

Town of Falmouth, Maine Proposed FY2020 – 2021 Budget



Operating Expense Budget

FY21

Base Scenario

- ▶ Excludes Fire Department expansion
- ▶ Proposed operating expense increases \$534K or 3.9% excluding Cumberland County
- ▶ Estimated tax rate impact is a reduction of \$.03 or 1.1%
 - Assumes non-tax revenue of \$6.5 million
 - Includes estimated impact of State homestead exemption increase to \$25K and reimbursement increase to 70% (\$234K favorable impact)

**TOWN OF FALMOUTH
2021 BUDGET
VARIANCE BREAKDOWN**

DESCRIPTION		\$ Variance	%	FY2020 BUDGET	FY2021 PRELIMINARY	FY2021 VS FY2020	%
Total Town Operating Expense (excluding County)				13,549,766	14,083,402	533,636	3.94%
Major Variances:							
Full-Time Salaries				4,498,271	4,654,025	155,754	3.5%
	Non-Union COLA 2.5%	51,914					
	Mid-year equity adjustments	11,666					
	Union wage increase - Police	53,204					
	Union wage increase - Public Works	16,256					
	Replacement Position Savings	(26,127)					
	Allocate 5% of Asst. Town Manager to TIFs, add'l 5% to WasteWater	(9,964)					
	Addition of Administrative Analyst	30,000					
	Addition of Park Employee - January 1, 2021	21,320					
	Other	7,485					
		155,754	3.5%				
Part-Time Salaries				769,201	826,472	57,271	7.4%
Fire/EMS	Based on run-rate	22,780					
Communication	Increased wage and hours	14,384					
Town Clerk	Increase in minimum wage to \$12, Presidential election staffing level	1,687					
Parks PT addition	New Stewardship & Outreach Coordinator	15,820					
Cable TV	Increase in meetings that are recorded	(1,000)					
	Police Department increase in Patrol and Animal Control	3,600					
		57,271					
OT				221,892	240,115	18,223	8.2%
Social Security				423,068	441,479	18,411	4.4%
Health Insurance				1,037,561	1,113,560	75,999	7.3%
	New Positions	9,003					
	Insurance rate increase	36,138	4.6%				
	Actual Vs Budget coverage levels (level change or insurance addition)	30,859					
		75,999					
Retirement				504,550	525,604	21,054	4.2%
	.1% increase in contribution rate - Salary change impact	15,806					
	New positions	5,248					
		21,054					
Legal Ads	Communication cost increase due to new Communication Plan	57,500				57,500	
Workers Comp	Experience rate increase from 85% to 91% in 2020	32,815				32,815	
IT Other Professional Services	Increase in number of devices/monitoring due to security enhancements	20,080				20,080	
IT Other Professional Services	1/2 Dedicated GIS Services (\$8K), remaining \$8K GIS Services in TIFs	7,100				7,100	
Other Contractual Services	Highland Lake Mitigation increase (\$10K), IT Maintenance Contract Increases (\$7K)	19,450				19,450	
Harbor Equipment Maintenance	Increase in cost to install and remove floats and gangways	12,000				12,000	
Metro Assessment	12.9% Increase	23,896				23,896	
Contribution to the Library	Assume \$17K Increase	17,191				17,191	
Transfer to CIP	Per current CIP Budget requests	110,123				110,123	
		300,155				300,155	
Electricity							
	Assume 1/2 year of Town landfill solar project credits (\$18K)	(18,000)				(18,000)	
All Other							
	Electricity (\$14K), Fuel Oil (\$14K), Computer Services - Vision upgrade in FY20 (\$19K), Computers (\$18K), Brown-Tail Moth Spreaying (\$15K), remainder flat year over year.	(77,007.62)				(77,008)	
Total Variance				13,549,766	14,083,402	533,636	3.94%

**TOWN OF FALMOUTH
FY21 BUDGET**

<u>Base Budget Scenario</u>	2020 BUDGET	2021 BUDGET	VARIANCE	%
Operating Expense (Town Only)	13,549,766	14,083,402	533,636	3.9%
Overlay	20,093	20,093	-	0.0%
Homestead Impact	-	(234,190)		
Non-Tax Revenue	(6,238,045)	(6,542,214)	(304,169)	4.9%
Net From Property Taxes	7,331,814	7,327,091	(4,723)	-0.1%
Valuation (\$000)	2,328,815	2,352,103	23,288	1.0%
Estimated Tax Rate	3.15	3.12	(0.03)	-1.1%
 <u>2% Reduction Scenario:</u>				
Eliminate Annual Banquet		(5,300)		
Miscellaneous line item cuts		(8,000)		
Eliminate Open Space Appropriation		(190,000)		
Reduce Social Services Funding		(15,000)		
Eliminate 2 Town-Wide Mailings, 2 remain		(8,000)		
Reduce Contingency Funds		(10,000)		
Delay Gym Floor Replacement at MM		(45,000)		
Total Reductions		(281,300)	-2.0%	
 New Net From Property Taxes	 7,331,814	 7,045,791	 (286,023)	 -3.9%
Estimated Tax Rate	3.15	3.00	(0.15)	-4.9%

**TOWN OF FALMOUTH
FY21 BUDGET
FIRE DEPARTMENT EXPANSION**

	2020 BUDGET	2021 BUDGET	VARIANCE	%
Operating Expense (Town Only)	13,549,766	14,083,402	533,636	3.9%
Overlay	20,093	20,093	-	0.0%
Homestead Impact	-	(234,190)		
Non-Tax Revenue	(6,238,045)	(6,542,214)	(304,169)	4.9%
Net From Property Taxes Valuation (\$000)	7,331,814	7,327,091	(4,723)	-0.1%
Estimated Tax Rate	2,328,815	2,352,103	23,288	1.0%
	3.15	3.12	(0.03)	-1.1%

Fire/EMS Expansion:

Addition of 14 FTEs (4 shifts of 3)

Hire 8 July 1, 6 January 1

Salaries

595,680

Per Diem Coverage July-December

306,628

OT to cover FT call-outs, vac. Etc.

50,000

Benefits

317,296

Recruiting Costs

10,000

Computer licenses

2,500

Uniforms

15,000

New Gear

75,000

Total Operating Expense Increase

1,372,104

Addition to Fire Building CIP for Expansion

150,000

Net From Property Taxes

8,849,195

Estimated Tax Rate

3.15

3.76

0.61

19.5%

Non-Tax Revenue

- ▶ Non-Tax revenue is projected to be \$6,539,999, an increase of \$301,954 or 4.4%
 - Major Increases:
 - Auto Excise tax \$184,505 or 5.2%
 - Interest Income \$38,475 or 8.3%
 - Ambulance Charges \$28,281 or 6.9%
 - State Revenue Sharing estimate \$23,706 or 3%
 - Building Permits \$10,540 or 9.9%
 - Remaining line items are flat year-over-year

Wastewater Operating Expense Budget

FY21

Wastewater OPEX Budget

- ▶ Proposed Operating Expense of \$2,771,291 is \$362,984 or 16.6% higher than the FY20 Budget
 - Increase Debt Service for West Falmouth Sewer expansion of \$333,174 is the majority of the increase
 - Excluding Debt Service, increase is \$29,810 or 1.24%
 - Budget and projected fund balance is consistent with 10 year rate plan
 - Budget includes a 3% user rate increase from \$44.19 to \$45.51

DEPARTMENT: Wastewater; Falmouth Enterprise Fund 040

Account Number		Actual 2015-16	Actual 2016-17	Actual 2017-18	Actual 2018-19	Budget 2019-20	Anticipated 2019-20	Proposed Budget 2020-21	FY21 Bud vs FY20 Bud	
Falmouth only cost centers, including gross debt payments before reimbursements										
201	PUMP STATIONS AND LINES	338,845	1,936,207	951,488	953,095	1,065,550	1,065,550	1,063,292	-2,258	Falmouth users 100 %
201-1	ADMINISTRATION	541,213	527,532	555,429	552,523	547,474	546,674	885,254	337,780	
Combined Falmouth / Cumberland cost centers, shared based on flow contributions										
202	TREATMENT PLANT	384,075	357,622	352,791	344,208	446,858	445,408	466,310	19,452	Falmouth users approx. 77%
202-1	PUMP STATIONS	63,896	139,584	58,607	42,213	48,293	48,193	45,398	-2,894	Falmouth users approx. 57 %
202-2	SLUDGE HANDLING	146,190	142,677	137,736	155,956	151,756	151,556	153,352	1,596	Falmouth users approx. 77%
202-3	ADMINISTRATION	138,521	134,785	128,322	144,550	148,375	147,476	157,685	9,310	Falmouth users approx. 77%
	DEPARTMENT TOTAL	1,612,740	3,238,408	2,184,372	2,192,545	2,408,307	2,409,027	2,771,291	362,984	16.6%

**Town of Falmouth
Wastewater Rate Calculation - FY2021 Budget**

Fiscal Year	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
User Fees										
Average EBUs	3,713	3,829	3,868	3,906	3,945	3,985	4,025	4,065	4,105	4,147
Growth %	0.5%	3.1%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%
Rate	\$ 41.65	\$ 42.90	\$ 44.19	\$ 45.51	\$ 46.88	\$ 48.28	\$ 49.73	\$ 51.22	\$ 52.76	\$ 54.34
% Increase	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
User fee Revenue	1,855,916	1,971,281	2,050,724	2,133,368	2,219,343	2,308,782	2,401,826	2,498,620	2,599,314	2,704,066
Total Cumberland Contribution	467,537	496,121	477,874	491,713	545,757	528,737	498,032	499,097	568,683	531,504
Connection Revenue										
Connections	55	20	20	20	20	20	20	20	20	20
Average Connection Fee	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
Connection Revenue	110,900	40,826	40,826	40,826	40,826	40,826	40,826	40,826	40,826	40,826
Miscellaneous Revenue	37,352	65,421	65,421	65,421	65,421	65,421	65,421	65,421	65,421	65,421
Total Revenue	2,471,705	2,573,649	2,634,845	2,731,328	2,871,347	2,943,766	3,006,105	3,103,963	3,274,244	3,341,817
Operating Expense	2,184,449	2,192,545	2,408,307	2,771,291	2,802,395	2,834,655	2,868,313	2,903,411	2,939,991	2,978,098
Less:										
Debt Service Plant Upgrade	675,719	692,950	683,250	1,013,725	999,602	985,279	970,956	956,632	942,310	927,986
Capital Allocation	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000
Net Operating Expense	1,258,730	1,249,595	1,475,057	1,507,566	1,552,793	1,599,376	1,647,358	1,696,778	1,747,682	1,800,112
Growth	(175,322)	(9,135)	225,462	32,509	45,227	46,584	47,981	49,421	50,903	52,430
Growth %	-12.2%	-0.7%	18.0%	4.6%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
Capital Spending	923,324	781,509	506,500	746,570	647,719	575,368	448,017	473,166	666,315	562,000
Debt Service Plant Upgrade 2007 - 2008	400,960	394,564	388,168	381,772	375,377	368,981	362,585	356,189	356,189	356,189
Debt Service Mill Creek	274,759	298,386	295,082	292,383	290,084	287,585	285,086	282,587	280,088	277,588
Debt Service West Falmouth - Phase 1			-	339,570	334,142	328,713	323,285	317,856	312,428	306,999
Total Debt Service	675,719	692,950	683,250	1,013,725	999,603	985,279	970,956	956,632	948,705	940,776
Total Expenditures	2,857,773	2,724,054	2,664,807	3,267,861	3,200,114	3,160,023	3,066,330	3,126,576	3,362,701	3,302,888
Fund Balance Change	(386,068)	(150,405)	(29,962)	(536,533)	(328,767)	(216,257)	(60,225)	(22,613)	(88,457)	38,929
Revenue Other than User Fees	615,789	602,368	584,121	597,960	652,004	634,984	604,279	605,344	674,930	637,751
Change in Fund Balance										(1,243,886)
Enterprise Fund Balance	3,786,436	3,636,031	3,606,069	3,069,536	2,740,769	2,524,512	2,464,287	2,441,674	2,353,216	2,392,146
Operating Fund	750,000	750,000	750,000	750,000	750,000	750,000	750,000	750,000	750,000	750,000
CIP Fund	3,036,436	2,886,031	2,856,069	2,319,536	1,990,769	1,774,512	1,714,287	1,691,674	1,603,216	1,642,146

CIP Budget Changes from January Presentation

FY21

Draft Capital Budget for the Town of Falmouth, Maine FY2021

Proposed Capital Expenditures for FY2021 2,169,350

Budgeted FY2020 Capital Expenditures for 2021 2,103,750

An increase of	65,600
This is due to:	
Police Vehicle - Reduce number of Cruiser replacements from 3 to 2 in FY21	(30,000)
Police Equipment: Replace aging fitness eq., Traffic speed and classification device	10,000
PW Streets - Move Road Repaving to OV/NG TIF in FY21	(70,000)
Street Lights - Decorative Street Light pole replacement in FY21	22,000
Energy Efficiency: Add energy efficiency purchases in FY21	10,000
Cable TV - Add Video Gear at Lunt Road offset by reduction in Council Chamber gear in FY21	20,000
Security Enhancements in FY21	100,000
Computer Equipment - Add Public Lands Record Storage System in FY21	125,000
Fire Department Building & Equipment - Remove Central Fire building expansion in FY21	(250,000)
Parks Equipment - Replace JD Tractor with Jacobson Mower in FY21	26,000
Town Hall Office Equipment - Add new Council Chamber Furniture in FY21	40,000
Miscellaneous Changes	(33,400)
Capital Plan Additions/Reductions	(30,400)
Community Center - price increase on Gym Floor Replacement in FY21	30,000
Dump Truck price increase in FY21	8,000
Price Increases	38,000
Move replacement of 2010 X749 Tractor from FY20 to FY21	20,000
Delay PW 2500 Pick-up from FY20 to FY21	38,000
Timing Changes	58,000
	65,600

For the year of FY2021 to FY2028 during FY2020 Budget, the eight years totaled 11,267,705

For the year of FY2021 to FY2028 during FY2021 Budget, the eight years totaled 12,435,633

An increase of 1,167,928

\$ 1,115,291 of that difference is explained by categories with greater than or equal to a \$15,000 variance within given years. An exhibit is attached.

	FY21 Appropriation	FY21 Use of Funds		Total
FY21 Budget	\$ 1,210,500	\$326,000	\$110K increase (\$90K FB)	1,536,500
FY20 Budget	\$ 1,416,200	\$270,000		1,686,200
Change	\$ (205,700)	\$56,000		(149,700) Decrease

Capital Fund - Fixed Asset Purchases for FY21

Year	Expense	Trade-In	Explanation
Police Cruisers (2)	\$74,000	\$15,000	Hybrid Cruisers
Set-Up Cruisers	\$14,000		Transfer & set-up equipment in cruisers
Prisoner Transport Equipment	\$5,000		New Hybrid requiring new cages/redesign
PD Emergency lights	\$17,000		Replace & upgrade emergency lights
PD Communication: microwave @ Central Station	\$7,000		Improve reliability/less maintenance/enhance dependability
Dispatch recorder system/Windows 10	\$9,000		Need to update dispatch recorder for Windows 10
Harbor building & pier maintenance	\$5,000		Scheduled maintenance of pier
Police Fitness Equipment Replace	\$5,000		Replace aging fitness equipment
PD Traffic Management	\$5,000		Portable speed and classification device for TM
FD Hydraulic Power Units - Engine 2 & Engine 4	\$25,000		Upfit Current Hydraulic Tools to Battery-Powered
FD Fitup for Bunk Rooms at Station 4	\$40,000		Fitup for making 3 Bunk Rooms at Station 4
FD Design Fire Station	\$50,000		Planning of New Central Fire Station
FD Extinguisher Training Prop	\$15,000		Fire Extinguisher Training Prop for EMA and Training
EMS Lucas Mechanical CPR Device	\$20,000		Lucas Mechanical CPR Device for Ambulance 2
FD - Tank 4	\$365,000	\$5,000	Replace 1992 Tank 4
PW 2500 pickup light plow/maintenance Vehicle	\$42,000	\$4,000	Light plow and maintenance vehicle replacement (0902)
PW Dump Truck	\$183,000	\$8,000	Plow/utility and road maintenance vehicle (0802)
PW Skid Steer	\$29,000		Replace Existing: Used on construction projects
PW Entry Door Activator	\$5,700		Push button for ADA access at Public Works main door
PW Sidewalk Plow Attachment	\$7,000		V-plow for new sidewalk machine
Misc. Road Repaving	\$100,000		Additional \$300,000 in TIF's for a Total of \$400,000
Drainage System Repairs	\$50,000		Woods Road Culvert Replacement; Route 1 Outfall Repair
Trash Compactor - Landfill	\$23,000		Replace existing trash compactor and electrical upgrade
General Government furnishings & equipment	\$5,000		Replace worn furniture and equipment
Office Eq. Council Chamber Furniture	\$40,000		Replace worn furniture and tables
Office Eq: Accuvote - Town Clerk	\$14,000		Accuvote Machine
General Gov't Renovations: transfer funds to Office Eq	\$38,000		Fund Council Chambers Furniture
Energy Efficient Purchases	\$10,000		Heat Pumps and Energy Audit Recommendation Improvements
Street Light Poles	\$22,000		Fair/good decorative poles that need to be replaced

Capital Fund - Fixed Asset Purchases for FY21 (cont.)

Year	Expense	Trade-In	Explanation
Street Lights: Transfer Funds to Energy Efficiency	\$10,000		Funds needed for energy efficiency projects
Cable TV: Video Editing Computer / hardware cards	\$12,000		Video editing Computer
Cable TV: video switcher / 6 cameras	\$20,000		Replace Council Room Video Gear for meetings
Cable TV: video equipment at Lunt Road			\$40K Delayed to 2023
Cable TV: DVD recorder	\$650		Replace Digital recording device
Cable TV: equipment maintenance	\$2,000		Maintenance of Cable TV Equipment
Cable TV: software updates	\$1,000		Update video production software
Security Enhancements	\$100,000		Recommended Security Enhancements increased from \$10,000
IT: wireless aps refresh	\$33,000		WIFI AP Refresh for CP, PW, TH, WW, CF, PS
IT: PW fleet and inventory maintenance software	\$48,000		PW Fleet and Inventory Maintenance Software
IT: public lands Records Management System	\$125,000		Allows us to reduce physical file storage
IT: GPS unit	\$9,000		New GPS unit to replace current Trimble Unit
Parks: Jacobsen LF550 4WD mower	\$60,000	\$4,000	To replace JD 5410 as a lighter more versatile mower at Community Park. Will be trading in pull-behind mower or selling at auction. Will retain JD 5410 for needed tractor capabilities department-wide.
Replace 2010 X749 Tractor	\$20,000	\$5,000	This JD tractor w/front mounted mower/attachments. Moved from 2020
Parks: lighting upgrades	\$80,000		Replace aging lighting systems at Bucknam Tennis Courts
Parks: Supt Office tennis court recoating	\$25,000		Repair cracks and recoat surface of tennis courts
Parks: Underwood Park playground	\$30,000		Playground amenities at Underwood Park
Community Center: Add propane generator	\$45,000		To utilize Community Center as a community warming center/allows the Community Center to remain open during outages.
Community Center: gym floor replacement	\$65,000		Replace aging gym floor (*updated pricing same vendor who services all Falmouth schools
Open Space: misc land acquisition	\$300,000		Funds to purchase available land for future Town use.
Grand Total Gross Expenses	\$2,210,350	\$41,000	\$65,000 Increase

Tax Increment Financing Changes from January Meeting

FY21

TOWN OF FALMOUTH - TIF WAGE ALLOCATIONS

PERCENTAGE OF SALARY/WAGE	Route 1 South TIF	Route 1 North TIF	West Falmouth TIF	OceanView TIF	Total
Assistant Finance Director	2.50%	2.50%	2.50%	2.50%	10.00%
Sustainability Coordinator	10.00%			40.00%	50.00%
Bookkeeper	2.50%	2.50%	2.50%	2.50%	10.00%
Community Development Director	5.00%	5.00%	10.00%	5.00%	25.00%
Planner	5.00%	5.00%			10.00%
Director of Long-Range Planning and Economic Development	15.00%	15.00%	15.00%	20.00%	65.00%
Finance Director	2.50%	2.50%	2.50%	2.50%	10.00%
Public Works Administrative Assistant	5.00%	5.00%	5.00%	5.00%	20.00%
Public Works Director	5.00%	5.00%	10.00%	20.00%	40.00%
Project Engineer Technician				50.00%	50.00%
Town Engineer	10.00%	10.00%	5.00%	10.00%	35.00%
Administrative Analyst	12.50%	12.50%	12.50%	12.50%	50.00%
Assistant Town Manager			2.50%	2.50%	5.00%
Town Manager	5.00%	5.00%	5.00%	5.00%	20.00%
Town Manager Executive Assistant	5.00%	5.00%	5.00%	5.00%	20.00%

**TOWN OF FALMOUTH
FY2021 BUDGET
TIF SPENDING SUMMARY FY2021**

ROUTE ONE SOUTH TIF

TIF Staff Time	\$ 97,950	Portion of the salaries (% allocated) of the following staff members: Town Manager (5%), Town Manager Exec Asst (5%), Community Development Director (5%), Planner (\$5%), Planning Intern (25%), Director of Long-Range Planning (15%), Finance Director (2.5%), Bookkeeper (2.5%), and Accountant (2.5%), Public Works Director (5%), Public Works Admin (5%), Town Engineer (10%), Sustainability Coordinator (10%), Administrative Analyst (12.5%), Part-time Communication Specialist (\$2,800).
GIS Maintenance	\$ 2,513	GIS digital, interactive mapping program that the Town uses for site location, zoning, land use, and project planning decision making. The Falmouth GIS is a key tool for economic development purposes as staff and developers using it can gauge site development potential and preliminary suitability of properties during site search efforts. The GIS serves other purposes as well, such as marketing the Town with potential investors.* **
GIS Support	\$ 2,000	1/2 of Consulting costs to improve data collection and reporting
Costs of funding economic development	\$ 20,000	Very Merry Falmouth Event
Debt Service - Route 1 Infrastructure Project	\$ 749,613	
Town assistance with private stormwater retrofits	\$ 100,000	Town assistance with retrofits of privately-owned stormwater facilities on commercial properties. This project uses tax increment revenues from the development district as a local match for certain grant programs. This will reduce the cost to private parties looking to expand or develop new business.
Total	\$ 972,076	

ROUTE ONE NORTH TIF

TIF Staff Time	\$91,214	Portion of the salaries (% allocated) of the following staff members: Town Manager (5%), Town Manager Exec Asst (5%), Community Development Director (5%), Planner (\$5%), Planning Intern (25%), Director of Long-Range Planning (15%), Finance Director (2.5%), Bookkeeper (2.5%), and Accountant (2.5%), Public Works Director (5%), Public Works Admin (5%), Town Engineer (10%) Administrative Analyst (12.5%), Part-time Communications Specialist (\$2,800).
GIS Maintenance	\$1,238	The Falmouth GIS is a key tool for economic development purposes as developers using it can gauge preliminary suitability of properties during their site search. The GIS serves other purposes as well. For equity purposes, just ¼ of the total cost for the annual GIS update for the entire Town (total = \$30,000) has been allocated to the West Falmouth Crossing, Route One North, and Route One South districts. That ¼ share has been further divided in half between the Route One North/South and West Falmouth Districts. Subsequently, the Route One portion has been split in half and allocated equally to the North District and the South District. This means that 75% of the maintenance expenses is paid with General Funds, and that 4.2% is paid with Route One North TIF funds.
GIS Support	\$ 2,000	1/2 of Consulting costs to improve data collection and reporting
Route One North Engineering Plan	\$150,000	On Council 2020 Work Plan
Northbrook Developer Refund 13	\$35,629	Credit enhancement payment for Northbrook/Addison Capital sub-district. 50% for developer
Total	\$280,081	

**FY2021 BUDGET
TIF SPENDING SUMMARY FY2021**

WEST FALMOUTH CROSSING TIF		
Ongoing TIF District Administration	\$5,000	
TIF Staff Time	\$97,006	This budget includes a portion of the salaries (% allocated) of the following staff members: Town Manager (5%), Assistant Town Manager (2.5%), Community Development Director (10%), Planning Intern (25%), Director of Long-Range Planning (15%), Accountant (2.5%), Finance Director (2.5%), Bookkeeper (2.5%), Town Engineer (5%), Town Manager Exec Asst (5%), Public Works Director (10%), Public Works Admin Asst (5%), Administrative Analyst (12.5%), and Part-time Communications Specialist (\$2,800).
GIS Maintenance	\$3,750	The Falmouth GIS is a key tool for economic development purposes as developers using it can gauge preliminary suitability of properties during their site search. The GIS serves other purposes as well. For equity purposes, just ¼ of the cost for the annual GIS update for the entire Town (\$30,000) has been allocated to the West Falmouth Crossing, Route One North, and Route One South districts. That ¼ share has been further divided between the Route One North/South and West Falmouth Districts. This means that 75% of the maintenance expenses is paid with General Funds, and 12.5% is paid with West Falmouth Crossing TIF funds.
GIS Support	\$ 2,000	Consulting costs to improve data collection and reporting
Route 100 Infrastructure Project	\$2,195,815	Project estimate by FST/Stantec
Debt Payment	762,000	Route 100 Infrastructure Plan
Developer Refund	\$322,685	Credit enhancement payment to developer
Total	\$3,388,256	
OCEANVIEW/NATURAL GAS TIF		
TIF District Annual Administration	\$5,000	Staff, assessor, and consultant time to conduct annual update of TIF district data
Economic Development Programs	\$186,534	Project Mgt Engineer (50%), Econ Dev Director (20%), Sustainibility Coordinator (40%), Finance Staff (2.5%), Community Development Director (5%), Public Works Director (20%), Planning Intern (25%), Public Works Admin (\$5%), Town Engineer (\$10%), Town Manager (5%), Assistant Town Manager (2.5%), Executive Assistant (5%), Administrative Analyst (12.5%), Part-time Communications Specialist (\$2,800).
Economic Development Projects	\$6,050	Economic activities aimed at business retention and attraction, Annual Business Forum \$1,050
Depot/Lunt Road Repaving	\$55,000	Pavement Resurfacing from Route One to I-295 Bridge
GIS Support	\$ 2,000	Consulting costs to improve data collection and reporting
Business Forum Expense	\$1,050	Annual Business Forum
Underwood Road Improvements	\$400,000	Improvements to roadway and drainage system at end of roadway and storm drain outfall.
Town-wide Road Improvements	\$300,000	Road improvements, incl. repaving and maintenance, on public streets per Town of Falmouth Street Schedule. \$100K in Streets CIP for a total of \$400K.
Total	\$955,634	
Total TIF FY2021 Spending	\$5,596,046	\$14,926 increase

Special Revenue Funds

FY21

**Town of Falmouth
FY2021 Budget
Special Revenue Funds**

Department	Beginning Balance	Revenue	Expense	Net Change	Ending Balance
General Government					
Invasives Fund	1,446	-	-	-	1,446
Veterans Memorial Fund	8,056	-	2,000	(2,000)	6,056
General Assistance Fund	44,451	-	10,000	(10,000)	34,451
Sustainability	490	1,500	1,500	-	490
Employee Bottle Fund	2,972	-	250	(250)	2,722
Wellness Fund	928	10,245	9,870	375	1,303
Very Merry Falmouth Fund	4,715	20,000	20,000	-	4,715
Long Range Planning Fund	30,783	9,000	25,000	(16,000)	14,783
Property Revaluation Fund	142,800	20,000	-	20,000	162,800
Total General Government	236,641	60,745	68,620	(7,875)	228,766
Community Development					
Land Ordinance Fund	-	-	-	-	-
Development Notice Fund	1,219	5,300	5,300	-	1,219
Total Community Development	1,219	5,300	5,300	-	1,219
Police					
Detail Fund	5,800	15,000	12,965	2,035	7,835
Homeland Security Fund	-	1,200	1,200	-	-
Community Policing Fund	4,290	3,100	1,000	2,100	6,390
Total Police	10,090	19,300	15,165	4,135	14,225
Fire EMS					
EMS Scholarship Fund	35,816	2,500	1,000	1,500	37,316
Community Fire/EMS	200	3,500	3,300	200	400
Detail Fund	17,752	10,000	10,975	(975)	16,777
Total Fire EMS	53,768	16,000	15,275	725	54,493
Public Works					
Street Permit Fund	39,412	8,000	5,000	3,000	42,412
Natural Gas Expansion Fund	-	-	-	-	-
Street Disposal Bag/Compost Bin Fund	460,312	466,200	495,625	(29,425)	430,887
Total Public Works	499,724	474,200	500,625	(26,425)	473,299
Community Programs					
Parks Maintenance Fund	55,597	10,000	24,000	(14,000)	41,597
Parks Conservation Corps Fund	4,644	1,500	1,500	-	4,644
Trail Maintenance Fund	20,330	-	-	-	20,330
Recreation/ Adult Education Fund	178,378	992,250	942,942	49,308	227,686
Total Community Programs	258,949	1,003,750	968,442	35,308	294,257
Total Special Revenue Funds	1,060,391	1,579,295	1,573,427	5,868	1,066,259

**Town of Falmouth
FY2021 Budget
Special Revenue Funds**

Special Revenue Fund	FY2019 Actual	FY2020 Estimate	FY2021 Budget
Appropriations			
Invasives Fund			
Wellness Fund	9,100	9,100	9,100
Property Revaluation Fund	20,000	42,800	20,000
Very Merry Falmouth (Transfer from TIF)	5,212	20,000	20,000
Long Range Planning Fund	9,000	9,000	9,000
Recreation/Adult Education Fund	125,000	99,000	99,000
Total Appropriations	168,312	179,900	157,100
Grants			
Homeland Security Fund	Federal Grant	-	1,200
Police Detail Fund	Federal Grant	-	-
Long Range Planning Fund	Private Grant	-	16,000
Solid Waste Disposal Bag/Compost Bin Fund	State Grant	-	5,000
Total Grants	-	22,200	1,200
Service Revenue			
Recreation/ Adult Education Fund	769,023	850,964	875,150
Compost Bin Revenue	-	1,200	1,200
Police Detail Fund	40,271	15,000	15,000
Fire EMS Detail Fund	15,145	7,500	10,000
Total Service Revenue	824,439	874,664	901,350
Miscellaneous Revenue			
Wellness Fund	3,056	1,145	1,145
Sustainability	900	1,500	1,500
Development Notice Fund	2,025	6,108	5,300
Community Policing Fund	3,075	3,100	3,100
Fire EMS Scholarship Fund	6,857	8,500	2,500
Community Fire/EMS Fund	-	3,500	3,500
Public Works Street Permit Fund	13,535	8,600	8,000
Solid Waste Disposal Bag/Compost Bin Fund	474,112	465,000	465,000
Public Works Natural Gas Expansion	35,248	-	-
Parks Maintenance Fund	7,757	10,000	10,000
Recreation/ Adult Education Fund	13,335	20,500	18,100
Trail Maintenance Fund	50,330	-	-
Parks Conservation Corps Fund	500	1,500	1,500
Total Miscellaneous Revenue	610,730	529,453	519,645
Total Special Fund Revenue	1,603,481	1,606,217	1,579,295

**Town of Falmouth
FY2021 Budget
Special Revenue Funds**

Expenditures			
Employee Expenses			
Wellness Fund	1,524	645	645
Recreation/ Adult Education Fund	543,281	567,994	600,442
Fire EMS Detail Fund	3,546	975	975
Police Detail Fund	36,567	12,965	12,965
Total Employee Expenses	584,918	582,579	615,027
Fund Other Expenditures			
Public Works Street Permit Fund	14,416	4,000	5,000
Solid Waste Disposal Bag/Compost Bin Fund	444,277	501,325	495,625
Public Works Natural Gas Expension	45,601	-	-
Long Range Planning Fund	5,214	29,786	25,000
Development Notice Fund	2,964	5,300	5,300
Parks Maintenance Fund	3,465	14,000	24,000
Parks Conservation Corps Fund	-	1,500	1,500
Trail Maintenance Fund	30,000	-	-
Recreation/ Adult Education Fund	405,021	449,500	342,500
Very Merry Falmouth Fund	497	20,000	20,000
Veterans Memorial Fund	319	2,000	2,000
Community Policing Fund	6,218	1,000	1,000
Homeland Security Fund	-	1,200	1,200
Fire EMS Scholarship Fund	-	1,000	1,000
Community Fire/EMS Fund	-	3,300	3,300
Fire EMS Detail Fund	22,000	10,000	10,000
Invasives Fund	2,500	3,700	-
Sustainability	2,152	1,500	1,500
Employee Bottle Fund	-	218	250
General Assistance	-	-	10,000
Wellness Fund	11,674	9,225	9,225
Total Fund Other Expenditures	996,318	1,058,554	958,400
Total Special Revenue Fund Expenditures	1,581,236	1,641,133	1,573,427
Total Special Revenue Change in Fund Balance	22,245	(34,916)	5,868

Please Fill in Highlighted Areas

**Town of Falmouth
Department Fund Expenditure Schedule
2020 - 2021 Budget
Fund 229 - Recreation and Adult Education**

2019 Beginning Balance	106,273	2020 Beginning Balance	65,328	2021 Beginning Balance	178,378
Revenues:		Revenues:		Revenues:	
3521 Program Revenue	768,802	3521 Program Revenue	850,814	3521 Program Revenue	875,000
3524 MRPA Ticket	221	3524 MRPA Ticket	150	3524 MRPA Ticket	150
3525 Funtown Ticket	-	3920 Transfer from Invasives Special Revenue	-	3920 Transfer from Invasives Special Revenue	-
3MRF Facilities Misc Revenue	13,335	3MRF Facilities Misc Revenue	20,500	3MRF Facilities Misc Revenue	18,100
3925 Transfer from TIF	-	3925 Transfer from TIF	26,000	3925 Transfer from TIF	-
3910 Appropriation	125,000	3910 Appropriation	99,000	3910 Requested Appropriation (Senior Services)	99,000
Total	907,358	Total	996,464	Total	992,250
Expenses		Expenses		Expenses	
4010 Full-Time Salaries	252,177	4010 Full-Time Salaries	258,742	4010 Full-Time Salaries	267,273
4020 Part-Time Salaries	174,932	4020 Part-Time Salaries	185,475	4020 Part-Time Salaries	196,000
4030 Overtime	6,186	4030 Overtime	7,500	4030 Overtime	7,500
4040 Transportation	-	4040 Transportation	-	4040 Transportation	-
4050 Health Insurance	48,551	4050 Health Insurance	53,466	4050 Health Insurance	64,249
4060 Retirement	26,216	4060 Retirement	25,035	4060 Retirement	26,085
4061 Retirement Health Savings	2,997	4061 Retirement Health Savings	2,889	4061 Retirement Health Savings	2,990
4070 Social Security	32,222	4070 Social Security	34,887	4070 Social Security	36,345
5010 Postage	-				
5490 Other Professional Services	-	5490 Other Professional Services	-	5490 Other Professional Services	-
5500 Maintenance/Building	3,540	5500 Maintenance/Building	3,500	5500 Maintenance/Building	4,000
5900 Other Contractual Services	4,748	5900 Other Contractual Services	5,500	5900 Other Contractual Services	5,000
6900 Other Commodities	-	6900 Other Commodities	-	6900 Other Commodities	-
8300 Expense	384,733	8300 Expense (Detail Below)	291,420	8300 Expense (Detail Below)	318,500
8304 MRPA Ticket Expense	-	8304 MRPA Ticket Expense	-	8304 MRPA Ticket Expense	-
8305 Funtown Ticket Expense	-	8305 Funtown Ticket Expense	-	8305 Funtown Ticket Expense	-
9030 Transfer Out To Capital Fund	12,000	9030 Transfer Out To Capital Fund	15,000	9030 Transfer Out To Capital Fund	15,000
Total	948,302	Total	883,414	Total	942,942
Change in Fund Balance	(40,945)	Change in Fund Balance	113,050	Change in Fund Balance	49,308
2019 Ending Balance	65,328	2020 Ending Balance	178,378	2021 Ending Balance	227,686

Account 8300 Expense Detail:

NOTE: PLEASE FILL IN ACCOUNT 8300 DETAIL BELOW. TOTAL WILL FILL 8300 EXPENSE ABOVE

1 Advertising	5,000
2 Building Supplies	5,500
3 Direct Programming Costs	229,322
4 Indirect Programming Costs	20,000
5 Professional Development	6,546
6 Program Supplies	17,235
7 Staff Support	5,500
8 Vehicles	2,317

Advertising	5,000
Building Supplies	6,000
Direct Programming Costs	250,000
Indirect Programming Costs	22,000
Professional Development	7,000
Program Supplies	20,000
Staff Support	6,000
Vehicles	2,500

Total 8300 **291,420**

Total 8300 **318,500**