanical - Heat Pump & Window Insulation	12,000	2016	10	2026	C	BMR	\$12,000	X	X
	Mechanical - Heating System	17,000	2018 (rehab)	10	2020	C	BMR	\$0	X	
	Bathroom Upgrades	unknown	unknown	40	2023	C	BMR	\$20,000	X	
	Interior - Hard Flooring	15,000	2012	12	2024	C	BMR	\$15,000	X	
	Interior - Carpeting	25,000	2016	25	2041	D	BMR	\$25,000		
<b>TOWN HALL PARKING LOT / DRIVE</b>		unknown	unknown	20	2025	C	PIR	\$35,000	X	



Harbormaster / Waterfront

Location	Description	Purchase Price	Date last	Expected Service life	ExpectedDate Next	EVALUATION CRITERIA	Funding Source	Estimated Replacement Cost	5 year	20 year
Sandy Beach Stairs		\$ 37,900	2014	25	2039	D BMR	\$ 50,000		X	
Town Wharf										
	Steel pilings	\$ 25,000	2003	20	2023	C BMR	\$ 100,000	X		
	Main floats	\$ 33,600	2015	20	2035	D BMR	\$ 45,000		X	
	Harbormaster building	\$ 5,000	1994	30	2024	C BMR	\$ 30,000	X		
	Harbormaster Boat	\$ 61,500	2008	22	2030	D BCR	\$ 60,000			

Building Maintenance -Town Wide - Buildings and Equipment

Building Maintenance - Vehicles and Mobile Equipment

Description	Purchase Price	Date Last Replaced	Expected Service life	Date Next	EVALUATION CRITERIA	Funding Source	Est. Replacement Cost	5 year	20 year
2017 F150 Pickup - Maintenance	\$ 35,000	2017	10	2027	D	GAR	\$ 42,000		X
B&G Mower	\$ 20,000	2016	15	2031	D	PWR	\$ 20,000		X
B&G Pickup Truck	\$ 52,000	2016	15	2031	D	PWR	\$ 60,000		X
Maintenance Tractor / Snow Plow	\$ 27,000	2013	9	2022	C	GAR	\$ 30,000	X	
Maintenance Tractor / Mowing		2016	9	2025	D	GAR	\$ 9,000	X	X
Maintenance Trailer	\$ 7,000	2014	15	2029	D	GAR	\$ 10,000		X

Building Maintenance - Other Town Buildings

Building	Description	Purchase Price	Date Last Replaced	Expected Service life	Date Next	EVALUATION CRITERIA	Funding Source	Est. Replacement Cost	5 year	20 year
West Street Barn Siding		\$ 25,000	2012	15	2027	D	BMR	\$ 15,000		X
Pine Street Cemetery Vault Roof		\$ 18,000	2014	20	2034	D	BMR	\$ 30,000		X
Dunning Boat Yard Improvements		\$ 24,000	2018	varies	2023	C	BMR	\$ 10,000	X	
<b>Town Wide Building Improvements - Various Town Buildings</b>										
	Fencing - Various Locations				2021	C	BMR	\$ 21,000	X	X
	Furniture Replacement - Var. Locations	\$ 30,000	2017	varies	2023	C	GAR	\$ 15,000	X	X
	Boiler Replacement - Various Locations		1987	varies	2025	C	BMR	\$ 120,000	X	
	LED Street Lighting Conversion	\$ 120,000	2018	varies	2035	D	BMR	\$ 50,000		X

Public Works Department - Highway

Highway Buildings and Improvements

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

## Highway Vehicles and Mobile Equipment

Description	Purchase Price	Date Last Replaced	Expected Service life	Date Next	EVALUATION CRITERIA	Funding Source	Est. Replacement Cost	5 year		20 year	
2013 GMC 3/4 Ton Pickup / Plow (Truck 1)	\$ 45,000	2014	12	2027	D	PWR	\$ 47,000			X	
2017 Freightliner Dump / Plow (Truck 2)	\$ 140,000	2017	12	2030	D	PWR	\$ 184,000			X	
2016 International Dump / Plow (Truck 3)	\$ 213,000	2016	12	2029	D	PWR	\$ 220,000			X	
2014 International Dump / Plow (Truck 4)	\$ 209,000	2014	12	2027	D	PWR	\$ 219,000			X	
2010 International Dump / Plow (Truck 6)	\$ 161,500	2009	12	2023	C	PWR	\$ 155,000	X		X	
2012 Freightliner Dump / Plow (Truck 7)	\$ 214,000	2013	12	2024	C	PWR	\$ 160,000	X		X	
2013 Pickup Crew Cab / Plow (Truck 8)	\$ 40,000	2013	12	2026	C	PWR	\$ 45,000	X		X	
2008 Sterling Dump Truck / Plow (Truck 9)	\$ 143,500	2020	13	2033	D	PWR	\$ 155,000			X	
2016 GMC 1 Ton Dump (Truck 12)	\$ 40,000	2015	12	2028	D	PWR	\$ 45,000			X	
2013 Freightliner Dump / Plow (Truck 14)	\$ 209,000	2013	12	2025	D	PWR	\$ 217,000			X	
2009 Ford 3/4 Ton Pickup / Plow (Truck 15)	\$ 30,000	2009	8/12	2029	D	PWR	\$ 45,000			X	
1984 CAT Bulldozer	\$ 50,000 (est)	984(07 Refurb)	20	2021	C	PWR	\$ 110,000	X			
2017 John Deere Backhoe	Not avail.	2018	16	2034	D	PWR	\$ 120,000			X	
2007 Trackless Sidewalk #1	\$ 150,000	2019	15	2034	D	50%TIF 50% PWR	\$ 150,000			X	
1994 Yale Forklift	Not avail.	1994	15	2026	C	PWR	\$ 25,000	X			
1997 Mobark Wood Chipper	Not avail.	1997	23	2026	C	PWR	\$ 40,000	X			
1997 Mobark Wood Chipper_ Refurbishment	\$ 10,000	2016									
FCS Parking Lot Maintenance	\$ -	-	20	2027	D	PWR	\$ 36,000			X	
2004 Case Front End Loader	\$ 165,000	2019	15	2034	D	PWR	\$ 165,000			X	
1997 Landa/Harvey Culvert Steamer and Trailer	\$ 16,000	1997	24	2026	C	PWR	\$ 16,000	X			
Trench Box	\$ 7,500	unknown	30	2026	C	PWR	\$ 15,000	X			
2008 Snogo Snowblower	\$ 100,000	2008	14	2026	D	50% TIF 50%PWR	\$ 140,000	X			
2012 Elgin Street Sweeper	\$ 210,000	2013	10	2022	C	50% TIF 50% PWR	\$ 280,000	X			
2013 Trackless Sidewalk #2	\$ 113,000	2014	12	2027	D	50%TIF 50% PWR	\$ 180,000	X			
2006 John Deere Road Grader	\$ 185,000	2006	22	2028	D	PWR	\$ 180,000			X	
2011 John Deere Excavator	\$ 118,000	2013	18	2031	D	PWR	\$ 150,000			X	

## Roads, Streets, and Parking Lots

Description	Purchase Price	Date Last Replaced	Expected Service life	Date Next	EVALUATION CRITERIA	Funding Source	Est. Replacement Cost		
							5 year	20 year	
Baker Road Reconstruction		2019	20	2039	D	PIR	\$ 350,000		X
Concord Gully Brook Watershed Restoration	unk	unk	40	VAR.	C	PIR	\$ 50,000	X	
Train station Building and Platform Redesign			varies	2022	C	PIR	\$ 80,000	X	
Culvert Replacement Projects	unk	2016	20	VAR.	C	PIR	\$ 55,000	X	
Spar Cove Rebuild	unk	unk	25	2022	C	PIR	\$ 450,000	X	
Curtis Road Reconstruction	unk	2018	20	2038	D	PIR	\$ 500,000		X
Dennison Avenue Drainage System Replacement	unk	2015	40	2055	D	PIR	\$ 50,000		
Grant Road	unk	2021	25	2046	C	PIR	\$ 440,000		
Lambert Road	unk	unk	25	2026	C	PIR	\$ 300,000	X	
Mallett Drive Pavement Preservation	unk	unk	25	2023	C	PIR	\$ 400,000	X	
Cousin's River Bridge	unk	2021	25	2046	C	PIR	\$ 290,000		
Exit 20/22 Bridge	unk	unk	25	2022	C	PIR	\$ 634,000	X	
Cove Road Rebuild	unk	unk	25	2025	C	PIR	\$ 200,000	X	
Desert Road Sidewalk Extension	unk	unk	25	2024	C	PIR	\$ 150,000	X	
Leon Gorman Park Parking Lot Paving	-	-	25	2026	D	PIR	\$ 25,000	X	
Litchfield Road Reconstruction	\$430,000	2016	25	2041	D	PIR	\$ 430,000		
Lower Main Street Paving Overlay	\$200,000	2018	25	2043	D	PIR	\$ 200,000		
Main Street Drainage & Paving - West St. to Mallet Dr.	unk	unk	25	2022	C	PIR	\$ 500,000	X	
Park and Ride (Rt.1 South) Paving	unk	unk	25	2028	D	PIR	\$ 45,000		X
Parking Lot Conversion for RV's	unk	unk	20	2028	E	PIR	\$ 10,000		X
Percy, Pownal, & Pratt Road Reconstruction	\$75,000	2020	20	2040	D	PIR	\$ 100,000		X
Pine Street - S. Freeport Rd End - 4200 Feet	unk	unk	25	2024	C	PIR	\$ 350,000	X	
Railroad Station Parking Lot Paving	unk	2015	25	2040	D	PIR	\$ 45,000		
South Freeport Road - Town's Share PACTS MPI Project	unk	2017	20	2037	D	PIR	\$ 260,000		X
South Freeport Village Street Drainage & Park St. Project	\$166,000	2016	25	2041	D	PIR	\$ 166,000		
South Freeport Village Street Reconstruction Project	\$200,000	2017	20	2037	D	PIR	\$ 200,000		X
Street & Sidewalk Reserve	unk	unk	25			PIR	\$ 250,000		
US Route 1 South - Town's Share 25% PACTS Project	\$338,500	2018	21	2039	D	PIR	\$ 400,000		X
Wardtown Road - Paved Shoulder Addition	unk	2015	20	2035	D	PIR	\$ 300,000		X
Wardtown Road Reconstruction	unk	2015	20	2035	D	50% GRANT 50% PIR	\$ 1,000,000		X

Library Department

Description	Age	Purchase Price	Date Last Replaced	Expected Service life		EVALUATION CRITERIA		Funding Source	Estimated Replacement Cost	
					Date Next				5 year	20 year
<b>LIBRARY BUILDING</b>	21	\$2,268,805	1997	indef.	2047					
Exterior - Roof	5	\$10,000	2013	15	2028	D	BMR	\$ 30,000		X
Exterior - Stain / Paint Siding	6	\$20,000	2012	10	2022	C	BMR	\$ -	X	
Exterior - Repoint Brick	3	-	2015	20	2035	D	BMR	\$ 10,000		X
Heating System	5	\$15,000	2013 (NG conv.)	20	2033	D	BMR	\$ 15,000		X
Flooring		-	Variable	20	2021	C	BMR	\$ 50,000	X	
Paving Library Lot	21	\$39,405	1997	23	2023	C	PIR	\$ 60,000	X	
Library Public Computers		-	2017	4	2022	C	GAR	\$ 8,500	X	
Library Server Replacement		\$6,300	2020	var	2030	C	GAR	\$ 6,300		X
Library Design Study		-	-	-	2021	E	BMR	\$ 10,000	X	

Public Works Department - Recycling

Building	Description	Purchase Price	Date Last Replaced	Expected Service life	Date Next	EVALUATION CRITERIA	Funding Source	Est. Replacement Cost	MUNIS REF	5 year	20 year
	Remaining Landfill Closure	-	2016	indef							
	Container Replacement	\$ 17,000	2020	8	2028	D	RCR	\$ 17,000			X
	Generator				2022	C	RCR	\$ 30,000	X		
	Leachate Tank Replacement		2019			C	RCR	\$ 15,000			
	Forklift Replacement	\$ 18,300	2009	15	2026	D	RCR	\$ 40,000	X		
	Furnace Replacement	-	1996 (est)	30	2028	D	RCR	\$ 15,000			X
	Loader Replacement/Refurb	\$ 95,000	2021	20	2041	D	RCR	\$ 125,000			X
	Paving - "Front" Circulating Area	\$ 95,000	2011	15	2027	D	PIR	\$ 100,000			X
	Paving - "Back" Work Area	-	1996 (est)	20	2029	D	PIR	\$ 30,000			X
	Scales	\$ 55,000	2004	22	2026	D	RCR	\$ 75,000	X		
	Retaining Wall/Dropoff Area	\$ -	2021	30	2051	C	RCR	\$ 60,000			
	Single Sort Compactor	\$ 40,000	2018	20	2038	D	RCR	\$ 40,000			X
	Residential Waste Compactor	\$ 24,000	2014	20	2034	D	RCR	\$ 30,000			X
	Skid Steer				2023	C	RCR	\$ 55,000	X		
	Stake Truck	\$ 48,000	2013	11	2024	C	RCR	\$ 45,000	X		
<b>Swap Shop Building</b>											
	Roof Replacement & Improvements	-	2015	20	2035	D	RCR	\$ 15,000			X

IT and Tech. Equipment

Department	Description	Purchase Price	Date Last Replaced	Expected Service life	Date Next	EVALUATION CRITERIA	Funding Source	Est. Replacement Cost	MUNIS REF	5 year	20 year
<b>Town Wide</b>											
	Computers and Software	21000	2019	annual	2021	C	GAR	\$ 45,000		X	
	MUNIS Operating System	101885	2006	varies	unk	D	GAR	unk	4041		
	Town Hall Server Upgrades	16200	2019	varies	2034	D	GAR	\$ 61,000	4202		X
	Network Phone System Upgrade	50000	2011	10	2021	C	GAR	\$ 30,000		X	
	Copiers	15000	2018	6	2021	C	GAR	\$ 15,000		X	
	Website Design		2018	varies	unk	D	GAR	\$ 25,000			
	Parcel Map / GIS Upgrade	unk.	unk.	10	2021	C	GAR	\$ 10,000	4035	X	
	Mapping - Orthoimagery/GPS	unk.	2019	6	2025	D	GAR	\$ 10,500		X	
	Voting Machines/Booths	15000	2020	varies	2020	C	GAR	\$ 15,250			X
	PW Radio Repeater	35500	2016	10	2027	D	GAR	\$ 25,000	4205		X
<b>Cable Dept</b>											
	Cable Van	22000	2016	20	2036	D	CAB	\$ 30,000	5000		X
	Equipment & Other Imp (Channel 14)		2018		unk	D	CAB	\$ 4,000			
	Conversion to HD		2018		unk	D	CAB	\$ 120,600			
	TV Truck Up-Lift		2018		unk	D	CAB	\$ 8,000			
	HD Equipment Replacement - LED	54600	2020		2020	C	CAB				
	HD Equipment Replacement (Channel 3)		2021		unk	D	CAB	\$ 30,000			X
	HD Equipment Replacement (Channel 14)				2024	C	CAB	\$ 85,000		X	



Misc - Open Space, Rec. Fields, Boards & Committees

Description	Purchase Price	Date Last Replaced	Expected Service life	Date Next	EVALUATION CRITERIA	Funding Source	Est. Replacement Cost	MUNIS REF	5 year	20 year
Hedgehog Mountain Bridge Reconstruction	\$ 25,000	2013	20	2033	D	BCR	\$ 35,000		X	
Pownal Road Field Stormwater Improvements	\$ 138,000	2015 (part.)	N/A	TBA	D	PIR	\$ 138,000			
Historical Society Archiving Project	unk.	2015 (part.)	15	2030	D	BCR	\$ 18,000		X	
Comprehensive Plan Update	unk.	2012 (est.)	5	2021	C	BCR	\$ 25,000	X		
Florida Lake Bog Bridge Replacement	unk	2020	var	2035	D	BCR	\$ 12,575	X		
Bike/Ped Trail - PPI Grant Match	\$ 50,000	2020		TBA	D	BCR				
Revaluation Reserve			annual	2020	C	GAR	\$ 5,000	X		



Department	Approved FY 2020	Approved FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034	FY 2035	FY 2036	FY 2037	FY 2038	FY 2039	FY 2040	FY 2040
------------	---------------------	---------------------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------

ok

Public Works:

Trench Box (shared w/Yarmouth)																							
Backhoe (12 yrs)															120,000								
CAT Bulldozer (20 yrs) or Repair																							
Truck Chassis (12 yrs)																							
Dump Body/Sander/Plow/Wing (12 yrs)																							
Truck 1 - Pickup / Plow								47,000													50,000		
Truck 2 - Single Axle Dump/Plow (Chassis and Equipment) (12 yr)										184,000													
Truck 3 - Dual Axle Dump/Plow (Chassis and Equipment) (12 yr)										220,000													
Truck 4 - Dual Axle Dump/Plow (Chassis and Equipment) (12 year)				215,000																220,000			
Truck 6 - Single Axle Dump/Plow (Chassis and Equipment) (12yr)					163,000										189,000								
Truck 7 - Single Axle Dump/Plow						165,000											190,000						
Truck 8 - Crew Cab pickup /plow (Chassis and Plow) (12 yr)							45,000										50,000						
Truck 9 - Single Axle Dump/Plow (Chassis and Equipment) (12yrs)	150,000												170,000										
Truck 12 - One Ton Dump/Plow (8/12 yrs)								45,000								50,000							
Truck 14 - Dual Axle Dump/Plow																			200,000				
Truck 15 - Pickup / Plow (8/12 year)									45,000											50,000			
Culvert Steamer/Trailer (20 yrs)																							
Excavator		10,000								150,000													
Flat Bed Trailer (12+ yrs)																							
Oil/Water Separator		60,000																					
Boom Flail Mowers		10,000																					
Forklift (12+ yrs)					25,000																		
Front End Loader (15 yrs)																							
Fuel Depot (for all Town & School Vehicles)												100,000											
Grader (20+ yrs)									180,000														
Sidewalk Plow #1										80,000													
Sidewalk Plow #2 (TIF Funded) (12 yrs) Replace one each six years ideally								90,000									180,000						
Sweeper (TIF 50% Funded) (8 yrs) TIF expires in 2023			140,000												210,000								
FCS Parking Lot Maintenance																							
B&G Roadside Mower												20,000											
B&G Truck												60,000											
Wood Chipper						40,000																40,000	
Snowblower /loader (50% TIF Funded)							70,000														120,000		
<b>Subtotal Public Works</b>	<b>150,000</b>	<b>80,000</b>	<b>140,000</b>	<b>215,000</b>	<b>188,000</b>	<b>205,000</b>	<b>115,000</b>	<b>182,000</b>	<b>225,000</b>	<b>370,000</b>	<b>264,000</b>	<b>180,000</b>	<b>170,000</b>	<b>210,000</b>	<b>519,000</b>	<b>230,000</b>	<b>240,000</b>	<b>320,000</b>	<b>270,000</b>	<b>90,000</b>	<b>-</b>	<b>-</b>	

863,000

ok

Solid Waste/Recycling:

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

282,500



Town of Freeport 20 Year Capital Projects

[Link to Table of Contents](#)

Department	Approved FY 2020	Approved FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034	FY 2035	FY 2036	FY 2037	FY 2038	FY 2039	FY 2040	FY 2040
Train Station Conversion																						
Historic Society Archiving Project											18,000											
Active Living Project	50,000																					
Community Center Conversion to Natural Gas																						
Subtotal Boards & Other	121,175	174,000	149,000	104,000	45,000	40,000	4,000	14,000	14,000	14,000	32,000	14,000	14,000	49,000	14,000	14,000	44,000	139,000	14,000	14,000	14,000	14,000



Town of Freeport 20 Year Capital Projects

[Link to Table of Contents](#)

Department	Approved FY 2020	Approved FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034	FY 2035	FY 2036	FY 2037	FY 2038	FY 2039	FY 2040	FY 2040
South Street PACTS and Sidewalks																						
North Main Sidewalk PACTS																						
Village Center Traffic/Sidewalk Projects																						
Subtotal Comprehensive Town Improvements	236,000	755,000	630,000	425,000	600,000	225,000	410,000	675,000	285,000	275,000	275,000	475,000	475,000	575,000	575,000	395,000	345,000	720,000	800,000	300,000	300,000	300,000

2,290,000  
ok

Town of Freeport 20 Year Capital Projects

Department	Approved FY 2016	Approved FY 2017	Approved FY 2018	Approved FY 2019	Approved FY 2020	Approved FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
<b>Destination TIF Capital Plan</b>																	
Sidewalk -Main St west side (south of West)																	
Sidewalk -Main St west side (Elm St. to Mosher)																	
Sidewalk -Main St west side (Mosher to Mallett)																	
Sidewalk-Main St West Side-Nathan Nye for 80 Feet																	
Sidewalk-Main St-West St to Holbrook St						84,000											
Sidewalk-Main St-Brickwork			25,000														
Sidewalk -Snow St. to Justin's Way	65,000																
Sidewalk -Elm St. to Snow St. (50% TIF/50% Grant)		30,000															
Sidewalk -Elm St.(south side)																	
Sidewalk - Snow St. to Main St. on Elm St.			200,000														
Sidewalk -Bow St.north side (Middle north 185' )																	
Sidewalk -Bow St. north side (Middle to RR tracks																	
Sidewalk -Bow St. north side - Park St to RR tracks										45,000							
Sidewalk -Bow St. south, near Falcon Rest																	
Sidewalk -Bow St south Depot to RR tracks																	
Sidewalk-Bow Street, Depot Street to South St																	
Sidewalk-Bow Street from Main St. East for 100'																	
Sidewalk -Mill Street, south side, at parking lot																	
Sidewalk-Main St. east, north of Grove St to Church																	
Sidewalk-Main St. east, Pet Pantry Driveway to Davis Ave																	
Sidewalk-Main St. east, Davis Ave to Harraseeket																	
Sidewalk-Main St. east Mill St to Mechanic St																	
Sidewalk-Main St. East Side-Town Hall Dr to Grove																	
Sidewalk-Main St. East Side-Depot St to Grove									45,000								
Sidewalk-Main St. East Side West St. to Town Hall Dr.					35,000												
Sidewalk-Main St-East Side -Bow St to Mechanic St		40,000															
Sidewalk-Main St -East Side Mill St to Bow St			50,000														
Sidewalk-Main Street-North of Village Station																	
Sidewalk - Main st. 0 NW Side, Key Bank to Post Office (4500 sq.ft)									45,000								
Sidewalk-School St, north - Main St to Church Parking Lot																	
Sidewalk-School St, north - Church Parking Lot to RR Tracks																	
Sidewalk-School St South-Isabella's to Middle St																	
Sidewalk-School St. South-Main Street to First Driveway			22,000														
Sidewalk - School St. SW Side, Maine to Middle St.(4500sq.ft)						45,000											
Sidewalk-Main St. - Mechanic St. to School St.																	
Sidewalk-Middle St West-Mechanic St to School St																	
Sidewalk-Middle Street-East Side																	
Sidewalk-Mechanic Street-South Side																	
Sidewalk-Mechanic Street-North Side																	
Sidewalk-Elm St. north side																	
Sidewalk-Mill St. south side, Yankee Candle to parking lot																	
Sidewalk-No. Main Street Sidewalk Re-Construction, Maple to Baptist Church																	
Sidewalk-Curbing, Crosswalk, Handicap Access and Repairs																	
Sidewalk- Equipment for sidewalk maintenance				75,000											80,000		
Sidewalk- Equipment snowblower										70,000							
Street Sweeper 50%							140,000										
Sidewalk Plow-Shared with Public Works												90,000					
Sidewalk Improvements and Reset Curb-Holbrook St																	
Sidewalk Improvements-School Street																	
Street and Drainage Improvements-School Street																	
Sidewalk Improvements-South St West Side-Housing Trust to West St-Town Share-DOT Grant																	
Sidewalk - Park St. from Bow St. to Hilton									45,000								
Sidewalk Improvements-West st-Depot St to South St																	
Sidewalk ramp detectable panel replacement	6,000	6,000	6,000	6,000	6,000												
Other Sidewalk Improvements										45,000	100,000	100,000	100,000				
Decorative Street Lighting				28,600													
Main Street and School Street Intersection Improvements																	
Downtown Maintenance																	
Town Hall Site Beautification						75,000											
Parking Management Plan																	
FACA Cultural Plan Initiative		10,000		20,000	133,000												
Railroad Platform Parking Lot Paving																	
Economic Development-FEDC	95,000	95,000	95,000	100,000	100,000	115,000	115,000	115,000	115,000	115,000	115,000	115,000	115,000	115,000			
Theater Payment	20,000	20,000	20,000	20,000	20,000	20,000	20,000										
Economic Development-Chamber of Commerce																	
Subtotal Destination TIF	186,000	201,000	418,000	368,600	259,000	255,000	320,000	160,000	160,000	230,000	305,000	215,000	295,000				
		181,000	398,000	348,600	239,000	235,000	300,000	160,000									



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

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

The reserves are authorized by the Town Council for a specific type of non-routine project or investment. They are invested under a special section of the Town’s investment policy, and 25 percent of the investment is authorized to be invested in equity and fixed income funds as allowed by Maine Statute Title 30-A section 5706. The remaining 75 percent must be invested in investments that are very unlikely to lose principal as long as they are held to duration, such as government or agency bonds, certificates of deposits, or other like investments. While the reserve funds have not been audited as of 06/30/2021, the capital plan is completed based upon the prior year audited balances, and the Town uses the 6/30/2020 balances to ensure that all funds are within the benchmarks and guide the FY 2022 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>, 2020, the balances and benchmarks were as follows, and this guided the 2022 capital plan.

The balances in the reserve funds as of December 31<sup>st</sup>, 2020 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 2022 plan based upon the Town’s capital needs and the reserve amounts above. It is notable that while the sum of the five-year plan and 20 percent of the 20-year plan are simply guidelines, and from time-to-time, staff analyzes the upcoming department need when there is a particularly costly single item to be replaced, the benchmark provides less guidance as the actual needs of the department or program.

<b>Town of Freeport Summary of Funding Sources FY 2022 Capital Program</b>			
	Unaudited	06/30/2020 Benchmarks	
	12/31/2020 Reserve Balances	Low Benchmark	High Benchmark
Police	350,225	332,800	466,000
Fire	1,284,592	568,800	1,306,000
Rescue	763,837	486,000	794,000
Public Works	1,104,033	826,600	863,000
Solid Waste	167,297	96,500	282,500
Comprehensive Town	2,259,714	1,896,800	2,714,000
Municipal Facilities	640,353	562,900	1,006,500
Cable	332,607	Not Benchmarked	
Other	68,309	Not Benchmarked	

**Debt Service-Maine’s Legal Debt Limit and Freeport’s Debt Service**

Maine State Statute Title 30-A Section 5702 defines municipal legal debt limits; the Towns are allowed to issue debt up to a maximum of 15 percent of their State valuation. The State defines the acceptable purposes for debt, and how much of each type the Towns are allowed to issue, but the maximum is always 15 percent. The Town’s 2020 State valuation is \$1,863,700,000; as of 06/30/2021 the Town’s outstanding debt service was \$480,000, or less than a-half percent of the allowable limit of more than \$279 million. As of June 30<sup>th</sup>, 2021, the Town’s debt-per-capita was approximately \$59 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 2022 is that the debt service shown below is listed in total, but the Town’s principal and interest payments only total \$34,594 (principal payments total \$33,750) and the RSU is responsible for the remaining \$245,631 (principal payments total \$231,250). 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, 2020</u>	<u>Payments FY 2020</u>	<u>Balance June 30, 2021</u>	<u>Payments FY 2021</u>	<u>Balance June 30, 2022</u>
2011 Refunding	4/19/2011	5,635,000	2023	2.94%	950,000	470,000	480,000	265,000	215,000
<b><u>Total bonds and notes payable</u></b>					<b><u>950,000</u></b>	<b><u>470,000</u></b>	<b><u>480,000</u></b>	<b><u>265,000</u></b>	<b><u>215,000</u></b>

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

**Town of Freeport  
Debt Service Schedule  
Year Ended June 30, 2022**

	Balance		Current Year Debt Service		
	June 30, 2021		Principal	Interest	Total
<u>General Obligation Bonds</u>					
Town issues:					
2001 CIP	-	29.5455%	-	-	-
2001 CIP-Community Center Portion	33,750	75.0000%	33,750	844	34,594
Total Town Debt	33,750		33,750	844	34,594
RSU Debt-RSU Responsibility					
2001 CIP-Admin Building	11,250	25.0000%	11,250	281	11,531
2002 High School Auditorium & Science Wing	435,000		220,000	14,100	234,100
Total RSU Debt	446,250		231,250	14,381	245,631
<b>Total</b>	<b>480,000</b>		<b>265,000</b>	<b>15,225</b>	<b>280,225</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.

## Glossary of Frequently Used Terms

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

<b>Capital Projects Fund</b>	A fund created to account for financial resources to be used for the acquisition or the construction of major capital facilities of equipment.
<b>CDBG</b>	Community Development Block Grant
<b>CEA</b>	Credit enhancement agreement between a developer and the Town in order to rebate a portion of property taxes in return for a private investment in public infrastructure or for another public purpose
<b>Chart of Accounts</b>	The classification system used by the Town to organize the accounting for various funds.
<b>Contingency</b>	A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted.
<b>Contractual Services</b>	Services rendered to Town departments and agencies by private firms, individuals, or other governmental agencies. Examples include utilities, insurance, and professional services.
<b>Debt Service Fund</b>	A fund established to finance and account for the accumulations of resources for, and the payment of, general long-term debt principal and interest.
<b>Debt Service Requirements</b>	The amount of revenue which must be provided for a debt service fund so that all principal and interest payments can be made in full and on schedule.
<b>DECD</b>	State of Maine Department of Economic and Community Development
<b>Deficit</b>	(1) The excess of an entity's liabilities over its assets (See Fund Balance). (2) The excess of expenditures or expenses over revenues during a single accounting period.
<b>Department</b>	A major administrative organizational unit of the Town which indicates overall management responsibility for one or more activities.
<b>Depreciation</b>	(1) Expiration in service life of fixed assets, other than wasting assets, attributable to wear and tear through use and lapse of time, obsolescence, inadequacy, or the physical or functional cause. (2) The portion of the cost of a fixed asset charged as an expense during a particular period. NOTE: The cost of such asset and each period is charged with part of such cost so that ultimately the entire cost of the asset is charged off as an expense.
<b>Disbursement</b>	Payments for goods and services in cash or by check.
<b>EAV</b>	Equalized Assessed Valuation
<b>ecomaine</b>	ecomaine (intentionally lowercase) is a regional waste disposal and recycling facility owned by several "owner communities" located in Portland, Maine
<b>Enterprise Fund</b>	A fund established to finance and account for operations (1) that are financed and operated in a manner similar to private business enterprises—where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (2) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes. Examples of enterprise funds are those for utilities. The Town accounts for its non-emergency transport program in a full-accrual basis of accounting enterprise fund.
<b>ESDA</b>	Emergency Services Disaster Agency. A disaster preparedness organization whose disaster plan has been state certified and can be utilized by Town departments to mitigate natural or technological disasters.

<b>Estimated Revenue</b>	The amount of projected revenue to be collected during the fiscal year. The amount of revenue budgeted is the amount approved by the Town Board.
<b>Expenditures</b>	If the accounts are kept on the accrual basis, this term designates total charges incurred, whether paid or unpaid, including expenses, provision for retirement of debt not reported as a liability of the fund from which retired, and capital outlays. If they are kept on the cash basis, the term covers only actual disbursement for these purposes.
<b>Expenses</b>	Charges incurred, whether paid or unpaid, for operation, maintenance and interest, and other charges which are presumed to benefit the current fiscal period.
<b>Fiscal Year</b>	A twelve-month period of time to which the annual budget applies and at the end of which a municipality determines its financial position and results of operations. The Town of Freeport has specified July 1 to June 30 as its fiscal year.
<b>Fixed Assets</b>	Assets of a long-term character in which the intent is to continue to be held or used, such as land, buildings, machinery, furniture, and other equipment.
<b>FEDC</b>	Freeport Economic Development Corporation-A nonprofit corporation that works with the Town of Freeport on economic and business development
<b>Fund</b>	An independent fiscal and accounting entity with a self-balancing set of account recording cash and/or other resources, reserves, and equities which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.
<b>Fund Accounts</b>	All accounts necessary to set forth the financial operations and financial conditions of a fund.
<b>Fund Balance</b>	The excess of a fund's assets over its liabilities and reserves. The fund that is available for any legal authorized purposes and which is therefore used to account for all revenue and all activities except those required to be accounted for in another fund. NOTE: The General Fund is used to finance the ordinary operations of a government unit.
<b>GAAP</b>	Generally Accepted Accounting Principals
<b>GASB</b>	Governmental Accounting Standards Board
<b>General Obligation</b>	Bonds for whose payments the full faith and credit of the issuing body are pledged. More commonly, but not necessarily general obligation bonds are considered to be those from taxes and other general revenues.
<b>GFOA</b>	Government Finance Officers Association
<b>Grant</b>	A contribution by one governmental unit to another. The contribution is usually made to aid in the support of a specified function, but it is sometimes also for general purposes.
<b>Governmental Fund</b>	A grouping used in accounting for tax-supported activities
<b>Income</b>	This term is used in accounting for governmental enterprises and represents the excess of the revenues earned over the expenses incurred in carrying on particular phases of an enterprise's activities. As indicated elsewhere, the excess of the TOTAL revenues over the TOTAL expenses of the utility for a particular accounting period is called "net income."
<b>Interfund Transfers</b>	Amount transferred from one fund to another fund
<b>MINERVA</b>	Mapping the Internet Electronic Virtual Archive-the Maine Statewide Inter-library Loan Program including more than 60 different libraries

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

## **Appendix A-Financial Policies**

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



## *Town of Freeport*

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

#### Purpose

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

#### Definitions

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

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

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

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

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

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

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

#### Policy

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

## **Town of Freeport Investment Policy**

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

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

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

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

### **SCOPE**

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

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

### **OBJECTIVES**

The Town's principal investment objectives are:

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

## **PRUDENCE**

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

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

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

## **ETHICS AND CONFLICTS OF INTEREST**

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

## **DELEGATION OF AUTHORITY**

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

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

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

### **INTERNAL CONTROLS**

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

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

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

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

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

Repurchase Agreements shall be entered into only with dealers who have executed a Town approved Master Repurchase Agreement with the Town and who are recognized as Primary Dealers with the Market Reports Division of the Federal Reserve Bank of New York. Primary Dealers approved as Repurchase Agreement counterparties shall have a short-term credit rating of at least A-1 or the equivalent and a long-term credit rating of at least A or the equivalent. The Finance Director shall maintain a copy of the Town's approved Master Repurchase Agreement along with a list of the broker/dealers who have an executed Master Repurchase Agreement with the Town.

4. Commercial Paper: With maturities not exceeding 270 days from the date of purchase which is rated at least A-1 by Standard and Poor's, P-1 by Moody's or F1 by Fitch at the time of purchase by each service which rates the commercial paper. If the commercial paper issuer has senior debt outstanding, the senior debt must be rated by each service that publishes a rating on the issuer of at least A by Standard and Poor's, A2 by Moody's or A by Fitch.

5. Money Market Mutual Funds: registered under the Investment Company Act of 1940 which (1) are "no-load" (meaning no commission or fee shall be charged on purchases or sales of shares); (2) have a constant daily net asset value per share of \$1.00; (3) limit assets of the fund to U.S. Treasury Obligations, Federal Instrumentality or Agency Securities or repurchase agreements collateralized by such securities; (4) have a maximum stated maturity and weighted average maturity in accordance with Federal Securities Regulation 2a-7; and 5) have a rating of AAA by Standard and Poor's, Aaa by Moody's or AAA/V1+ by Fitch.

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

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

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

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

### **INVESTMENT DIVERSIFICATION AND LIQUIDITY**

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

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

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

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

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

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

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

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

Proof of registration to sell securities in the State of Maine

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

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

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

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

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

### **COMPETITIVE TRANSACTIONS**

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

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

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

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

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

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

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

### **PORTFOLIO PERFORMANCE**

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

### **REPORTING**

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

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

### **POLICY REVISIONS**

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



## RESERVE FUND AND TRUST FUND INVESTMENTS

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

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

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

Investment Diversification:

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

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

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

Investment Performance:

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

**REPORTING**

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

**BIDDING AND RFP PROCESS**

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

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

## **Annex I**

### Authorized Personnel

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

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

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

**1. Purpose**

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

**2. Reserve Establishment and Retention**

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

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

**3. Funding**

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

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

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

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

Available funds shall be distributed among accounts on a prorated basis. Should the funds available exceed the total needed to adequately fund all accounts in any year, the excess shall revert to the General Fund Balance. The proceeds in reserve accounts will be invested in accordance with the Town's Investment Policy.

## TOWN OF FREEPORT TAX RATE POLICY

### **Purpose**

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

### **Establishment and Implementation**

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

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

Effective date of this policy is July 1, 1998.

Date of adoption – May 5, 1998

Amended – February 3, 2004

Date of adoption – February 3, 2004

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

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



07/08/2021 11:53  
jmaloy

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

**P 1**  
**bgnyrpts**

**PROJECTION: 22010 FY2022 General Fund Original Budget**

**FOR PERIOD 99**

**ACCOUNTS FOR:**

General Fund			2020 ACTUAL	2021 ORIG BUD	2021 REVISED BUD	2021 ACTUAL	2021 PROJECTION	2022 Approved	PCT CHANGE
0100	Town Council								
0100	1001	Prof Salar	5,900.00	5,900.00	5,900.00	5,900.00	5,900.00	5,900.00	.0%
0100	1200	Other Wag	3,300.00	3,600.00	3,600.00	2,850.00	3,275.00	3,600.00	.0%
0100	2800	Assoc Dues	12,324.00	12,500.00	12,500.00	12,331.00	12,331.00	12,500.00	.0%
0100	3300	Emp Train	45.00	1,000.00	1,000.00	35.00	300.00	1,000.00	.0%
0100	3450	Legal Serv	199,208.39	85,000.00	85,000.00	110,044.41	115,000.00	90,000.00	5.9%
0100	3460	Audit Fees	23,500.00	30,000.00	30,000.00	26,300.00	30,000.00	35,000.00	16.7%
0100	5400	Advertisin	5,551.95	6,000.00	6,000.00	115,525.18	5,800.00	6,000.00	.0%
0100	6000	Supplies	625.39	1,000.00	1,000.00	766.60	800.00	1,000.00	.0%
0100	7800	Spec Projs	1,136.10	2,000.00	2,000.00	1,187.65	3,000.00	3,000.00	50.0%
0100	8104	GPCOG	15,758.00	16,500.00	16,500.00	12,606.00	12,606.00	16,500.00	.0%
TOTAL Town Council			267,348.83	163,500.00	163,500.00	287,545.84	189,012.00	174,500.00	6.7%



07/08/2021 11:53  
jmaloy

TOWN OF FREEPORT  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

P 2  
bgnyrpts

PROJECTION: 22010 FY2022 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

General Fund			2020 ACTUAL	2021 ORIG BUD	2021 REVISED BUD	2021 ACTUAL	2021 PROJECTION	2022 Approved	PCT CHANGE
0101	Town Manager								
0101	1001	Prof Salar	117,778.85	118,500.00	118,500.00	121,314.67	125,158.00	131,505.00	11.0%
0101	2800	Assoc Dues	998.84	1,100.00	1,100.00	.00	1,000.00	1,100.00	.0%
0101	3300	Emp Train	876.20	1,200.00	1,200.00	.00	200.00	1,200.00	.0%
0101	3302	Empl Trav	1,556.15	1,000.00	1,000.00	.00	200.00	1,000.00	.0%
0101	5813	Busin Exp	265.36	200.00	200.00	986.36	150.00	200.00	.0%
0101	6000	Supplies	462.23	1,000.00	1,000.00	251.97	500.00	1,000.00	.0%
TOTAL Town Manager			121,937.63	123,000.00	123,000.00	122,553.00	127,208.00	136,005.00	10.6%

07/08/2021 11:53  
jmaloy

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

**P 3**  
**bgnyrpts**

PROJECTION: 22010 FY2022 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

General Fund		2020 ACTUAL	2021 ORIG BUD	2021 REVISED BUD	2021 ACTUAL	2021 PROJECTION	2022 Approved	PCT CHANGE	
0102	Finance								
0102	1001	Prof Salar	293,609.15	303,300.00	303,300.00	289,940.08	297,946.00	317,100.00	4.5%
0102	2800	Assoc Dues	215.00	240.00	240.00	345.00	300.00	260.00	8.3%
0102	3300	Emp Train	458.76	2,000.00	2,000.00	515.00	700.00	2,000.00	.0%
0102	3302	Empl Trav	1,491.11	2,000.00	2,000.00	229.38	400.00	2,000.00	.0%
0102	3400	Con Servic	.00	250.00	250.00	.00	.00	250.00	.0%
0102	3470	Registry	5,230.00	5,500.00	5,500.00	5,142.20	4,800.00	5,500.00	.0%
0102	3480	Comp Maint	35,874.06	40,000.00	40,000.00	37,524.03	37,600.00	42,000.00	5.0%
0102	4320	Tech Repai	951.00	1,100.00	1,100.00	951.00	951.00	1,100.00	.0%
0102	6000	Supplies	1,228.52	2,300.00	2,300.00	1,374.26	2,000.00	2,300.00	.0%
0102	6002	Printing	1,309.86	1,500.00	1,500.00	1,570.03	1,600.00	1,500.00	.0%
0102	6003	Tax Bills	571.69	1,750.00	1,750.00	1,383.67	1,200.00	1,750.00	.0%
0102	7800	Winxnet	89,905.25	100,000.00	100,000.00	87,520.05	87,800.00	100,000.00	.0%
TOTAL Finance			430,844.40	459,940.00	459,940.00	426,494.70	435,297.00	475,760.00	3.4%





07/08/2021 11:53  
jmaloy

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

**P 4**  
**bgnyrpts**

PROJECTION: 22010 FY2022 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

General Fund			2020 ACTUAL	2021 ORIG BUD	2021 REVISED BUD	2021 ACTUAL	2021 PROJECTION	2022 Approved	PCT CHANGE
0103	Assessing								
0103	1001	Prof Salar	150,622.68	151,750.00	151,750.00	148,339.34	152,853.00	158,600.00	4.5%
0103	2800	Assoc Dues	80.00	100.00	100.00	80.00	80.00	100.00	.0%
0103	3300	Emp Train	920.78	2,200.00	2,200.00	655.98	1,900.00	2,200.00	.0%
0103	3302	Empl Trav	1,933.04	2,500.00	2,500.00	746.67	2,500.00	2,500.00	.0%
0103	3400	Con Servic	6,496.00	8,500.00	8,500.00	650.00	7,800.00	8,500.00	.0%
0103	3470	Registry	823.00	1,100.00	1,100.00	973.00	1,100.00	1,100.00	.0%
0103	3480	Comp Maint	9,868.23	11,500.00	11,500.00	4,031.20	11,400.00	12,150.00	5.7%
0103	4320	Tech Repai	.00	500.00	500.00	.00	100.00	500.00	.0%
0103	5320	Telephone	240.00	240.00	240.00	220.00	240.00	240.00	.0%
0103	5400	Advertisin	.00	500.00	500.00	60.00	100.00	500.00	.0%
0103	6000	Supplies	494.54	1,100.00	1,100.00	844.43	950.00	1,100.00	.0%
0103	6002	Printing	411.00	400.00	400.00	165.60	450.00	400.00	.0%
0103	6008	Mapping	.00	3,200.00	3,200.00	4,000.00	3,200.00	3,200.00	.0%
TOTAL Assessing			171,889.27	183,590.00	183,590.00	160,766.22	182,673.00	191,090.00	4.1%



07/08/2021 11:53  
jmaloy

TOWN OF FREEPORT  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

P 5  
bgnyrpts

PROJECTION: 22010 FY2022 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

General Fund		2020 ACTUAL	2021 ORIG BUD	2021 REVISED BUD	2021 ACTUAL	2021 PROJECTION	2022 Approved	PCT CHANGE
0104	Codes Enforcement							
0104	1001 Prof Salar	99,137.57	97,400.00	97,400.00	98,186.22	99,150.00	111,000.00	14.0%
0104	2605 Clothing	97.31	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	659.00	850.00	850.00	259.00	300.00	850.00	.0%
0104	3302 Empl Trav	3,399.61	4,000.00	4,000.00	3,407.82	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	507.33	1,200.00	1,200.00	857.36	600.00	1,200.00	.0%
	TOTAL Codes Enforcement	106,130.82	106,015.00	106,015.00	105,040.40	106,480.00	119,615.00	12.8%

07/08/2021 11:53  
jmaloy

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

**P 6**  
**bgnyrpts**

PROJECTION: 22010 FY2022 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

General Fund			2020 ACTUAL	2021 ORIG BUD	2021 REVISED BUD	2021 ACTUAL	2021 PROJECTION	2022 Approved	PCT CHANGE
0105	Town Clerk And Elections								
0105	1001	Prof Salar	114,331.70	113,300.00	113,300.00	111,823.04	115,198.00	120,300.00	6.2%
0105	1005	Ballot Clk	3,890.50	8,300.00	8,300.00	7,198.87	6,200.00	5,000.00	-39.8%
0105	2800	Assoc Dues	290.00	350.00	350.00	345.00	350.00	350.00	.0%
0105	3300	Emp Train	273.00	1,500.00	1,500.00	130.00	500.00	1,500.00	.0%
0105	3302	Empl Trav	560.46	700.00	700.00	28.64	200.00	700.00	.0%
0105	3426	Elect Serv	5,139.86	7,800.00	7,800.00	8,206.62	8,100.00	8,000.00	2.6%
0105	4301	Equip Rpr	.00	500.00	500.00	.00	.00	.00	-100.0%
0105	5400	Advertisin	1,654.00	1,500.00	1,500.00	2,765.85	2,600.00	2,500.00	66.7%
0105	6000	Supplies	767.51	800.00	800.00	3,457.69	1,000.00	1,000.00	25.0%
0105	6095	Doc Preser	3,328.00	4,200.00	4,200.00	3,815.00	3,575.00	4,200.00	.0%
TOTAL Town Clerk And Electio			130,235.03	138,950.00	138,950.00	137,770.71	137,723.00	143,550.00	3.3%



07/08/2021 11:53  
jmaloy

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

**P 7**  
**bgnyrpts**

PROJECTION: 22010 FY2022 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

General Fund	2020 ACTUAL	2021 ORIG BUD	2021 REVISED BUD	2021 ACTUAL	2021 PROJECTION	2022 Approved	PCT CHANGE
0106 General Administration							
0106 1001 Prof Salar	82,909.57	87,300.00	87,300.00	79,244.02	80,539.00	130,500.00	49.5%
0106 3302 Empl Trav	-77.20	250.00	250.00	316.28	250.00	250.00	.0%
0106 3425 Purch/Bid	.00	500.00	500.00	.00	.00	500.00	.0%
0106 3427 TwN Report	1,637.50	5,000.00	5,000.00	5,867.50	3,500.00	5,000.00	.0%
0106 4301 Equip Rpr	1,465.80	2,500.00	2,500.00	1,708.13	2,200.00	2,500.00	.0%
0106 4350 Web Maint	2,645.76	3,000.00	3,000.00	2,520.00	2,520.00	3,000.00	.0%
0106 4455 Equip Rntl	1,322.16	2,200.00	2,200.00	2,164.32	2,200.00	2,200.00	.0%
0106 5310 Postage	19,751.73	19,000.00	19,000.00	17,530.29	23,000.00	20,000.00	5.3%
0106 5320 Telephone	13,703.04	15,500.00	15,500.00	13,415.94	15,200.00	16,100.00	3.9%
0106 6000 Supplies	4,611.67	5,000.00	5,000.00	4,862.64	4,900.00	5,000.00	.0%
0106 6002 Printing	3,267.02	3,540.00	3,540.00	4,079.18	3,700.00	3,540.00	.0%
0106 7300 WAN	16,275.82	16,920.00	16,920.00	16,620.03	16,700.00	16,920.00	.0%
TOTAL General Administration	147,512.87	160,710.00	160,710.00	148,328.33	154,709.00	205,510.00	27.9%



07/08/2021 11:53  
jmaloy

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

**P 8**  
**bgnyrpts**

**PROJECTION: 22010 FY2022 General Fund Original Budget**

**FOR PERIOD 99**

**ACCOUNTS FOR:**

General Fund		2020 ACTUAL	2021 ORIG BUD	2021 REVISED BUD	2021 ACTUAL	2021 PROJECTION	2022 Approved	PCT CHANGE
0107	Building & Grounds Maintenance							
0107	1001 Prof Salar	113,360.76	131,700.00	131,700.00	116,367.46	120,300.00	136,800.00	3.9%
0107	1300 OT Wages	7,068.89	8,400.00	8,400.00	5,870.03	5,800.00	8,400.00	.0%
0107	2605 Clothing	1,278.30	2,100.00	2,100.00	1,347.55	1,400.00	2,100.00	.0%
0107	3300 Emp Train	.00	1,000.00	1,000.00	.00	.00	1,000.00	.0%
0107	3485 Cemetery	19,050.47	18,000.00	18,000.00	19,475.00	19,500.00	22,000.00	22.2%
0107	3490 Grounds	.00	.00	.00	.00	.00	24,000.00	.0%
0107	4010 Bldg Maite	41,982.66	50,000.00	50,000.00	55,792.49	48,000.00	53,600.00	7.2%
0107	4021 Rubbish	11,875.41	13,104.00	13,104.00	11,996.79	13,104.00	13,800.00	5.3%
0107	4033 Fire Prev	2,796.25	3,000.00	3,000.00	2,735.00	3,100.00	3,100.00	3.3%
0107	4038 Veh Maint	3,194.69	5,000.00	5,000.00	5,047.52	4,200.00	5,000.00	.0%
0107	4040 Grnds Main	4,595.36	8,300.00	8,300.00	5,676.34	5,000.00	7,500.00	-9.6%
0107	6005 Clean Supp	10,570.19	10,500.00	10,500.00	10,850.21	9,900.00	10,500.00	.0%
0107	6202 Elect T	8,316.63	8,000.00	8,000.00	5,982.19	7,000.00	8,000.00	.0%
0107	6203 Elect PW	8,752.55	12,000.00	12,000.00	7,699.30	8,500.00	10,000.00	-16.7%
0107	6204 Elect PS	18,280.41	20,500.00	20,500.00	14,454.59	14,100.00	18,000.00	-12.2%
0107	6212 Water TH	1,497.51	1,700.00	1,700.00	1,520.46	1,600.00	1,700.00	.0%
0107	6213 Water PW	3,096.52	4,100.00	4,100.00	3,289.52	3,200.00	4,100.00	.0%
0107	6214 Water-PS	2,463.69	2,500.00	2,500.00	2,058.47	2,500.00	2,500.00	.0%
0107	6222 Sewer TH	795.03	1,320.00	1,320.00	711.59	800.00	1,200.00	-9.1%
0107	6223 Sewer PW	3,234.30	3,300.00	3,300.00	3,860.19	3,870.00	3,600.00	9.1%
0107	6224 Sewer PS	4,032.26	3,900.00	3,900.00	2,943.65	3,700.00	3,900.00	.0%
0107	6242 Heat TH	2,826.83	4,000.00	4,000.00	2,967.30	2,900.00	4,000.00	.0%
0107	6243 Heat PW	7,847.10	10,000.00	10,000.00	5,800.83	7,500.00	10,000.00	.0%
0107	6244 Heat PS	19,386.44	27,000.00	27,000.00	27,065.08	20,000.00	25,000.00	-7.4%
0107	6245 Heat-PS AX	5,187.71	3,000.00	3,000.00	2,057.57	2,500.00	3,000.00	.0%
0107	6260 Veh Fuel	3,404.91	4,500.00	4,500.00	3,274.20	3,800.00	4,500.00	.0%
0107	6360 Comm Ctr	49,388.48	50,052.00	50,052.00	50,050.68	50,052.00	50,560.00	1.0%
0107	7500 Flags	1,459.83	850.00	850.00	815.56	1,200.00	1,300.00	52.9%
TOTAL Building & Grounds Mai		355,743.18	407,826.00	407,826.00	369,709.57	363,526.00	439,160.00	7.7%

07/08/2021 11:53  
jmaloy

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

**P 9**  
**bgnyrpts**

**PROJECTION: 22010 FY2022 General Fund Original Budget**

**FOR PERIOD 99**

**ACCOUNTS FOR:**

General Fund		2020 ACTUAL	2021 ORIG BUD	2021 REVISED BUD	2021 ACTUAL	2021 PROJECTION	2022 Approved	PCT CHANGE
0108	Employee Benefits							
0108	2303 Ret ICMA	81,290.23	84,800.00	84,800.00	84,745.73	84,900.00	83,000.00	-2.1%
0108	2305 Retir MSRS	341,745.08	334,000.00	334,000.00	363,455.81	350,000.00	390,900.00	17.0%
0108	2407 FICA & Med	358,463.10	375,000.00	375,000.00	376,412.21	376,569.00	385,200.00	2.7%
0108	2409 Healt Ins	706,826.26	775,000.00	775,000.00	763,230.55	774,367.00	825,000.00	6.5%
0108	2410 Wkrs Comp	149,464.90	175,500.00	175,500.00	157,308.80	160,000.00	185,500.00	5.7%
0108	2412 Life Ins	2,771.10	3,000.00	3,000.00	2,849.10	2,600.00	3,000.00	.0%
0108	2413 Med Reim	1,876.87	2,000.00	2,000.00	1,669.39	1,900.00	2,000.00	.0%
0108	2415 Wellness	11,039.82	18,000.00	18,000.00	10,060.35	15,000.00	18,000.00	.0%
0108	2416 Dental	33,827.44	36,000.00	36,000.00	34,059.28	34,900.00	36,000.00	.0%
0108	2419 Med Exams	839.00	1,000.00	1,000.00	245.00	800.00	1,000.00	.0%
0108	2420 Drug Test	540.00	1,000.00	1,000.00	851.00	750.00	1,000.00	.0%
0108	2421 Vac Sick P	13,795.94	25,000.00	25,000.00	1,689.37	2,000.00	25,000.00	.0%
TOTAL Employee Benefits		1,702,479.74	1,830,300.00	1,830,300.00	1,796,576.59	1,803,786.00	1,955,600.00	6.8%



07/08/2021 11:53  
jmaloy

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

P 10  
bgnyrpts

PROJECTION: 22010 FY2022 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

General Fund			2020 ACTUAL	2021 ORIG BUD	2021 REVISED BUD	2021 ACTUAL	2021 PROJECTION	2022 Approved	PCT CHANGE
0109	Transit								
0109	1001	Prof Salar	20,465.87	21,900.00	21,900.00	18,746.00	19,034.00	22,800.00	4.1%
0109	1200	Other Wag	27,842.51	30,700.00	30,700.00	28,693.24	29,598.00	36,800.00	19.9%
0109	3300	Emp Train	234.91	800.00	800.00	.00	200.00	800.00	.0%
0109	3302	Empl Trav	23.20	50.00	50.00	.00	25.00	50.00	.0%
0109	3400	Con Servic	2,893.21	6,800.00	6,800.00	5,778.07	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	261.79	600.00	600.00	696.83	250.00	600.00	.0%
0109	5320	Telephone	1,109.25	1,300.00	1,300.00	1,184.95	1,260.00	1,300.00	.0%
0109	6000	Supplies	522.18	800.00	800.00	404.94	600.00	800.00	.0%
0109	6205	Elect-Tr S	6,758.43	8,000.00	8,000.00	3,654.99	3,600.00	5,000.00	-37.5%
0109	6215	Water-Tr S	375.09	550.00	550.00	387.83	425.00	550.00	.0%
0109	6225	Sewer Tr S	522.41	620.00	620.00	554.16	550.00	620.00	.0%
0109	6241	Heat-Tr S	1,734.97	2,000.00	2,000.00	1,871.94	1,900.00	2,000.00	.0%
0109	6713	Sm Equip	.00	400.00	400.00	.00	.00	400.00	.0%
TOTAL Transit			62,743.82	75,020.00	75,020.00	61,972.95	60,842.00	79,020.00	5.3%



07/08/2021 11:53  
jmaloy

TOWN OF FREEPORT  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

P 11  
bgnyrpts

PROJECTION: 22010 FY2022 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

General Fund	2020 ACTUAL	2021 ORIG BUD	2021 REVISED BUD	2021 ACTUAL	2021 PROJECTION	2022 Approved	PCT CHANGE
0110 Insurances							
0110 5200 Insurance	100,322.00	105,000.00	105,000.00	101,532.00	101,450.00	105,000.00	.0%
TOTAL Insurances	100,322.00	105,000.00	105,000.00	101,532.00	101,450.00	105,000.00	.0%



07/08/2021 11:53  
jmaloy

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

P 12  
bgnyrpts

PROJECTION: 22010 FY2022 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

General Fund		2020 ACTUAL	2021 ORIG BUD	2021 REVISED BUD	2021 ACTUAL	2021 PROJECTION	2022 Approved	PCT CHANGE	
0200	Police								
0200	1001	Prof Salar	954,335.59	1,024,500.00	1,024,500.00	996,271.72	1,024,135.00	1,100,400.00	7.4%
0200	1200	Other Wag	4,346.62	40,000.00	40,000.00	15,455.65	7,800.00	40,000.00	.0%
0200	1300	OT Wages	132,909.93	125,000.00	125,000.00	140,483.93	129,950.00	130,000.00	4.0%
0200	2441	Recruitmt	17,215.00	1,500.00	1,500.00	.00	.00	1,500.00	.0%
0200	2605	Clothing	16,744.90	14,000.00	14,000.00	9,321.00	16,500.00	14,000.00	.0%
0200	2638	Unif Clean	10,080.00	10,800.00	10,800.00	9,800.00	10,800.00	10,800.00	.0%
0200	2800	Assoc Dues	1,150.00	1,050.00	1,050.00	290.00	1,030.00	1,050.00	.0%
0200	3300	Emp Train	8,095.65	8,500.00	8,500.00	5,051.30	8,500.00	8,500.00	.0%
0200	3302	Empl Trav	1,511.71	2,500.00	2,500.00	330.96	2,000.00	2,500.00	.0%
0200	3430	Animal	28,146.44	35,000.00	35,000.00	31,605.49	30,000.00	35,000.00	.0%
0200	4036	Radio Main	68.58	1,500.00	1,500.00	43.50	800.00	1,500.00	.0%
0200	4038	Veh Maint	13,198.86	23,000.00	23,000.00	18,929.65	14,000.00	23,000.00	.0%
0200	4048	Radar Main	1,885.87	1,500.00	1,500.00	1,140.34	1,450.00	1,500.00	.0%
0200	4301	Equip Rpr	1,438.08	4,540.00	4,540.00	1,610.58	3,200.00	4,540.00	.0%
0200	4320	Tech Repai	12,338.75	14,700.00	14,700.00	11,388.75	14,000.00	15,300.00	4.1%
0200	6000	Supplies	2,772.01	3,600.00	3,600.00	2,366.05	2,800.00	3,600.00	.0%
0200	6002	Printing	2,326.75	2,500.00	2,500.00	219.69	2,500.00	2,500.00	.0%
0200	6007	Ammunition	5,930.30	6,000.00	6,000.00	5,800.80	5,950.00	10,000.00	66.7%
0200	6033	Drug Prog	60.46	550.00	550.00	302.67	550.00	550.00	.0%
0200	6260	Veh Fuel	27,272.79	32,000.00	32,000.00	27,112.41	30,000.00	32,000.00	.0%
TOTAL Police			1,241,828.29	1,352,740.00	1,352,740.00	1,277,524.49	1,305,965.00	1,438,240.00	6.3%

07/08/2021 11:53  
jmaloy

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

**P 13**  
**bgnyrpts**

**PROJECTION: 22010 FY2022 General Fund Original Budget**

**FOR PERIOD 99**

**ACCOUNTS FOR:**

General Fund		2020 ACTUAL	2021 ORIG BUD	2021 REVISED BUD	2021 ACTUAL	2021 PROJECTION	2022 Approved	PCT CHANGE
0201	Marine Resource/Harbor Patrol							
0201	1001 Prof Salar	61,238.21	123,100.00	123,100.00	61,905.58	62,995.00	71,900.00	-41.6%
0201	1200 Other Wag	.00	.00	.00	600.00	.00	.00	.0%
0201	1300 OT Wages	823.21	1,800.00	1,800.00	384.11	750.00	1,800.00	.0%
0201	2605 Clothing	384.53	2,500.00	2,500.00	961.02	500.00	2,500.00	.0%
0201	2638 Unif Clean	720.00	1,440.00	1,440.00	660.00	720.00	1,440.00	.0%
0201	3300 Emp Train	600.00	1,325.00	1,325.00	300.00	750.00	1,325.00	.0%
0201	3302 Empl Trav	.00	100.00	100.00	.00	100.00	100.00	.0%
0201	4010 Bldg Maint	89.99	700.00	700.00	2,951.49	120.00	700.00	.0%
0201	4038 Veh Maint	452.03	1,000.00	1,000.00	728.19	750.00	1,000.00	.0%
0201	4045 Boat Maint	3,547.29	4,000.00	4,000.00	2,555.46	3,500.00	4,000.00	.0%
0201	4060 Floats	3,429.00	4,000.00	4,000.00	2,947.00	7,100.00	4,000.00	.0%
0201	4062 Hoist	.00	.00	.00	.00	.00	3,500.00	.0%
0201	4065 Channel	807.20	650.00	650.00	.00	1,000.00	650.00	.0%
0201	5320 Telephone	297.00	350.00	350.00	272.25	300.00	350.00	.0%
0201	6000 Supplies	1,219.26	1,250.00	1,250.00	796.62	1,250.00	1,250.00	.0%
0201	6045 Protec Eq	.00	1,000.00	1,000.00	73.78	500.00	1,000.00	.0%
0201	6200 Elect	743.89	750.00	750.00	568.17	800.00	750.00	.0%
0201	6210 Water	371.99	240.00	240.00	270.27	300.00	240.00	.0%
0201	6260 Veh Fuel	927.16	2,600.00	2,600.00	1,629.98	1,800.00	2,600.00	.0%
0201	7650 Ramp&Wharf	2,361.65	1,100.00	1,100.00	595.00	3,500.00	1,100.00	.0%
	<b>TOTAL Marine Resource/Harbor</b>	<b>78,012.41</b>	<b>147,905.00</b>	<b>147,905.00</b>	<b>78,198.92</b>	<b>86,735.00</b>	<b>100,205.00</b>	<b>-32.3%</b>



07/08/2021 11:53  
jmaloy

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

P 14  
bgnyrpts

PROJECTION: 22010 FY2022 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

General Fund		2020 ACTUAL	2021 ORIG BUD	2021 REVISED BUD	2021 ACTUAL	2021 PROJECTION	2022 Approved	PCT CHANGE
0202	Fire							
0202	1001	Prof Salar	263,626.13	198,900.00	198,900.00	260,098.34	175,125.00	273,400.00 37.5%
0202	1190	Call Pay	339,586.60	370,000.00	370,000.00	373,499.37	391,175.00	328,500.00 -11.2%
0202	1300	OT Wages	11,618.05	39,500.00	39,500.00	31,125.37	28,200.00	39,500.00 .0%
0202	2419	Med Exams	264.50	900.00	900.00	219.50	500.00	900.00 .0%
0202	2485	Vac & Immu	.00	500.00	500.00	.00	.00	500.00 .0%
0202	2605	Clothing	1,174.95	3,000.00	3,000.00	1,371.85	2,600.00	3,000.00 .0%
0202	2800	Assoc Dues	325.00	700.00	700.00	519.05	500.00	700.00 .0%
0202	3300	Emp Train	2,455.85	10,000.00	10,000.00	3,428.69	3,500.00	10,000.00 .0%
0202	3400	Con Servic	20,140.00	8,500.00	8,500.00	80.00	1,000.00	25,000.00 194.1%
0202	4036	Radio Main	1,459.65	1,500.00	1,500.00	2,426.05	1,400.00	1,500.00 .0%
0202	4038	Veh Maint	37,128.28	35,000.00	35,000.00	38,716.94	35,000.00	35,000.00 .0%
0202	4049	Alarm Main	.00	1,000.00	1,000.00	1,823.18	2,000.00	1,000.00 .0%
0202	4301	Equip Rpr	16,400.63	10,000.00	10,000.00	12,452.61	13,000.00	10,000.00 .0%
0202	4320	Tech Repai	690.00	.00	.00	.00	.00	7,500.00 .0%
0202	5320	Telephone	3,515.72	4,000.00	4,000.00	3,384.43	3,500.00	4,500.00 12.5%
0202	5420	Pub Educ	526.33	1,000.00	1,000.00	350.84	550.00	1,000.00 .0%
0202	6000	Supplies	5,194.37	4,000.00	4,000.00	3,138.29	4,000.00	4,000.00 .0%
0202	6005	Clean Supp	124.28	200.00	200.00	65.18	150.00	200.00 .0%
0202	6010	Fire Supl	10,387.57	15,500.00	15,500.00	9,793.40	10,000.00	15,500.00 .0%
0202	6045	Protec Eq	.00	.00	.00	.00	.00	.00 .0%
0202	6260	Veh Fuel	8,053.25	8,000.00	8,000.00	7,653.58	7,800.00	8,000.00 .0%
0202	6712	Tools	.00	.00	.00	.00	.00	.00 .0%
0202	7300	Equip	.00	.00	.00	.00	.00	.00 .0%
TOTAL Fire			722,671.16	712,200.00	712,200.00	750,146.67	680,000.00	769,700.00 8.1%

07/08/2021 11:53  
jmaloy

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

P 15  
bgnyrpts

PROJECTION: 22010 FY2022 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

General Fund			2020 ACTUAL	2021 ORIG BUD	2021 REVISED BUD	2021 ACTUAL	2021 PROJECTION	2022 Approved	PCT CHANGE
0203	Rescue								
0203	1001	Prof Salar	161,016.86	181,900.00	181,900.00	85,123.84	182,214.00	193,600.00	6.4%
0203	1190	Call Pay	127,640.80	95,000.00	95,000.00	88,412.11	88,780.00	143,800.00	51.4%
0203	1300	OT Wages	77,053.42	50,000.00	50,000.00	65,052.33	60,971.00	60,000.00	20.0%
0203	2419	Med Exams	388.50	720.00	720.00	255.50	300.00	720.00	.0%
0203	2485	Vac & Immu	.00	450.00	450.00	.00	.00	450.00	.0%
0203	2605	Clothing	1,174.95	3,000.00	3,000.00	1,383.33	1,500.00	3,000.00	.0%
0203	2800	Assoc Dues	960.00	1,600.00	1,600.00	485.00	600.00	2,100.00	31.3%
0203	3300	Emp Train	4,256.86	7,500.00	7,500.00	3,185.90	4,000.00	7,500.00	.0%
0203	4036	Radio Main	1,022.03	1,500.00	1,500.00	547.26	1,000.00	1,500.00	.0%
0203	4038	Veh Maint	7,840.33	7,500.00	7,500.00	8,563.52	7,500.00	7,500.00	.0%
0203	4301	Equip Rpr	10,887.31	12,500.00	12,500.00	10,393.61	6,000.00	7,000.00	-44.0%
0203	4320	Tech Repai	.00	.00	.00	.00	.00	7,500.00	.0%
0203	5320	Telephone	11,758.35	11,920.00	11,920.00	10,044.09	10,100.00	12,420.00	4.2%
0203	6000	Supplies	7,897.91	3,000.00	3,000.00	6,754.59	5,500.00	3,000.00	.0%
0203	6005	Clean Supp	124.25	300.00	300.00	62.25	150.00	300.00	.0%
0203	6009	Med Suppl	31,249.08	30,000.00	30,000.00	37,732.65	35,000.00	30,000.00	.0%
0203	6045	Protoc Eq	10,496.73	6,000.00	6,000.00	712.50	1,200.00	6,000.00	.0%
0203	6260	Veh Fuel	7,062.73	8,000.00	8,000.00	8,755.79	8,000.00	8,000.00	.0%
0203	6712	Tools	83.25	3,500.00	3,500.00	101.25	200.00	3,500.00	.0%
TOTAL Rescue			460,913.36	424,390.00	424,390.00	327,565.52	413,015.00	497,890.00	17.3%



07/08/2021 11:53  
jmaloy

TOWN OF FREEPORT  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

P 16  
bgnyrpts

PROJECTION: 22010 FY2022 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

General Fund	2020 ACTUAL	2021 ORIG BUD	2021 REVISED BUD	2021 ACTUAL	2021 PROJECTION	2022 Approved	PCT CHANGE
0204 Public Safety Reception							
0204 1001 Prof Salar	23,586.45	23,600.00	23,600.00	41.76	39,300.00	40,900.00	73.3%
0204 1200 Other Wag	.00	10,400.00	10,400.00	.00	.00	.00	-100.0%
0204 1300 OT Wages	.00	500.00	500.00	.00	500.00	500.00	.0%
0204 4301 Equip Rpr	300.00	5,000.00	5,000.00	416.66	750.00	2,500.00	-50.0%
0204 5320 Telephone	15,413.95	18,000.00	18,000.00	16,008.97	17,400.00	18,000.00	.0%
0204 6000 Supplies	115.52	250.00	250.00	.00	100.00	250.00	.0%
0204 7800 Dispatch	150,792.00	155,450.00	155,450.00	155,316.00	155,450.00	160,100.00	3.0%
TOTAL Public Safety Receptio	190,207.92	213,200.00	213,200.00	171,783.39	213,500.00	222,250.00	4.2%



07/08/2021 11:53  
jmaloy

TOWN OF FREEPORT  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

P 17  
bgnyrpts

PROJECTION: 22010 FY2022 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

General Fund		2020 ACTUAL	2021 ORIG BUD	2021 REVISED BUD	2021 ACTUAL	2021 PROJECTION	2022 Approved	PCT CHANGE
0206	Public Utilities							
0206	6208 Elect-St L	20,664.20	20,000.00	20,000.00	14,236.37	13,800.00	20,000.00	.0%
0206	6218 Hydrants	185,596.39	190,000.00	190,000.00	172,249.05	189,600.00	190,000.00	.0%
0206	6785 Light Mnt	1,314.80	5,000.00	5,000.00	1,293.59	2,300.00	5,000.00	.0%
	TOTAL Public Utilities	207,575.39	215,000.00	215,000.00	187,779.01	205,700.00	215,000.00	.0%





07/08/2021 11:53  
jmaloy

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

P 19  
bgnyrpts

PROJECTION: 22010 FY2022 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

General Fund	2020 ACTUAL	2021 ORIG BUD	2021 REVISED BUD	2021 ACTUAL	2021 PROJECTION	2022 Approved	PCT CHANGE
0301 General Assistance							
0301 1001 Prof Salar	80,848.02	80,300.00	80,300.00	79,676.65	80,539.00	83,500.00	4.0%
0301 2800 Assoc Dues	40.00	40.00	40.00	40.00	40.00	40.00	.0%
0301 3300 Emp Train	35.00	200.00	200.00	185.00	200.00	200.00	.0%
0301 3302 Empl Trav	292.71	300.00	300.00	44.52	150.00	300.00	.0%
0301 6000 Supplies	483.74	400.00	400.00	220.00	300.00	400.00	.0%
0301 6350 Assis-Free	29,448.49	30,000.00	30,000.00	23,939.10	30,000.00	30,000.00	.0%
0301 6351 Assist Ya	-6,079.16	.00	.00	.06	.00	.00	.0%
TOTAL General Assistance	105,068.80	111,240.00	111,240.00	104,105.33	111,229.00	114,440.00	2.9%



07/08/2021 11:53  
jmaloy

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

**P 20**  
**bgnyrpts**

**PROJECTION: 22010 FY2022 General Fund Original Budget**

**FOR PERIOD 99**

**ACCOUNTS FOR:**

General Fund			2020 ACTUAL	2021 ORIG BUD	2021 REVISED BUD	2021 ACTUAL	2021 PROJECTION	2022 Approved	PCT CHANGE
0400	Public Works	General							
0400	1001	Prof Salar	588,722.27	660,880.00	660,880.00	630,104.18	637,896.00	699,100.00	5.8%
0400	1300	OT Wages	50,349.21	79,800.00	79,800.00	39,308.79	45,000.00	79,800.00	.0%
0400	2605	Clothing	7,115.63	9,250.00	9,250.00	8,780.92	8,500.00	9,250.00	.0%
0400	3300	Emp Train	3,863.43	4,000.00	4,000.00	2,159.33	4,000.00	4,000.00	.0%
0400	3435	Engineering	5,700.00	5,700.00	5,700.00	5,908.01	6,000.00	5,700.00	.0%
0400	4036	Radio Main	740.69	1,200.00	1,200.00	.00	800.00	1,200.00	.0%
0400	4038	Veh Maint	79,062.63	70,000.00	70,000.00	84,589.64	86,000.00	80,000.00	14.3%
0400	4455	Equip Rntl	5,000.00	5,000.00	5,000.00	460.36	5,000.00	5,000.00	.0%
0400	5320	Telephone	2,583.14	3,000.00	3,000.00	2,537.38	2,400.00	3,000.00	.0%
0400	6000	Supplies	2,087.52	2,000.00	2,000.00	1,893.42	2,000.00	2,000.00	.0%
0400	6260	Veh Fuel	62,137.20	75,000.00	75,000.00	63,942.01	69,000.00	75,000.00	.0%
0400	6708	Tires	10,668.47	11,000.00	11,000.00	13,871.83	11,000.00	11,000.00	.0%
0400	6712	Tools	1,000.00	1,000.00	1,000.00	980.14	1,000.00	1,000.00	.0%
0400	6713	Sm Equip	5,000.00	5,000.00	5,000.00	4,974.75	5,000.00	5,000.00	.0%
0400	6714	Signs	7,881.81	8,000.00	8,000.00	6,705.23	7,500.00	8,000.00	.0%
0400	6717	Str Mark	9,600.01	9,600.00	9,600.00	7,223.52	7,000.00	9,600.00	.0%
TOTAL Public Works General			841,512.01	950,430.00	950,430.00	873,439.51	898,096.00	998,650.00	5.1%



07/08/2021 11:53  
jmaloy

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

**P 21**  
**bgnyrpts**

**PROJECTION: 22010 FY2022 General Fund Original Budget**

**FOR PERIOD 99**

**ACCOUNTS FOR:**

General Fund			2020 ACTUAL	2021 ORIG BUD	2021 REVISED BUD	2021 ACTUAL	2021 PROJECTION	2022 Approved	PCT CHANGE
0401	Public Works	Summer Roads							
0401	6713	Sm Equip	2,500.00	2,500.00	2,500.00	2,444.92	2,500.00	2,500.00	.0%
0401	6740	Rd Stripng	33,649.17	37,500.00	37,500.00	34,282.20	25,000.00	38,000.00	1.3%
0401	6750	Pav Matrls	34,900.00	34,900.00	34,900.00	34,232.89	34,900.00	34,900.00	.0%
0401	6755	Culverts	4,910.92	5,000.00	5,000.00	3,026.57	5,000.00	5,000.00	.0%
0401	6760	Gravel	30,000.00	30,000.00	30,000.00	29,970.20	30,000.00	30,000.00	.0%
0401	6780	Guard Rail	1,661.88	5,000.00	5,000.00	5,554.00	5,600.00	5,000.00	.0%
0401	6785	Traf light	3,826.50	6,500.00	6,500.00	3,800.00	6,000.00	6,500.00	.0%
0401	7200	Hot Top Rd	391,906.42	250,000.00	250,000.00	203,091.90	250,000.00	250,000.00	.0%
0401	7210	Drainage P	9,999.92	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	.0%
0401	7220	Ledge	2,842.19	3,000.00	3,000.00	1,200.00	3,000.00	3,000.00	.0%
0401	7230	Catch Basi	15,320.00	14,000.00	14,000.00	14,000.00	14,000.00	14,000.00	.0%
0401	7240	Sidewalks	2,800.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	.0%
0401	7250	Hot Top St	29,579.12	30,100.00	30,100.00	30,178.50	30,100.00	30,100.00	.0%
TOTAL Public Works Summer Ro			563,896.12	432,500.00	432,500.00	375,781.18	420,100.00	433,000.00	.1%



07/08/2021 11:53  
jmaloy

TOWN OF FREEPORT  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

P 22  
bgnyrpts

PROJECTION: 22010 FY2022 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

General Fund	2020 ACTUAL	2021 ORIG BUD	2021 REVISED BUD	2021 ACTUAL	2021 PROJECTION	2022 Approved	PCT CHANGE
0402 Public Works Winter Roads							
0402 6760 Gravel	7,000.00	7,000.00	7,000.00	6,986.00	7,000.00	7,000.00	.0%
0402 6765 Salt	102,194.66	134,000.00	134,000.00	83,319.01	85,000.00	134,000.00	.0%
0402 6770 Surface Tr	15,171.12	18,000.00	18,000.00	12,259.89	15,200.00	18,000.00	.0%
0402 6775 Chains Bla	12,500.00	12,500.00	12,500.00	11,166.04	12,300.00	12,500.00	.0%
TOTAL Public Works Winter Ro	136,865.78	171,500.00	171,500.00	113,730.94	119,500.00	171,500.00	.0%



07/08/2021 11:53  
jmaloy

TOWN OF FREEPORT  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

P 23  
bgnyrpts

PROJECTION: 22010 FY2022 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

General Fund	2020 ACTUAL	2021 ORIG BUD	2021 REVISED BUD	2021 ACTUAL	2021 PROJECTION	2022 Approved	PCT CHANGE
0403 Public Works Tree & Park							
0403 4070 Tree Prun	725.00	8,000.00	8,000.00	8,000.00	8,000.00	8,000.00	.0%
0403 6370 Bow St Pk	1,786.93	2,000.00	2,000.00	1,626.73	1,800.00	2,000.00	.0%
0403 6910 Trees	3,900.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	.0%
TOTAL Public Works Tree & Pa	6,411.93	20,000.00	20,000.00	19,626.73	19,800.00	20,000.00	.0%

07/08/2021 11:53  
jmaloy

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

P 24  
bgnyrpts

PROJECTION: 22010 FY2022 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

General Fund	2020 ACTUAL	2021 ORIG BUD	2021 REVISED BUD	2021 ACTUAL	2021 PROJECTION	2022 Approved	PCT CHANGE
0404 Solid Waste/Recycling							
0404 1001 Prof Salar	103,651.85	96,100.00	96,100.00	98,760.80	97,911.00	130,600.00	35.9%
0404 1200 Other Wag	15,430.22	19,000.00	19,000.00	14,006.54	15,569.00	19,000.00	.0%
0404 1300 OT Wages	4,542.82	4,000.00	4,000.00	8,848.97	5,450.00	2,000.00	-50.0%
0404 2605 Clothing	489.39	800.00	800.00	685.96	800.00	900.00	12.5%
0404 3300 Emp Train	.00	900.00	900.00	407.32	900.00	900.00	.0%
0404 3302 Empl Trav	233.94	250.00	250.00	158.31	250.00	250.00	.0%
0404 3465 Water Test	6,587.00	6,000.00	6,000.00	7,092.00	5,500.00	6,000.00	.0%
0404 3475 Leachate	50,169.50	32,000.00	32,000.00	48,412.85	45,000.00	40,000.00	25.0%
0404 3480 Comp Maint	3,805.82	4,000.00	4,000.00	2,976.48	4,000.00	4,000.00	.0%
0404 3500 Tipping Fe	120,664.27	115,975.00	115,975.00	119,420.59	120,000.00	120,000.00	3.5%
0404 3505 Hauling	76,286.43	77,250.00	77,250.00	101,184.61	73,400.00	79,000.00	2.3%
0404 3530 Demo Tip	76,227.74	50,000.00	50,000.00	79,557.96	75,000.00	70,000.00	40.0%
0404 3532 Recy Tip	25,084.25	31,150.00	31,150.00	27,043.04	25,000.00	27,000.00	-13.3%
0404 3535 Clean Week	862.97	15,000.00	15,000.00	6,186.23	1,000.00	15,000.00	.0%
0404 3545 Rej. Recy	501.93	3,750.00	3,750.00	-981.12	1,000.00	2,750.00	-26.7%
0404 4038 Veh Maint	3,644.40	7,000.00	7,000.00	2,751.55	3,000.00	5,000.00	-28.6%
0404 4050 Litter Con	-300.00	8,000.00	8,000.00	8,850.00	4,700.00	8,000.00	.0%
0404 5320 Telephone	761.40	1,000.00	1,000.00	730.77	800.00	1,000.00	.0%
0404 6000 Supplies	9,925.97	11,000.00	11,000.00	16,294.39	12,000.00	11,000.00	.0%
0404 6200 Elect	3,832.08	4,800.00	4,800.00	2,631.18	4,000.00	4,000.00	-16.7%
0404 6240 Heat Fuel	2,895.93	3,000.00	3,000.00	1,921.14	3,000.00	3,000.00	.0%
0404 6260 Veh Fuel	1,536.41	2,000.00	2,000.00	1,331.98	1,500.00	2,000.00	.0%
0404 6900 Other Supp	1,100.00	1,100.00	1,100.00	815.00	1,100.00	1,100.00	.0%
<b>TOTAL Solid Waste/Recycling</b>	<b>507,934.32</b>	<b>494,075.00</b>	<b>494,075.00</b>	<b>549,086.55</b>	<b>500,880.00</b>	<b>552,500.00</b>	<b>11.8%</b>



07/08/2021 11:53  
jmaloy

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

P 25  
bgnyrpts

PROJECTION: 22010 FY2022 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

General Fund			2020 ACTUAL	2021 ORIG BUD	2021 REVISED BUD	2021 ACTUAL	2021 PROJECTION	2022 Approved	PCT CHANGE
0405	Town Engineer								
0405	1001	Prof Salar	106,617.34	105,100.00	105,100.00	103,272.15	106,504.00	109,300.00	4.0%
0405	3300	Emp Train	1,186.30	4,500.00	4,500.00	3,112.13	4,000.00	4,500.00	.0%
0405	3302	Empl Trav	786.64	1,000.00	1,000.00	1,179.24	1,500.00	1,000.00	.0%
0405	3480	Comp Maint	2,975.00	4,000.00	4,000.00	3,164.20	3,600.00	4,000.00	.0%
0405	6000	Supplies	297.38	300.00	300.00	117.98	300.00	300.00	.0%
0405	6720	Stormwater	14,085.32	31,000.00	31,000.00	26,806.69	30,000.00	31,000.00	.0%
TOTAL Town Engineer			125,947.98	145,900.00	145,900.00	137,652.39	145,904.00	150,100.00	2.9%



07/08/2021 11:53  
jmaloy

TOWN OF FREEPORT  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

P 26  
bgnyrpts

PROJECTION: 22010 FY2022 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

General Fund	2020 ACTUAL	2021 ORIG BUD	2021 REVISED BUD	2021 ACTUAL	2021 PROJECTION	2022 Approved	PCT CHANGE
0406 HRF Fields Maintenance							
0406 3490 Grounds	94,999.00	96,900.00	96,900.00	96,898.00	95,000.00	98,835.00	2.0%
0406 6200 Elect	1,374.70	1,700.00	1,700.00	2,538.46	1,700.00	1,700.00	.0%
0406 6210 Water	17,734.62	16,000.00	16,000.00	7,504.04	17,000.00	16,000.00	.0%
0406 6240 Heat Fuel	.00	600.00	600.00	370.14	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	7,819.22	5,000.00	5,000.00	73.71	5,000.00	5,000.00	.0%
TOTAL HRF Fields Maintenance	121,927.54	122,200.00	122,200.00	107,384.35	121,200.00	124,135.00	1.6%

07/08/2021 11:53  
jmaloy

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

**P 27**  
**bgnyrpts**

**PROJECTION: 22010 FY2022 General Fund Original Budget**

**FOR PERIOD 99**

**ACCOUNTS FOR:**

General Fund		2020 ACTUAL	2021 ORIG BUD	2021 REVISED BUD	2021 ACTUAL	2021 PROJECTION	2022 Approved	PCT CHANGE
0500	Freeport Community Library							
0500	1001 Prof Salar	347,842.38	363,800.00	363,800.00	333,825.68	344,879.00	376,700.00	3.5%
0500	2800 Assoc Dues	175.00	620.00	620.00	74.00	175.00	620.00	.0%
0500	3300 Emp Train	834.99	1,000.00	1,000.00	50.00	200.00	1,000.00	.0%
0500	3302 Empl Trav	484.33	550.00	550.00	.00	150.00	550.00	.0%
0500	3480 Comp Maint	6,898.65	6,600.00	6,600.00	6,423.31	6,900.00	6,600.00	.0%
0500	4301 Equip Rpr	2,109.98	2,000.00	2,000.00	1,680.53	1,500.00	2,000.00	.0%
0500	4320 Tech Repai	909.94	3,000.00	3,000.00	2,104.79	500.00	3,000.00	.0%
0500	5320 Telephone	3,280.43	4,000.00	4,000.00	2,967.12	3,300.00	4,000.00	.0%
0500	6000 Supplies	6,383.92	8,000.00	8,000.00	8,432.82	6,500.00	8,000.00	.0%
0500	6200 Elect	11,126.24	14,500.00	14,500.00	6,812.06	12,000.00	14,500.00	.0%
0500	6210 Water	2,367.35	2,750.00	2,750.00	2,370.96	2,400.00	2,750.00	.0%
0500	6220 Sewer	583.29	1,500.00	1,500.00	405.79	800.00	1,500.00	.0%
0500	6240 Heat Fuel	10,163.72	17,000.00	17,000.00	11,700.46	12,000.00	17,000.00	.0%
0500	6400 Books	36,238.70	40,000.00	40,000.00	38,152.77	35,000.00	40,000.00	.0%
0500	6450 Nonprint	14,549.64	15,500.00	15,500.00	16,840.92	12,500.00	15,500.00	.0%
TOTAL Freeport Community Lib		443,948.56	480,820.00	480,820.00	431,841.21	438,804.00	493,720.00	2.7%





07/08/2021 11:53  
jmaloy

TOWN OF FREEPORT  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

P 28  
bgnyrpts

PROJECTION: 22010 FY2022 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

General Fund		2020 ACTUAL	2021 ORIG BUD	2021 REVISED BUD	2021 ACTUAL	2021 PROJECTION	2022 Approved	PCT CHANGE
0600	Bustins Island							
0600	8250 Bustins Is	205,160.83	233,700.00	233,700.00	228,847.00	228,847.00	243,000.00	4.0%
	TOTAL Bustins Island	205,160.83	233,700.00	233,700.00	228,847.00	228,847.00	243,000.00	4.0%



07/08/2021 11:53  
jmaloy

TOWN OF FREEPORT  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

P 29  
bgnyrpts

PROJECTION: 22010 FY2022 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

General Fund			2020 ACTUAL	2021 ORIG BUD	2021 REVISED BUD	2021 ACTUAL	2021 PROJECTION	2022 Approved	PCT CHANGE
0601	Promotions								
0601	8200	Memorial	235.00	500.00	500.00	220.00	250.00	500.00	.0%
0601	8204	July 4th	.00	.00	.00	.00	.00	.00	.0%
0601	8206	Recognitio	2,205.70	2,000.00	2,000.00	2,349.88	1,800.00	2,000.00	.0%
0601	8210	Mis/Oth	150.00	2,000.00	2,000.00	3,534.36	3,500.00	2,000.00	.0%
0601	8215	Chamber	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,500.00	50.0%
0601	8216	Hist. Dues	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	.0%
0601	8225	H Decor	258.85	200.00	200.00	.00	.00	200.00	.0%
TOTAL Promotions			8,849.55	10,700.00	10,700.00	12,104.24	11,550.00	11,200.00	4.7%



07/08/2021 11:53  
jmaloy

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

P 30  
bgnyrpts

PROJECTION: 22010 FY2022 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

General Fund		2020 ACTUAL	2021 ORIG BUD	2021 REVISED BUD	2021 ACTUAL	2021 PROJECTION	2022 Approved	PCT CHANGE	
0602	Planning								
0602	1001	Prof Salar	74,851.84	143,000.00	143,000.00	118,551.33	122,300.00	142,600.00	-.3%
0602	1200	Other Wag	809.23	200.00	200.00	90.00	150.00	1,700.00	750.0%
0602	2800	Assoc Dues	.00	525.00	525.00	154.00	.00	600.00	14.3%
0602	3000	Prof Servi	12,580.06	4,000.00	4,000.00	1,466.25	13,000.00	4,000.00	.0%
0602	3300	Emp Train	395.00	550.00	550.00	225.00	400.00	550.00	.0%
0602	3302	Empl Trav	.00	400.00	400.00	.00	.00	400.00	.0%
0602	4301	Equip Rpr	310.55	800.00	800.00	75.93	400.00	800.00	.0%
0602	4360	Bd Studies	.00	.00	.00	.00	.00	.00	.0%
0602	6000	Supplies	706.87	1,500.00	1,500.00	462.59	700.00	1,500.00	.0%
TOTAL Planning			89,653.55	150,975.00	150,975.00	121,025.10	136,950.00	152,150.00	.8%



07/08/2021 11:53  
jmaloy

TOWN OF FREEPORT  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

P 31  
bgnyrpts

PROJECTION: 22010 FY2022 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

General Fund		2020 ACTUAL	2021 ORIG BUD	2021 REVISED BUD	2021 ACTUAL	2021 PROJECTION	2022 Approved	PCT CHANGE
0604	Board Of Appeals							
0604	1200 Other Wag	270.00	850.00	850.00	270.00	400.00	850.00	.0%
0604	6000 Supplies	.00	.00	.00	.00	.00	.00	.0%
TOTAL Board Of Appeals		270.00	850.00	850.00	270.00	400.00	850.00	.0%



07/08/2021 11:53  
jmaloy

TOWN OF FREEPORT  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

P 32  
bgnyrpts

PROJECTION: 22010 FY2022 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

General Fund	2020 ACTUAL	2021 ORIG BUD	2021 REVISED BUD	2021 ACTUAL	2021 PROJECTION	2022 Approved	PCT CHANGE
0606 Conservation Commission							
0606 3400 Con Servic	540.00	3,000.00	3,000.00	250.00	800.00	3,000.00	.0%
0606 5420 Pub Educ	595.36	900.00	900.00	600.00	600.00	2,500.00	177.8%
0606 6000 Supplies	421.77	1,500.00	1,500.00	1,192.25	800.00	1,500.00	.0%
TOTAL Conservation Commissio	1,557.13	5,400.00	5,400.00	2,042.25	2,200.00	7,000.00	29.6%



07/08/2021 11:53  
jmaloy

TOWN OF FREEPORT  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

P 33  
bgnyrpts

PROJECTION: 22010 FY2022 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

General Fund	2020 ACTUAL	2021 ORIG BUD	2021 REVISED BUD	2021 ACTUAL	2021 PROJECTION	2022 Approved	PCT CHANGE
0607 Shellfish Commission							
0607 6000 Supplies	1,242.80	1,000.00	1,000.00	.00	1,000.00	1,000.00	.0%
0607 7670 Survy Flat	1,062.50	2,500.00	2,500.00	.00	2,500.00	2,500.00	.0%
TOTAL Shellfish Commission	2,305.30	3,500.00	3,500.00	.00	3,500.00	3,500.00	.0%



07/08/2021 11:53  
jmaloy

TOWN OF FREEPORT  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

P 34  
bgnyrpts

PROJECTION: 22010 FY2022 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

General Fund	2020 ACTUAL	2021 ORIG BUD	2021 REVISED BUD	2021 ACTUAL	2021 PROJECTION	2022 Approved	PCT CHANGE
0608 Misc. & Contingency							
0608 5710 GrantMatch	.00	.00	.00	.00	.00	.00	.0%
0608 6045 Protec Eq	.00	40,000.00	40,000.00	13,523.48	20,000.00	.00	-100.0%
0608 7680 Pest Contl	3,000.00	3,000.00	3,000.00	.00	3,000.00	3,000.00	.0%
0608 7700 Energy Res	.00	.00	.00	.00	.00	.00	.0%
0608 8260 Snowmob Cl	1,050.00	1,050.00	1,050.00	.00	1,050.00	1,050.00	.0%
0608 9100 Transfer	1,064,142.00	.00	.00	.00	.00	.00	.0%
0608 9200 Contingncy	22,067.11	20,000.00	20,000.00	17,909.65	9,000.00	20,000.00	.0%
TOTAL Misc. & Contingency	1,090,259.11	64,050.00	64,050.00	31,433.13	33,050.00	24,050.00	-62.5%



07/08/2021 11:53  
jmaloy

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

P 35  
bgnyrpts

PROJECTION: 22010 FY2022 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

General Fund			2020 ACTUAL	2021 ORIG BUD	2021 REVISED BUD	2021 ACTUAL	2021 PROJECTION	2022 Approved	PCT CHANGE
0609	Cable TV								
0609	1001	Prof Salar	16,075.87	54,100.00	54,100.00	12,620.69	22,000.00	56,300.00	4.1%
0609	1200	Other Wag	29,842.82	24,000.00	24,000.00	33,738.00	35,475.00	35,250.00	46.9%
0609	3300	Emp Train	124.41	1,400.00	1,400.00	.00	.00	1,400.00	.0%
0609	3302	Empl Trav	178.84	650.00	650.00	.00	.00	650.00	.0%
0609	4038	Veh Maint	.00	300.00	300.00	29.48	50.00	300.00	.0%
0609	4301	Equip Rpr	668.29	1,000.00	1,000.00	9.72	150.00	1,000.00	.0%
0609	5320	Telephone	27.25	240.00	240.00	122.55	200.00	240.00	.0%
0609	6000	Supplies	2,189.27	3,000.00	3,000.00	2,124.82	1,800.00	3,000.00	.0%
0609	6260	Veh Fuel	144.67	600.00	600.00	153.63	250.00	600.00	.0%
0609	7300	Equip	2,306.67	4,500.00	4,500.00	3,513.12	2,400.00	6,800.00	51.1%
0609	7800	Stream	348.21	.00	.00	410.00	410.00	500.00	.0%
TOTAL Cable TV			51,906.30	89,790.00	89,790.00	52,722.01	62,735.00	106,040.00	18.1%





07/08/2021 11:53  
jmaloy

TOWN OF FREEPORT  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

P 36  
bgnyrpts

PROJECTION: 22010 FY2022 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

General Fund	2020 ACTUAL	2021 ORIG BUD	2021 REVISED BUD	2021 ACTUAL	2021 PROJECTION	2022 Approved	PCT CHANGE
0612 Traffic And Parking							
0612 1001 Prof Salar	.00	.00	.00	.00	.00	.00	.0%
0612 3400 Con Servic	812.28	4,400.00	4,400.00	2,505.07	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	812.28	4,400.00	4,400.00	2,505.07	3,500.00	4,400.00	.0%



07/08/2021 11:53  
jmaloy

TOWN OF FREEPORT  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

P 37  
bgnyrpts

PROJECTION: 22010 FY2022 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

General Fund			2020 ACTUAL	2021 ORIG BUD	2021 REVISED BUD	2021 ACTUAL	2021 PROJECTION	2022 Approved	PCT CHANGE
0615	Sustainability Committee								
0615	3400	Con Servic	4,769.58	4,500.00	4,500.00	3,277.67	3,500.00	4,500.00	.0%
0615	5420	Pub Educ	112.86	3,000.00	3,000.00	.00	500.00	3,000.00	.0%
	TOTAL Sustainability Committ		4,882.44	7,500.00	7,500.00	3,277.67	4,000.00	7,500.00	.0%



07/08/2021 11:53  
jmaloy

TOWN OF FREEPORT  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

P 38  
bgnyrpts

PROJECTION: 22010 FY2022 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

General Fund		2020 ACTUAL	2021 ORIG BUD	2021 REVISED BUD	2021 ACTUAL	2021 PROJECTION	2022 Approved	PCT CHANGE
0800	Debt Service							
0800	8310 Principal	98,068.28	94,319.00	94,319.00	94,318.27	94,318.27	33,750.00	-64.2%
0800	8320 Interest	8,855.11	4,046.00	4,046.00	4,045.00	4,045.00	845.00	-79.1%
TOTAL Debt Service		106,923.39	98,365.00	98,365.00	98,363.27	98,363.27	34,595.00	-64.8%



07/08/2021 11:53  
jmaloy

TOWN OF FREEPORT  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

P 39  
bgnyrpts

PROJECTION: 22010 FY2022 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

General Fund			2020 ACTUAL	2021 ORIG BUD	2021 REVISED BUD	2021 ACTUAL	2021 PROJECTION	2022 Approved	PCT CHANGE
0900	County Tax								
0900	3424	METRO Tax	.00	77,934.00	77,934.00	77,934.00	77,934.00	82,939.00	6.4%
0900	8300	County Tax	1,192,404.00	1,243,618.00	1,243,618.00	1,243,618.00	1,243,618.00	1,286,019.00	3.4%
TOTAL County Tax			1,192,404.00	1,321,552.00	1,321,552.00	1,321,552.00	1,321,552.00	1,368,958.00	3.6%



07/08/2021 11:53  
jmaloy

TOWN OF FREEPORT  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

P 40  
bgnyrpts

PROJECTION: 22010 FY2022 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

General Fund			2020 ACTUAL	2021 ORIG BUD	2021 REVISED BUD	2021 ACTUAL	2021 PROJECTION	2022 Approved	PCT CHANGE
0950	Abatements								
0950	9050	Abatements	23,631.93	25,000.00	25,000.00	57,360.11	28,500.00	25,000.00	.0%
	TOTAL	Abatements	23,631.93	25,000.00	25,000.00	57,360.11	28,500.00	25,000.00	.0%



07/08/2021 11:53  
jmaloy

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

P 41  
bgnyrpts

PROJECTION: 22010 FY2022 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

General Fund	2020 ACTUAL	2021 ORIG BUD	2021 REVISED BUD	2021 ACTUAL	2021 PROJECTION	2022 Approved	PCT CHANGE
REV Revenues Town General Fund							
REV 1200 Prop Tax	-6,720,298.85	-6,610,133.00	-6,610,133.00	-6,978,718.39	-6,952,321.82	-6,771,083.00	2.4%
REV 2502 Excise Tax	-1,918,387.79	-1,750,000.00	-1,750,000.00	-2,178,634.07	-1,800,000.00	-1,950,000.00	11.4%
REV 2503 MV Agent	-30,036.93	-20,000.00	-20,000.00	-41,393.07	-28,700.00	-30,000.00	50.0%
REV 2504 Boat Excis	-24,406.90	-20,000.00	-20,000.00	-28,787.70	-22,000.00	-20,000.00	.0%
REV 2505 Boat Reg T	-1,067.00	-1,300.00	-1,300.00	-1,440.00	-1,000.00	-1,000.00	-23.1%
REV 2506 Lieu Taxes	.00	.00	.00	.00	.00	.00	.0%
REV 2507 Penl & Int	-53,530.14	-20,000.00	-20,000.00	-67,406.07	-53,000.00	-25,000.00	25.0%
REV 3005 State Gran	.00	.00	.00	.00	.00	.00	.0%
REV 3110 State Rev	-572,786.55	-495,000.00	-495,000.00	-659,443.36	-525,000.00	-725,000.00	46.5%
REV 3111 Homestead	-322,966.00	-250,000.00	-250,000.00	-285,469.00	-315,000.00	-300,000.00	20.0%
REV 3112 BETE	-714,793.00	-600,000.00	-600,000.00	-685,975.00	-685,863.00	-600,000.00	.0%
REV 3115 Veterans	-3,615.00	-4,000.00	-4,000.00	.00	-3,600.00	-4,000.00	.0%
REV 3116 Tree Growt	-56,990.11	-60,000.00	-60,000.00	-51,176.04	-51,176.00	-48,000.00	-20.0%
REV 3117 GA Freept	-12,538.78	-10,000.00	-10,000.00	.00	-12,500.00	-10,000.00	.0%
REV 3118 GA Yarm	-13,000.00	.00	.00	-498.80	-500.00	.00	.0%
REV 3120 State Park	-9,502.83	-3,000.00	-3,000.00	-9,903.79	-9,903.79	-6,000.00	100.0%
REV 3150 St Snowmob	-1,443.16	-1,000.00	-1,000.00	-1,429.92	-1,200.00	-1,000.00	.0%
REV 3160 Road Assis	-135,212.00	-130,000.00	-130,000.00	-126,352.00	-126,352.00	-125,000.00	-3.8%
REV 3163 Rescue P&D	-19,026.00	-14,000.00	-14,000.00	-21,082.00	-21,082.00	-14,000.00	.0%
REV 3164 SR Officer	-32,104.80	-32,900.00	-32,900.00	-32,666.40	-32,666.40	-33,300.00	1.2%
REV 3165 Sch Lease	-12,505.00	-12,500.00	-12,500.00	-12,500.00	-12,505.00	-12,500.00	.0%
REV 3170 FEMA/MEMA	.00	-40,000.00	-40,000.00	.00	-13,421.70	.00	-100.0%
REV 3210 Copies PD	-2,771.17	-1,200.00	-1,200.00	-1,010.00	-860.00	-1,000.00	-16.7%
REV 3211 Copies Twn	-237.25	-100.00	-100.00	-195.50	-163.50	-100.00	.0%
REV 3212 Veh Maint	.00	-1,500.00	-1,500.00	.00	.00	.00	-100.0%
REV 3213 Engineerin	-30,970.00	-15,000.00	-15,000.00	-25,202.50	-25,000.00	-20,000.00	33.3%
REV 3215 Cert Copy	-4,540.70	-4,000.00	-4,000.00	-4,345.80	-2,800.00	-3,000.00	-25.0%
REV 3218 Notary Fee	-1,196.00	-1,200.00	-1,200.00	-2,001.00	-1,350.00	-1,200.00	.0%
REV 3242 Ordinance	.00	.00	.00	.00	.00	.00	.0%
REV 3244 PB Adm Fee	-20,926.00	-10,000.00	-10,000.00	-2,109.00	-100.00	-10,000.00	.0%
REV 3245 PB General	-34,486.50	-10,000.00	-10,000.00	-12,143.00	-5,100.00	-10,000.00	.0%
REV 3246 PB Other	.00	.00	.00	-55.00	-55.00	.00	.0%
REV 3250 Appeals Bd	-620.00	-500.00	-500.00	-550.00	-440.00	-500.00	.0%
REV 3251 Des Rev	.00	.00	.00	.00	.00	.00	.0%
REV 3255 CATV Fees	-107,563.54	-150,000.00	-150,000.00	-150,000.00	-140,000.00	-150,000.00	.0%
REV 3256 TIF ADMIN	-5,000.00	-5,000.00	-5,000.00	-5,000.00	-5,000.00	-5,000.00	.0%
REV 3260 Rescue Chg	-200,328.68	-200,000.00	-200,000.00	-200,820.00	-200,000.00	-200,000.00	.0%
REV 3261 HRF Fees	-5,050.00	-5,000.00	-5,000.00	-5,000.00	-3,800.00	-5,000.00	.0%
REV 3262 Lease Rev	-25,000.00	-25,000.00	-25,000.00	-25,000.00	-25,000.00	-25,000.00	.0%
REV 3265 MuPkg Lot	-17,437.50	.00	.00	-9,560.00	.00	.00	.0%
REV 3266 Rent-TS	-2,549.69	-1,500.00	-1,500.00	-2,167.67	-2,601.20	.00	-100.0%
REV 3267 FD Ins Fee	.00	.00	.00	-275.00	-275.00	.00	.0%



07/08/2021 11:53  
jmaloy

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

**P 42**  
**bgnyrpts**

**PROJECTION: 22010 FY2022 General Fund Original Budget**

**FOR PERIOD 99**

**ACCOUNTS FOR:**

General Fund		2020 ACTUAL	2021 ORIG BUD	2021 REVISED BUD	2021 ACTUAL	2021 PROJECTION	2022 Approved	PCT CHANGE
REV	3268							
REV	3269							
REV	3301							
REV	3303							
REV	3304							
REV	3305							
REV	3306							
REV	3307							
REV	3308							
REV	3309							
REV	3310							
REV	3311							
REV	3312							
REV	3313							
REV	3314							
REV	3316							
REV	3320							
REV	3321							
REV	3322							
REV	3323							
REV	3324							
REV	3325							
REV	3330							
REV	3335							
REV	3340							
REV	3342							
REV	3345							
REV	3346							
REV	3347							
REV	3350							
REV	3354							
REV	3355							
REV	3405							
REV	3411							
REV	3420							
REV	3434							
REV	3445							
REV	3506							
REV	3507							
REV	3508							
REV	3510							
REV	3515							
REV	3520							
REV	3550							



07/08/2021 11:53  
jmaloy

TOWN OF FREEPORT  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

P 43  
bgnyrpts

PROJECTION: 22010 FY2022 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

General Fund		2020 ACTUAL	2021 ORIG BUD	2021 REVISED BUD	2021 ACTUAL	2021 PROJECTION	2022 Approved	PCT CHANGE
REV	9900 Use FB	.00	-600,000.00	-600,000.00	.00	.00	-600,000.00	.0%
REV	9995 Tranf Oth	-80,000.00	-175,000.00	-175,000.00	-175,000.00	-175,000.00	-100,000.00	-42.9%
TOTAL Revenues Town General		-11,963,706.92	-11,803,533.00	-11,803,533.00	-12,604,133.39	-11,754,467.23	-12,354,183.00	4.7%
TOTAL General Fund		206,618.05	.00	.00	-1,408,895.04	-436,385.96	.00	.0%
TOTAL REVENUE		-11,963,706.92	-11,803,533.00	-11,803,533.00	-12,604,133.39	-11,754,467.23	-12,354,183.00	.0%
TOTAL EXPENSE		12,170,324.97	11,803,533.00	11,803,533.00	11,195,238.35	11,318,081.27	12,354,183.00	.0%
GRAND TOTAL		206,618.05	.00	.00	-1,408,895.04	-436,385.96	.00	.0%

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



*Adoption 5/5/2020*  
*Public Hearing 4/6/2021*  
*Workshop 4/6/2021*  
*Proposed 2/25/2021*

**PROPOSED  
CAPITAL IMPROVEMENTS  
PROGRAM  
FY 2022-FY 2026  
FREEPORT, MAINE**



1

## POLICE DEPARTMENT ARTICLE I

### **FY 2021 Adopted**

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

FY 2021

1	New Patrol SUV and Changeover Equipment	50,000	50,000	50,000
2	Communications Project	-	-	50,000
<b>Total FY 2021</b>		<b>50,000</b>	<b>50,000</b>	<b>100,000</b>

### **FY 2022-2026 Proposed**

	<u>FY21</u> <u>Projection</u>	<u>Manager</u> <u>Proposed</u>	<u>Council</u> <u>Approved</u>	<u>Council</u> <u>Appropriated</u>
--	----------------------------------	-----------------------------------	-----------------------------------	---------------------------------------

FY 2022

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

FY 2023

1	New Patrol SUV and Changeover Equipment	50,000	50,000	50,000
2	HarborMaster Boat	120,000	120,000	120,000
<b>Total FY 2023</b>		<b>170,000</b>	<b>170,000</b>	<b>170,000</b>

FY 2024

1	New Patrol SUV and Changeover Equipment	50,000	50,000	50,000
<b>Total FY 2024</b>		<b>50,000</b>	<b>50,000</b>	<b>50,000</b>

FY 2025

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

FY 2026

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

12/31/2020 Reserve Balances	350,225
-----------------------------	---------

## FIRE DEPARTMENT ARTICLE II

### FY 2021 Adopted

	Department <u>Proposed</u>	Manager <u>Proposed</u>	Council <u>Adopted</u>
<u>FY 2021</u>			
1	45,000	45,000	45,000
2	13,000	13,000	13,000
3	-	-	50,000
4	800,000	800,000	800,000
<b>Total FY 2021</b>			
	858,000	858,000	908,000

### FY 2022-2026 Proposed

	<u>FY21 Projection</u>	<u>Manager Proposed</u>	<u>Council Approved</u>	<u>Council Appropriated</u>
<u>FY 2022</u>				
1	-	-	-	-
<b>Total FY 2022</b>				
	-	-	-	-
<u>FY 2023</u>				
1		56,000	56,000	56,000
<b>Total FY 2023</b>				
		56,000	56,000	56,000
<u>FY 2024</u>				
1		-	-	-
<b>Total FY 2024</b>				
		-	-	-
<u>FY 2025</u>				
1		1,250,000	1,250,000	1,250,000
<b>Total FY 2025</b>				
		1,250,000	1,250,000	1,250,000
<u>FY 2026</u>				
1		-	-	-
<b>Total FY 2026</b>				
		-	-	-
<b>12/31/2020 Reserve Balances</b>		1,284,592		

## RESCUE UNIT ARTICLE III

<b>FY 2021 Adopted</b>	<u>Department</u> <u>Proposed</u>	<u>Manager</u> <u>Proposed</u>	<u>Council</u> <u>Adopted</u>
<u>FY 2021</u>			
1 Diesel Emmission Equipment Replacement	13,000	13,000	13,000
2 Communications Project	-	-	50,000
<b>Total FY 2021</b>	<b>13,000</b>	<b>13,000</b>	<b>63,000</b>

### FY 2022-2026 Proposed

	<u>FY21</u> <u>Projection</u>	<u>Manager</u> <u>Proposed</u>	<u>Council</u> <u>Approved</u>	<u>Council</u> <u>Appropriated</u>
<u>FY 2022</u>				
1 Powerload Stretcher System Install	-	60,000	60,000	60,000
<b>Total FY 2022</b>	<b>-</b>	<b>60,000</b>	<b>60,000</b>	<b>60,000</b>

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

<u>FY 2024</u>				
1 Rescue Replacement (2014) - Rescue 3		292,000	292,000	292,000
<b>FY 2024</b>		<b>292,000</b>	<b>292,000</b>	<b>292,000</b>

<u>FY 2025</u>				
1 Rescue Equipment - Cardiac Monitor Replacement		120,000	120,000	120,000
<b>FY 2025</b>		<b>120,000</b>	<b>120,000</b>	<b>120,000</b>

<u>FY 2026</u>				
1 Rescue Replacement (2016) - Rescue 1		322,000	322,000	322,000
<b>FY 2026</b>		<b>322,000</b>	<b>322,000</b>	<b>322,000</b>

12/31/2020 Reserve Balances	763,837
-----------------------------	---------

## PUBLIC WORKS ARTICLE IV

### FY 2021 Adopted

	Department <u>Proposed</u>	Manager <u>Proposed</u>	Council <u>Adopted</u>
<u>FY 2021</u>			
1 Excavator Rails & Pads Replacement	10,000	10,000	10,000
2 Oil/Water Separator Replacement	60,000	60,000	60,000
3 Rebuild of Two Boom Flail Mowers	10,000	10,000	10,000
<b>Total FY 2021</b>	<b>80,000</b>	<b>80,000</b>	<b>80,000</b>

### FY 2022-2026 Proposed

	<u>FY21 Projection</u>	<u>Manager Proposed</u>	<u>Council Approved</u>	<u>Council Appropriated</u>
<u>FY 2022</u>				
1 Street Sweeper (Shared with TIF - 50%)	125,000	140,000	140,000	140,000
<b>Total FY 2022</b>	<b>125,000</b>	<b>140,000</b>	<b>140,000</b>	<b>140,000</b>
<u>FY 2023</u>				
1 Truck Chassis Replacement (Single Axle), Plow & Wing (Truck 4)		215,000	215,000	215,000
<b>Total FY 2023</b>		<b>215,000</b>	<b>215,000</b>	<b>215,000</b>
<u>FY 2024</u>				
1 Truck Chassis Replacement (Single Axle), Plow & Wing (Truck 6)		163,000	163,000	163,000
2 Forklift Replacement		25,000	25,000	25,000
<b>Total FY 2024</b>		<b>188,000</b>	<b>188,000</b>	<b>188,000</b>
<u>FY 2025</u>				
1 Truck Chassis Replacement (Dual Axle), Plow & Wing (Truck 7)		165,000	165,000	165,000
2 Wood Chipper Replacement		40,000	40,000	40,000
<b>Total FY 2025</b>		<b>205,000</b>	<b>205,000</b>	<b>205,000</b>
<u>FY 2026</u>				
1 Pickup Crew Cab & Plow Replacement (Truck 8)		45,000	45,000	45,000
2 Snowblower Replacement (Shared with TIF - 50%)		70,000	70,000	70,000
<b>Total FY 2026</b>		<b>115,000</b>	<b>115,000</b>	<b>115,000</b>
<b>12/31/2020 Reserve Balances</b>		<b>1,104,033</b>		

## SOLID WASTE/RECYCLING ARTICLE V

<b>FY 2021 Adopted</b>	Department <u>Proposed</u>	Manager <u>Proposed</u>	Council <u>Adopted</u>
<u>FY 2021</u>			
1 Loader	95,000	95,000	95,000
2 Retaining Wall and Concrete Pad Repairs	60,000	60,000	60,000
Total FY 2021	155,000	155,000	155,000

### FY 2022-2026 Proposed

	<u>FY21 Projection</u>	<u>Manager Proposed</u>	<u>Council Approved</u>	<u>Council Appropriated</u>
<u>FY 2022</u>				
1 Generator	30,000	30,000	30,000	30,000
2 Facility Lighting	-	37,500	37,500	37,500
Total FY 2022	30,000	67,500	67,500	67,500

<u>FY 2023</u>				
1 Skid Steer		55,000	55,000	55,000
Total FY 2023		55,000	55,000	55,000

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

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

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

12/31/2020 Reserve Balances	167,297
-----------------------------	---------

## COMPREHENSIVE TOWN IMPROVEMENTS ARTICLE VI

	Department	Manager	Council
	<u>Proposed</u>	<u>Proposed</u>	<u>Adopted</u>
<b>FY 2021 Adopted</b>			
<u>FY 2021</u>			
1 Grant Road Paving	440,000	440,000	440,000
3 Cousin's River Bridge - Local Share	-	TBD	140,000
4 Cousin's River Bridge - Bike/Ped Connector to OSF Road	-	150,000	150,000
5 Concord Gully Brook Watershed Restoration	50,000	50,000	25,000
<b>Total FY 2021</b>	<b>490,000</b>	<b>640,000</b>	<b>755,000</b>

	<u>FY21</u>	<u>Manager</u>	<u>Council</u>	<u>Council</u>
	<u>Projection</u>	<u>Proposed</u>	<u>Approved</u>	<u>Appropriated</u>
<b>FY 2022-2026 Proposed</b>				
<u>FY 2022</u>				
1 Spar Cove Rebuild	-	450,000	450,000	450,000
2 Train Station/Visitor Center Improvements	150,000	80,000	80,000	80,000
3 Hunter Road Fields Parking Lot	60,000	75,000	75,000	75,000
4 Concord Gully Brook Watershed Restoration	50,000	25,000	25,000	25,000
<b>Total FY 2022</b>	<b>260,000</b>	<b>630,000</b>	<b>630,000</b>	<b>630,000</b>

<u>FY 2023</u>				
1 Mallett Drive Pavement Preservation and Sidewalk Extension - PACTS		400,000	400,000	400,000
2 Concord Gully Brook Watershed Restoration		25,000	25,000	25,000
<b>Total FY 2023</b>		<b>425,000</b>	<b>425,000</b>	<b>425,000</b>

<u>FY 2024</u>				
1 Pine Street - S Freeport Rd end for 4200 Feet		350,000	350,000	350,000
2 Desert Road Sidewalk Extension		150,000	150,000	150,000
3 Recycling Parking Lot Paving		75,000	75,000	75,000
4 Concord Gully Brook Watershed Restoration		25,000	25,000	25,000
<b>Total FY 2024</b>		<b>600,000</b>	<b>600,000</b>	<b>600,000</b>

<u>FY 2025</u>				
1 Cove Road Rebuild		200,000	200,000	200,000
2 Concord Gully Brook Watershed Restoration		25,000	25,000	25,000
<b>Total FY 2025</b>		<b>225,000</b>	<b>225,000</b>	<b>225,000</b>

<u>FY 2026</u>				
1 Leon Gorman Park Paving		25,000	25,000	25,000
2 Lambert Road Rebuild		300,000	300,000	300,000
3 Library Parking Lot Paving		60,000	60,000	60,000
4 Concord Gully Brook Watershed Restoration		25,000	25,000	25,000
<b>Total FY 2026</b>		<b>410,000</b>	<b>410,000</b>	<b>410,000</b>

12/31/2020 Reserve Balances	2,259,714
-----------------------------	-----------



**MUNICIPAL FACILITIES  
ARTICLE VII**

	Department	Manager	Council
	<u>Proposed</u>	<u>Proposed</u>	<u>Adopted</u>
<b>FY 2021 Adopted</b>			
<u>FY 2021</u>			
1 Computer Upgrades -Townwide	45,000	45,000	45,000
2 Windows/Doors - Town wide	40,000	-	-
3 Town Wide Fencing	-	21,000	10,400
4 File Digitization	20,000	10,000	10,000
5 Flooring - Townwide	50,000	27,000	6,000
6 Library Design Study	30,000	10,000	10,000
7 Copiers	15,000	15,000	15,000
8 Network Phone System Upgrade - Townwide	-	30,000	30,000
9 Town Wharf Repairs	-	7,500	7,500
10 Revaluation Reserve Fund	5,000	5,000	5,000
<b>Total FY 2021</b>	<b>205,000</b>	<b>170,500</b>	<b>138,900</b>

	FY21	Manager	Council	Council
	<u>Projection</u>	<u>Proposed</u>	<u>Approved</u>	<u>Appropriated</u>
<b>FY 2022-2026 Proposed</b>				
<u>FY 2022</u>				
1 Computer Upgrades -Townwide	30,000	25,000	25,000	25,000
2 Maintenance Tractor/Snow Plow	30,000	30,000	30,000	30,000
3 Library Public Computers	8,500	8,500	8,500	8,500
4 Flooring Townwide	21,000	-	-	-
5 Town Wharf Repairs	7,500	7,500	7,500	7,500
6 File Digitization	25,000	10,000	10,000	10,000
7 Revaluation Reserve Fund	7,500	7,500	7,500	7,500
<b>Total FY 2022</b>	<b>129,500</b>	<b>88,500</b>	<b>88,500</b>	<b>88,500</b>

<u>FY 2023</u>				
1 Computer Upgrades -Townwide	20,000	20,000	20,000	20,000
2 Dunning Boat Yard	10,000	10,000	10,000	10,000
3 Town Hall Bathroom Upgrades	25,000	25,000	25,000	25,000
4 Public Works Expansion Study	10,000	10,000	10,000	10,000
5 PW Air Compressor System	30,000	30,000	30,000	30,000
6 Town Wharf - Steel Piling	100,000	100,000	100,000	100,000
7 File Digitization	15,000	15,000	15,000	15,000
8 Revaluation Reserve Fund	7,500	7,500	7,500	7,500
<b>Total FY 2023</b>	<b>217,500</b>	<b>217,500</b>	<b>217,500</b>	<b>217,500</b>

<u>FY 2024</u>				
1 Computer Upgrades -Townwide	25,000	25,000	25,000	25,000
2 Harbormaster Building Upgrade	30,000	30,000	30,000	30,000
3 Furniture	15,000	15,000	15,000	15,000
4 Public Works Expansion Project	125,000	125,000	125,000	125,000
5 Revaluation Reserve Fund	7,500	7,500	7,500	7,500
<b>Total FY 2024</b>	<b>202,500</b>	<b>202,500</b>	<b>202,500</b>	<b>202,500</b>

<u>FY 2025</u>				
1 Computer Upgrades -Townwide	30,000	30,000	30,000	30,000
2 Security Cameras - Townwide	50,000	50,000	50,000	50,000
3 Furniture	15,000	15,000	15,000	15,000
4 Heating & Cooling Upgrades to Town Buildings	120,000	120,000	120,000	120,000
5 PD Carport Design Study	10,000	10,000	10,000	10,000
6 Library Public Computers	9,000	9,000	9,000	9,000
7 Revaluation Reserve Fund	7,500	7,500	7,500	7,500
<b>Total FY 2025</b>	<b>241,500</b>	<b>241,500</b>	<b>241,500</b>	<b>241,500</b>

<u>FY 2026</u>				
1 Computer Upgrades -Townwide	30,000	30,000	30,000	30,000
2 Copiers	13,000	13,000	13,000	13,000
3 Mechanical Heat Pumps_Town Hall	12,000	12,000	12,000	12,000
4 PD Carport Shelter	200,000	200,000	200,000	200,000
5 Revaluation Reserve Fund	7,500	7,500	7,500	7,500
<b>Total FY 2026</b>	<b>262,500</b>	<b>262,500</b>	<b>262,500</b>	<b>262,500</b>

12/31/2020 Reserve Balances	640,353
-----------------------------	---------

## CABLE ARTICLE VIII

### FY 2021 Adopted

	<u>Committee</u> <u>Proposed</u>	<u>Manager</u> <u>Proposed</u>	<u>Council</u> <u>Approved CIP</u>	<u>Council</u> <u>Appropriated</u>
--	-------------------------------------	-----------------------------------	---------------------------------------	---------------------------------------

FY 2021

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 2021	-	24,000	24,000	24,000

### FY 2022-2026 Proposed

	<u>FY21</u> <u>Projection</u>	<u>Committee</u> <u>Proposed</u>	<u>Manager</u> <u>Proposed</u>	<u>Council</u> <u>Approved</u>	<u>Council</u> <u>Appropriated</u>
--	----------------------------------	-------------------------------------	-----------------------------------	-----------------------------------	---------------------------------------

<u>FY 2022</u>					
1 Equipment Replacement (Channel 3)	20,000	-	20,000	20,000	20,000
2 Equipment and other improvements (Channel 14)	45,000	-	4,000	4,000	4,000
Total FY 2022	65,000	-	24,000	24,000	24,000

FY 2023

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

FY 2024

1 Equipment and other improvements (Channel 14)	-	45,000	45,000	45,000
Total FY 2024	-	45,000	45,000	45,000

FY 2025

1 Equipment and other improvements (Channel 14)	-	40,000	40,000	40,000
Total FY 2025	-	40,000	40,000	40,000

FY 2026

1 Equipment and other improvements (Channel 14)	-	4,000	4,000	4,000
Total FY 2026	-	4,000	4,000	4,000

12/31/2020 Reserve Balances	332,607
-----------------------------	---------

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

<b>FY 2021 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 2021</u>				
1 Speed Control Signage (Boards & Commissions - Complete Streets)	15,000	12,575	15,000	15,000
2 Hunter Road Fields Parking Lot (Municipal Parking Lot Reserve)	60,000	60,000	-	-
3 Quiet Zone Supplemental Safety Measures (Boards & Commissions)	60,000	60,000	60,000	60,000
4 Comprehensive Plan Update (Boards & Commissions)	25,000	25,000	25,000	25,000
5 Downtown Revisioning (Boards & Commissions)	-	-	50,000	50,000
Total FY 2021	160,000	157,575	150,000	150,000

**FY 2022-2026 Proposed**

	<u>FY21</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 2022</u>					
1 Comprehensive Plan Update	25,000	150,000	75,000	75,000	75,000
2 Downtown Revisioning	-	100,000	50,000	100,000	100,000
Total FY 2022	25,000	250,000	125,000	175,000	175,000

<u>FY 2023</u>					
1 Comprehensive Plan Update		50,000	50,000	50,000	50,000
2 Downtown Revisioning		-	50,000	-	-
3 Bike Racks		10,000	10,000	10,000	10,000
Total FY 2023		60,000	110,000	60,000	60,000

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

<u>FY 2025</u>					
1 Parking Lot Resurfacing (Municipal Parking Lot Reserve)		35,000	35,000	35,000	35,000
Total FY 2025		35,000	35,000	35,000	35,000

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

12/31/2020 Reserve Balances	68,309
-----------------------------	--------

**DESTINATION TIF VILLAGE IMPROVEMENTS  
FY 2022 BUDGET and FIVE-YEAR CAPITAL PROGRAM**

<b>FY 2021 Adopted</b>	<u>Manager</u>	<u>Council</u>	<u>Council</u>	
	<u>Proposed</u>	<u>Approved CIP</u>	<u>Appropriated</u>	
<u>FY 2021</u>				
1 Sidewalk-School St-SW Side, Main to Middle St (4500 sq.ft)	45,000	45,000	45,000	
3 Town Hall Site Beautification	75,000	75,000	75,000	
7 Freeport Economic Development Corporation	100,000	115,000	115,000	
<b>Total FY 2021</b>	<b>220,000</b>	<b>235,000</b>	<b>235,000</b>	
<b>FY 2022-2026 Proposed</b>				
	<u>FY21</u>	<u>Manager</u>	<u>Council</u>	<u>Council</u>
	<u>Projected</u>	<u>Proposed</u>	<u>Approved</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	45,000
2 Street Sweeper (Shared with PWR- 50%)	125,000	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	115,000
<b>Total FY 2022</b>	<b>285,000</b>	<b>300,000</b>	<b>375,000</b>	<b>375,000</b>
<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 Freeport Economic Development Corporation		115,000	115,000	115,000
<b>Total FY 2023</b>		<b>160,000</b>	<b>160,000</b>	<b>160,000</b>
<u>FY 2024</u>				
1 Sidewalk - Park St. from Bow St. to Hilton (4500 sq.ft)		45,000	45,000	45,000
2 Freeport Economic Development Corporation		115,000	115,000	115,000
<b>Total FY 2024</b>		<b>160,000</b>	<b>160,000</b>	<b>160,000</b>
<u>FY 2025</u>				
1 Sidewalk - Bow St. North Side Park St. to Rail Road Track (4500 sq.ft)		45,000	45,000	45,000
2 Freeport Economic Development Corporation		115,000	115,000	115,000
<b>Total FY 2025</b>		<b>160,000</b>	<b>160,000</b>	<b>160,000</b>
<u>FY 2026</u>				
1 Sidewalk Improvement Reserve		45,000	45,000	45,000
2 Snowblower Replacement (Shared with PWR - 50%)		70,000	70,000	70,000
3 Freeport Economic Development Corporation		115,000	115,000	115,000
<b>Total FY 2026</b>		<b>230,000</b>	<b>230,000</b>	<b>230,000</b>
<u>TIF Funds Available:</u>				
Unobligated Balance 6/30/20		\$ 330,948		
Property Taxes Raised FY21		\$ 280,000		
FY 2021 Projects		\$ (120,000)		
Economic Development		\$ (115,000)		
<b>Available 07/01/2021</b>		<b>\$ 375,948</b>		



04/29/2021 12:39  
jmaloy

TOWN OF FREEPORT  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

P 1  
bgnyrpts

PROJECTION: 22029 FY2022 NET Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

NET Program	2020 ACTUAL	2021 ORIG BUD	2021 REVISED BUD	2021 ACTUAL	2021 PROJECTION	2022 Manager	PCT CHANGE
0990 NET							
0990 1001 Prof Salar	107,900.06	91,500.00	91,500.00	108,527.41	117,500.00	.00	-100.0%
0990 1200 Other Wag	4,793.51	10,000.00	10,000.00	3,238.33	10,000.00	10,000.00	.0%
0990 1300 OT Wages	48,137.63	45,000.00	45,000.00	85,632.12	48,000.00	85,579.00	90.2%
0990 2303 Ret ICMA	2,875.34	2,900.00	2,900.00	.00	2,900.00	.00	-100.0%
0990 2305 Retir MSRS	5,028.17	6,800.00	6,800.00	.00	6,800.00	.00	-100.0%
0990 2407 FICA & Med	8,668.23	10,000.00	10,000.00	.00	10,000.00	10,000.00	.0%
0990 2409 Healt Ins	32,493.30	31,400.00	31,400.00	.00	31,400.00	.00	-100.0%
0990 2410 Wkrs Comp	2,981.79	4,300.00	4,300.00	.00	4,300.00	.00	-100.0%
0990 2411 Unemp Comp	.00	.00	.00	.00	.00	.00	.0%
0990 2416 Dental	1,092.67	1,400.00	1,400.00	.00	1,100.00	.00	-100.0%
0990 2419 Med Exams	.00	.00	.00	.00	.00	.00	.0%
0990 2421 Emp Sick P	1,462.56	.00	.00	.00	.00	.00	.0%
0990 2605 Clothing	.00	.00	.00	.00	.00	.00	.0%
0990 3300 Emp Train	.00	.00	.00	25.76	.00	.00	.0%
0990 4036 Radio Main	.00	.00	.00	.00	.00	.00	.0%
0990 4038 Veh Maint	.00	.00	.00	.00	.00	.00	.0%
0990 4320 Tech Repai	6,872.38	6,800.00	6,800.00	5,122.38	5,200.00	.00	-100.0%
0990 5310 Postage	2,294.98	8,000.00	8,000.00	.00	7,500.00	.00	-100.0%
0990 5320 Telephone	.00	500.00	500.00	.00	.00	.00	-100.0%
0990 6000 Supplies	946.00	1,500.00	1,500.00	.00	.00	.00	-100.0%
0990 6009 Med Suppl	.00	.00	.00	.00	.00	.00	.0%
0990 6260 Veh Fuel	2,955.83	3,000.00	3,000.00	180.70	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	234,923.35	229,521.00	229,521.00	209,147.60	251,621.00	115,000.00	-49.9%



04/29/2021 12:39  
jmaloy

TOWN OF FREEPORT  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

P 2  
bgnyrpts

PROJECTION: 22029 FY2022 NET Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

NET Program	2020 ACTUAL	2021 ORIG BUD	2021 REVISED BUD	2021 ACTUAL	2021 PROJECTION	2022 Manager	PCT CHANGE
REV29 NET Program Revenues							
REV29 3275 NET Charge	-236,428.14	-154,521.00	-154,521.00	-120,222.11	-130,000.00	-115,000.00	-25.6%
REV29 3280 Parkview	.00	.00	.00	.00	.00	.00	.0%
REV29 3285 Billing Sv	-109,246.15	-75,000.00	-75,000.00	-80,078.84	-80,000.00	.00	-100.0%
REV29 9991 Tranf GF	.00	.00	.00	.00	.00	.00	.0%
TOTAL NET Program Revenues	-345,674.29	-229,521.00	-229,521.00	-200,300.95	-210,000.00	-115,000.00	-49.9%
TOTAL NET Program	-110,750.94	.00	.00	8,846.65	41,621.00	.00	.0%
TOTAL REVENUE	-345,674.29	-229,521.00	-229,521.00	-200,300.95	-210,000.00	-115,000.00	.0%
TOTAL EXPENSE	234,923.35	229,521.00	229,521.00	209,147.60	251,621.00	115,000.00	.0%
GRAND TOTAL	-110,750.94	.00	.00	8,846.65	41,621.00	.00	.0%

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



04/29/2021 09:19  
jmaloy

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

**P 1**  
**bgnyrpts**

**PROJECTION: 22025 FY2022 Winslow Park Original Budget**

**FOR PERIOD 99**

**ACCOUNTS FOR:**

Winslow Park		2020 ACTUAL	2021 ORIG BUD	2021 REVISED BUD	2021 ACTUAL	2021 PROJECTION	2022 Manager	PCT CHANGE
0550	Winslow Park							
0550	1001 Prof Salar	68,927.35	56,900.00	56,900.00	55,462.76	65,100.00	65,200.00	14.6%
0550	1200 Other Wag	29,857.57	75,000.00	75,000.00	16,839.70	40,000.00	78,000.00	4.0%
0550	2303 Ret ICMA	5,464.65	5,200.00	5,200.00	.00	6,100.00	6,100.00	17.3%
0550	2407 FICA & Med	7,470.20	10,100.00	10,100.00	.00	11,000.00	11,000.00	8.9%
0550	2409 Healt Ins	9,502.20	9,800.00	9,800.00	.00	9,600.00	9,800.00	.0%
0550	2410 Wkrs Comp	3,984.11	4,900.00	4,900.00	.00	5,100.00	5,100.00	4.1%
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	948.32	2,000.00	2,000.00	639.80	2,000.00	2,000.00	.0%
0550	3302 Empl Tray	.00	100.00	100.00	.00	.00	100.00	.0%
0550	3400 Con Servic	90.00	6,000.00	6,000.00	.00	.00	6,000.00	.0%
0550	4010 Bldg Maite	5,825.51	8,000.00	8,000.00	4,480.30	6,600.00	8,000.00	.0%
0550	4021 Rubbish	3,379.11	4,000.00	4,000.00	2,806.95	4,000.00	4,000.00	.0%
0550	4038 Veh Maint	1,154.28	3,000.00	3,000.00	708.66	1,500.00	3,000.00	.0%
0550	5200 Insurance	.00	2,500.00	2,500.00	.00	2,500.00	2,500.00	.0%
0550	5310 Postage	.00	500.00	500.00	.00	300.00	500.00	.0%
0550	5320 Telephone	4,100.16	3,000.00	3,000.00	3,074.29	3,700.00	4,500.00	50.0%
0550	5400 Advertisin	6,465.84	8,120.00	8,120.00	6,609.90	7,000.00	8,120.00	.0%
0550	6000 Supplies	1,479.49	1,500.00	1,500.00	785.24	1,400.00	1,500.00	.0%
0550	6005 Clean Supp	5,575.58	8,500.00	8,500.00	3,771.03	5,500.00	8,500.00	.0%
0550	6200 Elect	6,683.60	6,000.00	6,000.00	3,268.40	3,700.00	6,000.00	.0%
0550	6220 Sewer	7,628.00	4,500.00	4,500.00	2,430.00	4,500.00	6,000.00	33.3%
0550	6250 Propane	3,944.43	4,000.00	4,000.00	3,132.81	3,800.00	4,000.00	.0%
0550	6260 Veh Fuel	2,862.98	6,000.00	6,000.00	2,412.80	4,000.00	6,000.00	.0%
0550	6712 Tools	741.00	1,000.00	1,000.00	189.85	900.00	1,000.00	.0%
0550	6760 Gravel	468.00	2,000.00	2,000.00	306.00	1,200.00	2,000.00	.0%
0550	6900 Other Supp	10,371.05	9,000.00	9,000.00	7,989.46	10,000.00	11,000.00	22.2%
0550	7600 Farm House	4,174.75	4,000.00	4,000.00	.00	4,000.00	4,000.00	.0%
0550	7610 Plyg Trail	865.88	3,000.00	3,000.00	.00	1,200.00	3,000.00	.0%
0550	7620 Lawn Mower	2,550.65	5,000.00	5,000.00	3,733.10	2,900.00	5,000.00	.0%
0550	7630 Table Can	3,503.90	3,000.00	3,000.00	.00	1,800.00	3,000.00	.0%
0550	7640 Gate House	800.63	1,500.00	1,500.00	226.65	1,200.00	1,500.00	.0%
0550	7650 Ramp&Wharf	300.00	2,000.00	2,000.00	980.00	2,000.00	2,000.00	.0%
0550	7800 Spec Projs	3,719.94	7,000.00	7,000.00	1,051.94	4,800.00	7,000.00	.0%
0550	7900 Cap Projs	22,403.38	30,000.00	30,000.00	14,232.37	30,000.00	50,000.00	66.7%
0550	9000 Misc	281.80	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		226,044.68	299,660.00	299,660.00	135,132.01	248,920.00	337,960.00	12.8%



04/29/2021 09:19  
jmaloy

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

**P 2**  
**bgnyrpts**

PROJECTION: 22025 FY2022 Winslow Park Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

Winslow Park		2020 ACTUAL	2021 ORIG BUD	2021 REVISED BUD	2021 ACTUAL	2021 PROJECTION	2022 Manager	PCT CHANGE
0551	Harb Cottage							
0551	4010 Bldg Maite	3,194.71	3,000.00	3,000.00	1,503.57	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	883.40	1,000.00	1,000.00	1,101.74	1,400.00	1,000.00	.0%
0551	5400 Advertisin	.00	200.00	200.00	.00	.00	200.00	.0%
0551	6050 Equip	852.92	1,000.00	1,000.00	.00	1,000.00	1,000.00	.0%
0551	6200 Elect	1,189.46	1,000.00	1,000.00	1,250.99	1,400.00	1,000.00	.0%
0551	6260 Veh Fuel	1,153.34	2,300.00	2,300.00	918.31	2,000.00	2,300.00	.0%
0551	6910 Trees	.00	500.00	500.00	.00	300.00	500.00	.0%
0551	7650 Ramp&Wharf	3,395.75	1,500.00	1,500.00	.00	600.00	1,500.00	.0%
0551	7660 Cottage	2,956.15	10,000.00	10,000.00	.00	5,000.00	10,000.00	.0%
0551	9000 Misc	.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		13,625.73	23,000.00	23,000.00	4,774.61	16,500.00	23,000.00	.0%





04/29/2021 09:19  
jmaloy

TOWN OF FREEPORT  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

P 3  
bgnyrpts

PROJECTION: 22025 FY2022 Winslow Park Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

Winslow Park			2020 ACTUAL	2021 ORIG BUD	2021 REVISED BUD	2021 ACTUAL	2021 PROJECTION	2022 Manager	PCT CHANGE
REV25	Winslow Park								
REV25	1920	Donations	.00	.00	.00	-385.00	-500.00	.00	.0%
REV25	3262	Winslow Pk	-248,692.32	-309,660.00	-309,660.00	8,328.50	-250,000.00	-357,460.00	15.4%
REV25	3510	Unant Misc	-18,913.71	-1,000.00	-1,000.00	.00	.00	-1,000.00	.0%
REV25	3550	Int Invest	-10,160.88	-12,000.00	-12,000.00	.00	-2,000.00	-2,500.00	-79.2%
TOTAL Winslow Park			-277,766.91	-322,660.00	-322,660.00	7,943.50	-252,500.00	-360,960.00	11.9%
TOTAL Winslow Park			-38,096.50	.00	.00	147,850.12	12,920.00	.00	.0%
TOTAL REVENUE			-277,766.91	-322,660.00	-322,660.00	7,943.50	-252,500.00	-360,960.00	.0%
TOTAL EXPENSE			239,670.41	322,660.00	322,660.00	139,906.62	265,420.00	360,960.00	.0%
GRAND TOTAL			-38,096.50	.00	.00	147,850.12	12,920.00	.00	.0%

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

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

[www.freeportmaine.com](http://www.freeportmaine.com)