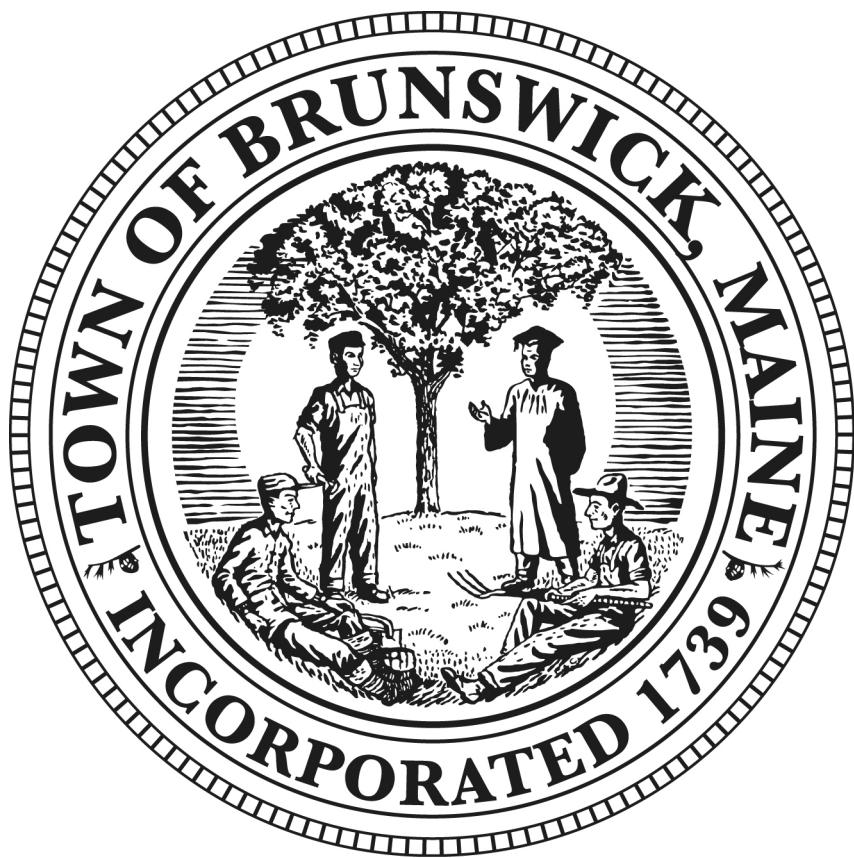


TOWN OF BRUNSWICK, MAINE



MUNICIPAL BUDGET

**Adopted
May 13, 2021**

**For the Fiscal Year
July 1, 2021 - June 30, 2022**

Town of Brunswick, Maine
Municipal Budget for July 1, 2021 - June 30, 2022
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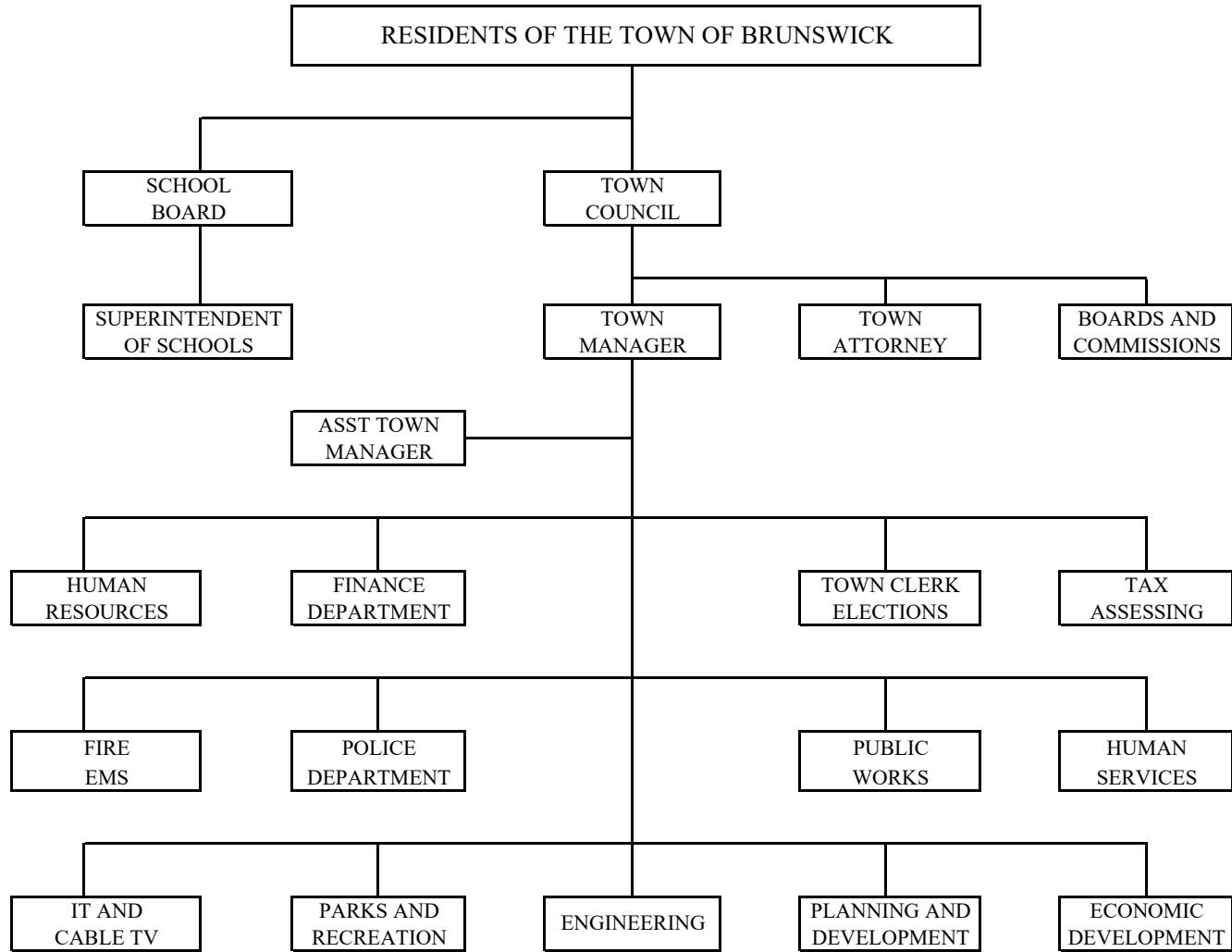
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**Town of Brunswick, Maine
Organizational Chart**



Town of Brunswick, Maine
Elected and Appointed Officials

Elected Officials

| | | |
|-----------------------------|------------|-----------------------|
| Council Member - District 4 | Chair | John M. Perreault |
| Council Member - District 7 | Vice Chair | James Mason |
| Council Member - District 1 | | W. David Watson |
| Council Member - District 2 | | Stephen Walker |
| Council Member - District 3 | | Daniel Jenkins |
| Council Member - District 5 | | Christopher Watkinson |
| Council Member - District 6 | | Kate Foye |
| Council Member - At large | | Daniel Ankeles |
| Council Member - At large | | Kathy Wilson |

Appointed Officials

| | |
|--------------------------------------|-------------------------|
| Town Manager | John S. Eldridge |
| Assistant Town Manager | Ryan Leighton |
| Town Attorney | Stephen E. F. Langsdorf |
| Director of Finance | Julia A.C. Henze |
| Assessor | Taylor Burns |
| Town Clerk | Frances M. Smith |
| Director of Planning and Development | Matthew Panfil |
| Fire Chief | Kenneth A. Brillant |
| Police Chief | Scott J. Stewart |
| Director of Public Works | F. Jay Astle |
| Director of Parks and Recreation | Thomas M. Farrell |
| Superintendent of Schools | Phillip Potenziano |



TOWN OF BRUNSWICK, MAINE

MUNICIPAL BUDGET 2021-22

Summary Financial Information

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Town of Brunswick, Maine
Revenue, Expenditure and Tax Comparison
Municipal Budget for July 1, 2021 - June 30, 2022

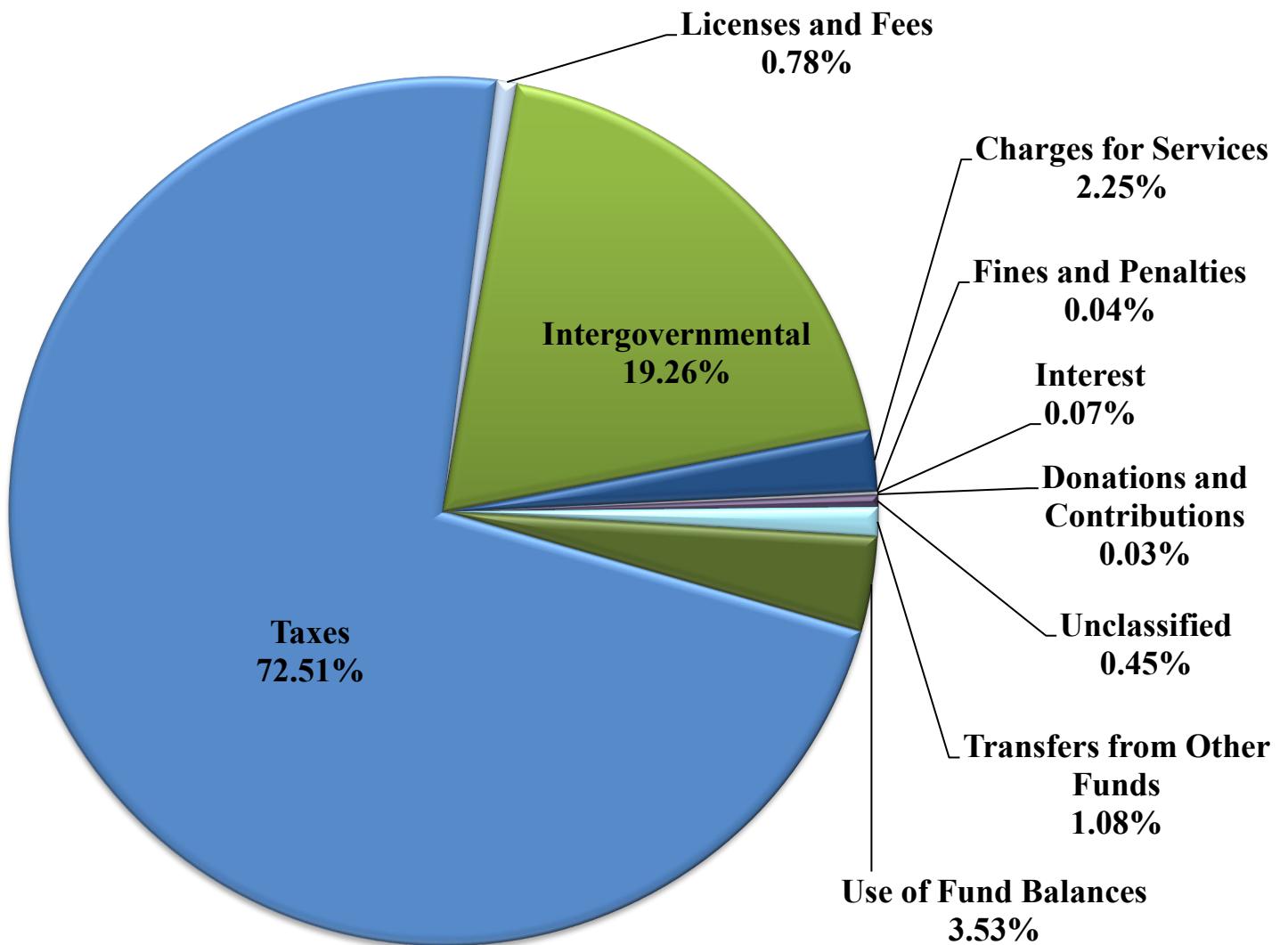
| | Adopted 2020-21 | Department 2021-22 | Manager 2021-22 | Council 2021-22 | Council Increase (Decrease) | Council Increase (Decrease) |
|---|----------------------|-----------------------|----------------------|----------------------|-----------------------------------|-----------------------------------|
| <u>Revenues & Other Sources</u> | | | | | | |
| Municipal (1) | 8,312,322 | 10,205,233 | 10,198,272 | 10,696,083 | 2,383,761 | 28.68% |
| School (2) | 14,546,776 | 13,101,808 | 13,194,665 | 13,694,665 | (852,111) | (5.86%) |
| County | 0 | 0 | 0 | 0 | 0 | 0.00% |
| | 22,859,098 | 23,307,041 | 23,392,937 | 24,390,748 | 1,531,650 | 6.70% |
| <u>Expenditures & Other Uses</u> | | | | | | |
| Municipal | 26,799,640 | 30,626,955 | 29,561,966 | 29,744,466 | 2,944,826 | 10.99% |
| School | 42,748,055 | 43,987,190 | 43,651,333 | 43,651,333 | 903,278 | 2.11% |
| County | 1,674,551 | 1,664,113 | 1,664,113 | 1,664,113 | (10,438) | (0.62%) |
| | 71,222,246 | 76,278,258 | 74,877,412 | 75,059,912 | 3,837,666 | 5.39% |
| <u>Net From Property Taxes</u> | | | | | | |
| Municipal | 18,487,318 | 20,421,722 | 19,363,694 | 19,048,383 | 561,065 | 3.03% |
| School | 28,201,279 | 30,885,382 | 30,456,668 | 29,956,668 | 1,755,389 | 6.22% |
| County | 1,674,551 | 1,664,113 | 1,664,113 | 1,664,113 | (10,438) | (0.62%) |
| | 48,363,148 | 52,971,217 | 51,484,475 | 50,669,164 | 2,306,016 | 4.77% |
| <u>Tax Rate Valuation</u> | | | | | | |
| | 2,374,234,046 | 2,397,976,386 | 2,397,976,386 | 2,397,976,386 | 23,742,340 | 1.00% |
| <u>Tax Rates (per 1,000)</u> | | | | | | |
| Municipal | 7.78 | 8.52 | 8.08 | 7.94 | 0.16 | 2.06% |
| School | 11.88 | 12.88 | 12.70 | 12.49 | 0.61 | 5.13% |
| County | 0.71 | 0.69 | 0.69 | 0.69 | (0.02) | (2.82%) |
| | 20.37 | 22.09 | 21.47 | 21.13 | 0.76 | 3.73% |

| | Adopted 2020-21 | Department 2021-22 | Manager 2021-22 | Council 2021-22 | Council Increase (Decrease) | Council Increase (Decrease) |
|---|----------------------|-----------------------|----------------------|----------------------|-----------------------------------|-----------------------------------|
| <u>Property Tax Revenue Calculation</u> | | | | | | |
| Taxable Valuation (Net of Homestead & BET) | 2,243,673,982 | 2,266,110,722 | 2,266,110,722 | 2,266,110,722 | 22,436,740 | 1.00% |
| Tax Rate per (1,000) | 20.37 | 22.09 | 21.47 | 21.13 | 0.76 | 3.73% |
| Property Tax Commitment | 45,703,639 | 50,058,386 | 48,653,397 | 47,882,920 | 2,179,281 | 4.77% |
| <u>Homestead Reimbursement Calculation</u> | | | | | | |
| Homestead Exempt Value | 109,526,750 | 110,622,018 | 110,622,018 | 110,622,018 | 1,095,268 | 1.00% |
| Homestead Reimbursement % | 70.00% | 70.00% | 70.00% | 70.00% | 0 | 0.00% |
| Homestead Reimbursement | 1,561,742 | 1,710,548 | 1,662,538 | 1,636,210 | 74,468 | 4.77% |
| <u>BETE Reimbursement</u> | | | | | | |
| BETE Value | 101,064,700 | 102,075,347 | 102,075,347 | 102,075,347 | 1,010,647 | 1.00% |
| BETE Reimbursement % | 53.32% | 53.32% | 53.32% | 53.32% | 0 | 0.00% |
| BETE Reimbursement | 1,097,767 | 1,202,283 | 1,168,539 | 1,150,034 | 52,267 | 4.76% |
| Total From Property Taxes | 48,363,148 | 52,971,217 | 51,484,474 | 50,669,163 | 2,306,015 | 4.77% |
| Notes: | | | | | | |
| (1) Includes: | | | | | | |
| General Municipal Revenues | 6,892,691 | 6,964,711 | 6,964,711 | 6,964,711 | 72,020 | 1.04% |
| Allowance for Deferred Taxes | (200,000) | (200,000) | (200,000) | (200,000) | 0 | 0.00% |
| Allowance for Tax Abatements | (75,000) | (75,000) | (75,000) | (75,000) | 0 | 0.00% |
| Other Adjustments | (1,429,338) | 8,400 | 1,439 | 2,250 | 1,431,588 | (100.16%) |
| Use of Fund Balance | 650,000 | 500,000 | 500,000 | 547,000 | (103,000) | (15.85%) |
| State Revenue Sharing & Balance | 1,800,000 | 2,200,000 | 2,200,000 | 2,650,000 | 850,000 | 47.22% |
| Other Sources | 673,969 | 807,122 | 807,122 | 807,122 | 133,153 | 19.76% |
| | 8,312,322 | 10,205,233 | 10,198,272 | 10,696,083 | 2,383,761 | 28.68% |
| (2) Includes: | | | | | | |
| General Education Revenues | 12,735,412 | 11,790,444 | 11,790,444 | 11,790,444 | (944,968) | (7.42%) |
| Education Balances | 1,811,364 | 1,311,364 | 1,404,221 | 1,904,221 | 92,857 | 5.13% |
| | 14,546,776 | 13,101,808 | 13,194,665 | 13,694,665 | (852,111) | (5.86%) |

Town of Brunswick, Maine
Comparative Adopted General Fund Budgets (Budgetary Basis)
For the Year Ended June 30,

| | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Revenues | | | | | | | | | | |
| Property Taxes | 32,464,636 | 35,348,452 | 36,502,579 | 38,815,832 | 40,304,499 | 41,672,880 | 42,782,732 | 45,203,227 | 47,151,810 | 50,396,414 |
| Other Taxes | 2,924,000 | 3,048,000 | 3,103,000 | 2,893,500 | 2,993,000 | 3,267,900 | 3,678,800 | 3,517,000 | 3,307,000 | 4,031,000 |
| Licenses, Fees & Permits | 281,367 | 302,512 | 323,512 | 360,350 | 387,090 | 442,635 | 467,065 | 584,218 | 569,902 | 585,242 |
| Intergovernmental - Municipal | 1,751,788 | 1,356,264 | 1,272,071 | 1,363,554 | 1,402,237 | 1,409,050 | 1,420,049 | 2,096,399 | 2,466,499 | 2,928,317 |
| Intergovernmental - Education | 10,482,354 | 10,871,108 | 9,946,831 | 9,826,081 | 10,976,063 | 10,514,745 | 9,858,866 | 11,058,375 | 12,399,982 | 11,529,277 |
| Charges for Service - Municipal | 1,097,524 | 1,179,368 | 1,185,600 | 1,160,960 | 1,162,960 | 1,166,773 | 1,223,216 | 1,329,595 | 1,372,845 | 1,478,967 |
| Charges for Service - Education | 220,812 | 166,411 | 137,000 | 102,000 | 83,339 | 71,338 | 98,349 | 128,349 | 208,494 | 208,494 |
| Fines & Penalties | 16,150 | 28,500 | 28,750 | 41,800 | 40,060 | 39,500 | 39,495 | 38,395 | 35,245 | 30,475 |
| Interest on Investments | 100,000 | 50,000 | 40,000 | 20,000 | 60,000 | 150,000 | 215,000 | 220,000 | 100,000 | 50,000 |
| Donations & Contributions | 140,000 | 115,000 | 109,000 | 109,000 | 30,000 | 30,000 | 25,000 | 25,000 | 60,000 | 25,000 |
| Other | 394,900 | 342,350 | 346,200 | 341,300 | 323,350 | 354,700 | 366,400 | 367,084 | 415,136 | 338,383 |
| Total | 49,873,531 | 52,807,965 | 52,994,543 | 55,034,377 | 57,762,598 | 59,119,521 | 60,174,972 | 64,567,642 | 68,086,913 | 71,601,569 |
| Other Sources | | | | | | | | | | |
| Sale of Assets | 16,000 | 303,566 | 8,000 | - | - | - | - | - | - | - |
| Transfers In | 200,000 | 675,000 | 710,000 | 500,000 | 514,000 | 545,000 | 600,000 | 638,600 | 673,969 | 807,122 |
| Use of Balances - Municipal | 1,100,000 | 1,020,000 | 1,050,000 | 875,000 | 600,000 | 550,000 | 600,000 | 612,000 | 650,000 | 747,000 |
| Use of Balances - Educational | 3,486,000 | 2,800,000 | 3,337,000 | 3,187,109 | 2,599,363 | 2,611,364 | 2,611,364 | 2,111,364 | 1,811,364 | 1,904,221 |
| Total | 4,802,000 | 4,798,566 | 5,105,000 | 4,562,109 | 3,713,363 | 3,706,364 | 3,811,364 | 3,361,964 | 3,135,333 | 3,458,343 |
| Total Revenues and Other Sources | 54,675,531 | 57,606,531 | 58,099,543 | 59,596,486 | 61,475,961 | 62,825,885 | 63,986,336 | 67,929,606 | 71,222,246 | 75,059,912 |
| Expenditures | | | | | | | | | | |
| General Government | 3,408,627 | 3,542,300 | 3,606,148 | 3,753,660 | 3,892,591 | 4,000,751 | 4,004,947 | 4,454,184 | 4,635,248 | 5,033,811 |
| Public Safety | 8,055,290 | 8,220,743 | 8,506,606 | 8,722,397 | 8,901,684 | 9,231,933 | 9,565,594 | 10,305,729 | 10,649,358 | 11,232,799 |
| Public Works | 3,622,322 | 3,688,244 | 3,756,201 | 3,794,741 | 3,898,766 | 4,027,323 | 4,165,022 | 4,120,676 | 4,055,985 | 4,612,714 |
| Human Services | 169,439 | 172,850 | 166,373 | 182,760 | 176,117 | 180,774 | 183,825 | 198,247 | 834,409 | 651,047 |
| Education | 33,491,029 | 35,570,775 | 35,763,587 | 36,525,855 | 37,695,535 | 37,878,469 | 38,132,210 | 40,153,709 | 42,748,055 | 43,651,333 |
| Recreation & Culture | 2,358,992 | 2,561,001 | 2,709,986 | 2,771,373 | 2,843,126 | 3,012,905 | 3,197,541 | 3,393,355 | 3,266,794 | 3,620,137 |
| Debt Service | 542,010 | 923,898 | 922,515 | 899,505 | 856,760 | 873,286 | 992,458 | 970,543 | 948,437 | 936,659 |
| County Tax | 1,183,264 | 1,249,487 | 1,333,350 | 1,360,042 | 1,410,855 | 1,517,700 | 1,565,279 | 1,590,123 | 1,674,551 | 1,664,113 |
| Unclassified | 209,558 | 241,258 | 186,917 | 217,917 | 346,699 | 415,041 | 478,502 | 550,040 | 521,409 | 766,379 |
| Total | 53,040,531 | 56,170,556 | 56,951,683 | 58,228,250 | 60,022,133 | 61,138,182 | 62,285,378 | 65,736,606 | 69,334,246 | 72,168,992 |
| Other Uses | | | | | | | | | | |
| Transfer Out to Special Revenue | - | - | - | - | - | - | - | 70,000 | - | 70,000 |
| Transfer Out to Capital Projects | 1,385,000 | 1,195,975 | 903,860 | 1,174,236 | 1,259,828 | 1,462,703 | 1,475,958 | 1,898,000 | 1,838,000 | 2,695,920 |
| Transfers Out to Enterprise | 250,000 | 240,000 | 244,000 | 194,000 | 194,000 | 225,000 | 225,000 | 225,000 | 50,000 | 125,000 |
| Total | 1,635,000 | 1,435,975 | 1,147,860 | 1,368,236 | 1,453,828 | 1,687,703 | 1,700,958 | 2,193,000 | 1,888,000 | 2,890,920 |
| Total Expenditures and Other Uses | 54,675,531 | 57,606,531 | 58,099,543 | 59,596,486 | 61,475,961 | 62,825,885 | 63,986,336 | 67,929,606 | 71,222,246 | 75,059,912 |

**Town of Brunswick
2021-22 General Fund Budget
Revenues by Source**



Town of Brunswick, Maine
Revenue Budget - Summary

| | 2019-20 Actual | 2020-21 Budget | 2020-21 Adjustments | 2020-21 Adjusted | 2020-21 Estimated | 2021-22 Department | 2021-22 Manager | 2021-22 Council |
|------------------------------|---------------------------------|---------------------------------|--------------------------------------|-----------------------------------|------------------------------------|-------------------------------------|----------------------------------|----------------------------------|
| Taxes | | | | | | | | |
| Real and Personal Property | 45,310,922 | 46,658,810 | - | 46,658,810 | 47,829,570 | 52,704,617 | 51,210,914 | 50,396,414 |
| Interest on Delinquent Taxes | 90,500 | 90,000 | - | 90,000 | 95,615 | 90,000 | 90,000 | 90,000 |
| Tax Lien Costs | 12,656 | 13,000 | - | 13,000 | 13,273 | 13,000 | 13,000 | 13,000 |
| Payment in Lieu of Taxes | 411,504 | 390,000 | - | 390,000 | 407,054 | 400,000 | 400,000 | 400,000 |
| Auto Excise Tax | 3,553,115 | 3,275,000 | - | 3,275,000 | 3,760,140 | 3,500,000 | 3,500,000 | 3,500,000 |
| Watercraft Excise Tax | 24,000 | 24,000 | - | 24,000 | 19,149 | 20,000 | 20,000 | 20,000 |
| Aircraft Excise Tax | 21,334 | 8,000 | - | 8,000 | 8,370 | 8,000 | 8,000 | 8,000 |
| | 49,424,031 | 50,458,810 | - | 50,458,810 | 52,133,171 | 56,735,617 | 55,241,914 | 54,427,414 |
| Licenses and Fees | | | | | | | | |
| Finance Department | 22,005 | 26,500 | - | 26,500 | 1,060 | 10,000 | 10,000 | 10,000 |
| Codes Enforcement | 288,343 | 295,000 | - | 295,000 | 400,978 | 340,000 | 340,000 | 340,000 |
| Town Clerk | 156,544 | 175,702 | - | 175,702 | 151,532 | 162,542 | 162,542 | 162,542 |
| Planning & Development | 32,819 | 40,000 | - | 40,000 | 70,050 | 40,000 | 40,000 | 40,000 |
| Fire Department | 3,520 | 2,000 | - | 2,000 | 1,790 | 2,000 | 2,000 | 2,000 |
| Police Department | 700 | 700 | - | 700 | 710 | 700 | 700 | 700 |
| Public Works | 31,938 | 30,000 | - | 30,000 | 36,727 | 30,000 | 30,000 | 30,000 |
| | 535,869 | 569,902 | - | 569,902 | 662,847 | 585,242 | 585,242 | 585,242 |
| Intergovernmental | | | | | | | | |
| State Revenue Sharing | 1,939,959 | 1,800,000 | - | 1,800,000 | 2,209,302 | 2,200,000 | 2,200,000 | 2,450,000 |
| Public Safety | 32,980 | - | - | - | - | - | - | - |
| Public Works | 209,110 | 200,000 | - | 200,000 | 195,424 | 195,000 | 195,000 | 195,000 |
| Parks & Recreation | 10,000 | 9,999 | - | 9,999 | 10,000 | 10,000 | 10,000 | 10,000 |
| Other Municipal | 183,149 | 456,500 | - | 456,500 | 181,189 | 273,317 | 273,317 | 273,317 |
| Education Subsidy | 11,058,375 | 12,399,982 | - | 12,399,982 | 12,399,982 | 11,529,277 | 11,529,277 | 11,529,277 |
| | 13,433,573 | 14,866,481 | - | 14,866,481 | 14,995,897 | 14,207,594 | 14,207,594 | 14,457,594 |

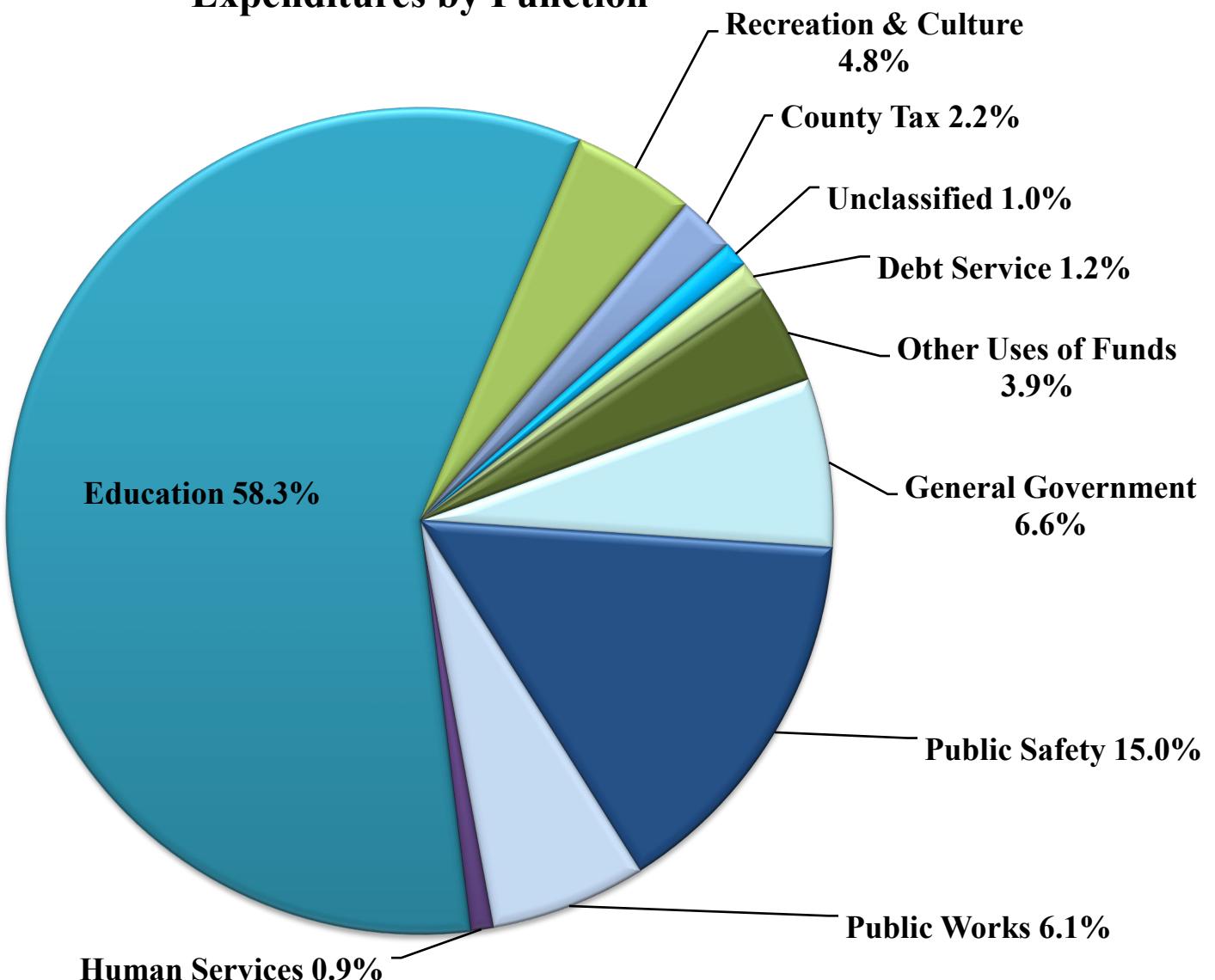
Town of Brunswick, Maine
Revenue Budget - Summary

| | 2019-20 Actual | 2020-21 Budget | 2020-21 Adjustments | 2020-21 Adjusted | 2020-21 Estimated | 2021-22 Department | 2021-22 Manager | 2021-22 Council |
|---|---------------------------------|---------------------------------|--------------------------------------|-----------------------------------|------------------------------------|-------------------------------------|----------------------------------|----------------------------------|
| <u>Charges for Services</u> | | | | | | | | |
| Auto registration | 60,293 | 70,000 | - | 70,000 | 64,139 | 60,000 | 60,000 | 60,000 |
| Boat, ATV, snowmobile registration | 1,195 | 1,600 | - | 1,600 | 1,088 | 1,200 | 1,200 | 1,200 |
| Property Rental | 6,701 | 9,092 | - | 9,092 | 19,042 | 17,292 | 17,292 | 17,292 |
| Emergency medical services | 1,084,172 | 1,000,000 | - | 1,000,000 | 1,097,681 | 1,100,000 | 1,100,000 | 1,100,000 |
| Fire department | 726 | 1,500 | - | 1,500 | 648 | 1,500 | 1,500 | 1,500 |
| Police department | 121,607 | 123,908 | - | 123,908 | 122,951 | 123,000 | 123,000 | 123,000 |
| Dispatch services | 150,792 | 150,745 | - | 150,745 | 155,316 | 159,975 | 159,975 | 159,975 |
| Public works | 1,908 | 1,000 | - | 1,000 | - | 1,000 | 1,000 | 1,000 |
| Recycling | 18,557 | 15,000 | - | 15,000 | 24,377 | 15,000 | 15,000 | 15,000 |
| Education - tuition, transportation | 198,085 | 208,494 | - | 208,494 | 208,494 | 208,494 | 208,494 | 208,494 |
| | 1,644,036 | 1,581,339 | - | 1,581,339 | 1,693,736 | 1,687,461 | 1,687,461 | 1,687,461 |
| <u>Fines and Penalties</u> | | | | | | | | |
| Town clerk | 5,640 | 4,745 | - | 4,745 | 1,375 | 4,925 | 4,925 | 4,925 |
| Fire department | 100 | - | - | - | 200 | 100 | 100 | 100 |
| Police department | 38,120 | 30,500 | - | 30,500 | 23,330 | 25,450 | 25,450 | 25,450 |
| | 43,860 | 35,245 | - | 35,245 | 24,905 | 30,475 | 30,475 | 30,475 |
| <u>Interest</u> | | | | | | | | |
| Interest earned | 300,692 | 100,000 | - | 100,000 | 76,558 | 50,000 | 50,000 | 50,000 |
| | 300,692 | 100,000 | - | 100,000 | 76,558 | 50,000 | 50,000 | 50,000 |
| <u>Donations and Contributions</u> | | | | | | | | |
| From BDC | 25,000 | 25,000 | - | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 |
| From Portland - for Asylum Seekers | 35,000 | 35,000 | - | 35,000 | 35,000 | - | - | - |
| | 60,000 | 60,000 | - | 60,000 | 60,000 | 25,000 | 25,000 | 25,000 |

Town of Brunswick, Maine
Revenue Budget - Summary

| | 2019-20 Actual | 2020-21 Budget | 2020-21 Adjustments | 2020-21 Adjusted | 2020-21 Estimated | 2021-22 Department | 2021-22 Manager | 2021-22 Council |
|---|---------------------------------|---------------------------------|--------------------------------------|-----------------------------------|------------------------------------|-------------------------------------|----------------------------------|----------------------------------|
| <u>Unclassified</u> | | | | | | | | |
| Cable TV franchise fees | 288,446 | 280,000 | - | 280,000 | 286,020 | 280,000 | 280,000 | 280,000 |
| Municipal miscellaneous | 50,207 | 8,200 | - | 8,200 | 3,575 | 5,710 | 5,710 | 5,710 |
| Education miscellaneous | 85,592 | 126,936 | - | 126,936 | 126,936 | 52,673 | 52,673 | 52,673 |
| Other | 18,904 | - | - | - | 470 | - | - | - |
| | 443,149 | 415,136 | - | 415,136 | 417,001 | 338,383 | 338,383 | 338,383 |
| <u>Other Sources</u> | | | | | | | | |
| Sale of assets | 42 | - | - | - | - | - | - | - |
| Transfers from other funds | 678,945 | 673,969 | 63,000 | 736,969 | 736,969 | 807,122 | 807,122 | 807,122 |
| | 678,987 | 673,969 | 63,000 | 736,969 | 736,969 | 807,122 | 807,122 | 807,122 |
| <u>Use of Fund Balances</u> | | | | | | | | |
| Unassigned Fund Balance | - | 650,000 | - | 650,000 | 650,000 | 500,000 | 500,000 | 547,000 |
| Encumbrances | - | - | 113,612 | 113,612 | 113,612 | - | - | - |
| State Revenue Sharing Balance | - | - | - | - | - | - | - | 200,000 |
| Restricted Fund Balances - Education | - | 1,811,364 | - | 1,811,364 | 1,811,364 | 1,311,364 | 1,404,221 | 1,904,221 |
| | - | 2,461,364 | 113,612 | 2,574,976 | 2,574,976 | 1,811,364 | 1,904,221 | 2,651,221 |
| Total Revenues, Other Sources and Use of Fund Balances | 66,564,197 | 71,222,246 | 176,612 | 71,398,858 | 73,376,060 | 76,278,258 | 74,877,412 | 75,059,912 |

**Town of Brunswick
2021-22 General Fund Budget
Expenditures by Function**



Town of Brunswick, Maine
Expenditure Budget - Summary

| | 2019-20 Expended | 2020-21 Budget | 2020-21 Adjustments | 2020-21 Available | 2020-21 Est Expended | 2021-22 Department | 2021-22 Manager | 2021-22 Council |
|----------------------------------|-----------------------------|---------------------------|--------------------------------|------------------------------|---------------------------------|-------------------------------|----------------------------|----------------------------|
| <u>General Government</u> | | | | | | | | |
| Administration | 597,856 | 569,964 | - | 569,964 | 501,413 | 578,774 | 578,774 | 576,774 |
| Finance | 723,310 | 794,328 | - | 794,328 | 761,383 | 818,235 | 818,235 | 815,235 |
| Technology Services | 328,900 | 360,528 | - | 360,528 | 350,258 | 391,319 | 391,319 | 390,319 |
| Municipal Officers | 225,153 | 261,369 | - | 261,369 | 249,142 | 252,369 | 252,369 | 251,369 |
| Town Hall Building | 171,704 | 169,650 | - | 169,650 | 184,562 | 197,353 | 195,353 | 194,353 |
| Risk Management | 534,037 | 611,393 | - | 611,393 | 651,253 | 713,337 | 713,337 | 713,337 |
| Cable TV | 82,442 | 95,133 | - | 95,133 | 94,142 | 111,709 | 111,709 | 111,709 |
| Assessing | 257,923 | 304,876 | - | 304,876 | 284,788 | 311,712 | 307,512 | 306,012 |
| Town Clerk & Elections | 371,790 | 422,470 | - | 422,470 | 419,043 | 415,833 | 415,833 | 413,833 |
| Engineering | 232,219 | 276,999 | - | 276,999 | 273,979 | 305,337 | 309,837 | 308,337 |
| Planning | 547,552 | 625,539 | 67,649 | 693,188 | 599,117 | 684,232 | 684,232 | 682,732 |
| Economic Development | 111,211 | 142,999 | 63,000 | 205,999 | 190,720 | 395,801 | 270,801 | 269,801 |
| | 4,184,097 | 4,635,248 | 130,649 | 4,765,897 | 4,559,800 | 5,176,011 | 5,049,311 | 5,033,811 |
| <u>Public Safety</u> | | | | | | | | |
| Fire Department | 3,850,817 | 4,046,295 | 3,300 | 4,049,595 | 4,133,254 | 4,486,338 | 4,300,818 | 4,300,818 |
| Central Fire Station | 31,905 | 46,775 | - | 46,775 | 35,375 | 47,975 | 47,975 | 47,975 |
| Emerson Fire Station | 54,170 | 62,700 | - | 62,700 | 57,460 | 69,800 | 69,800 | 69,800 |
| Police Department | 4,172,036 | 4,431,687 | 8,970 | 4,440,657 | 3,995,192 | 4,865,774 | 4,823,005 | 4,823,005 |
| Emergency Services Dispatch | 849,119 | 973,899 | - | 973,899 | 873,298 | 961,102 | 961,102 | 961,102 |
| Police Station Building | 114,941 | 119,306 | - | 119,306 | 133,671 | 121,440 | 121,440 | 121,440 |
| Coastal Resources | 98,370 | 117,696 | 1,972 | 119,668 | 110,920 | 129,659 | 129,659 | 129,659 |
| Streetlights | 200,253 | 216,000 | - | 216,000 | 208,000 | 216,000 | 94,000 | 94,000 |
| Traffic Signals | 23,593 | 33,000 | - | 33,000 | 27,643 | 33,000 | 33,000 | 33,000 |
| Fire Suppression (Hydrants) | 556,384 | 600,000 | - | 600,000 | 614,604 | 650,000 | 650,000 | 650,000 |
| Emergency Management | 1,070 | 2,000 | - | 2,000 | 800 | 2,000 | 2,000 | 2,000 |
| | 9,952,658 | 10,649,358 | 14,242 | 10,663,600 | 10,190,217 | 11,583,088 | 11,232,799 | 11,232,799 |

Town of Brunswick, Maine
Expenditure Budget - Summary

| | 2019-20 Expended | 2020-21 Budget | 2020-21 Adjustments | 2020-21 Available | 2020-21 Est Expended | 2021-22 Department | 2021-22 Manager | 2021-22 Council |
|--|-----------------------------|---------------------------|--------------------------------|------------------------------|---------------------------------|-------------------------------|----------------------------|----------------------------|
| <u>Public Works</u> | | | | | | | | |
| Administration | 380,558 | 300,875 | - | 300,875 | 309,396 | 433,975 | 433,975 | 433,975 |
| General Maintenance | 1,780,483 | 1,933,515 | - | 1,933,515 | 1,804,524 | 2,142,761 | 2,142,761 | 2,142,761 |
| Refuse Collection & Disposal | 551,440 | 659,899 | - | 659,899 | 659,899 | 672,975 | 672,975 | 672,975 |
| Recycling | 447,390 | 496,518 | - | 496,518 | 495,490 | 531,390 | 531,390 | 531,390 |
| Central Garage | 611,189 | 665,178 | - | 665,178 | 624,830 | 840,113 | 840,113 | 831,613 |
| | 3,771,060 | 4,055,985 | - | 4,055,985 | 3,894,139 | 4,621,214 | 4,621,214 | 4,612,714 |
| <u>Human Services</u> | | | | | | | | |
| General Assistance | 284,756 | 732,159 | 2,354 | 734,513 | 289,437 | 451,116 | 451,116 | 451,116 |
| Health & Social Services | 89,730 | 102,250 | - | 102,250 | 100,550 | 199,931 | 199,931 | 199,931 |
| | 374,486 | 834,409 | 2,354 | 836,763 | 389,987 | 651,047 | 651,047 | 651,047 |
| <u>Education</u> | | | | | | | | |
| School Department | 37,967,472 | 42,748,055 | - | 42,748,055 | 42,748,055 | 43,987,190 | 43,651,333 | 43,651,333 |
| | 37,967,472 | 42,748,055 | - | 42,748,055 | 42,748,055 | 43,987,190 | 43,651,333 | 43,651,333 |
| <u>Recreation & Culture</u> | | | | | | | | |
| Recreation Administration | 458,550 | 484,168 | - | 484,168 | 455,800 | 496,343 | 496,343 | 496,343 |
| Buildings & Grounds Maintenanc | 878,545 | 857,008 | 29,367 | 886,375 | 889,473 | 1,142,521 | 1,102,021 | 1,099,521 |
| Recreation Building | 215,650 | 233,573 | - | 233,573 | 224,006 | 246,809 | 246,809 | 245,809 |
| Teen Center | 18,051 | 18,051 | - | 18,051 | 18,051 | 20,000 | 20,000 | 20,000 |
| People Plus Center | 137,727 | 140,553 | - | 140,553 | 140,053 | 150,000 | 147,000 | 147,000 |
| Curtis Memorial Library | 1,522,449 | 1,533,441 | - | 1,533,441 | 1,533,441 | 1,611,464 | 1,586,464 | 1,611,464 |
| | 3,230,972 | 3,266,794 | 29,367 | 3,296,161 | 3,260,824 | 3,667,137 | 3,598,637 | 3,620,137 |

Town of Brunswick, Maine
Expenditure Budget - Summary

| | 2019-20 Expended | 2020-21 Budget | 2020-21 Adjustments | 2020-21 Available | 2020-21 Est Expended | 2021-22 Department | 2021-22 Manager | 2021-22 Council |
|--|-----------------------------|---------------------------|--------------------------------|------------------------------|---------------------------------|-------------------------------|----------------------------|----------------------------|
| County Tax | 1,590,123 | 1,674,551 | - | 1,674,551 | 1,674,551 | 1,664,113 | 1,664,113 | 1,664,113 |
| | 1,590,123 | 1,674,551 | | 1,674,551 | 1,674,551 | 1,664,113 | 1,664,113 | 1,664,113 |
| <u>Unclassified</u> | | | | | | | | |
| Promotion & Development | 267,554 | 308,209 | (4,500) | 303,709 | 298,801 | 323,179 | 303,179 | 303,179 |
| Additional School Assistance | 10,000 | 10,000 | - | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 |
| Cemetery Care | 500 | 3,200 | - | 3,200 | 1,500 | 3,200 | 3,200 | 3,200 |
| Contingency Reserve | (174,789) | 200,000 | - | 200,000 | 35,000 | 250,000 | 250,000 | 450,000 |
| | 103,265 | 521,409 | (4,500) | 516,909 | 345,301 | 586,379 | 566,379 | 766,379 |
| <u>Debt Service</u> | | | | | | | | |
| Principal & Interest Payments | 970,543 | 948,437 | - | 948,437 | 948,437 | 1,436,159 | 936,659 | 936,659 |
| | 970,543 | 948,437 | | 948,437 | 948,437 | 1,436,159 | 936,659 | 936,659 |
| Total Expenditures | 62,144,676 | 69,334,246 | 172,112 | 69,506,358 | 68,011,311 | 73,372,338 | 71,971,492 | 72,168,992 |
| <u>Other Uses of Funds</u> | | | | | | | | |
| To Other Funds - Special Revenue | 74,500 | - | 4,500 | 4,500 | 4,500 | 70,000 | 70,000 | 70,000 |
| To Other Funds - Capital | 1,898,000 | 1,838,000 | - | 1,838,000 | 1,838,000 | 2,710,920 | 2,710,920 | 2,695,920 |
| To Other Funds - Enterprise | 225,000 | 50,000 | - | 50,000 | 50,000 | 125,000 | 125,000 | 125,000 |
| Total Other Uses | 2,197,500 | 1,888,000 | 4,500 | 1,892,500 | 1,892,500 | 2,905,920 | 2,905,920 | 2,890,920 |
| TOTAL EXPENDITURES & OTHER USES | 64,342,176 | 71,222,246 | 176,612 | 71,398,858 | 69,903,811 | 76,278,258 | 74,877,412 | 75,059,912 |

Town of Brunswick, Maine
Expenditure Budget - Summary

| | 2019-20 Expended | 2020-21 Budget | 2020-21 Adjustments | 2020-21 Available | 2020-21 Est Expended | 2021-22 Department | 2021-22 Manager | 2021-22 Council |
|--|----------------------|-------------------|------------------------|----------------------|-------------------------|-----------------------|----------------------|--------------------|
| TOTAL EXPENDITURES & OTHER USES | 64,342,176 | 71,222,246 | 176,612 | 71,398,858 | 69,903,811 | 76,278,258 | 74,877,412 | 75,059,912 |
| Revenues & Other Sources | 19,313,316 | 22,763,436 | 176,612 | 22,940,048 | 23,337,188 | 21,373,641 | 21,466,498 | 22,213,498 |
| Net Before SRS | 45,028,860 | 48,458,810 | - | 48,458,810 | 46,566,623 | 54,904,617 | 53,410,914 | 52,846,414 |
| State Revenue Sharing | 1,939,959 | 1,800,000 | - | 1,800,000 | 2,209,302 | 2,200,000 | 2,200,000 | 2,450,000 |
| NET REQUIRED FROM PROPERTY TAXES | | 46,658,810 | | | | 52,704,617 | 51,210,914 | 50,396,414 |
| Plus Allowances: | | | | | | | | |
| Deferred Property Taxes | | 200,000 | | | 200,000 | | 200,000 | 200,000 |
| Tax Abatements | | 75,000 | | | 75,000 | | 75,000 | 75,000 |
| Other | | 1,429,338 | | | (8,400) | | (1,439) | (2,250) |
| TOTAL FROM PROPERTY TAXES | | 48,363,148 | | | | 52,971,217 | 51,484,475 | 50,669,164 |
| TAXABLE VALUATION | 2,243,673,982 | | | | 2,266,110,722 | 2,266,110,722 | 2,266,110,722 | |
| Plus State Share Homestead | 76,668,725 | | | | 77,435,412 | 77,435,412 | 77,435,412 | |
| Plus State Share BETE | 53,891,339 | | | | 54,430,252 | 54,430,252 | 54,430,252 | |
| TAX RATE VALUATION | 2,374,234,046 | | | | 2,397,976,386 | 2,397,976,386 | 2,397,976,386 | |
| TAX RATE | | 20.37 | | | | 22.09 | 21.47 | 21.13 |
| | | | | | | <i>(estimated)</i> | <i>(estimated)</i> | <i>(estimated)</i> |
| | | | | | | 8.44% | 5.40% | 3.73% |

Town of Brunswick, Maine
Expenditure Budget - Summary

| 2019-20 Expended | 2020-21 Budget | 2020-21 Adjustments | 2020-21 Available | 2020-21 Est Expended | 2021-22 Department | 2021-22 Manager | 2021-22 Council |
|-----------------------------|---------------------------|--------------------------------|------------------------------|---------------------------------|-------------------------------|----------------------------|----------------------------|
|-----------------------------|---------------------------|--------------------------------|------------------------------|---------------------------------|-------------------------------|----------------------------|----------------------------|

REIMBURSEMENT CALCULATIONS

Homestead Reimbursement Calculation

| | | | | | | |
|---------------------------|-------------|--|--|-------------|-------------|-------------|
| Homestead Exempt Value | 109,526,750 | | | 110,622,018 | 110,622,018 | 110,622,018 |
| Homestead Reimbursement % | 70.00% | | | 70.00% | 70.00% | 70.00% |
| Homestead Reimbursement | 1,561,742 | | | 1,710,548 | 1,662,538 | 1,636,210 |

BETE Reimbursement Calculation

| | | | | | | |
|----------------------|-------------|--|--|-------------|-------------|-------------|
| BETE Exempt Value | 101,064,700 | | | 102,075,347 | 102,075,347 | 102,075,347 |
| BETE Reimbursement % | 53.32% | | | 53.32% | 53.32% | 53.32% |
| BETE Reimbursement | 1,097,767 | | | 1,202,283 | 1,168,539 | 1,150,034 |

Property Tax Commitment

| | | | | | | |
|--|-------------------|--|--|-------------------|-------------------|-------------------|
| | 45,703,639 | | | 50,058,386 | 48,653,398 | 47,882,920 |
|--|-------------------|--|--|-------------------|-------------------|-------------------|



TOWN OF BRUNSWICK, MAINE

MUNICIPAL BUDGET 2021-22

Detailed Financial Information

| | |
|---|-----------|
| <i>Revenue Budget Detail – by category/department</i> | <i>18</i> |
| <i>Expenditure Budget Detail – by department</i> | <i>24</i> |

Town of Brunswick, Maine
Revenue Budget - Detail (By Category)

| | | 2019-20 Actual | 2020-21 Budget | 2020-21 Adjustments | 2020-21 Adjusted | 2020-21 Estimated | 2021-22 Department | 2021-22 Manager | 2021-22 Council |
|----------------------------------|-----------------------------------|-------------------|-------------------|------------------------|---------------------|----------------------|-----------------------|--------------------|--------------------|
| <u>Taxes</u> | | | | | | | | | |
| 111191-41110 | Auto Excise Tax | 3,553,115 | 3,275,000 | - | 3,275,000 | 3,760,140 | 3,500,000 | 3,500,000 | 3,500,000 |
| 111191-41111 | Watercraft Excise Tax | 24,000 | 24,000 | - | 24,000 | 19,149 | 20,000 | 20,000 | 20,000 |
| 111191-41112 | Aircraft Excise Tax | 21,334 | 8,000 | - | 8,000 | 8,370 | 8,000 | 8,000 | 8,000 |
| 111190-41105 | Interest on Taxes | 73,266 | 73,000 | - | 73,000 | 73,690 | 73,000 | 73,000 | 73,000 |
| 111190-41106 | Tax Lien Costs | 12,656 | 13,000 | - | 13,000 | 13,273 | 13,000 | 13,000 | 13,000 |
| 111190-41107 | Tax Lien Interest | 17,234 | 17,000 | - | 17,000 | 21,925 | 17,000 | 17,000 | 17,000 |
| 111190-41109 | Payments In Lieu Of Taxes (PILOT) | 411,504 | 390,000 | - | 390,000 | 407,054 | 400,000 | 400,000 | 400,000 |
| | | 4,113,109 | 3,800,000 | - | 3,800,000 | 4,303,601 | 4,031,000 | 4,031,000 | 4,031,000 |
| <u>Intergovernmental</u> | | | | | | | | | |
| 131190-43102 | State Tax Exemptions | 67,059 | 55,000 | - | 55,000 | 60,456 | 55,000 | 55,000 | 55,000 |
| 131132-43103 | Highway Grant Fund | 209,110 | 200,000 | - | 200,000 | 195,424 | 195,000 | 195,000 | 195,000 |
| 131192-43106 | Snowmobile Receipts | 1,589 | 1,500 | - | 1,500 | 1,622 | 1,500 | 1,500 | 1,500 |
| 131142-43104 | Gen. Asst. Reimbursement | 114,501 | 400,000 | - | 400,000 | 112,000 | 210,000 | 210,000 | 210,000 |
| 131152-43108 | IFW- Mere Point Boat Launch | 10,000 | 9,999 | - | 9,999 | 10,000 | 10,000 | 10,000 | 10,000 |
| 131192-43105 | Emergency Preparedness | 32,980 | - | - | - | - | - | - | - |
| 131192-43508 | Portland METRO CARES Act | - | - | - | - | 7,111 | 6,817 | 6,817 | 6,817 |
| | | 435,239 | 666,499 | - | 666,499 | 386,613 | 478,317 | 478,317 | 478,317 |
| <u>Administration</u> | | | | | | | | | |
| 141211-44121 | Property Rental | 4,151 | 7,092 | - | 7,092 | 7,092 | 7,092 | 7,092 | 7,092 |
| 191011-49000 | Miscellaneous | 418 | - | - | - | 14 | - | - | - |
| | | 4,569 | 7,092 | - | 7,092 | 7,106 | 7,092 | 7,092 | 7,092 |
| <u>Finance Department</u> | | | | | | | | | |
| 121111-42207 | Passport Fees | 17,220 | 20,000 | - | 20,000 | 1,060 | 10,000 | 10,000 | 10,000 |
| 121111-42209 | Passport Photos | 4,785 | 6,500 | - | 6,500 | - | - | - | - |
| 141111-44110 | Auto Registration Fees | 60,293 | 70,000 | - | 70,000 | 64,139 | 60,000 | 60,000 | 60,000 |
| 141111-44111 | Boat, ATV, Snowmobile Regs. | 1,195 | 1,600 | - | 1,600 | 1,088 | 1,200 | 1,200 | 1,200 |
| 191111-49000 | Miscellaneous | 10,879 | 3,000 | - | 3,000 | 1,371 | 1,500 | 1,500 | 1,500 |
| | | 94,372 | 101,100 | - | 101,100 | 67,658 | 72,700 | 72,700 | 72,700 |

Town of Brunswick, Maine
Revenue Budget - Detail (By Category)

| | | 2019-20 Actual | 2020-21 Budget | 2020-21 Adjustments | 2020-21 Adjusted | 2020-21 Estimated | 2021-22 Department | 2021-22 Manager | 2021-22 Council |
|-----------------------------------|---------------------------------|-------------------|-------------------|------------------------|---------------------|----------------------|-----------------------|--------------------|--------------------|
| <u>Codes Enforcement</u> | | | | | | | | | |
| 121411-42100 | Building Permits | 195,284 | 220,000 | - | 220,000 | 292,000 | 250,000 | 250,000 | 250,000 |
| 121411-42101 | Electrical Permits | 42,124 | 40,000 | - | 40,000 | 56,438 | 45,000 | 45,000 | 45,000 |
| 121411-42102 | Plumbing Permits | 50,935 | 35,000 | - | 35,000 | 52,540 | 45,000 | 45,000 | 45,000 |
| 121411-42103 | Zoning Board Fees | - | - | - | - | - | - | - | - |
| | | 288,343 | 295,000 | - | 295,000 | 400,978 | 340,000 | 340,000 | 340,000 |
| <u>Town Clerk</u> | | | | | | | | | |
| 121611-42200 | Hunting & Fishing Licenses | 482 | 700 | - | 700 | 40 | 250 | 250 | 250 |
| 121611-42201 | Dog Licenses | 2,678 | 2,600 | - | 2,600 | 2,000 | 2,600 | 2,600 | 2,600 |
| 121611-42202 | Vital Statistics | 39,141 | 47,500 | - | 47,500 | 30,000 | 35,000 | 35,000 | 35,000 |
| 121611-42203 | General Licenses | 25,086 | 31,225 | - | 31,225 | 29,000 | 29,835 | 29,835 | 29,835 |
| 121611-42204 | Victualer Licenses | 18,630 | 23,785 | - | 23,785 | 21,000 | 22,965 | 22,965 | 22,965 |
| 121611-42205 | Shellfish Licenses | 36,800 | 37,100 | - | 37,100 | 37,100 | 37,100 | 37,100 | 37,100 |
| 121611-42206 | Neutered/Spayed Dog License | 4,860 | 4,500 | - | 4,500 | 4,100 | 4,500 | 4,500 | 4,500 |
| 121611-42208 | Postage Fees | - | - | - | - | - | - | - | - |
| 121611-42210 | Mooring Fees | 18,042 | 17,492 | - | 17,492 | 17,492 | 17,492 | 17,492 | 17,492 |
| 121611-42215 | Marijuana Licenses | 10,825 | 10,800 | - | 10,800 | 10,800 | 12,800 | 12,800 | 12,800 |
| 151621-45103 | Unlicensed Dogs | 3,100 | 3,750 | - | 3,750 | 200 | 3,750 | 3,750 | 3,750 |
| 151611-45108 | General License Late Penalty | 990 | 225 | - | 225 | 225 | 225 | 225 | 225 |
| 151611-45109 | Mooring Fee Late Penalty | 500 | 500 | - | 500 | 500 | 500 | 500 | 500 |
| 151611-45110 | Victualers License Late Penalty | 1,050 | 270 | - | 270 | 450 | 450 | 450 | 450 |
| 151611-45111 | Shellfish License Late Penalty | - | - | - | - | - | - | - | - |
| 191611-49000 | Miscellaneous | 1,863 | 2,000 | - | 2,000 | 500 | 1,760 | 1,760 | 1,760 |
| | | 164,047 | 182,447 | - | 182,447 | 153,407 | 169,227 | 169,227 | 169,227 |
| <u>Planning Department</u> | | | | | | | | | |
| 121911-42300 | Planning Fees | 32,819 | 40,000 | - | 40,000 | 70,050 | 40,000 | 40,000 | 40,000 |
| 191911-49000 | Miscellaneous | 110 | 200 | - | 200 | 352 | 200 | 200 | 200 |
| | | 32,929 | 40,200 | - | 40,200 | 70,402 | 40,200 | 40,200 | 40,200 |

Town of Brunswick, Maine
Revenue Budget - Detail (By Category)

| | | 2019-20 Actual | 2020-21 Budget | 2020-21 Adjustments | 2020-21 Adjusted | 2020-21 Estimated | 2021-22 Department | 2021-22 Manager | 2021-22 Council |
|---------------------------------|-------------------------------------|-------------------|-------------------|------------------------|---------------------|----------------------|-----------------------|--------------------|--------------------|
| <u>Fire Department</u> | | | | | | | | | |
| 122121-42400 | Fire Code Permits | 3,520 | 2,000 | - | 2,000 | 1,790 | 2,000 | 2,000 | 2,000 |
| 142121-44155 | Ambulance Service Fees | 1,084,172 | 1,000,000 | - | 1,000,000 | 1,097,681 | 1,100,000 | 1,100,000 | 1,100,000 |
| 142121-44166 | Special Detail, Fire | 726 | 1,500 | - | 1,500 | 648 | 1,500 | 1,500 | 1,500 |
| 152121-45104 | Fire False Alarms | - | - | - | - | - | - | - | - |
| 152121-45107 | Fire Code Violation Fines | 100 | - | - | - | 200 | 100 | 100 | 100 |
| 192121-49000 | Miscellaneous | 630 | 1,000 | - | 1,000 | 808 | 500 | 500 | 500 |
| | | 1,089,148 | 1,004,500 | - | 1,004,500 | 1,101,127 | 1,104,100 | 1,104,100 | 1,104,100 |
| <u>Police Department</u> | | | | | | | | | |
| 122221-42500 | Concealed Weapons Permits | 350 | 400 | - | 400 | 410 | 400 | 400 | 400 |
| 122221-42501 | Parking Permit Fee | 350 | 300 | - | 300 | 300 | 300 | 300 | 300 |
| 142221-44161 | Witness Fees | 1,824 | 1,000 | - | 1,000 | - | 500 | 500 | 500 |
| 142221-44162 | Police Reports | 6,346 | 4,500 | - | 4,500 | 3,973 | 4,000 | 4,000 | 4,000 |
| 142221-44163 | School Resource Officer | 92,700 | 96,408 | - | 96,408 | 96,408 | 96,500 | 96,500 | 96,500 |
| 142221-44165 | Special Details | 2,833 | 3,000 | - | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 |
| 142221-44167 | Dispatch Services Fees | 150,792 | 150,745 | - | 150,745 | 155,316 | 159,975 | 159,975 | 159,975 |
| 142221-44168 | Animal Control Officer Service Fees | 17,904 | 19,000 | - | 19,000 | 19,570 | 19,000 | 19,000 | 19,000 |
| 152221-45100 | Ordinance Fines | 1,490 | 200 | - | 200 | 414 | 200 | 200 | 200 |
| 152221-45101 | Parking Violations | 36,230 | 30,000 | - | 30,000 | 22,706 | 25,000 | 25,000 | 25,000 |
| 152221-45102 | Leash Law Receipts | 350 | 200 | - | 200 | 150 | 150 | 150 | 150 |
| 152221-45105 | False Alarm Fines | 50 | 100 | - | 100 | 60 | 100 | 100 | 100 |
| 192221-49000 | Miscellaneous | 25,709 | - | - | - | 508 | - | - | - |
| | | 336,928 | 305,853 | - | 305,853 | 302,815 | 309,125 | 309,125 | 309,125 |

Town of Brunswick, Maine
Revenue Budget - Detail (By Category)

| | | 2019-20 Actual | 2020-21 Budget | 2020-21 Adjustments | 2020-21 Adjusted | 2020-21 Estimated | 2021-22 Department | 2021-22 Manager | 2021-22 Council |
|---------------------------------------|-----------------------------------|-------------------|-------------------|------------------------|---------------------|----------------------|-----------------------|--------------------|--------------------|
| <u>Public Works Department</u> | | | | | | | | | |
| 123131-42600 | Opening Permits | 31,938 | 30,000 | - | 30,000 | 36,727 | 30,000 | 30,000 | 30,000 |
| 143131-44174 | Labor & Materials | 1,908 | 1,000 | - | 1,000 | - | 1,000 | 1,000 | 1,000 |
| 143431-44175 | Solid Waste Recycling | 18,557 | 15,000 | - | 15,000 | 24,377 | 15,000 | 15,000 | 15,000 |
| 193131-49000 | Miscellaneous | 10,598 | 1,500 | - | 1,500 | 17 | 1,500 | 1,500 | 1,500 |
| | | 63,001 | 47,500 | - | 47,500 | 61,121 | 47,500 | 47,500 | 47,500 |
| <u>General Assistance</u> | | | | | | | | | |
| 194141-49103 | General Assistance Recovery | 1,599 | - | - | - | 470 | - | - | - |
| | | 1,599 | - | - | - | 470 | - | - | - |
| <u>Parks and Recreation</u> | | | | | | | | | |
| 145051-44121 | Rental of Property | 2,550 | 2,000 | - | 2,000 | 11,950 | 10,200 | 10,200 | 10,200 |
| 195051-49000 | Recreation Misc. | - | 500 | - | 500 | 5 | 250 | 250 | 250 |
| | | 2,550 | 2,500 | - | 2,500 | 11,955 | 10,450 | 10,450 | 10,450 |
| <u>Unclassified</u> | | | | | | | | | |
| 191192-49100 | CATV Fees | 288,446 | 280,000 | - | 280,000 | 286,020 | 280,000 | 280,000 | 280,000 |
| 161193-46100 | Interest on General Funds | 300,692 | 100,000 | - | 100,000 | 76,558 | 50,000 | 50,000 | 50,000 |
| 191111-49106 | Workers Comp. Proceeds | 17,305 | - | - | - | - | - | - | - |
| 191111-49104 | Prop & Casualty Dividend | - | - | - | - | - | - | - | - |
| 171952-47000 | From BDC | 25,000 | 25,000 | - | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 |
| 171012-47000 | From Portland - for Asylum Seeker | 35,000 | 35,000 | - | 35,000 | 35,000 | - | - | - |
| | | 666,443 | 440,000 | - | 440,000 | 422,578 | 355,000 | 355,000 | 355,000 |
| TOTAL MUNICIPAL REVENU | | 7,292,277 | 6,892,691 | - | 6,892,691 | 7,289,831 | 6,964,711 | 6,964,711 | 6,964,711 |

Town of Brunswick, Maine
Revenue Budget - Detail (By Category)

| | | 2019-20 Actual | 2020-21 Budget | 2020-21 Adjustments | 2020-21 Adjusted | 2020-21 Estimated | 2021-22 Department | 2021-22 Manager | 2021-22 Council |
|----------------------------------|-----------------------------|-------------------|-------------------|------------------------|---------------------|----------------------|-----------------------|--------------------|--------------------|
| <u>Education Revenues</u> | | | | | | | | | |
| 134546-43120 | State School Subsidy | 11,058,375 | 12,399,982 | - | 12,399,982 | 12,399,982 | 11,529,277 | 11,529,277 | 11,529,277 |
| 144545-44100 | Tuition, etc. | 198,085 | 208,494 | - | 208,494 | 208,494 | 208,494 | 208,494 | 208,494 |
| 194545-49000 | Miscellaneous | 85,592 | 126,936 | - | 126,936 | 126,936 | 52,673 | 52,673 | 52,673 |
| TOTAL EDUCATION REVENUE | 11,342,052 | 12,735,412 | | - | 12,735,412 | 12,735,412 | 11,790,444 | 11,790,444 | 11,790,444 |
| TOTAL REVENUES | | 18,634,329 | 19,628,103 | | - | 19,628,103 | 20,025,243 | 18,755,155 | 18,755,155 |
| <u>Other Sources</u> | | | | | | | | | |
| 191194-49150 | Sale of General Assets | 42 | - | - | - | - | - | - | - |
| 199980-48099 | From Other Funds | 40,345 | - | - | - | - | - | - | - |
| 199980-48100 | Special Revenue (TIF) Funds | 638,600 | 673,969 | 63,000 | 736,969 | 736,969 | 807,122 | 807,122 | 807,122 |
| TOTAL OTHER SOURCES | | 678,987 | 673,969 | 63,000 | 736,969 | 736,969 | 807,122 | 807,122 | 807,122 |

Town of Brunswick, Maine
Revenue Budget - Detail (By Category)

| | | 2019-20 Actual | 2020-21 Budget | 2020-21 Adjustments | 2020-21 Adjusted | 2020-21 Estimated | 2021-22 Department | 2021-22 Manager | 2021-22 Council |
|--|-------------------------------------|-------------------|-------------------|------------------------|---------------------|----------------------|-----------------------|--------------------|--------------------|
| <u>Use of General Fund Balances</u> | | | | | | | | | |
| 181100-48000 | Unassigned Fund Balance | - | 650,000 | - | 650,000 | 650,000 | 500,000 | 500,000 | 547,000 |
| 181100-48000 | Encumbrances | - | - | 113,612 | 113,612 | 113,612 | - | - | - |
| 181100-48001 | State Revenue Sharing Balance | - | - | - | - | - | - | - | 200,000 |
| 184500-48004 | Restricted Fund Balance - Education | - | 1,811,364 | - | 1,811,364 | 1,811,364 | 1,311,364 | 1,404,221 | 1,904,221 |
| TOTAL USE OF BALANCES | | - | 2,461,364 | 113,612 | 2,574,976 | 2,574,976 | 1,811,364 | 1,904,221 | 2,651,221 |
| TOTAL REVS. O.S. & BALS. | | 19,313,316 | 22,763,436 | 176,612 | 22,940,048 | 23,337,188 | 21,373,641 | 21,466,498 | 22,213,498 |
| <u>State Revenue Sharing</u> | | | | | | | | | |
| 131192-43101 | Revenue Sharing | 1,939,959 | 1,800,000 | - | 1,800,000 | 2,209,302 | 2,200,000 | 2,200,000 | 2,450,000 |
| <u>Property Taxes</u> | | | | | | | | | |
| 111190-41101 | Property Taxes | 45,450,122 | 48,363,148 | - | 48,363,148 | 48,021,792 | 52,971,217 | 51,484,475 | 50,669,164 |
| 111190-41103 | Decrease/(Increase) in Deferred Tax | (50,412) | (200,000) | - | (200,000) | (150,000) | (200,000) | (200,000) | (200,000) |
| 111190-41104 | Tax Abatements | (88,788) | (75,000) | - | (75,000) | (42,222) | (75,000) | (75,000) | (75,000) |
| 111190-41199 | Other | - | (1,429,338) | - | (1,429,338) | - | 8,400 | 1,439 | 2,250 |
| Subtotal | | 45,310,922 | 46,658,810 | - | 46,658,810 | 47,829,570 | 52,704,617 | 51,210,914 | 50,396,414 |
| TOTAL | | 66,564,197 | 71,222,246 | 176,612 | 71,398,858 | 73,376,060 | 76,278,258 | 74,877,412 | 75,059,912 |

**Town of Brunswick, Maine
Expenditure Budget - Detail**

| | 2019-20 Actual | 2020-21 Adopted | 2020-21 Adjustments | 2020-21 Available | 2020-21 Est Expended | 2021-22 Department | 2021-22 Manager | 2021-22 Council |
|-------------------------------|-------------------|--------------------|------------------------|----------------------|-------------------------|-----------------------|--------------------|--------------------|
| ADMINISTRATION - 11000 | | | | | | | | |
| PERSONNEL SERVICES | | | | | | | | |
| 51010 Salaries, Full-time | 363,173 | 345,691 | - | 345,691 | 307,737 | 351,898 | 351,898 | 351,898 |
| 51040 Wages, Part-time | 2,489 | - | - | - | - | - | - | - |
| 51110 Overtime | 223 | - | - | - | - | - | - | - |
| | 365,885 | 345,691 | - | 345,691 | 307,737 | 351,898 | 351,898 | 351,898 |
| EMPLOYEE BENEFITS | | | | | | | | |
| 51410 Social Security/FICA | 23,405 | 22,789 | - | 22,789 | 22,789 | 23,035 | 23,035 | 23,035 |
| 51420 Medicare | 5,474 | 5,330 | - | 5,330 | 5,330 | 5,387 | 5,387 | 5,387 |
| 51430 Maine PERS | 33,491 | 34,915 | - | 34,915 | 34,915 | 36,245 | 36,245 | 36,245 |
| 51440 Health Benefit | 90,000 | 75,000 | - | 75,000 | 75,000 | 75,000 | 75,000 | 75,000 |
| 51490 Deferred Compensation | 15,917 | 14,459 | - | 14,459 | 14,459 | 14,459 | 14,459 | 14,459 |
| | 168,287 | 152,493 | - | 152,493 | 152,493 | 154,126 | 154,126 | 154,126 |
| CONTRACTUAL SERVICES | | | | | | | | |
| 52030 Pro Servs - Medical | 7,005 | 7,500 | - | 7,500 | 6,000 | 7,500 | 7,500 | 7,500 |
| 52090 Pro Servs - Other | 18,637 | 15,000 | - | 15,000 | 5,000 | 15,000 | 15,000 | 13,000 |
| 52500 Postage | 76 | 300 | - | 300 | 100 | 300 | 300 | 300 |
| 52510 Telephone | 2,312 | 2,760 | - | 2,760 | 2,483 | 2,400 | 2,400 | 2,400 |
| 52520 Advertising | 2,045 | 3,400 | - | 3,400 | 2,000 | 4,000 | 4,000 | 4,000 |
| 52530 Printing | 905 | 2,500 | - | 2,500 | 2,500 | 1,880 | 1,880 | 1,880 |
| 52540 Photocopies | 2,102 | 1,560 | - | 1,560 | 1,500 | 1,560 | 1,560 | 1,560 |
| 52610 Travel | 997 | 1,500 | - | 1,500 | - | 750 | 750 | 750 |
| 52640 Training | 2,844 | 5,000 | - | 5,000 | 600 | 6,700 | 6,700 | 6,700 |
| 52660 Personnel Testing | 382 | 750 | - | 750 | 400 | 750 | 750 | 750 |
| 52661 Background Checks | 3,436 | 5,000 | - | 5,000 | 2,000 | 3,500 | 3,500 | 3,500 |
| 52670 Membership & Dues | 1,299 | 1,995 | - | 1,995 | 1,500 | 1,995 | 1,995 | 1,995 |
| | 42,040 | 47,265 | - | 47,265 | 24,083 | 46,335 | 46,335 | 44,335 |

| | 2019-20 Actual | 2020-21 Adopted | 2020-21 Adjustments | 2020-21 Available | 2020-21 Est Expended | 2021-22 Department | 2021-22 Manager | 2021-22 Council |
|--------------------------------------|-------------------|--------------------|------------------------|----------------------|-------------------------|-----------------------|--------------------|--------------------|
| <u>ADMINISTRATION - 11000</u> | | | | | | | | |
| (continued) | | | | | | | | |
| MATERIALS & SUPPLIES | | | | | | | | |
| 53020 Office Supplies | 6,286 | 8,400 | - | 8,400 | 1,500 | 5,300 | 5,300 | 5,300 |
| | 6,286 | 8,400 | - | 8,400 | 1,500 | 5,300 | 5,300 | 5,300 |
| PROGRAMS | | | | | | | | |
| 51460 Life Insurance (Retirees) | 10,614 | 11,500 | - | 11,500 | 11,000 | 11,500 | 11,500 | 11,500 |
| 51465 Medical/Dep Care | 4,389 | 4,315 | - | 4,315 | 4,300 | 4,315 | 4,315 | 4,315 |
| 55000 Program | - | - | - | - | - | 5,000 | 5,000 | 5,000 |
| 55105 Personnel Board | 355 | 300 | - | 300 | 300 | 300 | 300 | 300 |
| | 15,358 | 16,115 | - | 16,115 | 15,600 | 21,115 | 21,115 | 21,115 |
| TOTAL | 597,856 | 569,964 | - | 569,964 | 501,413 | 578,774 | 578,774 | 576,774 |

This account funds general administrative and human resources costs of the Town.

Salaries, Full-time:

| | | | |
|--------------------------|----------------|----------------|----------------|
| Town Manager | 115,360 | 115,360 | 115,360 |
| Assistant Town Manager | 101,306 | 101,306 | 101,306 |
| Administrative Assistant | 58,044 | 58,044 | 58,044 |
| Human Resources Manager | 76,243 | 76,243 | 76,243 |
| One day calculation | 945 | 945 | 945 |
| | 351,898 | 351,898 | 351,898 |

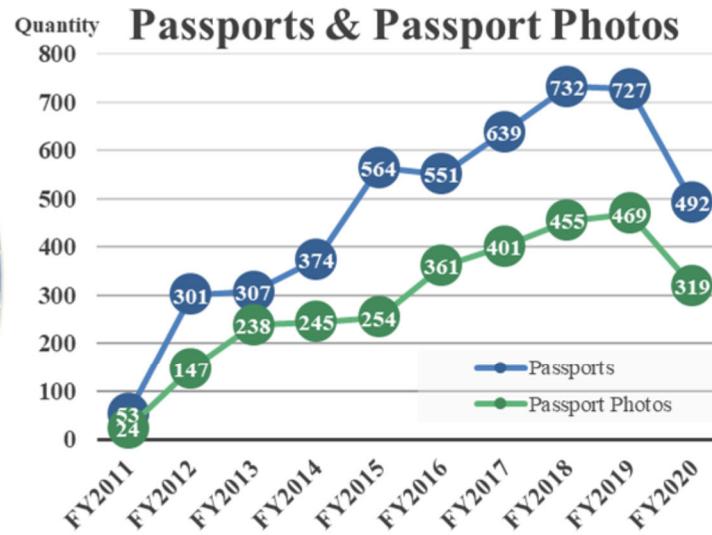
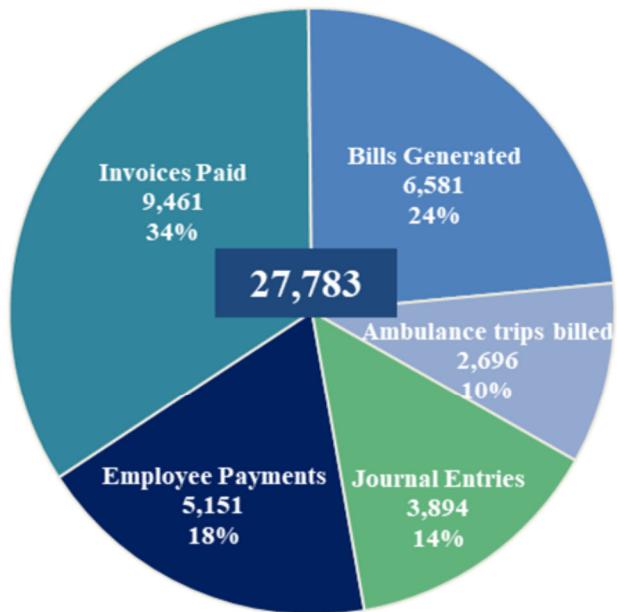
The Town Manager's benefit package includes deferred compensation.

The funding and accounting for legal services have been moved to the Municipal Officers budget, account 11200, as the Town Council appoints the Town Attorney.

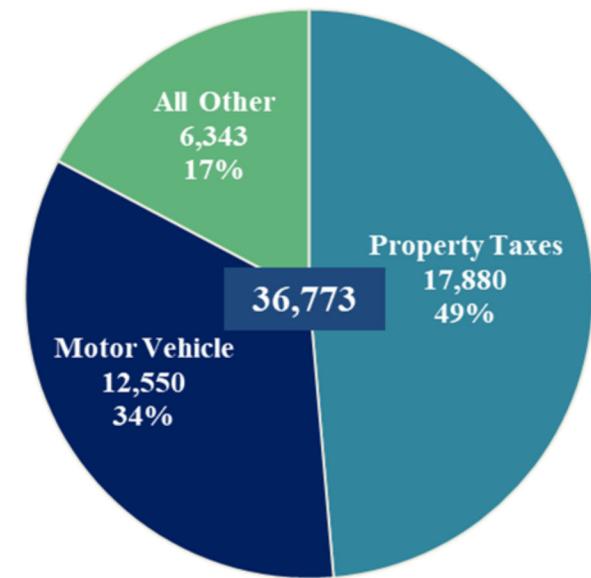
FINANCE DEPARTMENT

The Finance Department is responsible for the financial matters of the Town, which includes financial reporting, accounting, treasury functions, payroll, general billing, tax billing and collections.

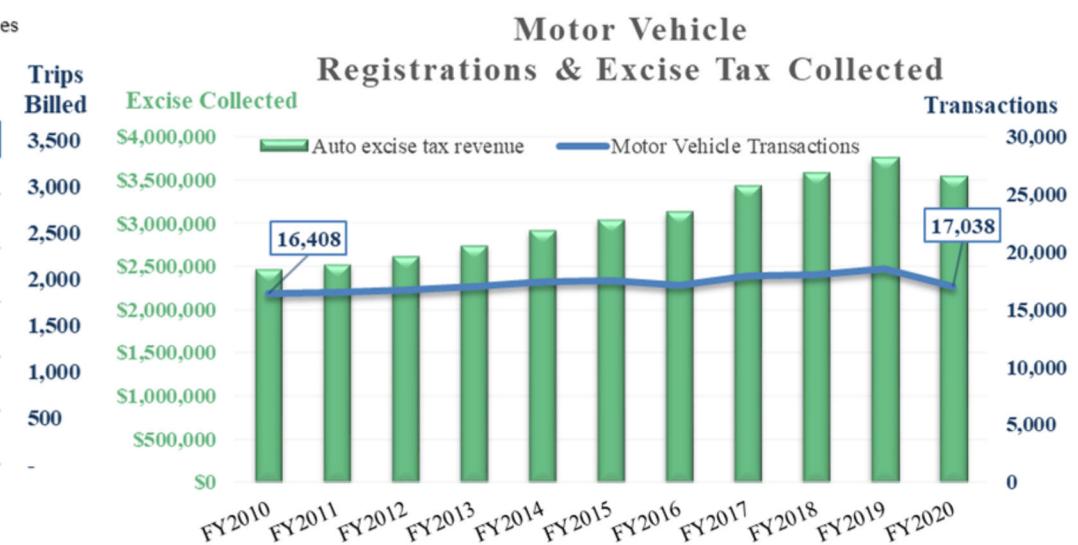
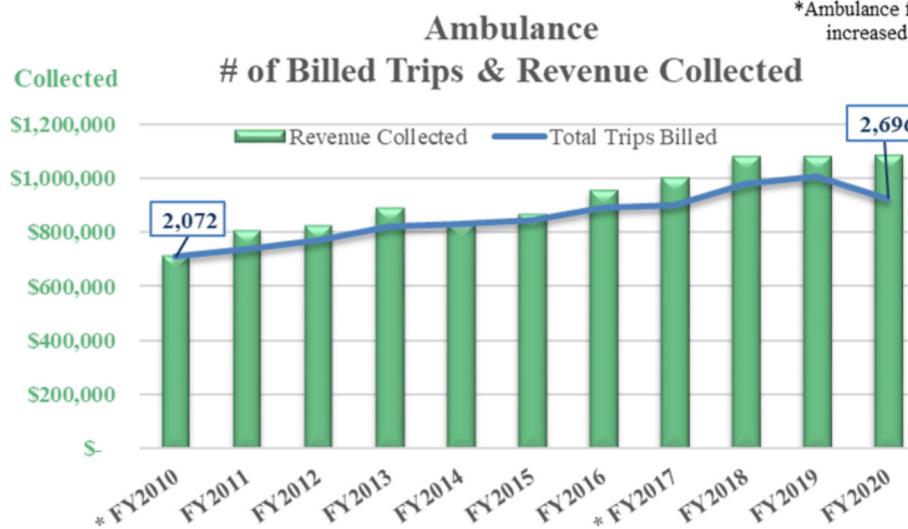
Accounting Transactions



Public Counter Transactions



The tax office serves the Town's residents with motor vehicle, boat and ATV registrations, pass-



| | 2019-20 Actual | 2020-21 Adopted | 2020-21 Adjustments | 2020-21 Available | 2020-21 Est Expended | 2021-22 Department | 2021-22 Manager | 2021-22 Council |
|-----------------------------------|-------------------|--------------------|------------------------|----------------------|-------------------------|-----------------------|--------------------|--------------------|
| FINANCE DEPARTMENT - 11100 | | | | | | | | |
| PERSONNEL SERVICES | | | | | | | | |
| 51010 Salaries, Full-time | 453,191 | 471,596 | - | 471,596 | 458,500 | 484,656 | 484,656 | 484,656 |
| 51040 Wages, Part-time | - | 2,000 | - | 2,000 | 1,000 | 10,000 | 10,000 | 10,000 |
| 51110 Overtime | 352 | 2,000 | - | 2,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| | 453,543 | 475,596 | - | 475,596 | 460,500 | 495,656 | 495,656 | 495,656 |
| EMPLOYEE BENEFITS | | | | | | | | |
| 51410 Social Security/FICA | 27,827 | 30,857 | - | 30,857 | 28,996 | 31,794 | 31,794 | 31,794 |
| 51420 Medicare | 6,508 | 7,216 | - | 7,216 | 7,007 | 7,436 | 7,436 | 7,436 |
| 51430 Maine PERS | 30,623 | 28,014 | - | 28,014 | 33,000 | 38,459 | 38,459 | 38,459 |
| 51440 Health Benefit | 133,266 | 150,000 | - | 150,000 | 150,000 | 150,000 | 150,000 | 150,000 |
| 51490 Deferred Compensation | 8,837 | 11,774 | - | 11,774 | 9,800 | 6,736 | 6,736 | 6,736 |
| | 207,061 | 227,861 | - | 227,861 | 228,803 | 234,425 | 234,425 | 234,425 |
| CONTRACTUAL SERVICES | | | | | | | | |
| 52090 Pro Servs - Other | 3,715 | 5,780 | - | 5,780 | 5,616 | 5,780 | 5,780 | 5,780 |
| 52260 R & M Equipment | 4,096 | 4,346 | - | 4,346 | 4,259 | 4,561 | 4,561 | 4,561 |
| 52360 Equipment Rental | 660 | 700 | - | 700 | 660 | 700 | 700 | 700 |
| 52500 Postage | 18,477 | 21,593 | - | 21,593 | 18,893 | 21,673 | 21,673 | 21,673 |
| 52510 Telephone | 2,086 | 2,400 | - | 2,400 | 2,337 | 2,400 | 2,400 | 2,400 |
| 52530 Printing | 11,762 | 15,758 | - | 15,758 | 11,813 | 15,758 | 15,758 | 15,758 |
| 52540 Photocopies | 2,362 | 3,600 | - | 3,600 | 2,574 | 3,600 | 3,600 | 3,600 |
| 52610 Travel | 160 | 1,000 | - | 1,000 | 500 | 1,000 | 1,000 | 1,000 |
| 52640 Training | 1,484 | 13,000 | - | 13,000 | 5,000 | 13,000 | 13,000 | 10,000 |
| 52670 Membership & Dues | 783 | 914 | - | 914 | 1,004 | 1,067 | 1,067 | 1,067 |
| 52870 Licenses | 4,806 | 7,065 | - | 7,065 | 6,577 | 3,600 | 3,600 | 3,600 |
| 52871 Filing Fees | 75 | 500 | - | 500 | 100 | 500 | 500 | 500 |
| 52880 Registry of Deeds | 7,741 | 9,880 | - | 9,880 | 8,469 | 9,880 | 9,880 | 9,880 |
| | 58,207 | 86,536 | - | 86,536 | 67,802 | 83,519 | 83,519 | 80,519 |

| 2019-20 Actual | 2020-21 Adopted | 2020-21 Adjustments | 2020-21 Available | 2020-21 Est Expended | 2021-22 Department | 2021-22 Manager | 2021-22 Council |
|-------------------|--------------------|------------------------|----------------------|-------------------------|-----------------------|--------------------|--------------------|
|-------------------|--------------------|------------------------|----------------------|-------------------------|-----------------------|--------------------|--------------------|

FINANCE DEPARTMENT - 11100

(continued)

MATERIALS & SUPPLIES

| | | | | | | | | |
|-------------------------|----------------|----------------|---|----------------|----------------|----------------|----------------|----------------|
| 53020 Office Supplies | 2,465 | 2,500 | - | 2,500 | 2,460 | 2,600 | 2,600 | 2,600 |
| 53030 Computer Supplies | 215 | 650 | - | 650 | 400 | 600 | 600 | 600 |
| 53062 Publications | 1,819 | 1,185 | - | 1,185 | 1,418 | 1,435 | 1,435 | 1,435 |
| | 4,499 | 4,335 | - | 4,335 | 4,278 | 4,635 | 4,635 | 4,635 |
| TOTAL | 723,310 | 794,328 | - | 794,328 | 761,383 | 818,235 | 818,235 | 815,235 |

The Finance Department is responsible for financial reporting, accounting, treasury functions, and tax collection.

Salaries, Full-time:

| | | | |
|-------------------------|----------------|----------------|----------------|
| Finance Director | 104,365 | 104,365 | 104,365 |
| Deputy Director | 86,263 | 86,263 | 86,263 |
| Accounting Asst. | 61,543 | 61,543 | 61,543 |
| Accounting Asst. | 61,543 | 61,543 | 61,543 |
| Office Manager - Tax | 50,197 | 50,197 | 50,197 |
| Assistant Tax Collector | 38,962 | 38,962 | 38,962 |
| Assistant Tax Collector | 40,722 | 40,722 | 40,722 |
| Assistant Tax Collector | 39,756 | 39,756 | 39,756 |
| One day calculation | 1,305 | 1,305 | 1,305 |
| | 484,656 | 484,656 | 484,656 |

| | 2019-20 Actual | 2020-21 Adopted | 2020-21 Adjustments | 2020-21 Available | 2020-21 Est Expended | 2021-22 Department | 2021-22 Manager | 2021-22 Council |
|---|-------------------|--------------------|------------------------|----------------------|-------------------------|-----------------------|--------------------|--------------------|
| <u>TECHNOLOGY SERVICES - 11150</u> | | | | | | | | |
| PERSONNEL SERVICES | | | | | | | | |
| 51010 Salaries, Full-time | 71,589 | 73,638 | - | 73,638 | 73,638 | 75,847 | 75,847 | 75,847 |
| | 71,589 | 73,638 | - | 73,638 | 73,638 | 75,847 | 75,847 | 75,847 |
| EMPLOYEE BENEFITS | | | | | | | | |
| 51410 Social Security/FICA | 4,131 | 4,588 | - | 4,588 | 4,588 | 4,725 | 4,725 | 4,725 |
| 51420 Medicare | 966 | 1,073 | - | 1,073 | 1,073 | 1,105 | 1,105 | 1,105 |
| 51430 Maine PERS | 7,162 | 7,437 | - | 7,437 | 7,437 | 7,812 | 7,812 | 7,812 |
| 51440 Health Benefit | 18,000 | 18,750 | - | 18,750 | 18,750 | 18,750 | 18,750 | 18,750 |
| | 30,259 | 31,848 | - | 31,848 | 31,848 | 32,392 | 32,392 | 32,392 |
| CONTRACTUAL SERVICES | | | | | | | | |
| 52070 Computer Services | 94,251 | 100,969 | - | 100,969 | 95,000 | 100,092 | 100,092 | 100,092 |
| 52139 Computer Disposal | - | 300 | - | 300 | 300 | 300 | 300 | 300 |
| 52260 R&M Equipment | 5,799 | 6,000 | - | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 |
| 52510 Telephone | 364 | 360 | - | 360 | 360 | 360 | 360 | 360 |
| 52516 Internet Services | 4,941 | 5,540 | - | 5,540 | 5,300 | 21,470 | 21,470 | 21,470 |
| 52530 Printing | 27 | 51 | - | 51 | 30 | 51 | 51 | 51 |
| 52540 Photocopies | - | 35 | - | 35 | 10 | 35 | 35 | 35 |
| 52610 Travel | - | 500 | - | 500 | - | 500 | 500 | 500 |
| 52640 Training | - | 2,700 | - | 2,700 | 2,200 | 3,500 | 3,500 | 3,500 |
| 52670 Membership/Dues | - | 400 | - | 400 | 322 | 400 | 400 | 400 |
| 52870 Licenses | 108,882 | 132,937 | - | 132,937 | 130,000 | 134,372 | 134,372 | 134,372 |
| | 214,264 | 249,792 | - | 249,792 | 239,522 | 267,080 | 267,080 | 267,080 |

| | 2019-20 Actual | 2020-21 Adopted | 2020-21 Adjustments | 2020-21 Available | 2020-21 Est Expended | 2021-22 Department | 2021-22 Manager | 2021-22 Council |
|---|-------------------|--------------------|------------------------|----------------------|-------------------------|-----------------------|--------------------|--------------------|
| <u>TECHNOLOGY SERVICES - 11150</u> | | | | | | | | |
| (continued) | | | | | | | | |
| MATERIALS & SUPPLIES | | | | | | | | |
| 53020 Office Supplies | 3,223 | 250 | - | 250 | 250 | 1,000 | 1,000 | 1,000 |
| 53030 Computer Supplies | 4,743 | 5,000 | - | 5,000 | 5,000 | 15,000 | 15,000 | 14,000 |
| | 7,966 | 5,250 | - | 5,250 | 5,250 | 16,000 | 16,000 | 15,000 |
| CAPITAL | | | | | | | | |
| 56600 Capital Equipment | 4,822 | - | - | - | - | - | - | - |
| | 4,822 | - | - | - | - | - | - | - |
| TOTAL | 328,900 | 360,528 | - | 360,528 | 350,258 | 391,319 | 391,319 | 390,319 |

This account funds general information technology costs of the Town. Computer Services funds the outsourcing of a significant portion of the Town's IT administration and monitoring.

Salaries Full-time:

| | | | |
|---------------------|---------------|---------------|---------------|
| IT/Cable Manager | 75,643 | 75,643 | 75,643 |
| One day calculation | 204 | 204 | 204 |
| | 75,847 | 75,847 | 75,847 |

| | 2019-20 Actual | 2020-21 Adopted | 2020-21 Adjustments | 2020-21 Available | 2020-21 Est Expended | 2021-22 Department | 2021-22 Manager | 2021-22 Council |
|--|-------------------|--------------------|------------------------|----------------------|-------------------------|-----------------------|--------------------|--------------------|
| <u>MUNICIPAL OFFICERS - 11200</u> | | | | | | | | |
| PERSONNEL SERVICES | | | | | | | | |
| 51090 Stipends - Town Council | 28,000 | 37,500 | - | 37,500 | 36,500 | 37,500 | 37,500 | 37,500 |
| | 28,000 | 37,500 | - | 37,500 | 36,500 | 37,500 | 37,500 | 37,500 |
| EMPLOYEE BENEFITS | | | | | | | | |
| 51410 Social Security/FICA | 1,736 | 2,325 | - | 2,325 | 2,263 | 2,325 | 2,325 | 2,325 |
| 51420 Medicare | 406 | 544 | - | 544 | 529 | 544 | 544 | 544 |
| | 2,142 | 2,869 | - | 2,869 | 2,792 | 2,869 | 2,869 | 2,869 |
| CONTRACTUAL SERVICES | | | | | | | | |
| 52010 Audit Services | 32,250 | 38,000 | - | 38,000 | 37,000 | 38,000 | 38,000 | 38,000 |
| 52020 Legal Services | 133,368 | 150,000 | - | 150,000 | 146,000 | 140,000 | 140,000 | 139,000 |
| 52090 Pro Servs - Other | 1,883 | 500 | - | 500 | 50 | 2,000 | 2,000 | 2,000 |
| 52520 Advertising | 4,242 | 4,000 | - | 4,000 | 3,500 | 4,000 | 4,000 | 4,000 |
| 52540 Photocopies | 2,011 | 3,000 | - | 3,000 | 2,000 | 3,000 | 3,000 | 3,000 |
| 52640 Training | - | 500 | - | 500 | - | 500 | 500 | 500 |
| 52670 Membership & Dues | 20,887 | 23,500 | - | 23,500 | 21,000 | 23,500 | 23,500 | 23,500 |
| | 194,641 | 219,500 | - | 219,500 | 209,550 | 211,000 | 211,000 | 210,000 |
| MATERIALS & SUPPLIES | | | | | | | | |
| 53010 General Supplies | 370 | 1,500 | - | 1,500 | 300 | 1,000 | 1,000 | 1,000 |
| | 370 | 1,500 | - | 1,500 | 300 | 1,000 | 1,000 | 1,000 |
| TOTAL | 225,153 | 261,369 | - | 261,369 | 249,142 | 252,369 | 252,369 | 251,369 |

This appropriation provides for stipends and expenses of the Town Council. Audit services pays for the audit of the basic financial statements. Legal services funds the cost of the Town Attorney and any other legal services. Professional Services pays for the updates of the codified Town Ordinances. Advertising pays for newspaper advertising of public hearings, board and committee appointment opportunities and other public notices. Membership and Dues funds the Maine Municipal Association membership and the Maine Service Centers Coalition.

| | 2019-20 Actual | 2020-21 Adopted | 2020-21 Adjustments | 2020-21 Available | 2020-21 Est Expended | 2021-22 Department | 2021-22 Manager | 2021-22 Council |
|--|-------------------|--------------------|------------------------|----------------------|-------------------------|-----------------------|--------------------|--------------------|
| <u>TOWN HALL BUILDING - 11210</u> | | | | | | | | |
| PERSONNEL SERVICES | | | | | | | | |
| 51040 Wages, Part-time | 4,651 | | | | 14,383 | 26,325 | 26,325 | 26,325 |
| | 4,651 | - | - | - | 14,383 | 26,325 | 26,325 | 26,325 |
| EMPLOYEE BENEFITS | | | | | | | | |
| 51410 Social Security/FICA | 288 | - | - | - | 892 | 1,632 | 1,632 | 1,632 |
| 51420 Medicare | 68 | - | - | - | 208 | 382 | 382 | 382 |
| | 356 | - | - | - | 1,100 | 2,014 | 2,014 | 2,014 |
| CONTRACTUAL SERVICES | | | | | | | | |
| 52090 Professional Services | 10,955 | 13,100 | - | 13,100 | 11,500 | 13,100 | 13,100 | 13,100 |
| 52100 Electricity | 66,996 | 72,000 | - | 72,000 | 67,000 | 72,000 | 70,000 | 69,000 |
| 52110 Water | 2,481 | 2,850 | - | 2,850 | 2,442 | 2,850 | 2,850 | 2,850 |
| 52120 Sewer | 1,192 | 1,500 | - | 1,500 | 960 | 1,500 | 1,500 | 1,500 |
| 52130 Rubbish Disposal | 1,695 | 3,600 | - | 3,600 | 1,712 | 1,800 | 1,800 | 1,800 |
| 52150 Custodial Services | 35,047 | 37,000 | - | 37,000 | 36,000 | 37,000 | 37,000 | 37,000 |
| 52220 R & M Building | 34,358 | 25,000 | - | 25,000 | 35,000 | 25,000 | 25,000 | 25,000 |
| 52260 R & M Equipment | 1,022 | 3,000 | - | 3,000 | 1,000 | 3,000 | 3,000 | 3,000 |
| 52360 Equipment Rental | - | 300 | - | 300 | - | 2,064 | 2,064 | 2,064 |
| 52510 Telephone | 1,445 | 1,500 | - | 1,500 | 1,565 | 1,800 | 1,800 | 1,800 |
| 52530 Printing | - | 50 | - | 50 | - | 50 | 50 | 50 |
| 52540 Photocopies | - | 50 | - | 50 | - | 50 | 50 | 50 |
| | 155,191 | 159,950 | - | 159,950 | 157,179 | 160,214 | 158,214 | 157,214 |
| MATERIALS & SUPPLIES | | | | | | | | |
| 53010 General Supplies | 6,291 | 3,000 | - | 3,000 | 4,500 | 2,000 | 2,000 | 2,000 |
| 53125 Natural Gas | 866 | 1,200 | - | 1,200 | 1,200 | 1,200 | 1,200 | 1,200 |
| 53150 Janitorial Supplies | 4,349 | 3,000 | - | 3,000 | 4,200 | 3,600 | 3,600 | 3,600 |
| 53710 Clothing | - | 500 | - | 500 | - | - | - | - |
| 53730 Minor Equip/Hand Tools | - | 2,000 | - | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 |
| | 11,506 | 9,700 | - | 9,700 | 11,900 | 8,800 | 8,800 | 8,800 |
| TOTAL | 171,704 | 169,650 | - | 169,650 | 184,562 | 197,353 | 195,353 | 194,353 |

Beginning in the fiscal year 2018-19, the Town Hall Facilities Foreman position was eliminated. Maintenance functions were assumed by Parks and Recreation Dept - Buildings & Grounds Division, and the Custodial Services budget reflects the amount credited to that Division for the services provided.

| | | | | | | |
|-------------|-----|--------|------|-------|-------|-------|
| Natural Gas | 480 | therms | 2.50 | 1,200 | 1,200 | 1,200 |
|-------------|-----|--------|------|-------|-------|-------|

| | 2019-20 Actual | 2020-21 Adopted | 2020-21 Adjustments | 2020-21 Available | 2020-21 Est Expended | 2021-22 Department | 2021-22 Manager | 2021-22 Council |
|------------------------------------|-------------------|--------------------|------------------------|----------------------|-------------------------|-----------------------|--------------------|--------------------|
| RISK MANAGEMENT - 11230 | | | | | | | | |
| PERSONNEL SERVICES | | | | | | | | |
| 51510 Unemployment Compensation | - | 20,000 | - | 20,000 | 10,000 | 20,000 | 20,000 | 20,000 |
| 51520 Worker's Compensation | 358,330 | 392,102 | - | 392,102 | 442,518 | 486,251 | 486,251 | 486,251 |
| | 358,330 | 412,102 | - | 412,102 | 452,518 | 506,251 | 506,251 | 506,251 |
| CONTRACTUAL SERVICES | | | | | | | | |
| 52410 Comp General Liability | 24,821 | 30,000 | - | 30,000 | 24,971 | 30,000 | 30,000 | 30,000 |
| 52420 Property Insurance | 13,182 | 18,000 | - | 18,000 | 16,162 | 17,500 | 17,500 | 17,500 |
| 52421 Electronic Data Process | 2,383 | 2,502 | - | 2,502 | 2,609 | 2,800 | 2,800 | 2,800 |
| 52423 Boiler & Machinery | 3,600 | 3,150 | - | 3,150 | - | - | - | - |
| 52425 Fine Arts | 210 | 300 | - | 300 | 210 | 300 | 300 | 300 |
| 52430 Vehicle | 63,555 | 68,163 | - | 68,163 | 71,137 | 76,800 | 76,800 | 76,800 |
| 52435 Mobile Equip & Inland Marine | 12,587 | 13,216 | - | 13,216 | 11,770 | 12,500 | 12,500 | 12,500 |
| 52440 Pub Official Liability | 11,180 | 13,000 | - | 13,000 | 10,761 | 12,000 | 12,000 | 12,000 |
| 52452 Ambulance Malpractice | 3,336 | 3,336 | - | 3,336 | 3,336 | 3,336 | 3,336 | 3,336 |
| 52454 Police Prof Liability | 21,425 | 22,496 | - | 22,496 | 22,483 | 24,250 | 24,250 | 24,250 |
| 52475 Crime Coverage | 1,962 | 2,100 | - | 2,100 | 1,962 | 2,000 | 2,000 | 2,000 |
| 52480 Library Insurance | 21,658 | 22,028 | - | 22,028 | 22,834 | 24,600 | 24,600 | 24,600 |
| 52498 Miscellaneous | (4,192) | 1,000 | - | 1,000 | 500 | 1,000 | 1,000 | 1,000 |
| 52499 Deductible Payments | - | - | - | - | 10,000 | - | - | - |
| | 175,707 | 199,291 | - | 199,291 | 198,735 | 207,086 | 207,086 | 207,086 |
| TOTAL | 534,037 | 611,393 | - | 611,393 | 651,253 | 713,337 | 713,337 | 713,337 |

Unemployment Compensation: Funds Brunswick's required unemployment compensation costs. Brunswick is a direct reimbursement employer, funding actual unemployment costs as they come due.

Worker's Compensation: Coverage through the Maine Municipal Association self-insurance pool. Costs are based on amount of compensation, rate for each employee classification, and experience.

Comprehensive General Liability: Funds coverage for general liability exposures. **Property:** This funds coverage of the Town's property.

Electronic Data Processing: Funds coverage for the Town's data processing equipment.

Boiler & Machinery: Funds coverage for boilers located in a variety of Town buildings. **Fine Arts:** Funds coverage for fine art owned by the Town.

Vehicle: Funds liability and property damage coverage for claims relating to the ownership and operation of vehicles.

Mobile Equipment and Inland Marine: Funds coverage generally for large construction equipment.

Public Officials Liability: Funds coverage for protection against charges of improper performance of duties.

Ambulance Malpractice: Funds coverage of the Town's emergency medical services.

Police Professional Liability: Funds coverage to the Police Department and its employees for claims such as for false arrest and

| | 2019-20 Actual | 2020-21 Adopted | 2020-21 Adjustments | 2020-21 Available | 2020-21 Est Expended | 2021-22 Department | 2021-22 Manager | 2021-22 Council |
|---|-------------------|--------------------|------------------------|----------------------|-------------------------|-----------------------|--------------------|--------------------|
| <u>EMPLOYEE BENEFITS - 11240</u> | | | | | | | | |
| PERSONNEL SERVICES | | | | | | | | |
| 51410 FICA | 433,282 | 493,320 | 2,500 | 495,820 | 456,038 | 536,848 | 535,163 | 535,163 |
| 51420 Medicare | 133,369 | 151,723 | 600 | 152,323 | 141,443 | 164,805 | 162,661 | 162,661 |
| 51430 Maine PERS | 976,628 | 1,064,418 | 4,125 | 1,068,543 | 992,320 | 1,144,389 | 1,124,080 | 1,124,080 |
| 51440 Health Benefit | 2,709,966 | 3,027,188 | 10,775 | 3,037,963 | 3,036,563 | 3,232,313 | 3,176,063 | 3,176,063 |
| 51460 Life Insurance | 10,614 | 11,500 | - | 11,500 | 11,000 | 11,500 | 11,500 | 11,500 |
| 51465 Medical/Dep Care | 4,389 | 4,315 | - | 4,315 | 4,300 | 4,315 | 4,315 | 4,315 |
| 51490 Deferred Compensation | 84,528 | 87,316 | - | 87,316 | 86,848 | 91,427 | 91,427 | 91,427 |
| | 4,352,776 | 4,839,780 | 18,000 | 4,857,780 | 4,728,512 | 5,185,597 | 5,105,209 | 5,105,209 |
| <i>Distributed to Departments</i> | (4,352,776) | (4,839,780) | (18,000) | (4,857,780) | (4,728,512) | (5,185,597) | (5,105,209) | (5,105,209) |
| TOTAL | - | - | - | - | - | - | - | - |

Employee benefits are distributed to the various departments where the salaries and wages are budgeted. The total amount distributed is indicated above. See the department budgets for distribution detail. A description of the benefits follows.

Social Security and Medicare: Brunswick extended Social Security benefits to eligible municipal employees in 1959. Full-time police and firefighters were excluded. In 1963 the Town extended coverage to police officers; full-time firefighters are still not covered. This appropriation funds the employer contribution which is split into two categories with 6.2% to Social Security and 1.45% to Medicare. Full-time firefighters have Medicare coverage only. All other employees have both for a total contribution of 7.65% of covered payroll.

Maine Public Employees Retirement System: Brunswick joined the Maine Public Employees Retirement System (MainePERS) as a participating district on July 1, 1950. In 1995 the Town joined the Consolidated Participating Local District (PLD) plan. Firefighters and Police have special plan provisions that allow them to retire after 20 or 25 years of service, regardless of age. The Town's contribution rates to MainePERS are established annually by an actuarial analysis. The employer contribution rate for firefighters is 13.4% and 15.2% for police officers. For all other employees the rate is 10.3%.

Health Benefit: Includes funding for both health insurance and health insurance buy-back. Health insurance is provided through the Maine Municipal Employees Health Trust (MMEHT), with the Town paying 85% of the premium; employees pay 15%. The budget reflects an estimated rate increase of 10% for January 1, 2022. Buy-back is a cash payment for those who elect not to take health insurance. Beginning with the 2013-14 budget, the health benefit is charged to departments on a per employee basis. The rate per eligible employee for 2021-22 is \$18,750, which represents a blended rate of all coverage options.

Life Insurance: Brunswick adopted the MainePERS Life Insurance Program in 1956 for the benefit of employees wishing to participate. At present, the Town pays only the cost of insurance for certain retired municipal and school employees. The contribution rate is determined annually on an actuarial basis.

Medical/Dependent Care: The Town offers employees the opportunity to participate in medical reimbursement and dependent care reimbursement programs. This represents administrative and other Town costs associated with these programs.

Deferred Compensation: The Town matches up to 6% for employees who contribute to the 457 Deferred Compensation Plan and who are

| | 2019-20 Actual | 2020-21 Adopted | 2020-21 Adjustments | 2020-21 Available | 2020-21 Est Expended | 2021-22 Department | 2021-22 Manager | 2021-22 Council |
|---------------------------------|-------------------|--------------------|------------------------|----------------------|-------------------------|-----------------------|--------------------|--------------------|
| CABLE TV - 11250 | | | | | | | | |
| PERSONNEL SERVICES | | | | | | | | |
| 51010 Salaries, Full-time | 46,994 | 49,700 | - | 49,700 | 49,700 | 52,201 | 52,201 | 52,201 |
| 51040 Wages, Part-time | 4,636 | 5,500 | - | 5,500 | 10,000 | 15,000 | 15,000 | 15,000 |
| | 51,630 | 55,200 | - | 55,200 | 59,700 | 67,201 | 67,201 | 67,201 |
| EMPLOYEE BENEFITS | | | | | | | | |
| 51410 Social Security/FICA | 3,061 | 3,422 | - | 3,422 | 3,422 | 4,166 | 4,166 | 4,166 |
| 51420 Medicare | 716 | 800 | - | 800 | 800 | 974 | 974 | 974 |
| 51430 Maine PERS | 4,701 | 5,020 | - | 5,020 | 5,020 | 5,377 | 5,377 | 5,377 |
| 51440 Health Benefit | 18,000 | 18,750 | - | 18,750 | 18,750 | 18,750 | 18,750 | 18,750 |
| | 26,478 | 27,992 | - | 27,992 | 27,992 | 29,267 | 29,267 | 29,267 |
| CONTRACTUAL SERVICES | | | | | | | | |
| 52260 R & M Equipment | 252 | 2,000 | - | 2,000 | - | 2,000 | 2,000 | 2,000 |
| 52510 Telephone | 750 | 750 | - | 750 | 750 | 750 | 750 | 750 |
| 52530 Printing | 26 | 50 | - | 50 | 50 | 50 | 50 | 50 |
| 52540 Photocopies | - | 11 | - | 11 | - | 11 | 11 | 11 |
| 52610 Travel | - | 100 | - | 100 | - | 100 | 100 | 100 |
| 52640 Training | - | 2,500 | - | 2,500 | - | 2,500 | 2,500 | 2,500 |
| 52670 Membership & Dues | 50 | 300 | - | 300 | 350 | 350 | 350 | 350 |
| 52870 Licenses | 1,787 | 4,980 | - | 4,980 | 4,000 | 8,130 | 8,130 | 8,130 |
| | 2,865 | 10,691 | - | 10,691 | 5,150 | 13,891 | 13,891 | 13,891 |
| MATERIALS & SUPPLIES | | | | | | | | |
| 53010 General Supplies | 1,173 | 750 | - | 750 | 800 | 850 | 850 | 850 |
| 53730 Minor Equipment | 296 | 500 | - | 500 | 500 | 500 | 500 | 500 |
| | 1,469 | 1,250 | - | 1,250 | 1,300 | 1,350 | 1,350 | 1,350 |
| TOTAL | 82,442 | 95,133 | - | 95,133 | 94,142 | 111,709 | 111,709 | 111,709 |
| Salaries, Full-time | | | | Cable TV Coordinator | | 52,061 | 52,061 | 52,061 |
| | | | | One Day Calculation | | 140 | 140 | 140 |
| | | | | | | 52,201 | 52,201 | 52,201 |

| | 2019-20 Actual | 2020-21 Adopted | 2020-21 Adjustments | 2020-21 Available | 2020-21 Est Expended | 2021-22 Department | 2021-22 Manager | 2021-22 Council |
|---------------------------------|-------------------|--------------------|------------------------|----------------------|-------------------------|-----------------------|--------------------|--------------------|
| <u>ASSESSING - 11300</u> | | | | | | | | |
| PERSONNEL SERVICES | | | | | | | | |
| 51010 Salaries, Full-time | 147,922 | 174,243 | - | 174,243 | 172,930 | 180,147 | 180,147 | 180,147 |
| 51110 Overtime | - | 2,225 | - | 2,225 | - | 1,225 | 1,225 | 1,225 |
| | 147,922 | 176,468 | - | 176,468 | 172,930 | 181,372 | 181,372 | 181,372 |
| EMPLOYEE BENEFITS | | | | | | | | |
| 51410 Social Security/FICA | 8,461 | 11,216 | - | 11,216 | 10,300 | 11,434 | 11,434 | 11,434 |
| 51420 Medicare | 1,979 | 2,623 | - | 2,623 | 2,342 | 2,674 | 2,674 | 2,674 |
| 51430 Maine PERS | 10,435 | 12,664 | - | 12,664 | 12,515 | 13,438 | 13,438 | 13,438 |
| 51440 Health Benefit | 54,000 | 56,250 | - | 56,250 | 56,250 | 56,250 | 56,250 | 56,250 |
| 51490 Deferred Compensation | 2,601 | 2,945 | - | 2,945 | 2,890 | 3,054 | 3,054 | 3,054 |
| | 77,476 | 85,698 | - | 85,698 | 84,297 | 86,850 | 86,850 | 86,850 |
| CONTRACTUAL SERVICES | | | | | | | | |
| 52090 Pro Servs - Other | 11,976 | 14,200 | - | 14,200 | 5,200 | 14,200 | 10,000 | 10,000 |
| 52500 Postage | 1,124 | 1,500 | - | 1,500 | 1,300 | 1,500 | 1,500 | 1,500 |
| 52510 Telephone | 596 | 1,080 | - | 1,080 | 800 | 1,080 | 1,080 | 1,080 |
| 52530 Printing | 1,151 | 1,000 | - | 1,000 | 900 | 1,000 | 1,000 | 1,000 |
| 52540 Photocopies | 999 | 1,500 | - | 1,500 | 1,100 | 1,500 | 1,500 | 1,500 |
| 52610 Travel | 1,966 | 2,650 | - | 2,650 | 1,500 | 2,650 | 2,650 | 2,650 |
| 52640 Training | 2,063 | 4,000 | - | 4,000 | 1,000 | 4,000 | 4,000 | 4,000 |
| 52670 Membership & Dues | 410 | 710 | - | 710 | 435 | 660 | 660 | 660 |
| 52870 Licenses | 9,115 | 9,570 | - | 9,570 | 8,970 | 10,400 | 10,400 | 8,900 |
| 52880 Registry of Deeds | 1,966 | 2,500 | - | 2,500 | 2,200 | 2,500 | 2,500 | 2,500 |
| | 31,366 | 38,710 | - | 38,710 | 23,405 | 39,490 | 35,290 | 33,790 |

| | 2019-20 Actual | 2020-21 Adopted | 2020-21 Adjustments | 2020-21 Available | 2020-21 Est Expended | 2021-22 Department | 2021-22 Manager | 2021-22 Council |
|---------------------------------|-------------------|--------------------|------------------------|----------------------|-------------------------|-----------------------|--------------------|--------------------|
| ASSESSING - 11300 | | | | | | | | |
| (continued) | | | | | | | | |
| MATERIALS & SUPPLIES | | | | | | | | |
| 53020 Office Supplies | 503 | 2,400 | - | 2,400 | 2,400 | 2,400 | 2,400 | 2,400 |
| 53030 Computer Supplies | - | 900 | - | 900 | 1,100 | 900 | 900 | 900 |
| 53062 Publications | 656 | 700 | - | 700 | 656 | 700 | 700 | 700 |
| | 1,159 | 4,000 | - | 4,000 | 4,156 | 4,000 | 4,000 | 4,000 |
| TOTAL | 257,923 | 304,876 | - | 304,876 | 284,788 | 311,712 | 307,512 | 306,012 |

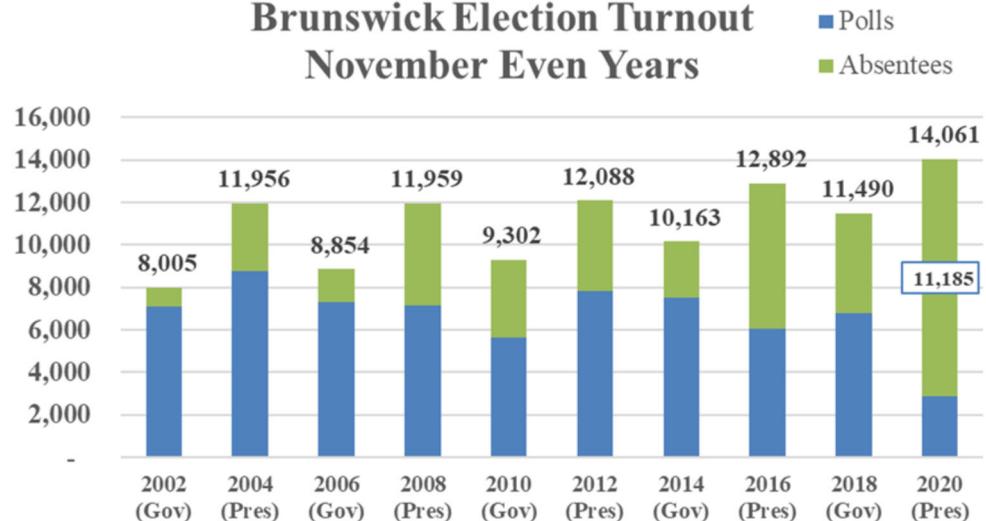
This budget finances the assessing function of municipal government. The professional services line has been increased to provide additional support for complex projects. A five person Board of Assessment Review hears appeals from the decision of

| | | | | |
|------------------------|----------------------|----------------|----------------|----------------|
| Salaries, Full-time: | Assessor | 77,350 | 77,350 | 77,350 |
| | Appraiser | 51,886 | 51,886 | 51,886 |
| | Appraiser | 50,425 | 50,425 | 50,425 |
| | One day calculation | 486 | 486 | 486 |
| | | 180,147 | 180,147 | 180,147 |
| Professional Services: | Book Binding | 700 | 700 | 700 |
| | Vision Programming | 1,000 | 1,000 | 1,000 |
| | Tax Map Maintenance | 4,500 | 4,500 | 4,500 |
| | Technical Assistance | 8,000 | 8,000 | 8,000 |
| | | 14,200 | 14,200 | 14,200 |

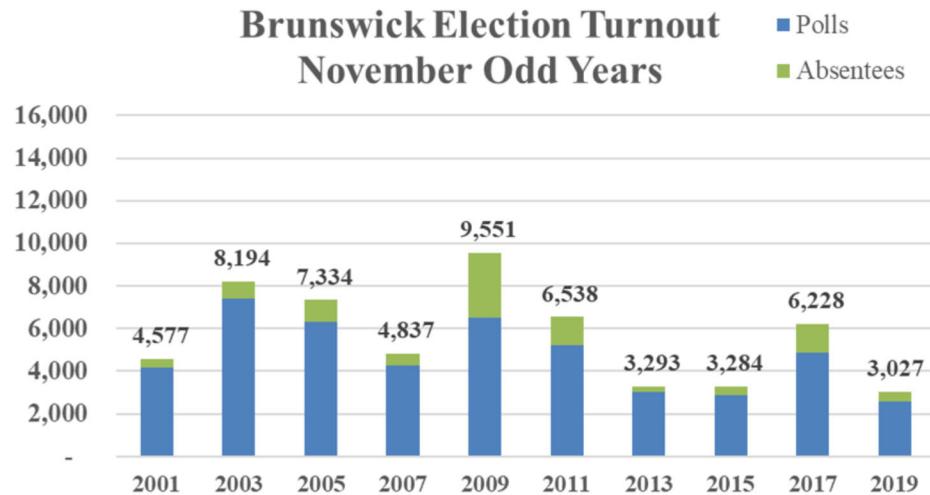
TOWN CLERK & ELECTIONS

The Town Clerk is the recording officer of the Town and supervisor of elections.

Brunswick Election Turnout November Even Years

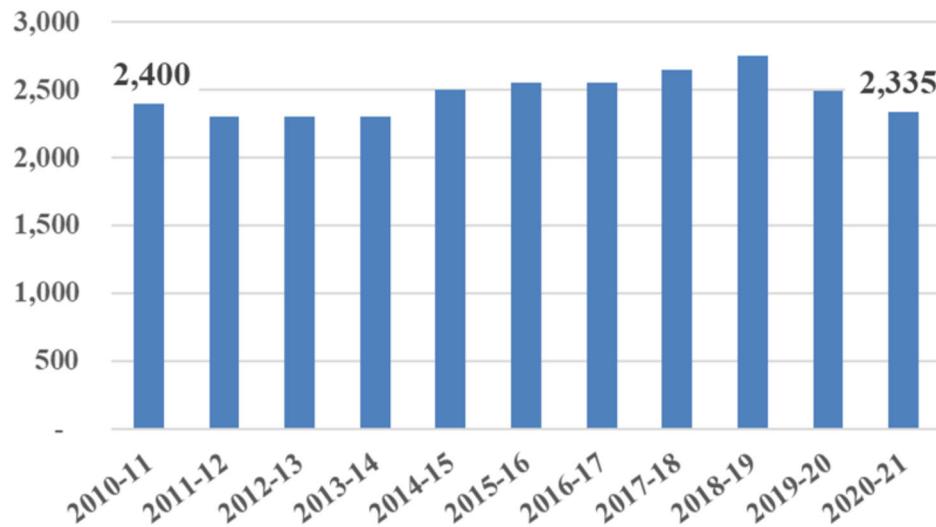


Brunswick Election Turnout November Odd Years

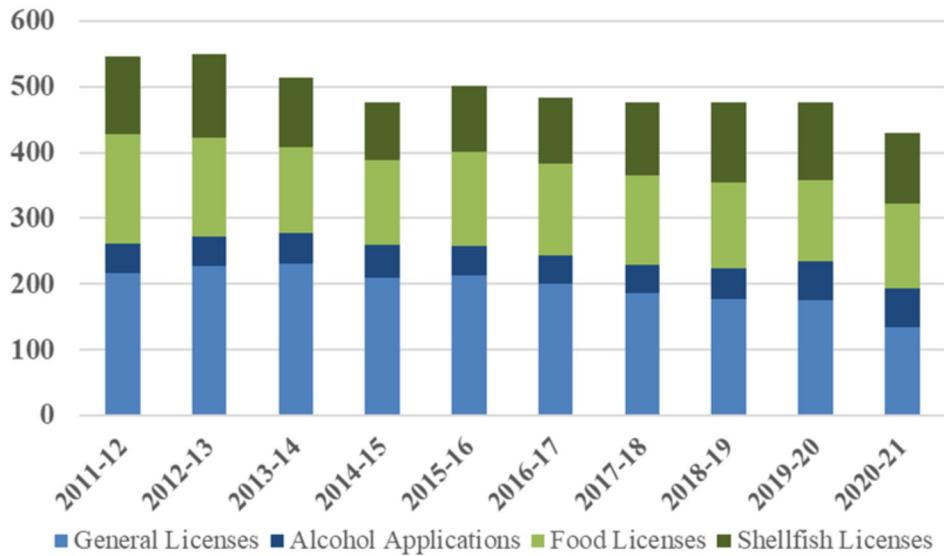


The office issues several types of licenses and permits, and provides notary services.

Dog Licenses



Town Clerk - Licenses Issued



| | 2019-20 Actual | 2020-21 Adopted | 2020-21 Adjustments | 2020-21 Available | 2020-21 Est Expended | 2021-22 Department | 2021-22 Manager | 2021-22 Council |
|--|-------------------|--------------------|------------------------|----------------------|-------------------------|-----------------------|--------------------|--------------------|
| <u>TOWN CLERK & ELECTIONS - 11600</u> | | | | | | | | |
| PERSONNEL SERVICES | | | | | | | | |
| 51010 Salaries, Full-time | 205,315 | 208,869 | - | 208,869 | 208,869 | 217,163 | 217,163 | 217,163 |
| 51040 Wages, Part-time | 28,201 | 41,940 | - | 41,940 | 41,940 | 32,914 | 32,914 | 32,414 |
| 51110 Overtime | 5,950 | 8,730 | - | 8,730 | 8,730 | 6,492 | 6,492 | 6,092 |
| | 239,466 | 259,539 | - | 259,539 | 259,539 | 256,569 | 256,569 | 255,669 |
| EMPLOYEE BENEFITS | | | | | | | | |
| 51410 Social Security/FICA | 12,767 | 16,277 | - | 16,277 | 16,277 | 15,907 | 15,907 | 15,907 |
| 51420 Medicare | 2,986 | 3,807 | - | 3,807 | 3,807 | 3,720 | 3,720 | 3,720 |
| 51430 Maine PERS | 19,350 | 18,475 | - | 18,475 | 17,475 | 19,203 | 19,203 | 19,203 |
| 51440 Health Benefit | 66,600 | 75,000 | - | 75,000 | 75,000 | 75,000 | 75,000 | 75,000 |
| 51490 Deferred Compensation | - | - | - | - | - | - | - | - |
| | 101,703 | 113,559 | - | 113,559 | 112,559 | 113,830 | 113,830 | 113,830 |
| CONTRACTUAL SERVICES | | | | | | | | |
| 52090 Pro Servs - Other | 7,178 | 14,420 | - | 14,420 | 14,200 | 14,480 | 14,480 | 14,480 |
| 52360 Equipment Rental | - | 5,436 | - | 5,436 | 5,436 | 5,336 | 5,336 | 5,336 |
| 52500 Postage | 7,366 | 4,443 | - | 4,443 | 4,443 | 5,768 | 5,768 | 5,768 |
| 52510 Telephone | 1,250 | 1,786 | - | 1,786 | 1,786 | 1,858 | 1,858 | 1,858 |
| 52520 Advertising | 1,581 | 1,100 | - | 1,100 | 1,100 | 1,100 | 1,100 | 1,100 |
| 52530 Printing | 5,877 | 8,570 | - | 8,570 | 8,570 | 6,450 | 6,450 | 6,450 |
| 52540 Photocopies | 1,742 | 3,010 | - | 3,010 | 3,010 | 3,010 | 3,010 | 2,710 |
| 52610 Travel | 472 | 647 | - | 647 | 100 | 612 | 612 | 612 |
| 52640 Training | 906 | 2,575 | - | 2,575 | 2,575 | 2,575 | 2,575 | 2,275 |
| 52670 Membership & Dues | 420 | 570 | - | 570 | 650 | 570 | 570 | 570 |
| | 26,792 | 42,557 | - | 42,557 | 41,870 | 41,759 | 41,759 | 41,159 |

| 2019-20 Actual | 2020-21 Adopted | 2020-21 Adjustments | 2020-21 Available | 2020-21 Est Expended | 2021-22 Department | 2021-22 Manager | 2021-22 Council |
|--|--------------------|------------------------|----------------------|-------------------------|-----------------------|--------------------|--------------------|
| TOWN CLERK & ELECTIONS - 11600 | | | | | | | |
| (continued) | | | | | | | |
| MATERIALS & SUPPLIES | | | | | | | |
| 53020 Office Supplies | 3,829 | 6,740 | - | 6,740 | 5,000 | 3,600 | 3,600 |
| 53062 Publications | - | 75 | - | 75 | 75 | 75 | 75 |
| | 3,829 | 6,815 | - | 6,815 | 5,075 | 3,675 | 3,675 |
| TOTAL | 371,790 | 422,470 | - | 422,470 | 419,043 | 415,833 | 415,833 |
| The Town Clerk is the recording officer of the Town and supervisor of elections. The office issues many types of licenses and permits. | | | | | | | |

Salaries Full-time:

| | | | |
|--------------------------|----------------|----------------|----------------|
| Town Clerk | 98,513 | 98,513 | 98,513 |
| Deputy Clerk | 43,426 | 43,426 | 43,426 |
| Assistant Clerk | 36,044 | 36,044 | 36,044 |
| Assistant Clerk | 34,540 | 34,540 | 34,540 |
| Additional straight time | 4,050 | 4,050 | 4,050 |
| One day calculation | 590 | 590 | 590 |
| Salary Vacancy Factor | - | - | - |
| | 217,163 | 217,163 | 217,163 |

Wages, Part-time:

| | | | |
|-------------------------------|---------------|---------------|---------------|
| Assistant Clerk | 7,969 | 7,969 | 7,969 |
| Pre Election | 5,445 | 5,445 | 4,945 |
| Election Preparation/Training | 1,700 | 1,700 | 1,700 |
| Election Day (2) | 17,800 | 17,800 | 17,800 |
| | 32,914 | 32,914 | 32,414 |

Professional Services:

| | | | |
|---|---------------|---------------|---------------|
| Election Programming | 2,880 | 2,880 | 2,880 |
| Code Supplement | 4,650 | 4,650 | 4,650 |
| Book binding, AVS Local programming, Record destruction | 2,000 | 2,000 | 2,000 |
| AVS Local Programming | 4,950 | 4,950 | 4,950 |
| | 14,480 | 14,480 | 14,480 |

| | 2019-20 Actual | 2020-21 Adopted | 2020-21 Adjustments | 2020-21 Available | 2020-21 Est Expended | 2021-22 Department | 2021-22 Manager | 2021-22 Council |
|-----------------------------------|-------------------|--------------------|------------------------|----------------------|-------------------------|-----------------------|--------------------|--------------------|
| <u>ENGINEERING - 11800</u> | | | | | | | | |
| PERSONNEL SERVICES | | | | | | | | |
| 51010 Salaries, Full-time | 158,625 | 164,484 | - | 164,484 | 164,484 | 171,293 | 171,293 | 171,293 |
| | 158,625 | 164,484 | - | 164,484 | 164,484 | 171,293 | 171,293 | 171,293 |
| EMPLOYEE BENEFITS | | | | | | | | |
| 51410 Social Security/FICA | 10,514 | 11,095 | - | 11,095 | 11,095 | 11,539 | 11,539 | 11,539 |
| 51420 Medicare | 2,459 | 2,595 | - | 2,595 | 2,595 | 2,699 | 2,699 | 2,699 |
| 51430 Maine PERS | 6,813 | 7,132 | - | 7,132 | 7,132 | 7,492 | 7,492 | 7,492 |
| 51440 Health Benefit | 36,000 | 37,500 | - | 37,500 | 37,500 | 37,500 | 37,500 | 37,500 |
| 51490 Deferred Compensation | 5,432 | 5,633 | - | 5,633 | 5,633 | 5,914 | 5,914 | 5,914 |
| | 61,218 | 63,955 | - | 63,955 | 63,955 | 65,144 | 65,144 | 65,144 |
| CONTRACTUAL SERVICES | | | | | | | | |
| 52061 GIS | 3,350 | 9,950 | - | 9,950 | 9,950 | 32,700 | 37,200 | 37,200 |
| 52090 Pro Servs - Other | - | 1,400 | - | 1,400 | 1,400 | 1,400 | 1,400 | 1,000 |
| 52240 R & M Vehicle | - | 2,400 | - | 2,400 | 750 | 2,400 | 2,400 | 2,400 |
| 52260 R & M Equipment | - | 19,460 | - | 19,460 | 19,460 | 19,620 | 19,620 | 19,620 |
| 52500 Postage | - | 230 | - | 230 | 230 | 350 | 350 | 350 |
| 52510 Telephone | 866 | 3,900 | - | 3,900 | 2,300 | 2,900 | 2,900 | 2,420 |
| 52530 Printing | 699 | 1,000 | - | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| 52540 Photocopies | 364 | 710 | - | 710 | 710 | 820 | 820 | 820 |
| 52610 Travel | 143 | 300 | - | 300 | 300 | 360 | 360 | 360 |
| 52640 Training | 928 | 2,380 | - | 2,380 | 2,830 | 3,340 | 3,340 | 2,720 |
| 52670 Membership & Dues | 536 | 1,410 | - | 1,410 | 1,410 | 1,410 | 1,410 | 1,410 |
| | 6,886 | 43,140 | - | 43,140 | 40,340 | 66,300 | 70,800 | 69,300 |
| MATERIALS & SUPPLIES | | | | | | | | |
| 53020 Office Supplies | 1,104 | 3,700 | - | 3,700 | 3,700 | 700 | 700 | 700 |
| 53075 Engineering Supplies | - | 1,000 | - | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| 53220 Gasoline | 46 | 720 | - | 720 | 500 | 900 | 900 | 900 |
| | 1,150 | 5,420 | - | 5,420 | 5,200 | 2,600 | 2,600 | 2,600 |

| | 2019-20 Actual | 2020-21 Adopted | 2020-21 Adjustments | 2020-21 Available | 2020-21 Est Expended | 2021-22 Department | 2021-22 Manager | 2021-22 Council |
|-----------------------------------|-------------------|--------------------|------------------------|----------------------|-------------------------|-----------------------|--------------------|--------------------|
| <u>ENGINEERING - 11800</u> | | | | | | | | |
| (continued) | | | | | | | | |
| CAPITAL OUTLAY | | | | | | | | |
| 56600 Capital - Equipment | 4,340 | - | - | - | - | - | - | - |
| | 4,340 | - | - | - | - | - | - | - |
| TOTAL | 232,219 | 276,999 | | 276,999 | 273,979 | 305,337 | 309,837 | 308,337 |

This budget funds the Engineering Division for the Town. Prior to 2019-20, engineering services were budgeted within the Public Works Administration Department.

| | | | | |
|----------------------|-------------------------|----------------|----------------|----------------|
| Salaries, Full-time: | Town Engineer | 98,299 | 98,299 | 98,299 |
| | Assistant Town Engineer | 72,535 | 72,535 | 72,535 |
| | One day calculation | 459 | 459 | 459 |
| | | 171,293 | 171,293 | 171,293 |
| Gasoline: | 300 gallons at | 3.00 | 900 | 900 |

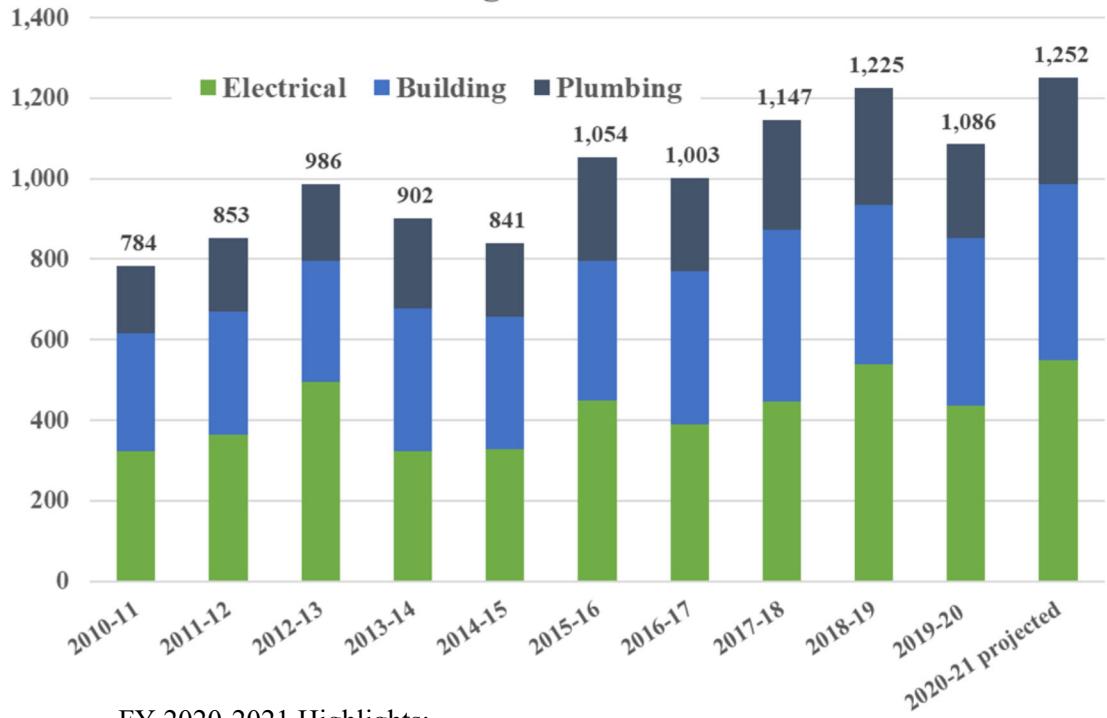
PLANNING AND DEVELOPMENT

Services include:

- ◆ Building Permits
- ◆ Electrical Permits
- ◆ Plumbing Permits
- ◆ Inspections
- ◆ Easement Monitoring
- ◆ Code Enforcement
- ◆ Development Review
- ◆ Village Design Review
- ◆ Text & Map Amendments
- ◆ Special Projects
- ◆ Long Range Planning (Comprehensive Plan)
- ◆ GIS Mapping Updates
- ◆ Resident & Local Business Assistance
- ◆ Signage Review
- ◆ Boards, Commissions, and Committees:
 - ◊ Bicycle & Pedestrian Advisory Committee
 - ◊ Conservation Commission
 - ◊ Master Plan Implementation Commission
 - ◊ Planning Board
 - ◊ Comp Plan Update Committee (Temporary)
 - ◊ Staff Review Committee
 - ◊ Village Review Board
 - ◊ Zoning Board of Appeals

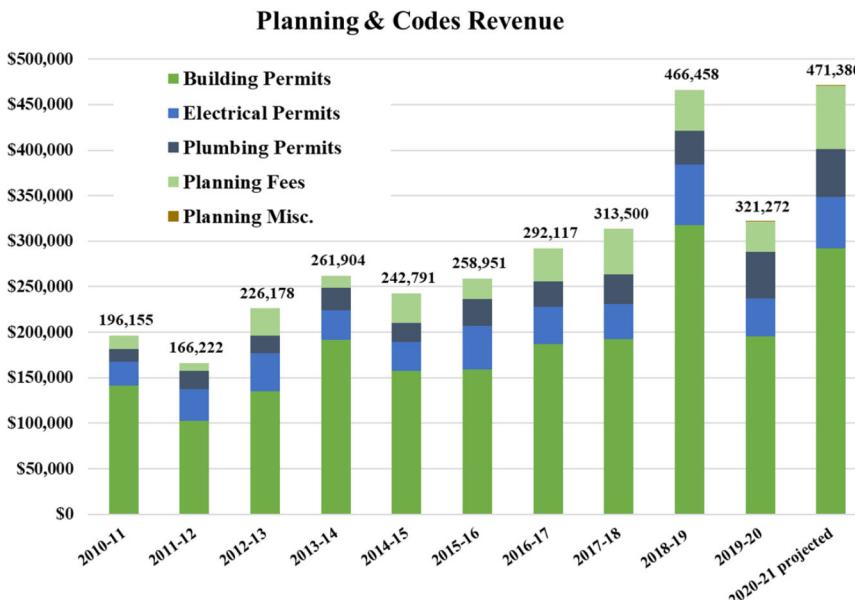
The Planning and Development Department includes the Codes Enforcement Division.

Building Permits Issued



FY 2020-2021 Highlights:

- ◆ Approved Approximately 158,000 SF of New or Renovated Academic/Commercial/Medical/Office/Industrial Space
- ◆ Approved 161 New Dwelling Units
- ◆ Approved 3 Subdivisions
- ◆ Updating Comprehensive Plan
- ◆ Updating Bicycle and Pedestrian Improvement Plan
- ◆ Mare Brook Watershed Management Plan in Progress
- ◆ Completed Western Sawtooth Parcel Recreation, Trails, & Open Space Mgmt Plan
- ◆ Transitioned to Digital Conservation Easement Monitoring
- ◆ Zoning Ordinance: Conditional Use Permit Review Criteria
- ◆ Development Review Timeline
- ◆ Driveways and Streets
- ◆ Significant Plant and Animal Habitat Mitigation (Ongoing)
- ◆ Cook's Corner Commercial Corridors Revitalization Plan
- ◆ Downtown Streetscape Enhancement Project
- ◆ Street Light Committee
- ◆ Participating in:



| | 2019-20 Actual | 2020-21 Adopted | 2020-21 Adjustments | 2020-21 Available | 2020-21 Est Expended | 2021-22 Department | 2021-22 Manager | 2021-22 Council |
|--|-------------------|--------------------|------------------------|----------------------|-------------------------|-----------------------|--------------------|--------------------|
| <u>PLANNING & DEVELOPMENT - 11900</u> | | | | | | | | |
| PERSONNEL SERVICES | | | | | | | | |
| 51010 Salaries, Full-time | 347,240 | 392,587 | - | 392,587 | 392,587 | 402,156 | 402,156 | 402,156 |
| 51040 Wages, Part-time | 13,639 | 4,920 | - | 4,920 | 378 | 5,920 | 5,920 | 5,920 |
| | 360,879 | 397,507 | - | 397,507 | 392,965 | 408,076 | 408,076 | 408,076 |
| EMPLOYEE BENEFITS | | | | | | | | |
| 51410 Social Security/FICA | 22,225 | 26,339 | - | 26,339 | 26,339 | 27,944 | 27,944 | 27,944 |
| 51420 Medicare | 5,198 | 6,160 | - | 6,160 | 6,160 | 6,535 | 6,535 | 6,535 |
| 51430 Maine PERS | 7,442 | 18,139 | - | 18,139 | 18,139 | 7,891 | 7,891 | 7,891 |
| 51440 Health Benefit | 81,000 | 112,500 | - | 112,500 | 112,500 | 112,500 | 112,500 | 112,500 |
| 51490 Deferred Compensation | 16,358 | 12,779 | - | 12,779 | 18,500 | 19,533 | 19,533 | 19,533 |
| | 132,223 | 175,917 | - | 175,917 | 181,638 | 174,403 | 174,403 | 174,403 |
| CONTRACTUAL SERVICES | | | | | | | | |
| 52090 Pro Servs - Other | 22,431 | 9,500 | 67,649 | 77,149 | 748 | 29,500 | 29,500 | 29,500 |
| 52240 R & M Vehicle | 461 | 2,100 | - | 2,100 | 1,152 | 2,800 | 2,800 | 2,800 |
| 52260 R & M Equipment | - | 250 | - | 250 | - | 250 | 250 | 250 |
| 52500 Postage | 3,018 | 4,000 | - | 4,000 | 1,528 | 4,000 | 4,000 | 4,000 |
| 52510 Telephone | 3,152 | 3,084 | - | 3,084 | 2,850 | 3,816 | 3,816 | 3,816 |
| 52520 Advertising | 2,112 | 4,000 | - | 4,000 | 5,343 | 6,000 | 6,000 | 6,000 |
| 52530 Printing | 1,465 | 3,000 | - | 3,000 | 792 | 3,000 | 3,000 | 3,000 |
| 52540 Photocopies | 3,784 | 5,000 | - | 5,000 | 1,604 | 5,000 | 5,000 | 5,000 |
| 52610 Travel | 1,038 | 1,900 | - | 1,900 | 1,009 | 1,900 | 1,900 | 1,900 |
| 52640 Training | 13,005 | 11,650 | - | 11,650 | 1,775 | 5,661 | 5,661 | 5,661 |
| 52670 Membership & Dues | 1,308 | 2,415 | - | 2,415 | 2,105 | 2,480 | 2,480 | 2,480 |
| | 51,774 | 46,899 | 67,649 | 114,548 | 18,906 | 64,407 | 64,407 | 64,407 |
| MATERIALS & SUPPLIES | | | | | | | | |
| 53010 General Supplies | 383 | 1,500 | - | 1,500 | 516 | 1,500 | 1,500 | 1,500 |
| 53020 Office Supplies | 989 | 2,000 | - | 2,000 | 3,358 | 2,000 | 2,000 | 2,000 |
| 53030 Computer Supplies | - | - | - | - | - | - | - | - |
| 53062 Publications | 199 | 794 | - | 794 | 932 | 794 | 794 | 794 |
| 53220 Gasoline | 1,105 | 672 | - | 672 | 552 | 2,802 | 2,802 | 2,802 |
| | 2,676 | 4,966 | - | 4,966 | 5,358 | 7,096 | 7,096 | 7,096 |
| PROGRAMS | | | | | | | | |
| 55113 Conservation Commission | - | 250 | - | 250 | 250 | 250 | 250 | 250 |
| | - | 250 | - | 250 | 250 | 250 | 250 | 250 |

| 2019-20 Actual | 2020-21 Adopted | 2020-21 Adjustments | 2020-21 Available | 2020-21 Est Expended | 2021-22 Department | 2021-22 Manager | 2021-22 Council |
|---|--------------------|--|----------------------|-------------------------|-----------------------|--------------------|--------------------|
| <u>PLANNING & DEVELOPMENT - 11900</u> | | | | | | | |
| (continued) | | | | | | | |
| CAPITAL OUTLAY | | | | | | | |
| 56400 Capital - Vehicles | - | - | - | - | 30,000 | 30,000 | 28,500 |
| | - | - | - | - | 30,000 | 30,000 | 28,500 |
| TOTAL | 547,552 | 625,539 | 67,649 | 693,188 | 599,117 | 684,232 | 684,232 |
| This budget funds the operation of the Planning Department and Codes Enforcement Division. The Department provides support to the Planning Board. | | | | | | | |
| Salaries, Full-time: | | | | | | | |
| | | Director of Planning & Development | | 93,625 | 93,625 | 93,625 | 93,625 |
| | | Planner | | 76,405 | 76,405 | 76,405 | 76,405 |
| | | Codes Enforcement Officer | | 62,787 | 62,787 | 62,787 | 62,787 |
| | | Codes Enforcement Officer | | 61,746 | 61,746 | 61,746 | 61,746 |
| | | Admin Assistant | | 38,992 | 38,992 | 38,992 | 38,992 |
| | | Inspections Officer | | 67,520 | 67,520 | 67,520 | 67,520 |
| | | One day calculation | | 1,081 | 1,081 | 1,081 | 1,081 |
| | | | | 402,156 | 402,156 | 402,156 | 402,156 |
| Wages, Part-time: | | | | | | | |
| | | Planning Board Recording Secretary | | 1,800 | 1,800 | 1,800 | 1,800 |
| | | Village Review Board Recording Secretary | | 720 | 720 | 720 | 720 |
| | | Conservation Commission Recording Secretary | | 420 | 420 | 420 | 420 |
| | | Marine Resources/Rivers & Coastal Waters Recording Secretary | | 1,688 | 1,688 | 1,688 | 1,688 |
| | | Zoning Board of Appeals Recording Secretary | | 292 | 292 | 292 | 292 |
| | | Intern | | 1,000 | 1,000 | 1,000 | 1,000 |
| | | | | 5,920 | 5,920 | 5,920 | 5,920 |
| Professional Services: | | | | | | | |
| | | Special GIS, Mapping Services | | 2,500 | 2,500 | 2,500 | 2,500 |
| | | Engineering/Natural Resources | | 5,000 | 5,000 | 5,000 | 5,000 |
| | | On Call Historic Preservation/Plan Advisory | | 2,000 | 2,000 | 2,000 | 2,000 |
| | | Comp Plan Update Phase 2 | | 20,000 | 20,000 | 20,000 | 20,000 |
| | | | | 29,500 | 29,500 | 29,500 | 29,500 |
| Gasoline: | 934 | gallons at | 3.00 | 1.44 | 2,802 | 2,802 | 2,802 |
| Capital Vehicles 2 used vehicles | | | | | | | |
| | | | | | 30,000 | 30,000 | 28,500 |

| | 2019-20 Actual | 2020-21 Adopted | 2020-21 Adjustments | 2020-21 Available | 2020-21 Est Expended | 2021-22 Department | 2021-22 Manager | 2021-22 Council |
|--|-------------------|--------------------|------------------------|----------------------|-------------------------|-----------------------|--------------------|--------------------|
| <u>ECONOMIC DEVELOPMENT - 11950</u> | | | | | | | | |
| PERSONNEL SERVICES | | | | | | | | |
| 51010 Salaries, Full-time | 77,458 | 84,467 | 45,000 | 129,467 | 124,920 | 161,127 | 161,127 | 161,127 |
| | 77,458 | 84,467 | 45,000 | 129,467 | 124,920 | 161,127 | 161,127 | 161,127 |
| EMPLOYEE BENEFITS | | | | | | | | |
| 51410 Social Security/FICA | 4,309 | 5,267 | 2,500 | 7,767 | 7,745 | 10,286 | 10,286 | 10,286 |
| 51420 Medicare | 1,008 | 1,232 | 600 | 1,832 | 1,811 | 2,406 | 2,406 | 2,406 |
| 51430 Maine PERS | 7,627 | 8,531 | 4,125 | 12,656 | 12,617 | 9,222 | 9,222 | 9,222 |
| 51440 Health Benefit | 18,000 | 18,750 | 10,775 | 29,525 | 28,125 | 37,500 | 37,500 | 37,500 |
| | 30,944 | 33,780 | 18,000 | 51,780 | 50,298 | 59,414 | 59,414 | 59,414 |
| CONTRACTUAL SERVICES | | | | | | | | |
| 52090 Professional Services | - | 10,000 | - | 10,000 | 10,000 | 110,000 | 10,000 | 10,000 |
| 52500 Postage | 34 | 100 | - | 100 | 100 | 100 | 100 | 100 |
| 52510 Telephone | 556 | 1,200 | - | 1,200 | 1,200 | 1,200 | 1,200 | 1,200 |
| 52520 Advertising | - | 1,000 | - | 1,000 | - | 2,000 | 2,000 | 2,000 |
| 52525 Promotion | 907 | 5,000 | - | 5,000 | 2,000 | 5,000 | 5,000 | 5,000 |
| 52530 Printing | 152 | 192 | - | 192 | 192 | 200 | 200 | 200 |
| 52540 Photocopies | 239 | 360 | - | 360 | 360 | 360 | 360 | 360 |
| 52610 Travel | - | 2,700 | - | 2,700 | - | 2,100 | 2,100 | 1,100 |
| 52640 Training | 520 | 2,000 | - | 2,000 | 1,000 | 2,000 | 2,000 | 2,000 |
| 52670 Membership & Dues | 120 | 1,000 | - | 1,000 | - | 1,100 | 1,100 | 1,100 |
| | 2,528 | 23,552 | - | 23,552 | 14,852 | 124,060 | 24,060 | 23,060 |

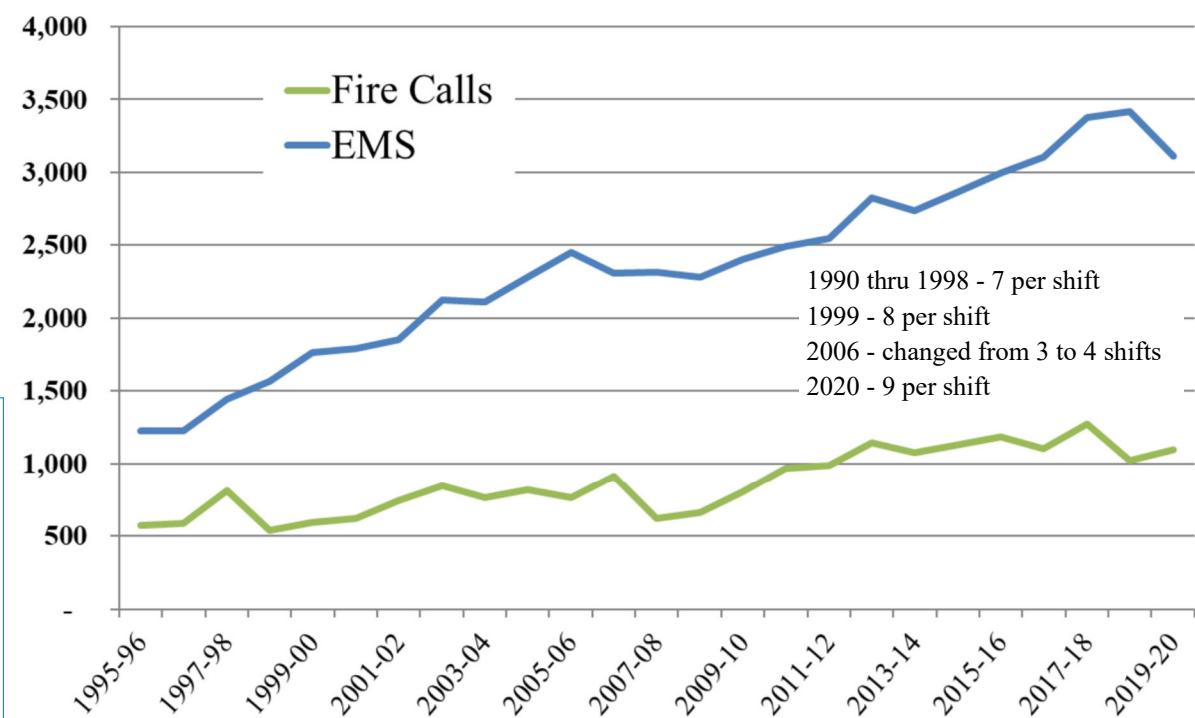
| | 2019-20 Actual | 2020-21 Adopted | 2020-21 Adjustments | 2020-21 Available | 2020-21 Est Expended | 2021-22 Department | 2021-22 Manager | 2021-22 Council |
|--|-------------------|--------------------|------------------------|--|-------------------------|-----------------------|--------------------|--------------------|
| <u>ECONOMIC DEVELOPMENT - 11950</u> | | | | | | | | |
| (continued) | | | | | | | | |
| MATERIALS & SUPPLIES | | | | | | | | |
| 53020 Office Supplies | 281 | 1,000 | - | 1,000 | 600 | 1,000 | 1,000 | 1,000 |
| 53030 Computer Supplies | - | 200 | - | 200 | 50 | 200 | 200 | 200 |
| | 281 | 1,200 | - | 1,200 | 650 | 1,200 | 1,200 | 1,200 |
| PROGRAMS | | | | | | | | |
| 55000 Program (Public Art, Wayfinding | - | - | - | - | - | 50,000 | 25,000 | 25,000 |
| | - | - | - | - | - | 50,000 | 25,000 | 25,000 |
| TOTAL | 111,211 | 142,999 | 63,000 | 205,999 | 190,720 | 395,801 | 270,801 | 269,801 |
| This budget provides for the Economic and Community Development efforts of the Town, working closely with the Planning Department. The Economic Development Specialist also serves as the Town's Grant Writer/Facilitator. | | | | | | | | |
| Salaries, Full-time | | | | | | | | |
| | | | | Economic Development Director | 89,294 | 89,294 | 89,294 | 89,294 |
| | | | | Economic Development Specialist | 71,400 | 71,400 | 71,400 | 71,400 |
| | | | | One day calculation | 433 | 433 | 433 | 433 |
| | | | | | 161,127 | 161,127 | 161,127 | 161,127 |
| Professional Services | | | | | | | | |
| | | | | Cook's Corner Redev (Comm Engagement Consultar | 50,000 | - | - | - |
| | | | | Cook's Corner Redev (Market Study) | 30,000 | - | - | - |
| | | | | Cook's Corner Redev (Place-making) | 30,000 | - | - | - |
| | | | | Other | - | 10,000 | 10,000 | 10,000 |
| | | | | | 110,000 | 10,000 | 10,000 | 10,000 |
| TOTAL GEN. GOVT. | 4,184,097 | 4,635,248 | 130,649 | 4,765,897 | 4,559,800 | 5,176,011 | 5,049,311 | 5,033,811 |

FIRE DEPARTMENT

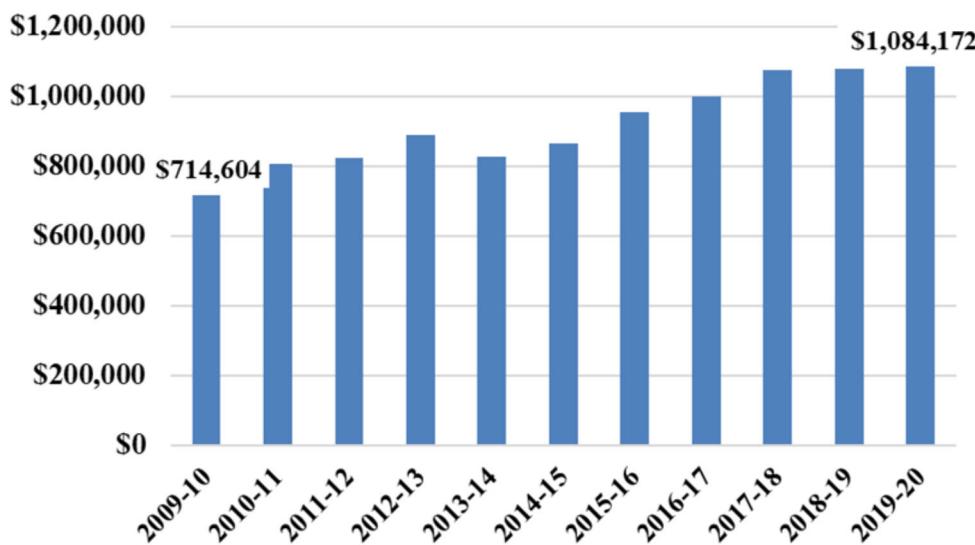
The Fire Department maintains two fire stations and provides 24-hour service with four shifts of nine firefighters.

- ◆ Fire Protection
- ◆ Emergency Medical Services (Ambulance)
- ◆ Hazardous materials response
- ◆ High angle rescue
- ◆ Confined space rescue
- ◆ Ice and water rescue
- ◆ Fire inspections
- ◆ Fire prevention
- ◆ Fire investigation
- ◆ Emergency Management

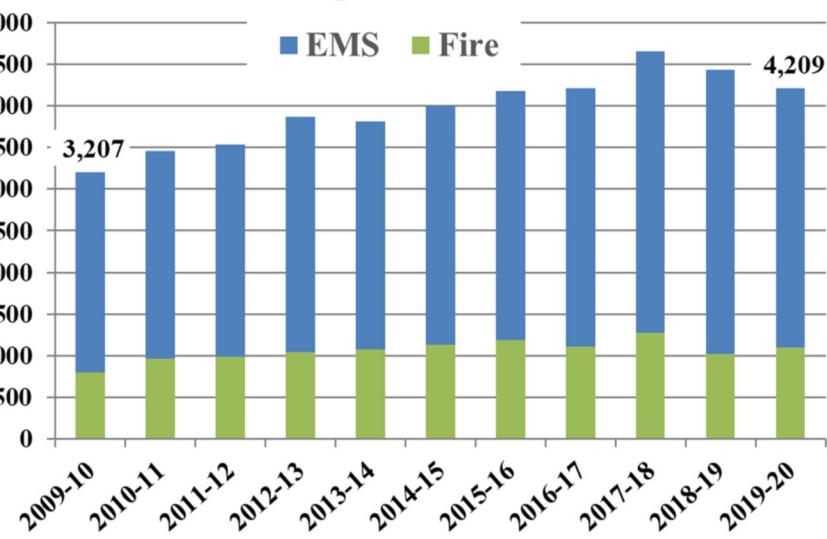
In the fiscal year ended June 30, 2020, the Fire Department was central to the Town's COVID-19 response. The Fire Chief serves as the Town's liaison to the greater medical community, and all of the firefighters have, at a minimum, Emergency Medical Technician licenses. The drop in EMS calls, beginning in March, 2020, were accompanied by changes in Personal Protective Equipment and disinfecting protocols.



Ambulance Revenue



Fire Department Calls



| | 2019-20 Actual | 2020-21 Adopted | 2020-21 Adjustments | 2020-21 Available | 2020-21 Est Expended | 2021-22 Department | 2021-22 Manager | 2021-22 Council |
|---------------------------------------|-------------------|--------------------|------------------------|----------------------|-------------------------|-----------------------|--------------------|--------------------|
| <u>FIRE DEPARTMENT - 12100</u> | | | | | | | | |
| PERSONNEL SERVICES | | | | | | | | |
| 51010 Salaries, Full-time | 2,068,255 | 2,203,280 | - | 2,203,280 | 2,203,280 | 2,401,398 | 2,286,055 | 2,286,055 |
| 51110 Overtime | 228,843 | 150,000 | - | 150,000 | 250,000 | 150,000 | 150,000 | 150,000 |
| 51130 Call Back | 30,069 | 40,000 | - | 40,000 | 35,000 | 40,000 | 40,000 | 40,000 |
| 51220 Holiday | 80,008 | 89,500 | - | 89,500 | 89,000 | 99,300 | 93,925 | 93,925 |
| 51320 Training | - | 21,000 | - | 21,000 | 18,000 | 42,000 | 42,000 | 42,000 |
| | 2,407,175 | 2,503,780 | - | 2,503,780 | 2,595,280 | 2,732,698 | 2,611,980 | 2,611,980 |
| EMPLOYEE BENEFITS | | | | | | | | |
| 51410 Social Security/FICA | 2,890 | 3,148 | - | 3,148 | 3,148 | 3,178 | 3,178 | 3,178 |
| 51420 Medicare | 32,661 | 37,049 | - | 37,049 | 35,500 | 39,994 | 38,244 | 38,244 |
| 51430 Maine PERS | 288,544 | 306,483 | - | 306,483 | 306,483 | 348,313 | 332,136 | 332,136 |
| 51440 Health Benefit | 693,000 | 768,750 | - | 768,750 | 768,750 | 843,750 | 796,875 | 796,875 |
| 51490 Deferred Compensation | 6,602 | 6,600 | - | 6,600 | 6,600 | 6,630 | 6,630 | 6,630 |
| | 1,023,697 | 1,122,030 | - | 1,122,030 | 1,120,481 | 1,241,865 | 1,177,063 | 1,177,063 |
| CONTRACTUAL SERVICES | | | | | | | | |
| 52030 Pro Servs - Medical | 19,596 | 20,000 | - | 20,000 | 18,500 | 20,000 | 20,000 | 20,000 |
| 52090 Professional Services | - | 1,000 | - | 1,000 | - | 1,000 | 1,000 | 1,000 |
| 52240 R & M Vehicles | 127,344 | 100,000 | - | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 |
| 52260 R & M Equipment | 16,162 | 32,500 | - | 32,500 | 28,000 | 32,500 | 32,500 | 32,500 |
| 52264 R & M Radios | 7,186 | 10,500 | - | 10,500 | 7,500 | 10,500 | 10,500 | 10,500 |
| 52500 Postage | 165 | 500 | - | 500 | 250 | 500 | 500 | 500 |
| 52510 Telephone | 10,975 | 15,900 | - | 15,900 | 15,500 | 15,900 | 15,900 | 15,900 |
| 52530 Printing | 208 | - | - | - | - | - | - | - |
| 52540 Photocopies | 3,080 | 4,500 | - | 4,500 | 3,100 | 4,500 | 4,500 | 4,500 |
| 52610 Travel | 124 | 500 | - | 500 | 200 | 500 | 500 | 500 |
| 52640 Training | 12,601 | 40,000 | - | 40,000 | 38,000 | 45,000 | 45,000 | 45,000 |
| 52670 Membership & Dues | 4,490 | 4,560 | - | 4,560 | 4,500 | 4,850 | 4,850 | 4,850 |
| | 201,931 | 229,960 | - | 229,960 | 215,550 | 235,250 | 235,250 | 235,250 |

| 2019-20 Actual | 2020-21 Adopted | 2020-21 Adjustments | 2020-21 Available | 2020-21 Est Expended | 2021-22 Department | 2021-22 Manager | 2021-22 Council |
|-------------------|--------------------|------------------------|----------------------|-------------------------|-----------------------|--------------------|--------------------|
|-------------------|--------------------|------------------------|----------------------|-------------------------|-----------------------|--------------------|--------------------|

FIRE DEPARTMENT - 12100

(continued)

MATERIALS & SUPPLIES

| | | | | | | | | |
|----------------------------------|----------------|----------------|--------------|----------------|----------------|----------------|----------------|----------------|
| 53010 General Supplies | 6,291 | 6,000 | - | 6,000 | 5,800 | 6,500 | 6,500 | 6,500 |
| 53020 Office Supplies | 678 | 2,500 | - | 2,500 | 2,000 | 2,500 | 2,500 | 2,500 |
| 53030 Computer Supplies | 9,824 | 13,600 | - | 13,600 | 12,000 | 15,000 | 15,000 | 15,000 |
| 53050 Medical Supplies | 30,564 | 35,000 | 3,300 | 38,300 | 37,000 | 38,000 | 38,000 | 38,000 |
| 53131 Infection Control Supplies | 5,439 | 3,000 | - | 3,000 | 25,000 | 25,000 | 25,000 | 25,000 |
| 53210 Diesel Fuel | 13,900 | 9,350 | - | 9,350 | 9,400 | 16,500 | 16,500 | 16,500 |
| 53220 Gasoline | 22,723 | 14,400 | - | 14,400 | 15,400 | 30,000 | 30,000 | 30,000 |
| 53240 Tires & Tubes | 9,839 | 13,380 | - | 13,380 | 13,000 | 16,480 | 16,480 | 16,480 |
| 53710 Wearing Apparel | 36,113 | 52,145 | - | 52,145 | 48,000 | 61,245 | 61,245 | 61,245 |
| 53730 Minor Equip & Hand Tools | 7,184 | 15,000 | - | 15,000 | 12,500 | 15,000 | 15,000 | 15,000 |
| | 142,555 | 164,375 | 3,300 | 167,675 | 180,100 | 226,225 | 226,225 | 226,225 |

PROGRAMS

| | | | | | | | | |
|-----------------------|--------------|--------------|----------|--------------|--------------|--------------|--------------|--------------|
| 55210 Fire Prevention | 4,899 | 5,000 | - | 5,000 | 2,500 | 5,000 | 5,000 | 5,000 |
| | 4,899 | 5,000 | - | 5,000 | 2,500 | 5,000 | 5,000 | 5,000 |

CAPITAL OUTLAY

| | | | | | | | | |
|---------------------------|---------------|---------------|----------|---------------|---------------|---------------|---------------|---------------|
| 56600 Capital - Equipment | 70,560 | 21,150 | - | 21,150 | 19,343 | 45,300 | 45,300 | 45,300 |
| | 70,560 | 21,150 | - | 21,150 | 19,343 | 45,300 | 45,300 | 45,300 |

TOTAL

| | | | | | | | | |
|--|------------------|------------------|--------------|------------------|------------------|------------------|------------------|------------------|
| | 3,850,817 | 4,046,295 | 3,300 | 4,049,595 | 4,133,254 | 4,486,338 | 4,300,818 | 4,300,818 |
|--|------------------|------------------|--------------|------------------|------------------|------------------|------------------|------------------|

| 2019-20 Actual | 2020-21 Adopted | 2020-21 Adjustments | 2020-21 Available | 2020-21 Est Expended | 2021-22 Department | 2021-22 Manager | 2021-22 Council |
|-------------------|--------------------|------------------------|----------------------|-------------------------|-----------------------|--------------------|--------------------|
|-------------------|--------------------|------------------------|----------------------|-------------------------|-----------------------|--------------------|--------------------|

FIRE DEPARTMENT - 12100

(continued)

| | | | | | | |
|--|-----------------------------|----|----------------|------------------|------------------|------------------|
| The full-time staffing of the Fire Department: | Chief | 1 | | 102,959 | 102,959 | 102,959 |
| | Deputy Chief | 1 | ⁽¹⁾ | 85,833 | 85,833 | 85,833 |
| | Deputy Chief | 1 | | 72,958 | 72,958 | 72,958 |
| | Captains | 4 | | 230,602 | 230,602 | 230,602 |
| | Lieutenants | 4 | | 224,726 | 224,726 | 224,726 |
| | Firefighters | 28 | | 1,380,254 | 1,380,254 | 1,380,254 |
| | Inspector | 1 | | 57,464 | 57,464 | 57,464 |
| | Admin Asst | 1 | | 51,115 | 51,115 | 51,115 |
| | Paramedic Bonus | | | 5,000 | 5,000 | 5,000 |
| | One day calculation | | | 5,938 | 5,938 | 5,938 |
| | Proposed Positions (4 FF's) | | ⁽²⁾ | 184,549 | 69,206 | 69,206 |
| | | | | 2,401,398 | 2,286,055 | 2,286,055 |

⁽¹⁾ Additional Compensation is provided as Health Officer.

⁽²⁾ The Department budget request includes funding to add four fighters during the year.

| | | | | | | |
|----------------------|---------------|-----------------------|--------|---------------|---------------|---------------|
| Diesel | 5,500 | gallons at | \$3.00 | 16,500 | 16,500 | 16,500 |
| Gasoline | 10,000 | gallons at | \$3.00 | 30,000 | 30,000 | 30,000 |
| Capital - Equipment: | | | | | | |
| | | Medication Pumps | | 11,000 | 11,000 | 11,000 |
| | | Dump Tank (3000 gal) | | 2,000 | 2,000 | 2,000 |
| | | New Mobile Radios (5) | | 17,500 | 17,500 | 17,500 |
| | | 500 Gal Gas Tank | | 6,000 | 6,000 | 6,000 |
| | | Fitness Equipment | | 5,000 | 5,000 | 5,000 |
| | | 2 Water Vacuums | | 3,800 | 3,800 | 3,800 |
| | | | | 45,300 | 45,300 | 45,300 |

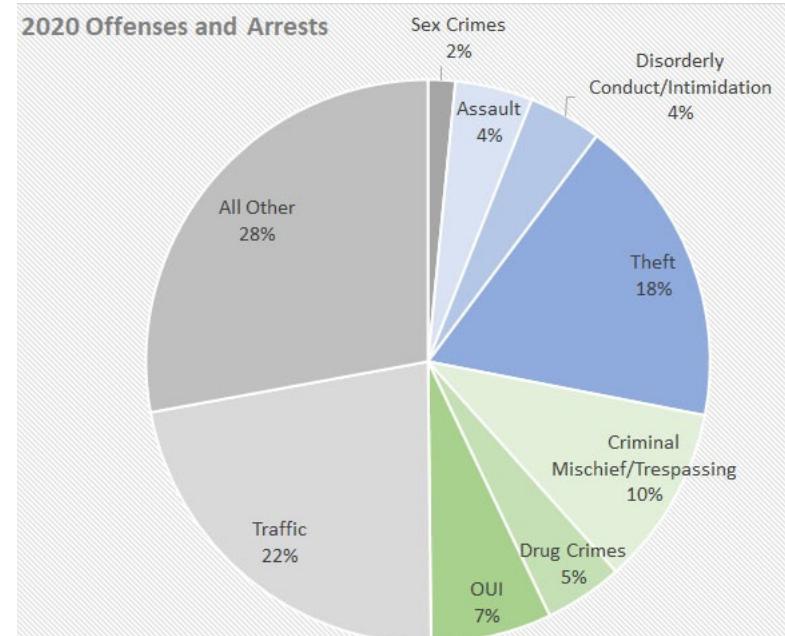
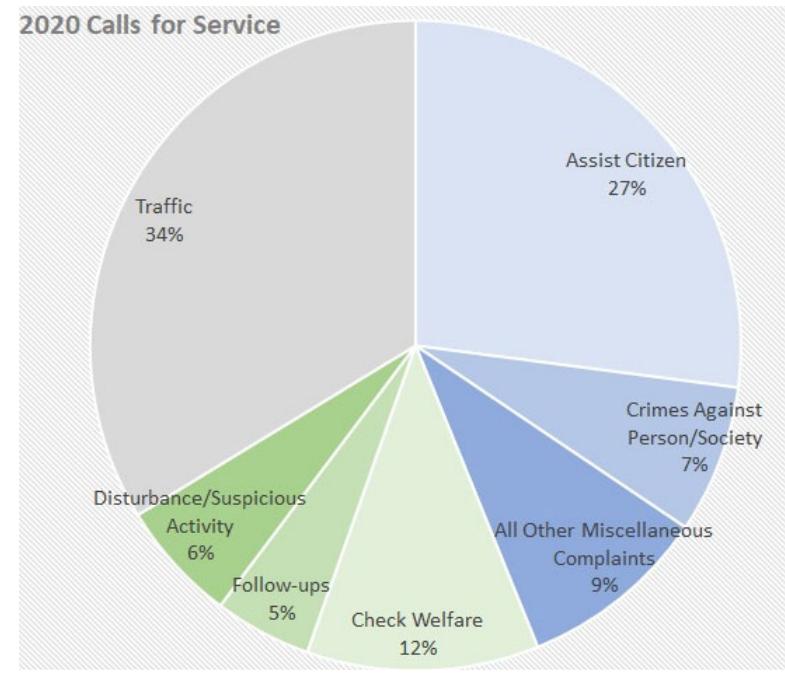
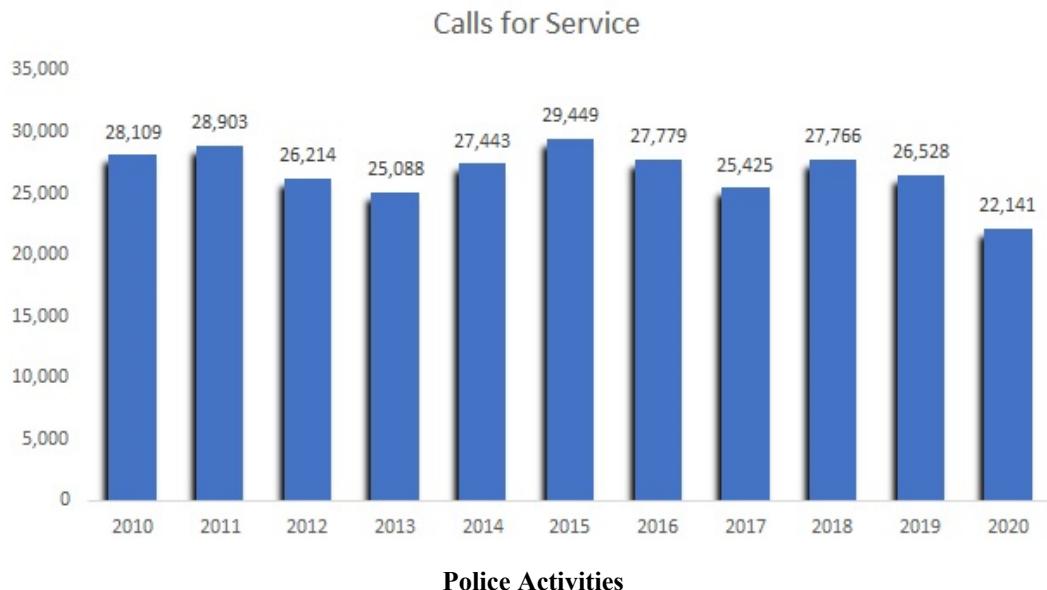
In addition to responding to fire calls, the Fire Department handles emergency medical calls. All of the Firefighters are required to maintain an Emergency Medical Technician License. Fourteen firefighters are licensed at the Advanced level allowing them to use the defibrillator, administering IV therapy, performing advanced airway procedures, and administering a limited number of medications. The Department has twenty-four Paramedics who are able to perform all of the above along with the administration of

| | 2019-20 Actual | 2020-21 Adopted | 2020-21 Adjustments | 2020-21 Available | 2020-21 Est Expended | 2021-22 Department | 2021-22 Manager | 2021-22 Council |
|---------------------------------|-------------------|--------------------|------------------------|----------------------|-------------------------|-----------------------|--------------------|--------------------|
| CENTRAL STATION - 12150 | | | | | | | | |
| CONTRACTUAL SERVICES | | | | | | | | |
| 52100 Electricity | 7,813 | 9,500 | - | 9,500 | 8,100 | 9,500 | 9,500 | 9,500 |
| 52110 Water | 464 | 550 | - | 550 | 500 | 600 | 600 | 600 |
| 52120 Sewer | 589 | 675 | - | 675 | 625 | 975 | 975 | 975 |
| 52130 Rubbish Disposal | 851 | 1,000 | - | 1,000 | 950 | 1,500 | 1,500 | 1,500 |
| 52220 R & M Building | 12,225 | 13,000 | - | 13,000 | 13,000 | 13,000 | 13,000 | 13,000 |
| | 21,942 | 24,725 | - | 24,725 | 23,175 | 25,575 | 25,575 | 25,575 |
| MATERIALS & SUPPLIES | | | | | | | | |
| 53110 Heating Oil | 7,438 | 18,200 | - | 18,200 | 8,000 | 18,200 | 18,200 | 18,200 |
| 53120 Propane | 1,208 | 1,600 | - | 1,600 | 1,700 | 1,700 | 1,700 | 1,700 |
| 53150 Janitorial Supplies | 1,317 | 2,250 | - | 2,250 | 2,500 | 2,500 | 2,500 | 2,500 |
| | 9,963 | 22,050 | - | 22,050 | 12,200 | 22,400 | 22,400 | 22,400 |
| TOTAL | 31,905 | 46,775 | - | 46,775 | 35,375 | 47,975 | 47,975 | 47,975 |
| Heating Oil | 5,200 | gallons at | | 3.50 | | 18,200 | 18,200 | 18,200 |
| Propane | 400 | gallons at | | 4.25 | | 1,700 | 1,700 | 1,700 |

| | 2019-20 Actual | 2020-21 Adopted | 2020-21 Adjustments | 2020-21 Available | 2020-21 Est Expended | 2021-22 Department | 2021-22 Manager | 2021-22 Council |
|---------------------------------------|-------------------|--------------------|------------------------|----------------------|-------------------------|-----------------------|--------------------|--------------------|
| <u>EMERSON STATION - 12160</u> | | | | | | | | |
| CONTRACTUAL SERVICES | | | | | | | | |
| 52100 Electricity | 13,639 | 16,300 | - | 16,300 | 15,400 | 16,500 | 16,500 | 16,500 |
| 52110 Water | 1,925 | 2,000 | - | 2,000 | 2,260 | 3,000 | 3,000 | 3,000 |
| 52120 Sewer | 884 | 900 | - | 900 | 1,300 | 1,800 | 1,800 | 1,800 |
| 52130 Rubbish Disposal | 848 | 1,000 | - | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| 52220 R & M Building | 22,627 | 20,000 | - | 20,000 | 20,000 | 25,000 | 25,000 | 25,000 |
| | 39,923 | 40,200 | - | 40,200 | 39,960 | 47,300 | 47,300 | 47,300 |
| MATERIALS & SUPPLIES | | | | | | | | |
| 53125 Natural Gas | 13,087 | 20,000 | - | 20,000 | 15,000 | 20,000 | 20,000 | 20,000 |
| 53150 Janitorial Supplies | 1,160 | 2,500 | - | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 |
| | 14,247 | 22,500 | - | 22,500 | 17,500 | 22,500 | 22,500 | 22,500 |
| TOTAL | 54,170 | 62,700 | - | 62,700 | 57,460 | 69,800 | 69,800 | 69,800 |
| | Natural Gas | 8,000 | therms at | | 2.50 | | 20,000 | 20,000 |
| | | | | | | | | 20,000 |

POLICE DEPARTMENT

The Police Department is responsible for the law enforcement activities of the Town. The Emergency Services Dispatch Division provides services for Brunswick Police and Fire, and the Town of Freeport Police and Fire.



School Resource Officers: resident in Junior High and High Schools

Community Outreach: Drug Take Back, Child Safety Seat Inspections, Project Lifesaver, Developmental Disabilities Registration Program, Citizen Police Academy, SASSMM, Sweetser, Good Morning Program, TRIAD, People Plus, Teen Center, United Way, Special Olympics, Adopt a family at Christmas, Police Benefit Association Scholarship, No-Shave November Fundraiser, Internet Purchase Exchange, C.H.I.L.D, Brunswick Police Open Air Club.

Explorer Program: for 15-21 year olds for exploring a law enforcement career

ALICE (Alert, Lockdown, Inform, Counter, Evacuate) Training: for schools and other local organizations.

Special Enforcement Details: OUI, Seatbelt, Speeding, Crosswalk Violations, Liquor Enforcement.

Specialized Units: K-9, Crash Reconstruction, Bike Patrol, Special Response Team, Fire Investigation, Drug Recognition Experts, Child Safety Seat, Unmanned Aerial Vehicle, Crisis Negotiation Team, Motor Patrol Unit., Marine Resource Officer, Harbor Master.

Task Forces & Partnerships with Other Agencies: Drug, Burglary, Enhanced Police Intervention Collaboration, Home to Home, Elder Abuse, Local Community Mental Health, Adult and Juvenile Probation, The Emergency Action Network, Sweetser, People Plus, Teen Center, Access Health, Through These Doors-Domestic Abuse Advocacy, O.P.T.I.O.N.S Initiative.

Communications: Good Morning Program, Red E. Fox Safety Program, Maine Homeless Veterans Alliance

| | 2019-20 Actual | 2020-21 Adopted | 2020-21 Adjustments | 2020-21 Available | 2020-21 Est Expended | 2021-22 Department | 2021-22 Manager | 2021-22 Council |
|--|-------------------|--------------------|------------------------|----------------------|-------------------------|-----------------------|--------------------|--------------------|
|--|-------------------|--------------------|------------------------|----------------------|-------------------------|-----------------------|--------------------|--------------------|

POLICE DEPARTMENT - 12200

PERSONNEL SERVICES

| | | | | | | | | |
|---------------------------|------------------|------------------|---|------------------|------------------|------------------|------------------|------------------|
| 51010 Salaries, Full-time | 2,261,233 | 2,335,235 | - | 2,335,235 | 2,085,414 | 2,605,849 | 2,578,666 | 2,578,666 |
| 51040 Wages, Part-time | 9,063 | 12,960 | - | 12,960 | 2,554 | 12,960 | 12,960 | 12,960 |
| 51110 Overtime | 145,448 | 118,305 | - | 118,305 | 111,372 | 123,037 | 123,037 | 123,037 |
| 51125 Court Time | 12,836 | 16,495 | - | 16,495 | 7,747 | 17,154 | 17,154 | 17,154 |
| 51210 Sick | 24,939 | 34,328 | - | 34,328 | 11,985 | 30,000 | 30,000 | 30,000 |
| 51220 Holiday | 40,995 | 36,181 | - | 36,181 | 36,181 | 42,640 | 42,640 | 42,640 |
| 51230 Vacation | 56,432 | 65,122 | - | 65,122 | 40,819 | 67,726 | 67,726 | 67,726 |
| 51240 Comp Time | - | 1,673 | - | 1,673 | - | - | - | - |
| 51320 Training | 36,868 | 42,468 | - | 42,468 | 59,443 | 60,300 | 60,300 | 60,300 |
| | 2,587,814 | 2,662,767 | - | 2,662,767 | 2,355,515 | 2,959,666 | 2,932,483 | 2,932,483 |

EMPLOYEE BENEFITS

| | | | | | | | | |
|-----------------------------|------------------|------------------|---|------------------|------------------|------------------|------------------|------------------|
| 51410 Social Security/FICA | 157,601 | 172,531 | - | 172,531 | 145,594 | 188,149 | 186,464 | 186,464 |
| 51420 Medicare | 36,875 | 40,350 | - | 40,350 | 34,064 | 44,003 | 43,609 | 43,609 |
| 51430 Maine PERS | 374,749 | 406,000 | - | 406,000 | 332,923 | 417,510 | 413,378 | 413,378 |
| 51440 Health Benefit | 612,000 | 750,000 | - | 750,000 | 750,000 | 806,250 | 796,875 | 796,875 |
| 51490 Deferred Compensation | 7,990 | 6,447 | - | 6,447 | 6,188 | 7,322 | 7,322 | 7,322 |
| | 1,189,215 | 1,375,328 | - | 1,375,328 | 1,268,769 | 1,463,234 | 1,447,648 | 1,447,648 |

CONTRACTUAL SERVICES

| | | | | | | | | |
|-----------------------------|--------|--------|---|--------|--------|--------|--------|--------|
| 52030 Pro Servs - Medical | - | 3,000 | - | 3,000 | 940 | 3,000 | 3,000 | 3,000 |
| 52040 Pro Servs - Personnel | 4,736 | 7,060 | - | 7,060 | 8,711 | 7,060 | 7,060 | 7,060 |
| 52090 Pro Servs - Other | 31,055 | 32,000 | - | 32,000 | 31,834 | 32,000 | 32,000 | 32,000 |
| 52240 R & M Vehicles | 63,316 | 57,000 | - | 57,000 | 50,778 | 52,000 | 52,000 | 52,000 |
| 52260 R & M Equipment | 28,543 | 37,305 | - | 37,305 | 38,540 | 40,441 | 40,441 | 40,441 |
| 52264 R & M Radio | 3,199 | 6,000 | - | 6,000 | 5,500 | 6,000 | 6,000 | 6,000 |
| 52330 Rental of Facilities | 3,377 | 4,032 | - | 4,032 | 4,032 | 4,153 | 4,153 | 4,153 |
| 52500 Postage | 1,400 | 1,800 | - | 1,800 | 1,914 | 1,800 | 1,800 | 1,800 |
| 52510 Telephone | 12,032 | 17,220 | - | 17,220 | 12,000 | 14,220 | 14,220 | 14,220 |

| | 2019-20 Actual | 2020-21 Adopted | 2020-21 Adjustments | 2020-21 Available | 2020-21 Est Expended | 2021-22 Department | 2021-22 Manager | 2021-22 Council |
|--|-------------------|--------------------|------------------------|----------------------|-------------------------|-----------------------|--------------------|--------------------|
|--|-------------------|--------------------|------------------------|----------------------|-------------------------|-----------------------|--------------------|--------------------|

POLICE DEPARTMENT - 12200

(continued)

| | | | | | | | | |
|---------------------------------|------------------|------------------|--------------|------------------|------------------|------------------|------------------|------------------|
| 52530 Printing | 2,134 | 8,300 | - | 8,300 | 2,700 | 3,000 | 3,000 | 3,000 |
| 52540 Photocopies | 3,482 | 6,500 | - | 6,500 | 3,112 | 5,000 | 5,000 | 5,000 |
| 52610 Travel | 5,594 | 5,500 | - | 5,500 | 4,964 | 5,500 | 5,500 | 5,500 |
| 52640 Training | 84,179 | 48,850 | - | 48,850 | 48,850 | 49,310 | 49,310 | 49,310 |
| 52670 Membership & Dues | 2,015 | 2,020 | - | 2,020 | 2,225 | 2,020 | 2,020 | 2,020 |
| | 245,062 | 236,587 | - | 236,587 | 216,100 | 225,504 | 225,504 | 225,504 |
| MATERIALS & SUPPLIES | | | | | | | | |
| 53020 Office Supplies | 3,678 | 4,800 | 3,424 | 8,224 | 9,117 | 4,500 | 4,500 | 4,500 |
| 53060 Training Materials | 22,911 | 19,725 | - | 19,725 | 20,145 | 24,570 | 24,570 | 24,570 |
| 53062 Publications | - | 500 | - | 500 | 500 | 500 | 500 | 500 |
| 53220 Gasoline | 46,147 | 38,880 | - | 38,880 | 30,000 | 81,000 | 81,000 | 81,000 |
| 53240 Tires | 7,205 | 12,000 | - | 12,000 | 8,400 | 8,400 | 8,400 | 8,400 |
| 53710 Wearing Apparel | 53,011 | 62,000 | - | 62,000 | 62,000 | 62,000 | 62,000 | 62,000 |
| 53730 Minor Equip & Hand Tools | 16,993 | 19,100 | 5,546 | 24,646 | 24,646 | 36,400 | 36,400 | 36,400 |
| | 149,945 | 157,005 | 8,970 | 165,975 | 154,808 | 217,370 | 217,370 | 217,370 |
| TOTAL | 4,172,036 | 4,431,687 | 8,970 | 4,440,657 | 3,995,192 | 4,865,774 | 4,823,005 | 4,823,005 |

| 2019-20 Actual | 2020-21 Adopted | 2020-21 Adjustments | 2020-21 Available | 2020-21 Est Expended | 2021-22 Department | 2021-22 Manager | 2021-22 Council |
|-------------------|--------------------|------------------------|----------------------|-------------------------|-----------------------|--------------------|--------------------|
|-------------------|--------------------|------------------------|----------------------|-------------------------|-----------------------|--------------------|--------------------|

POLICE DEPARTMENT - 12200

(continued)

Salaries, Full-time:

| | | | | | |
|---------------------------------|--------------------------|------------------|------------------|------------------|------------------|
| Chief | 1 | 107,120 | 107,120 | 107,120 | |
| Commander | 2 | 175,100 | 175,100 | 175,100 | |
| Lieutenant/Lt. Support Services | 4 | 294,000 | 294,000 | 294,000 | |
| Detective Sergeant | 1 | 70,358 | 70,358 | 70,358 | |
| Sergeants | 3 | 207,473 | 207,473 | 207,473 | |
| Detective | 3 | 172,176 | 172,176 | 172,176 | |
| School Resource Officers | 2 | 115,098 | 115,098 | 115,098 | |
| Patrol Officers (19) | 19 | 1,038,513 | 1,038,513 | 1,038,513 | |
| Marine Resources Officer | 1 | 61,485 | 61,485 | 61,485 | |
| Animal Control Officer | 1 | 38,211 | 38,211 | 38,211 | |
| Executive Secretary | 1 | 51,115 | 51,115 | 51,115 | |
| Bookkeeper / Admin. Secretary | 1 | 48,821 | 48,821 | 48,821 | |
| Parking | 1 | 39,692 | 39,692 | 39,692 | |
| Evidence Records Specialist | 1 | 35,449 | 35,449 | 35,449 | |
| Proposed Positions (2 patrol) | | 108,732 | 81,549 | 81,549 | |
| Salary vacancy | | - | - | - | |
| Subtotal | | 2,563,343 | 2,536,160 | 2,536,160 | |
| Physical Fitness Standards | | 35,879 | 35,879 | 35,879 | |
| Additional one day calculation | | 6,627 | 6,627 | 6,627 | |
| Subtotal | | 42,506 | 42,506 | 42,506 | |
| | Total | | 2,605,849 | 2,578,666 | 2,578,666 |
| Part-time: | School Crossing Guards | 3 | 12,960 | 12,960 | 12,960 |
| Gasoline | 27,000 gallons at | \$3.00 | 81,000 | 81,000 | 81,000 |

The Police Dept salary scale incorporates compensation based on college credits and degrees. Vehicle acquisitions are budgeted as part of the Capital Improvement Program. See Capital Budget. The K-9 Program is currently funded through a Stanton Foundation grant.

| 2019-20 Actual | 2020-21 Adopted | 2020-21 Adjustments | 2020-21 Available | 2020-21 Est Expended | 2021-22 Department | 2021-22 Manager | 2021-22 Council |
|-------------------|--------------------|------------------------|----------------------|-------------------------|-----------------------|--------------------|--------------------|
|-------------------|--------------------|------------------------|----------------------|-------------------------|-----------------------|--------------------|--------------------|

EMERGENCY SERVICES DISPATCH - 12220

PERSONNEL SERVICES

| | | | | | | | | |
|---------------------------|----------------|----------------|---|----------------|----------------|----------------|----------------|----------------|
| 51010 Salaries, Full-time | 469,533 | 509,304 | - | 509,304 | 419,507 | 517,485 | 517,485 | 517,485 |
| 51110 Overtime | 14,608 | 17,181 | - | 17,181 | 58,141 | 28,000 | 28,000 | 28,000 |
| 51210 Sick Time | 8,053 | 7,207 | - | 7,207 | 20,056 | 7,863 | 7,863 | 7,863 |
| 51220 Holiday Pay | 20,112 | 16,727 | - | 16,727 | 20,587 | 17,145 | 17,145 | 17,145 |
| 51230 Vacation | 26,977 | 40,717 | - | 40,717 | 25,000 | 30,000 | 30,000 | 30,000 |
| 51240 Compensatory | 2,866 | 18,337 | - | 18,337 | 2,000 | 11,000 | 11,000 | 11,000 |
| 51320 Training | 7,258 | 8,991 | - | 8,991 | 3,071 | 8,000 | 8,000 | 8,000 |
| | 549,407 | 618,464 | - | 618,464 | 548,362 | 619,493 | 619,493 | 619,493 |

EMPLOYEE BENEFITS

| | | | | | | | | |
|-----------------------------|----------------|----------------|---|----------------|----------------|----------------|----------------|----------------|
| 51410 Social Security/FICA | 34,373 | 40,591 | - | 40,591 | 34,622 | 41,017 | 41,017 | 41,017 |
| 51420 Medicare | 8,039 | 9,493 | - | 9,493 | 8,097 | 9,593 | 9,593 | 9,593 |
| 51430 Maine PERS | 32,217 | 40,717 | - | 40,717 | 30,805 | 39,353 | 39,353 | 39,353 |
| 51440 Health Benefit | 189,000 | 206,250 | - | 206,250 | 206,250 | 206,250 | 206,250 | 206,250 |
| 51490 Deferred Compensation | 13,121 | 13,324 | - | 13,324 | 13,203 | 13,711 | 13,711 | 13,711 |
| | 276,750 | 310,375 | - | 310,375 | 292,977 | 309,924 | 309,924 | 309,924 |

CONTRACTUAL SERVICES

| | | | | | | | | |
|-----------------------------|---------------|---------------|---|---------------|---------------|---------------|---------------|---------------|
| 52040 Pro Servs - Personnel | 850 | 1,750 | - | 1,750 | 1,750 | 1,750 | 1,750 | 1,750 |
| 52264 R & M Radio | 10,651 | 21,000 | - | 21,000 | 10,000 | 10,000 | 10,000 | 10,000 |
| 52510 Telephone | 303 | 360 | - | 360 | 360 | 300 | 300 | 300 |
| 52512 Teletype | 1,461 | 2,660 | - | 2,660 | 2,660 | 2,040 | 2,040 | 2,040 |
| 52530 Printing | 1,428 | 2,000 | - | 2,000 | 1,800 | 2,000 | 2,000 | 2,000 |
| 52610 Travel | 415 | 1,300 | - | 1,300 | 500 | 800 | 800 | 800 |
| 52640 Training | 1,527 | 6,390 | - | 6,390 | 5,214 | 5,620 | 5,620 | 5,620 |
| 52670 Membership & Dues | 142 | 600 | - | 600 | 675 | 675 | 675 | 675 |
| | 16,777 | 36,060 | - | 36,060 | 22,959 | 23,185 | 23,185 | 23,185 |

| 2019-20 Actual | 2020-21 Adopted | 2020-21 Adjustments | 2020-21 Available | 2020-21 Est Expended | 2021-22 Department | 2021-22 Manager | 2021-22 Council |
|-------------------|--------------------|------------------------|----------------------|-------------------------|-----------------------|--------------------|--------------------|
|-------------------|--------------------|------------------------|----------------------|-------------------------|-----------------------|--------------------|--------------------|

EMERGENCY SERVICES DISPATCH - 12220

(continued)

MATERIALS & SUPPLIES

| | | | | | | | |
|--------------------------------|----------------|----------------|---|----------------|----------------|----------------|----------------|
| 53020 Office Supplies | 868 | 2,200 | - | 2,200 | 2,200 | 2,200 | 2,200 |
| 53060 Training Materials | - | 200 | - | 200 | 200 | 200 | 200 |
| 53710 Wearing Apparel | 4,297 | 5,500 | - | 5,500 | 5,500 | 5,500 | 5,500 |
| 53730 Minor Equip & Hand Tools | 1,020 | 1,100 | - | 1,100 | 1,100 | 600 | 600 |
| | 6,185 | 9,000 | - | 9,000 | 9,000 | 8,500 | 8,500 |
| TOTAL | 849,119 | 973,899 | - | 973,899 | 873,298 | 961,102 | 961,102 |

This budget funds the Public Safety Emergency Communications/Dispatch for the Police and Fire Departments in Brunswick, as well as the Town of Freeport Public Safety.

The Emergency Services Dispatch budget is based upon full-time staffing as follows:

| | | | | |
|--------------------------------|----|----------------|----------------|----------------|
| Communications Supervisor | 1 | 60,924 | 60,924 | 60,924 |
| Communications Officers | 10 | 447,735 | 447,735 | 447,735 |
| Subtotal | | 508,659 | 508,659 | 508,659 |
| Educational Incentive | | 7,449 | 7,449 | 7,449 |
| Additional one day calculation | | 1,377 | 1,377 | 1,377 |
| Subtotal | | 8,826 | 8,826 | 8,826 |
| Total | | 517,485 | 517,485 | 517,485 |

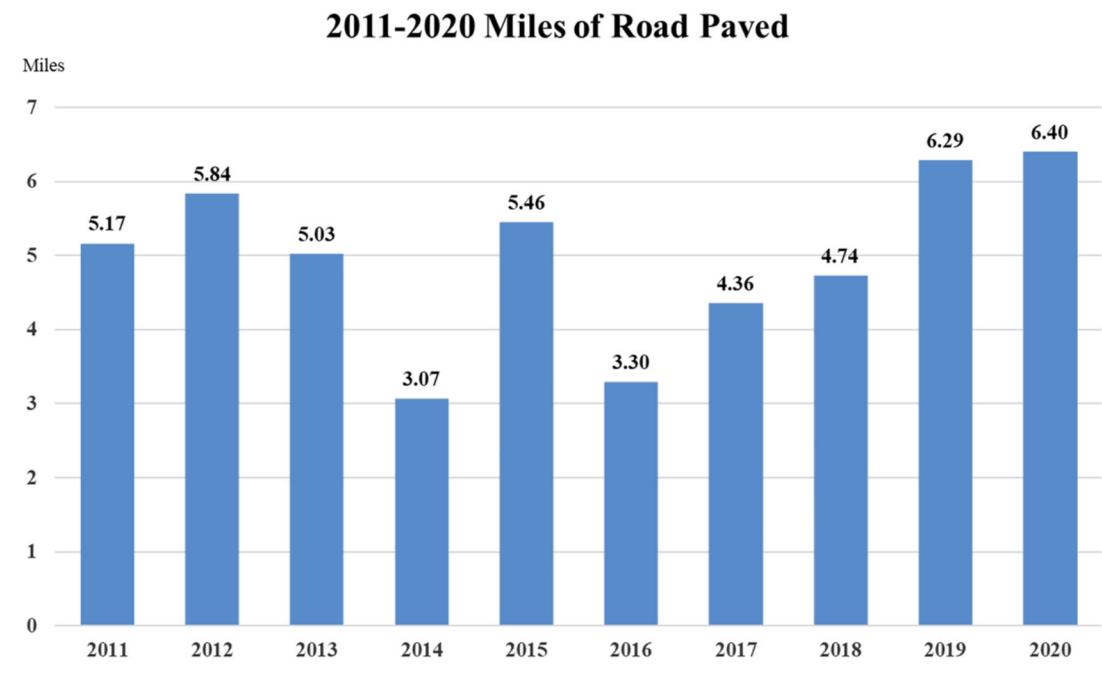
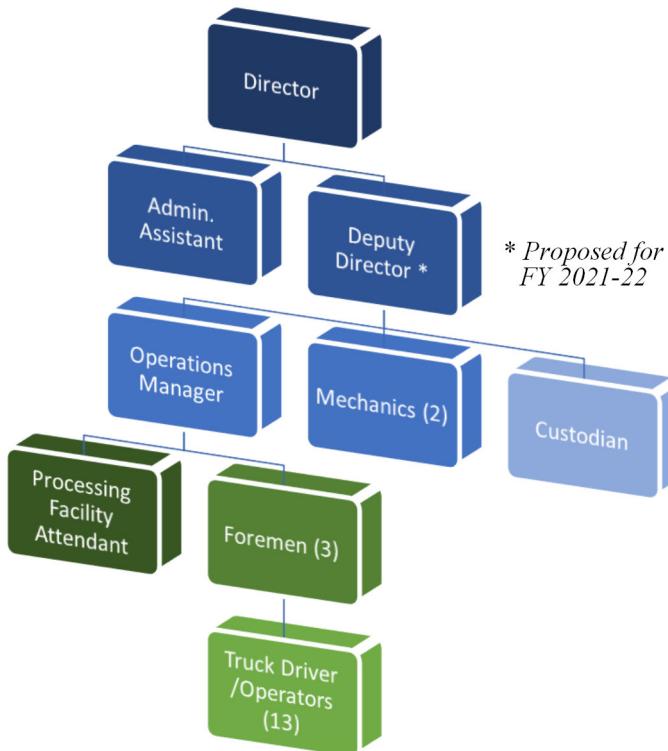
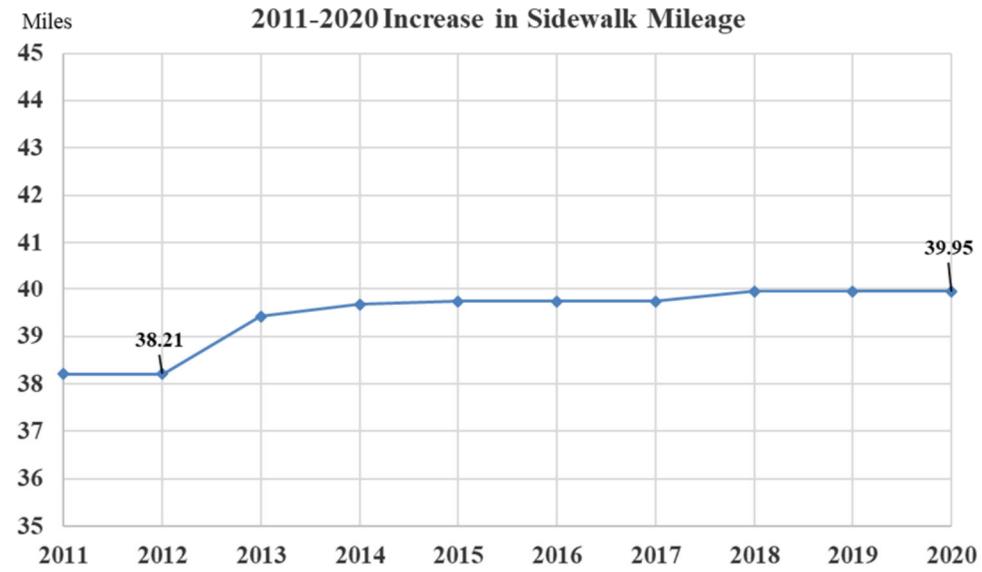
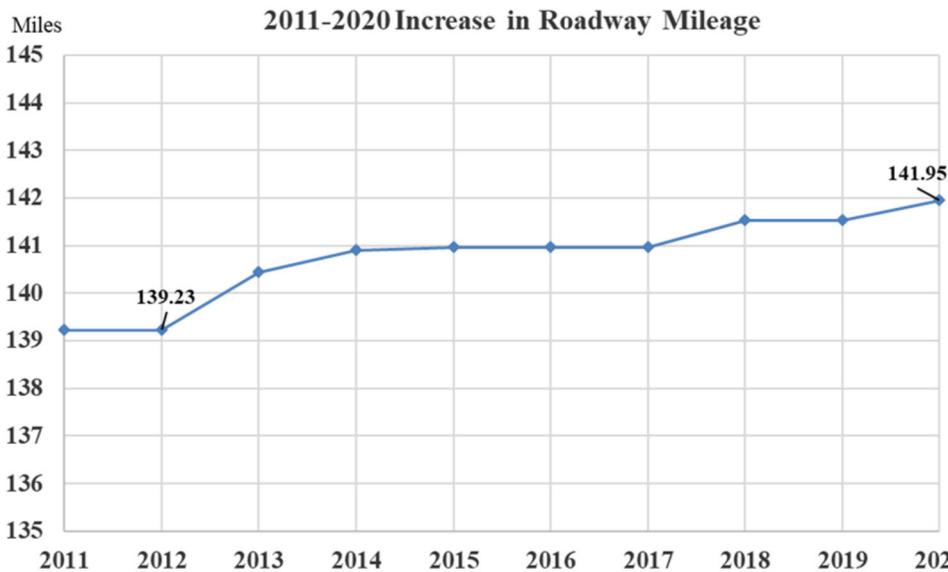
| | 2019-20 Actual | 2020-21 Adopted | 2020-21 Adjustments | 2020-21 Available | 2020-21 Est Expended | 2021-22 Department | 2021-22 Manager | 2021-22 Council |
|---|-------------------|--------------------|------------------------|----------------------|-------------------------|-----------------------|--------------------|--------------------|
| <u>COASTAL RESOURCES - 12280</u> | | | | | | | | |
| PERSONNEL SERVICES | | | | | | | | |
| 51010 Salaries, Full-time | 61,967 | 63,170 | - | 63,170 | 62,150 | 63,016 | 63,016 | 63,016 |
| 51040 Wages, Part-time | 3,057 | - | - | - | 7,500 | 11,000 | 11,000 | 11,000 |
| 51110 Overtime | 111 | - | - | - | - | - | - | - |
| | 65,135 | 63,170 | - | 63,170 | 69,650 | 74,016 | 74,016 | 74,016 |
| EMPLOYEE BENEFITS | | | | | | | | |
| 51410 Social Security/FICA | 3,662 | 4,834 | - | 4,834 | 4,320 | 4,589 | 4,589 | 4,589 |
| 51420 Medicare | 857 | 1,130 | - | 1,130 | 1,000 | 1,073 | 1,073 | 1,073 |
| 51440 Health Benefit | 18,000 | 18,750 | - | 18,750 | 18,750 | 18,750 | 18,750 | 18,750 |
| 51490 Deferred Compensation | - | 3,780 | - | 3,780 | - | 3,781 | 3,781 | 3,781 |
| | 22,519 | 28,494 | - | 28,494 | 24,070 | 28,193 | 28,193 | 28,193 |
| CONTRACTUAL SERVICES | | | | | | | | |
| 52090 Pro Servs - Other | 2,483 | 4,000 | 1,972 | 5,972 | 4,000 | 5,000 | 5,000 | 5,000 |
| 52240 R & M Vehicles | - | 2,000 | - | 2,000 | 1,500 | 2,000 | 2,000 | 2,000 |
| 52260 R & M Equipment | - | 2,300 | - | 2,300 | 1,500 | 1,500 | 1,500 | 1,500 |
| 52500 Postage | - | 100 | - | 100 | 50 | 100 | 100 | 100 |
| 52510 Telephone | 597 | 1,500 | - | 1,500 | 750 | 1,100 | 1,100 | 1,100 |
| 52520 Advertising | 79 | - | - | - | 400 | 300 | 300 | 300 |
| 52530 Printing | 735 | 3,000 | - | 3,000 | 1,000 | 500 | 500 | 500 |
| 52531 Photocopies | 31 | - | - | - | 50 | 100 | 100 | 100 |
| 52610 Travel | 21 | 500 | - | 500 | 250 | 500 | 500 | 500 |
| 52640 Training | 1,200 | 2,500 | - | 2,500 | 1,000 | 2,500 | 2,500 | 2,500 |
| 52670 Membership & Dues | 50 | 100 | - | 100 | 50 | - | - | - |
| | 5,196 | 16,000 | 1,972 | 17,972 | 10,550 | 13,600 | 13,600 | 13,600 |

The budget was reduced in 2019-20 because the law enforcement responsibilities were transferred to the Police Department budget.

| | 2019-20 Actual | 2020-21 Adopted | 2020-21 Adjustments | 2020-21 Available | 2020-21 Est Expended | 2021-22 Department | 2021-22 Manager | 2021-22 Council |
|--|-------------------|--------------------|------------------------|----------------------|-------------------------|-----------------------|--------------------|--------------------|
| <u>STREET LIGHTS - 12310</u> | | | | | | | | |
| 52100 Electricity | 199,344 | 210,000 | - | 210,000 | 206,000 | 210,000 | 84,000 | 84,000 |
| 52260 R & M Equipment (Lights) | 909 | 6,000 | - | 6,000 | 2,000 | 6,000 | 10,000 | 10,000 |
| TOTAL | 200,253 | 216,000 | - | 216,000 | 208,000 | 216,000 | 94,000 | 94,000 |
| This account provides funds for the electricity and repair of all street lights for which the Town is responsible. Budgeted amount assumes removal of lights and increased efficiency efforts. | | | | | | | | |
| <u>TRAFFIC SIGNALS - 12320</u> | | | | | | | | |
| 52100 Electricity | 7,582 | 8,000 | - | 8,000 | 7,643 | 8,000 | 8,000 | 8,000 |
| 52260 R & M Equipment (Signals) | 16,011 | 25,000 | - | 25,000 | 20,000 | 25,000 | 25,000 | 25,000 |
| TOTAL | 23,593 | 33,000 | - | 33,000 | 27,643 | 33,000 | 33,000 | 33,000 |
| This account provides funds for electricity and the repair of the Town's traffic signals. | | | | | | | | |
| <u>FIRE SUPPRESSION CHARGE (HYDRANTS) - 12330</u> | | | | | | | | |
| 52360 Equipment Rental | 556,384 | 600,000 | - | 600,000 | 614,604 | 650,000 | 650,000 | 650,000 |
| TOTAL | 556,384 | 600,000 | - | 600,000 | 614,604 | 650,000 | 650,000 | 650,000 |
| Brunswick is responsible for providing community fire protection. The Town pays Bath Water District for 15 hydrants and the Brunswick-Topsham Water District (BTWD) for 480 hydrants. Reflects BTWD 7.37% increase effective 2/1/21, and estimated 5% increase effective 2/1/22. | | | | | | | | |
| <u>EMERGENCY MANAGEMENT - 12340</u> | | | | | | | | |
| 55000 Program | 1,070 | 2,000 | - | 2,000 | 800 | 2,000 | 2,000 | 2,000 |
| TOTAL | 1,070 | 2,000 | - | 2,000 | 800 | 2,000 | 2,000 | 2,000 |
| This appropriation is required so that the Town may meet its commitment under the State and Federal Program for Emergency Management Agency. The Fire Chief serves as the Emergency Management Director. The Director plans and organizes the Town's emergency services in the event of floods, severe winter storms, etc. | | | | | | | | |
| TOTAL PUBLIC SAFETY | 9,952,658 | 10,649,358 | 14,242 | 10,663,600 | 10,190,217 | 11,583,088 | 11,232,799 | 11,232,799 |

PUBLIC WORKS

The Public Works Department is responsible for road maintenance, the central garage, and refuse/recycling collection and disposal.



| | 2019-20 Actual | 2020-21 Adopted | 2020-21 Adjustments | 2020-21 Available | 2020-21 Est Expended | 2021-22 Department | 2021-22 Manager | 2021-22 Council |
|----------------------------------|-------------------|--------------------|------------------------|----------------------|-------------------------|-----------------------|--------------------|--------------------|
| PUB. WORKS ADMIN. - 13100 | | | | | | | | |
| PERSONNEL SERVICES | | | | | | | | |
| 51010 Salaries, Full-time | 231,165 | 197,372 | - | 197,372 | 193,000 | 289,936 | 289,936 | 289,936 |
| 51110 Overtime | 388 | 300 | - | 300 | 300 | 300 | 300 | 300 |
| | 231,553 | 197,672 | - | 197,672 | 193,300 | 290,236 | 290,236 | 290,236 |
| EMPLOYEE BENEFITS | | | | | | | | |
| 51410 Social Security/FICA | 13,714 | 12,887 | - | 12,887 | 12,887 | 18,375 | 18,375 | 18,375 |
| 51420 Medicare | 3,207 | 3,014 | - | 3,014 | 3,014 | 4,297 | 4,297 | 4,297 |
| 51430 Maine PERS | 17,922 | 14,935 | - | 14,935 | 17,935 | 24,620 | 24,620 | 24,620 |
| 51440 Health Benefit | 71,682 | 56,250 | - | 56,250 | 56,250 | 75,000 | 75,000 | 75,000 |
| 51490 Deferred Compensation | 2,802 | 2,988 | - | 2,988 | 2,988 | 3,072 | 3,072 | 3,072 |
| | 109,327 | 90,074 | - | 90,074 | 93,074 | 125,364 | 125,364 | 125,364 |
| CONTRACTUAL SERVICES | | | | | | | | |
| 52030 Pro. Serv - Medical | 945 | 1,125 | - | 1,125 | 1,125 | 1,125 | 1,125 | 1,125 |
| 52090 Pro. Serv - Other | 26,557 | 1,000 | - | 1,000 | 1,000 | 1,250 | 1,250 | 1,250 |
| 52260 R & M Equipment | (5) | 450 | - | 450 | 450 | 450 | 450 | 450 |
| 52500 Postage | 344 | 222 | - | 222 | 200 | 225 | 225 | 225 |
| 52510 Telephone | 4,169 | 3,840 | - | 3,840 | 3,840 | 4,320 | 4,320 | 4,320 |
| 52530 Printing | 115 | 172 | - | 172 | 172 | 190 | 190 | 190 |
| 52540 Photocopies | 1,723 | 3,000 | - | 3,000 | 12,000 | 1,380 | 1,380 | 1,380 |
| 52610 Travel | 3 | 100 | - | 100 | 25 | 50 | 50 | 50 |
| 52640 Training | 75 | 1,150 | - | 1,150 | 1,000 | 1,150 | 1,150 | 1,150 |
| 52670 Membership & Dues | 1,020 | 1,020 | - | 1,020 | 1,050 | 1,050 | 1,050 | 1,050 |
| | 34,946 | 12,079 | - | 12,079 | 20,862 | 11,190 | 11,190 | 11,190 |

| 2019-20 Actual | 2020-21 Adopted | 2020-21 Adjustments | 2020-21 Available | 2020-21 Est Expended | 2021-22 Department | 2021-22 Manager | 2021-22 Council |
|-------------------|--------------------|------------------------|----------------------|-------------------------|-----------------------|--------------------|--------------------|
|-------------------|--------------------|------------------------|----------------------|-------------------------|-----------------------|--------------------|--------------------|

PUB. WORKS ADMIN. - 13100

(continued)

MATERIALS & SUPPLIES

| | | | | | | | |
|------------------------|--------------|--------------|----------|--------------|--------------|--------------|--------------|
| 53010 General Supplies | 698 | - | - | 960 | 960 | 960 | 960 |
| 53020 Office Supplies | 4,034 | 1,050 | - | 1,200 | 1,225 | 1,225 | 1,225 |
| | 4,732 | 1,050 | - | 1,050 | 2,160 | 2,185 | 2,185 |

CAPITAL OUTLAY

| | | | | | | | |
|---------------------------|---|---|---|---|--------------|--------------|--------------|
| 56600 Capital - Equipment | - | - | - | - | 5,000 | 5,000 | 5,000 |
| | - | - | - | - | 5,000 | 5,000 | 5,000 |

| | | | | | | | |
|--------------|----------------|----------------|----------|----------------|----------------|----------------|----------------|
| TOTAL | 380,558 | 300,875 | - | 300,875 | 309,396 | 433,975 | 433,975 |
|--------------|----------------|----------------|----------|----------------|----------------|----------------|----------------|

Salaries, Full-time:

| | | | |
|--------------------------|----------------|----------------|----------------|
| Director | 87,387 | 87,387 | 87,387 |
| Deputy Director | 81,000 | 81,000 | 81,000 |
| Operations Manager | 70,000 | 70,000 | 70,000 |
| Administrative Assistant | 50,770 | 50,770 | 50,770 |
| One day calculation | 779 | 779 | 779 |
| | 289,936 | 289,936 | 289,936 |

| | 2019-20 Actual | 2020-21 Adopted | 2020-21 Adjustments | 2020-21 Available | 2020-21 Est Expended | 2021-22 Department | 2021-22 Manager | 2021-22 Council |
|---------------------------------------|-------------------|--------------------|------------------------|----------------------|-------------------------|-----------------------|--------------------|--------------------|
| PUB. WORKS GEN. MAINT. - 13110 | | | | | | | | |
| PERSONNEL SERVICES | | | | | | | | |
| 51010 Salaries, Full-time | 599,773 | 687,770 | - | 687,770 | 600,000 | 755,718 | 755,718 | 755,718 |
| 51040 Wages, Part-time | - | - | - | - | - | 37,400 | 37,400 | 37,400 |
| 51110 Overtime | 95,208 | 133,000 | - | 133,000 | 100,000 | 133,000 | 133,000 | 133,000 |
| | 694,981 | 820,770 | - | 820,770 | 700,000 | 926,118 | 926,118 | 926,118 |
| EMPLOYEE BENEFITS | | | | | | | | |
| 51410 Social Security/FICA | 40,119 | 51,557 | - | 51,557 | 51,557 | 57,896 | 57,896 | 57,896 |
| 51420 Medicare | 9,383 | 12,058 | - | 12,058 | 12,058 | 13,540 | 13,540 | 13,540 |
| 51430 Maine PERS | 52,787 | 60,037 | - | 60,037 | 60,037 | 67,029 | 67,029 | 67,029 |
| 51440 Health Benefit | 270,318 | 300,000 | - | 300,000 | 300,000 | 300,000 | 300,000 | 300,000 |
| 51490 Deferred Compensation | 4,868 | 6,587 | - | 6,587 | 6,587 | 7,215 | 7,215 | 7,215 |
| | 377,475 | 430,239 | - | 430,239 | 430,239 | 445,680 | 445,680 | 445,680 |
| CONTRACTUAL SERVICES | | | | | | | | |
| 52090 Pro. Serv - Other | 2,376 | 3,000 | - | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 |
| 52162 Wood Disposal | 2,934 | 1,000 | - | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| 52170 Construction Services | 97,536 | 39,000 | - | 39,000 | 39,000 | 66,200 | 66,200 | 66,200 |
| 52180 Painting (Traffic Lines) | 57,287 | 54,950 | - | 54,950 | 54,950 | 58,637 | 58,637 | 58,637 |
| 52360 Rental of Equipment | 4,526 | 5,330 | - | 5,330 | 5,330 | 5,830 | 5,830 | 5,830 |
| 52361 Rental of Winter Equipment | 132,180 | 144,260 | - | 144,260 | 144,000 | 145,860 | 145,860 | 145,860 |
| | 296,839 | 247,540 | - | 247,540 | 247,280 | 280,527 | 280,527 | 280,527 |
| MATERIALS & SUPPLIES | | | | | | | | |
| 53010 General Supplies | 10,810 | 14,960 | - | 14,960 | 14,960 | 14,960 | 14,960 | 14,960 |
| 53310 Traffic Control Supplies | 29,646 | 23,125 | - | 23,125 | 23,000 | 23,125 | 23,125 | 23,125 |
| 53322 Patching Material | 29,676 | 32,575 | - | 32,575 | 32,575 | 32,575 | 32,575 | 32,575 |
| 53330 Culverts & Drainage | 44,086 | 42,316 | - | 42,316 | 40,500 | 42,316 | 42,316 | 42,316 |

| | 2019-20 Actual | 2020-21 Adopted | 2020-21 Adjustments | 2020-21 Available | 2020-21 Est Expended | 2021-22 Department | 2021-22 Manager | 2021-22 Council |
|---------------------------------------|-------------------|--------------------|-----------------------------|----------------------|-------------------------|-----------------------|--------------------|--------------------|
| PUB. WORKS GEN. MAINT. - 13110 | | | | | | | | |
| (continued) | | | | | | | | |
| 53340 Winter Sand | - | 8,250 | - | 8,250 | - | 5,500 | 5,500 | 5,500 |
| 53345 Salt | 235,522 | 250,400 | - | 250,400 | 240,000 | 259,150 | 259,150 | 259,150 |
| 53350 Gravel | 40,103 | 42,285 | - | 42,285 | 55,000 | 56,060 | 56,060 | 56,060 |
| 53710 Clothing | 12,351 | 15,970 | - | 15,970 | 15,970 | 16,000 | 16,000 | 16,000 |
| 53730 Minor Equip & Hand Tools | 5,234 | 5,085 | - | 5,085 | 5,000 | 5,150 | 5,150 | 5,150 |
| | 407,428 | 434,966 | - | 434,966 | 427,005 | 454,836 | 454,836 | 454,836 |
| CAPITAL OUTLAY | | | | | | | | |
| 56600 Capital - Equipment | 3,760 | - | - | - | - | 35,600 | 35,600 | 35,600 |
| | 3,760 | - | - | - | - | 35,600 | 35,600 | 35,600 |
| TOTAL | 1,780,483 | 1,933,515 | - | 1,933,515 | 1,804,524 | 2,142,761 | 2,142,761 | 2,142,761 |
| Salaries, Full-time: | | | | | | | | |
| | | | Working Foremen | | 3 | 172,105 | 172,105 | 172,105 |
| | | | Truck Driver/Operator | | 13 | 608,505 | 608,505 | 608,505 |
| | | | One day calculation | | | 2,108 | 2,108 | 2,108 |
| | | | From Processing Facility | | | (27,000) | (27,000) | (27,000) |
| | | | | | | 755,718 | 755,718 | 755,718 |
| Wages, Part-time: | | | | | | | | |
| | | | Two seasonal laborers | | | 37,400 | 37,400 | 37,400 |
| Capital Equipment: | | | | | | | | |
| | | | Samsung 5SE Tablets | | | 18,600 | 18,600 | 18,600 |
| | | | EnviroSight Quickview airHD | | | 17,000 | 17,000 | 17,000 |
| | | | | | | 35,600 | 35,600 | 35,600 |

Activities include the removal of snow and ice and the spreading of sand and salt on public streets, sidewalks and parking areas. Costs may vary considerably from year to year depending on winter conditions. Expenditures in the Overtime account depend on the number and timing of storm events during the winter. Rental of Winter Equipment is to hire outside contractors for the East Brunswick/Jordan Avenue contract, the Meadowbrook/Parkview/Greenwood contract and to haul snow. The Town

| 2019-20 Actual | 2020-21 Adopted | 2020-21 Adjustments | 2020-21 Available | 2020-21 Est Expended | 2021-22 Department | 2021-22 Manager | 2021-22 Council |
|-------------------|--------------------|------------------------|----------------------|-------------------------|-----------------------|--------------------|--------------------|
|-------------------|--------------------|------------------------|----------------------|-------------------------|-----------------------|--------------------|--------------------|

REFUSE COLLECTION & DISPOSAL - 13130

CONTRACTUAL SERVICES

| | | | | | | | | |
|-----------------------------------|----------------|----------------|---|----------------|----------------|----------------|----------------|----------------|
| 52125 Solid Waste/Rec. Collection | 363,627 | 370,899 | - | 370,899 | 370,899 | 415,000 | 415,000 | 415,000 |
| 52130 Disposal Fees | 186,847 | 288,000 | - | 288,000 | 288,000 | 256,725 | 256,725 | 256,725 |
| 52670 Membership & Dues | - | - | - | - | - | 250 | 250 | 250 |
| | 550,474 | 658,899 | - | 658,899 | 658,899 | 671,975 | 671,975 | 671,975 |

MATERIALS & SUPPLIES

| | | | | | | | | |
|------------------------|----------------|----------------|---|----------------|----------------|----------------|----------------|----------------|
| 53010 General Supplies | 966 | 1,000 | - | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| | 966 | 1,000 | - | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| TOTAL | 551,440 | 659,899 | - | 659,899 | 659,899 | 672,975 | 672,975 | 672,975 |

This budget reflects contracting all rubbish collection activities. This budget also includes funds to pay for solid waste disposal. The Town has an enterprise fund to account for costs associated with its landfill operations. The Town is a customer of that enterprise fund and pays a per ton disposal fee for all residential waste the Public Works Department's contractor delivers to the landfill.

RECYCLING - 13140

CONTRACTUAL SERVICES

| | | | | | | | | |
|----------------------------------|----------------|----------------|---|----------------|----------------|----------------|----------------|----------------|
| 52125 Solid Waste/Rec Collection | 437,356 | 294,882 | - | 294,882 | 294,500 | 340,350 | 340,350 | 340,350 |
| 52130 Disposal Fees | - | 180,600 | - | 180,600 | 180,000 | 169,500 | 169,500 | 169,500 |
| 52138 Removal of Special Waste | 8,171 | 16,200 | - | 16,200 | 16,200 | 16,200 | 16,200 | 16,200 |
| 52500 Postage | - | 240 | - | 240 | 240 | 240 | 240 | 240 |
| 52525 Promotion | 1,613 | 4,346 | - | 4,346 | 4,300 | 4,850 | 4,850 | 4,850 |
| 52670 Membership & Dues | 250 | 250 | - | 250 | 250 | 250 | 250 | 250 |
| | 447,390 | 496,518 | - | 496,518 | 495,490 | 531,390 | 531,390 | 531,390 |
| TOTAL | 447,390 | 496,518 | - | 496,518 | 495,490 | 531,390 | 531,390 | 531,390 |

This budget reflects the Town's cost for contracting the curbside collection and disposal of recycling, and the annual Hazardous Waste Collection program.

| | 2019-20 Actual | 2020-21 Adopted | 2020-21 Adjustments | 2020-21 Available | 2020-21 Est Expended | 2021-22 Department | 2021-22 Manager | 2021-22 Council |
|--|-------------------|--------------------|------------------------|----------------------|-------------------------|-----------------------|--------------------|--------------------|
| PUB. WORKS CENT. GARAGE - 13150 | | | | | | | | |
| PERSONNEL SERVICES | | | | | | | | |
| 51010 Salaries, Full-time | 77,390 | 101,105 | - | 101,105 | 95,000 | 132,681 | 132,681 | 132,681 |
| 51030 Salaries, Part-time | 19,015 | 19,311 | - | 19,311 | 19,000 | - | - | - |
| 51060 Wages, Temporary | 1,976 | 1,500 | - | 1,500 | 100 | - | - | - |
| 51110 Overtime | 6,954 | 11,700 | - | 11,700 | 11,700 | 19,474 | 19,474 | 19,474 |
| | 105,335 | 133,616 | - | 133,616 | 125,800 | 152,155 | 152,155 | 152,155 |
| EMPLOYEE BENEFITS | | | | | | | | |
| 51410 Social Security/FICA | 5,868 | 8,191 | - | 8,191 | 8,191 | 9,434 | 9,434 | 9,434 |
| 51420 Medicare | 1,372 | 1,916 | - | 1,916 | 1,800 | 2,206 | 2,206 | 2,206 |
| 51430 Maine PERS | 10,537 | 13,344 | - | 13,344 | 13,344 | 15,672 | 15,672 | 15,672 |
| 51440 Health Benefit | 45,000 | 46,875 | - | 46,875 | 46,875 | 56,250 | 56,250 | 56,250 |
| | 62,777 | 70,326 | - | 70,326 | 70,210 | 83,562 | 83,562 | 83,562 |
| CONTRACTUAL SERVICES | | | | | | | | |
| 52100 Electricity | 10,049 | 10,020 | - | 10,020 | 10,000 | 10,020 | 10,020 | 10,020 |
| 52110 Water | 3,624 | 3,100 | - | 3,100 | 3,100 | 3,100 | 3,100 | 3,100 |
| 52120 Sewer | 653 | 720 | - | 720 | 720 | 720 | 720 | 720 |
| 52130 Rubbish Disposal | 2,782 | 2,365 | - | 2,365 | 2,300 | 2,365 | 2,365 | 2,365 |
| 52220 R & M Building | 42,057 | 38,950 | - | 38,950 | 38,950 | 47,250 | 47,250 | 38,750 |
| 52240 R & M Vehicles | 228,249 | 237,575 | - | 237,575 | 220,000 | 237,575 | 237,575 | 237,575 |
| 52260 R & M Equipment | 16,865 | 15,655 | - | 15,655 | 14,000 | 15,655 | 15,655 | 15,655 |
| 52264 R & M Radios | 3,523 | 4,180 | - | 4,180 | 4,100 | 4,180 | 4,180 | 4,180 |
| 52640 Training | - | 706 | - | 706 | 700 | 706 | 706 | 706 |
| | 307,802 | 313,271 | - | 313,271 | 293,870 | 321,571 | 321,571 | 313,071 |
| MATERIALS & SUPPLIES | | | | | | | | |
| 53010 General Supplies | 4,922 | 2,110 | - | 2,110 | 5,000 | 3,910 | 3,910 | 3,910 |
| 53020 Office Supplies | 1,388 | 1,435 | - | 1,435 | 1,400 | 1,435 | 1,435 | 1,435 |
| 53125 Natural Gas | 21,108 | 43,500 | - | 43,500 | 25,000 | 43,500 | 43,500 | 43,500 |
| 53150 Janitorial Supplies | 7,821 | 7,400 | - | 7,400 | 7,400 | 7,400 | 7,400 | 7,400 |

| | 2019-20 Actual | 2020-21 Adopted | 2020-21 Adjustments | 2020-21 Available | 2020-21 Est Expended | 2021-22 Department | 2021-22 Manager | 2021-22 Council |
|---|-------------------|--------------------|--------------------------|----------------------|-------------------------|-----------------------|--------------------|--------------------|
| PUB. WORKS CENT. GARAGE - 13150 | | | | | | | | |
| <u>(continued)</u> | | | | | | | | |
| 53210 Diesel Fuel | 69,080 | 71,400 | - | 71,400 | 65,000 | 126,000 | 126,000 | 126,000 |
| 53220 Gasoline | 16,178 | 12,240 | - | 12,240 | 12,200 | 25,500 | 25,500 | 25,500 |
| 53230 Oil & Lubricants | 6,236 | 11,200 | - | 11,200 | 11,000 | 11,200 | 11,200 | 11,200 |
| 53240 Tires & Tubes | 38,343 | 34,850 | - | 34,850 | 34,850 | 41,700 | 41,700 | 41,700 |
| 53710 Clothing | 3,489 | 3,130 | - | 3,130 | 3,100 | 3,130 | 3,130 | 3,130 |
| 53730 Minor Equip & Hand Tools | 16,710 | 10,700 | - | 10,700 | 20,000 | 19,050 | 19,050 | 19,050 |
| | 185,275 | 197,965 | - | 197,965 | 184,950 | 282,825 | 282,825 | 282,825 |
| PROGRAMS | | | | | | | | |
| 55000 Program (from enterprise fund) | (50,000) | (50,000) | - | (50,000) | (50,000) | - | - | - |
| | (50,000) | (50,000) | - | (50,000) | (50,000) | - | - | - |
| TOTAL | 611,189 | 665,178 | - | 665,178 | 624,830 | 840,113 | 840,113 | 831,613 |
| Central garage maintains all the Public Works equipment and the equipment used at the Landfill. | | | | | | | | |
| Salaries, Full-time: | | | | | | | | |
| | | | 2 Mechanics | | 104,153 | 104,153 | 104,153 | |
| | | | Custodian | | 46,951 | 46,951 | 46,951 | |
| | | | One day calculation | | 408 | 408 | 408 | |
| | | | From Processing Facility | | (18,831) | (18,831) | (18,831) | |
| | | | | | 132,681 | 132,681 | 132,681 | |
| | | | | | | | | |
| Natural Gas | 17,400 | therms at | | \$2.50 | 43,500 | 43,500 | 43,500 | |
| Diesel | 42,000 | gallons at | | \$3.00 | 126,000 | 126,000 | 126,000 | |
| Gasoline | 8,500 | gallons at | | \$3.00 | 25,500 | 25,500 | 25,500 | |
| TOTAL PUBLIC WORKS | 3,771,060 | 4,055,985 | - | 4,055,985 | 3,894,139 | 4,621,214 | 4,621,214 | 4,612,714 |

| | 2019-20 Actual | 2020-21 Adopted | 2020-21 Adjustments | 2020-21 Available | 2020-21 Est Expended | 2021-22 Department | 2021-22 Manager | 2021-22 Council |
|---|-------------------|--------------------|------------------------|----------------------|-------------------------|-----------------------|--------------------|--------------------|
| <u>GENERAL ASSISTANCE - 14100</u> | | | | | | | | |
| PERSONNEL SERVICES | | | | | | | | |
| 51010 Salaries, Full-time | 83,899 | 83,493 | - | 83,493 | 83,000 | 91,791 | 91,791 | 91,791 |
| | 83,899 | 83,493 | - | 83,493 | 83,000 | 91,791 | 91,791 | 91,791 |
| EMPLOYEE BENEFITS | | | | | | | | |
| 51410 Social Security/FICA | 5,114 | 5,257 | - | 5,257 | 5,257 | 5,852 | 5,852 | 5,852 |
| 51420 Medicare | 1,196 | 1,230 | - | 1,230 | 1,200 | 1,369 | 1,369 | 1,369 |
| 51430 Maine PERS | 4,805 | 8,432 | - | 8,432 | 8,400 | 9,454 | 9,454 | 9,454 |
| 51440 Health Benefit | 19,800 | 30,000 | - | 30,000 | 30,000 | 37,500 | 37,500 | 37,500 |
| | 30,915 | 44,919 | - | 44,919 | 44,857 | 54,175 | 54,175 | 54,175 |
| CONTRACTUAL SERVICES | | | | | | | | |
| 52500 Postage | 79 | 15 | - | 15 | 80 | 150 | 150 | 150 |
| 52510 Telephone | 681 | 2,822 | - | 2,822 | 600 | 3,200 | 3,200 | 3,200 |
| 52530 Printing | 16 | - | - | - | 50 | 100 | 100 | 100 |
| 52540 Photocopies | 485 | 250 | - | 250 | 500 | 600 | 600 | 600 |
| 52610 Travel | - | 200 | - | 200 | - | 200 | 200 | 200 |
| 52640 Training | - | 300 | - | 300 | - | 300 | 300 | 300 |
| 52670 Membership & Dues | 80 | 60 | - | 60 | - | 100 | 100 | 100 |
| 52800 Grants | 163,544 | 600,000 | 2,354 | 602,354 | 160,000 | 300,000 | 300,000 | 300,000 |
| | 164,885 | 603,647 | 2,354 | 606,001 | 161,230 | 304,650 | 304,650 | 304,650 |
| MATERIALS & SUPPLIES | | | | | | | | |
| 53020 Office Supplies | 1,857 | 100 | - | 100 | 350 | 500 | 500 | 500 |
| | 1,857 | 100 | - | 100 | 350 | 500 | 500 | 500 |
| PROGRAM | | | | | | | | |
| 55000 | 3,200 | - | - | - | - | - | - | - |
| | 3,200 | - | - | - | - | - | - | - |
| TOTAL | 284,756 | 732,159 | 2,354 | 734,513 | 289,437 | 451,116 | 451,116 | 451,116 |
| Salaries, Full-time: Human Services Manager | | | | | | | | |
| | | | | | | 50,999 | 50,999 | 50,999 |
| | | | | | | 40,545 | 40,545 | 40,545 |
| | | | | | | 247 | 247 | 247 |
| | | | | | | 91,791 | 91,791 | 91,791 |

This appropriation covers the needs of all persons in Brunswick who are in need of financial relief and also covers the administrative expenses of the Town related to welfare, general assistance and human services. Brunswick handles each case with an active referral system and a workfare program, the combination of which results in significantly lower costs for the municipality and higher levels of assistance for the clients.

| | 2019-20 Actual | 2020-21 Adopted | 2020-21 Adjustments | 2020-21 Available | 2020-21 Est Expended | 2021-22 Department | 2021-22 Manager | 2021-22 Council | | | |
|---|-------------------|--------------------|------------------------|----------------------|-------------------------|-----------------------|--------------------|--------------------|--|--|--|
| <u>HEALTH & SOC. SERVS. - 14120</u> | | | | | | | | | | | |
| PERSONNEL SERVICES | | | | | | | | | | | |
| 51010 Salaries, Full-time | 65,005 | 74,794 | - | 74,794 | 74,794 | 76,963 | 76,963 | 76,963 | | | |
| | 65,005 | 74,794 | - | 74,794 | 74,794 | 76,963 | 76,963 | 76,963 | | | |
| EMPLOYEE BENEFITS | | | | | | | | | | | |
| 51410 Social Security/FICA | 3,644 | 4,482 | - | 4,482 | 4,482 | 4,772 | 4,772 | 4,772 | | | |
| 51420 Medicare | 886 | 1,084 | - | 1,084 | 1,084 | 1,116 | 1,116 | 1,116 | | | |
| 51430 Maine PERS | 320 | 340 | - | 340 | 340 | 400 | 400 | 400 | | | |
| 51455 Health Benefit | 18,000 | 18,750 | - | 18,750 | 18,750 | 19,500 | 19,500 | 19,500 | | | |
| | 22,850 | 24,656 | - | 24,656 | 24,656 | 25,788 | 25,788 | 25,788 | | | |
| CONTRACTUAL SERVICES | | | | | | | | | | | |
| 52510 Telephone | 1,875 | 2,800 | - | 2,800 | 1,100 | 1,580 | 1,580 | 1,580 | | | |
| 52610 Travel | - | - | - | - | - | 23,600 | 23,600 | 23,600 | | | |
| | 1,875 | 2,800 | - | 2,800 | 1,100 | 25,180 | 25,180 | 25,180 | | | |
| CAPITAL OUTLAY | | | | | | | | | | | |
| 56200 Capital - Building | - | - | - | - | - | 72,000 | 72,000 | 72,000 | | | |
| | - | - | - | - | - | 72,000 | 72,000 | 72,000 | | | |
| TOTAL | 89,730 | 102,250 | - | 102,250 | 100,550 | 199,931 | 199,931 | 199,931 | | | |
| | | | | | | | | | | | |
| Salaries, Full-time | | | Health Officer | | | 2,500 | 2,500 | 2,500 | | | |
| | | | Cultural Broker | | | 74,263 | 74,263 | 74,263 | | | |
| | | | One day calculation | | | 200 | 200 | 200 | | | |
| | | | | | | 76,963 | 76,963 | 76,963 | | | |
| The Health Officer is responsible under Maine Statutes for the reporting, prevention and suppression of disease and all conditions dangerous to health. The Deputy Fire Chief serves as Health Officer and the salary budgeted here is in addition to his salary as Deputy Fire Chief. He investigates health related complaints and inspects premises of victualer's license applicants. | | | | | | | | | | | |
| The Cultural Broker was hired in August, 2019 to respond to the arrival in Brunswick of a number of asylum-seeking families. The position serves as interpreter and coordinator of services for these families. | | | | | | | | | | | |
| TOTAL HUMAN SERVICES | 374,486 | 834,409 | 2,354 | 836,763 | 389,987 | 651,047 | 651,047 | 651,047 | | | |

| | 2019-20 Actual | 2020-21 Adopted | 2020-21 Adjustments | 2020-21 Available | 2020-21 Est Expended | 2021-22 Department | 2021-22 Manager | 2021-22 Council |
|----------------------------------|------------------------------|--------------------|------------------------|----------------------|-------------------------|-----------------------|--------------------|--------------------|
| SCHOOL DEPARTMENT - 14500 | | | | | | | | |
| W1 | Regular Instruction | 16,787,840 | 18,353,823 | - | 18,353,823 | 18,353,823 | 18,073,685 | 18,073,685 |
| W2 | Special Education | 5,961,882 | 6,256,138 | - | 6,256,138 | 6,256,138 | 7,183,153 | 7,183,153 |
| W3 | Career & Technical Education | 152,697 | 156,210 | - | 156,210 | 156,210 | 219,602 | 219,602 |
| W4 | Other Instruction | 675,622 | 849,993 | - | 849,993 | 849,993 | 853,012 | 853,012 |
| W5 | Student & Staff Support | 3,523,368 | 3,801,356 | - | 3,801,356 | 3,801,356 | 3,791,223 | 3,791,223 |
| W6 | System Administration | 1,129,616 | 1,150,583 | - | 1,150,583 | 1,150,583 | 1,269,066 | 1,269,066 |
| W7 | School Administration | 1,751,568 | 1,865,197 | - | 1,865,197 | 1,865,197 | 1,919,512 | 1,919,512 |
| W8 | Transportation | 1,980,789 | 2,251,943 | - | 2,251,943 | 2,251,943 | 2,184,075 | 2,184,075 |
| W9 | Facilities Maintenance | 4,310,511 | 5,036,435 | - | 5,036,435 | 5,036,435 | 5,141,864 | 5,141,864 |
| W10 | Debt Service | 1,448,195 | 2,852,424 | - | 2,852,424 | 2,852,424 | 2,766,157 | 2,766,157 |
| W11 | All Other | 245,384 | 173,953 | - | 173,953 | 173,953 | 249,984 | 249,984 |
| TOTAL | 37,967,472 | 42,748,055 | | - | 42,748,055 | 42,748,055 | 43,987,190 | 43,651,333 |

The School Department budget does not include payments made by the State of Maine to the Maine Public Employees Retirement System for retirement and other benefits on behalf of employees enrolled in the MainePERS Teacher Plan. For the year ended June 30, 2020 those payments amounted to \$3,592,142.

The School Department budget includes debt service payments for the 2011 Elementary School Bond, the School Revolving Renovation Fund debt, and the BHS Boiler in the 2017 Bond. For the year ended June 30, 2020 those payments were \$1,585,788. State Aid to Education revenue included \$1,262,480 as an 87% subsidy of the debt service on the Elementary School Bond.

An additional \$90,816 budgeted as debt service was transferred to a capital project fund as repayment of an advance for the BJHS Air Quality project. An additional \$126,420 was transferred to a nonmajor special revenue fund to account for the Town's annual subsidy to the school cafeteria fund.

Certain expenditures related to the School Department are reported differently in the School Department's budget and the Town's comprehensive annual financial report (CAFR). The following reconciliation is provided to explain the differences in these documents

| <u>Reconciliation:</u> | <u>2019-20 CAFR</u> |
|--------------------------|---------------------|
| Expenditures per School: | 37,967,472 |
| Transfers to other funds | (217,236) |
| Recorded as Debt Service | (1,585,788) |
| Maine PERS Teacher Plan | 3,592,142 |
| | 39,756,590 |

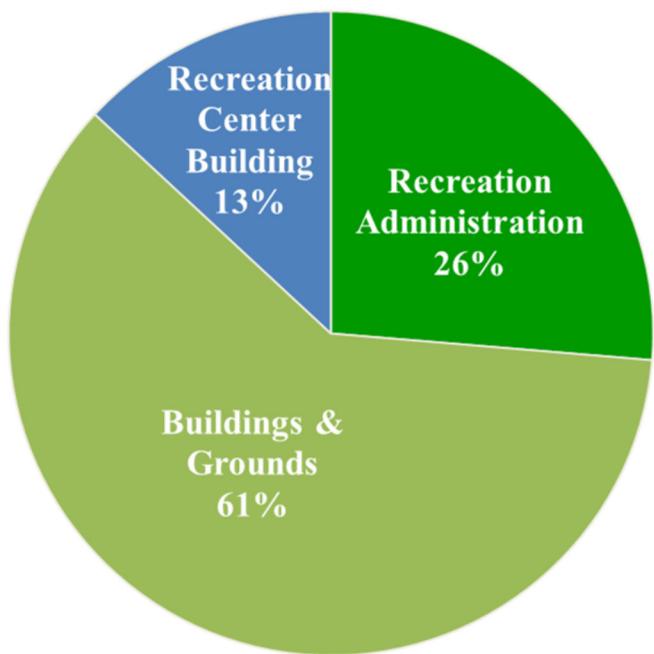
The details of the School budget may be obtained at the Office of the Superintendent of Schools. The Department of Education is administered by a nine member School Board in accordance with Article IX of the Town Charter.

| | | | | | | | | | |
|------------------------|-------------------|-------------------|--|----------|-------------------|-------------------|-------------------|-------------------|-------------------|
| TOTAL EDUCATION | 37,967,472 | 42,748,055 | | - | 42,748,055 | 42,748,055 | 43,987,190 | 43,651,333 | 43,651,333 |
|------------------------|-------------------|-------------------|--|----------|-------------------|-------------------|-------------------|-------------------|-------------------|

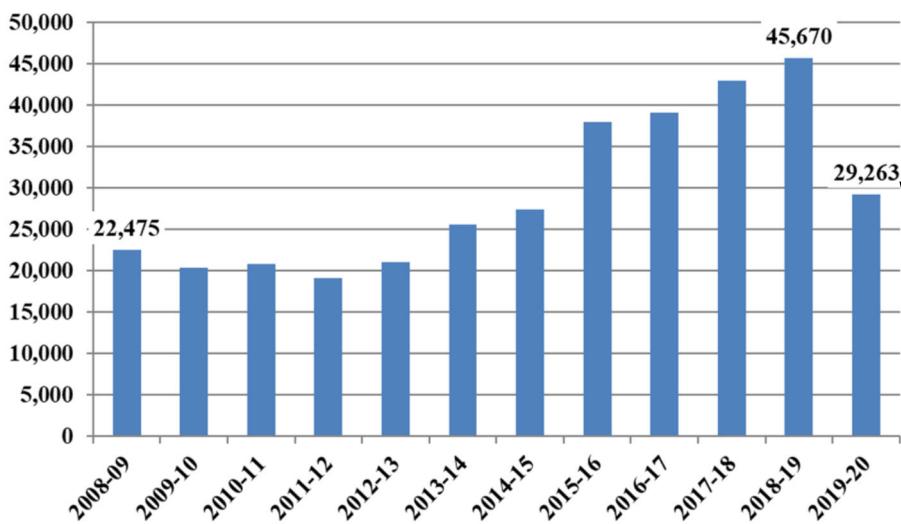
PARKS & RECREATION DEPARTMENT

The Parks and Recreation Department maintains 50+ parks, facilities and public space (over 1,750 acres), and in a typical year, offers 145-150 recreation programs. See note below.

Budget Divisions



Recreation Program Participation



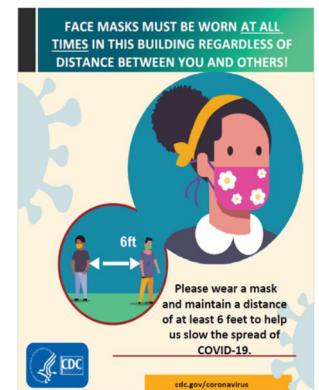
| | |
|-----------|---|
| 2001-2002 | Cox Pinnacle |
| | Greater Commons |
| 2006-2007 | Greater Commons Trail Connections (Hovey/Melden) |
| 2007-2008 | Mere Point Boat Launch |
| | Swinging Bridge Park |
| 2008-2009 | Maquoit Bay Conservation Land |
| | Coombs Property along Androscoggin River |
| | Pinette Landing |
| 2010-2011 | Maine Street Station Park |
| | Born Learning Trail |
| | X Country Ski Trails at Mere Creek Golf Course |
| | Crimmins Field |
| 2011-2012 | Harriet Beecher Stowe Field |
| | Capt. William Fitzgerald Recreation and Conservation Area |
| 2012-2013 | McKeen Landing - Columbia Field (4 playgrounds, 1 field) |
| | Orion Field |
| | Merrymeeting Dog Park |
| | Current Indoor Recreation Center |
| 2014-2015 | Kate Furbish Preserve |
| 2015-2016 | Water St. Boat Launch – Float and Piling System Addition |
| 2018 | Simpson's Point Property |
| 2019 | Maine Gravel Services Properties |
| 2020 | Veteran's Plaza |
| 2021 | 144 Acres at Brunswick Landing (MRRA) |

Recreation Facilities added 2001 to 2021

The Recreation Center closed on March 16, 2020, and re-opened, with restrictions, in four phases through the summer and fall.

Recreation programs (funded primarily through fees) were largely suspended, but public parks and outdoor facilities saw increased activity.

Beginning in January, 2021, the Recreation Center closed again to accommodate the Mid Coast Hospital vaccination clinic



| | 2019-20 Actual | 2020-21 Adopted | 2020-21 Adjustments | 2020-21 Available | 2020-21 Est Expended | 2021-22 Department | 2021-22 Manager | 2021-22 Council |
|---|-------------------|--------------------|------------------------|----------------------|-------------------------|-----------------------|--------------------|--------------------|
| <u>RECREATION ADMIN. - 15000</u> | | | | | | | | |
| PERSONNEL SERVICES | | | | | | | | |
| 51010 Salaries, Full-time | 272,446 | 279,105 | - | 279,105 | 261,706 | 288,086 | 288,086 | 288,086 |
| 51040 Wages, Part-time | 14,110 | 19,773 | - | 19,773 | 20,000 | 20,513 | 20,513 | 20,513 |
| 51110 Overtime | 1,624 | 2,495 | - | 2,495 | 1,970 | 2,434 | 2,434 | 2,434 |
| | 288,180 | 301,373 | - | 301,373 | 283,676 | 311,033 | 311,033 | 311,033 |
| EMPLOYEE BENEFITS | | | | | | | | |
| 51410 Social Security/FICA | 18,933 | 21,165 | - | 21,165 | 17,500 | 22,089 | 22,089 | 22,089 |
| 51420 Medicare | 4,428 | 4,950 | - | 4,950 | 4,065 | 5,166 | 5,166 | 5,166 |
| 51430 Maine PERS | 31,408 | 32,482 | - | 32,482 | 32,482 | 34,044 | 34,044 | 34,044 |
| 51440 Health Benefit | 90,000 | 93,750 | - | 93,750 | 93,750 | 93,750 | 93,750 | 93,750 |
| | 144,769 | 152,347 | - | 152,347 | 147,797 | 155,049 | 155,049 | 155,049 |
| CONTRACTUAL SERVICES | | | | | | | | |
| 52260 R & M Equipment | 4,758 | 5,496 | - | 5,496 | 5,486 | 5,889 | 5,889 | 5,889 |
| 52500 Postage | 1,005 | 1,100 | - | 1,100 | 550 | 1,100 | 1,100 | 1,100 |
| 52510 Telephone | 5,441 | 6,000 | - | 6,000 | 5,360 | 6,000 | 6,000 | 6,000 |
| 52520 Advertising | 776 | 300 | - | 300 | 300 | 300 | 300 | 300 |
| 52530 Printing | 1,754 | 3,415 | - | 3,415 | 2,974 | 3,415 | 3,415 | 3,415 |
| 52540 Photocopies | 3,803 | 4,760 | - | 4,760 | 2,975 | 4,760 | 4,760 | 4,760 |
| 52610 Travel | 2,728 | 2,525 | - | 2,525 | 2,362 | 2,525 | 2,525 | 2,525 |
| 52640 Training | 40 | 2,000 | - | 2,000 | 250 | 1,400 | 1,400 | 1,400 |
| 52661 Background Checks | 200 | 200 | - | 200 | 200 | 200 | 200 | 200 |
| 52670 Membership & Dues | 420 | 885 | - | 885 | 870 | 905 | 905 | 905 |
| | 20,925 | 26,681 | - | 26,681 | 21,327 | 26,494 | 26,494 | 26,494 |

| 2019-20 Actual | 2020-21 Adopted | 2020-21 Adjustments | 2020-21 Available | 2020-21 Est Expended | 2021-22 Department | 2021-22 Manager | 2021-22 Council |
|-------------------|--------------------|------------------------|----------------------|-------------------------|-----------------------|--------------------|--------------------|
|-------------------|--------------------|------------------------|----------------------|-------------------------|-----------------------|--------------------|--------------------|

RECREATION ADMIN. - 15000

(continued)

MATERIALS & SUPPLIES

| | | | | | | | | |
|-------------------------|----------------|----------------|---|----------------|----------------|----------------|----------------|----------------|
| 53020 Office Supplies | 2,604 | 2,417 | - | 2,417 | 2,000 | 2,417 | 2,417 | 2,417 |
| 53030 Computer Supplies | 2,072 | 1,350 | - | 1,350 | 1,000 | 1,350 | 1,350 | 1,350 |
| | 4,676 | 3,767 | - | 3,767 | 3,000 | 3,767 | 3,767 | 3,767 |
| TOTAL | 458,550 | 484,168 | - | 484,168 | 455,800 | 496,343 | 496,343 | 496,343 |

Salaries, Full-time:

| | | | |
|------------------------------------|----------------|----------------|----------------|
| Director | 93,241 | 93,241 | 93,241 |
| Deputy Director | 79,058 | 79,058 | 79,058 |
| Program Assistant | 62,121 | 62,121 | 62,121 |
| Recreation Admin Registrar | 40,846 | 40,846 | 40,846 |
| Financial Administrative Assistant | 51,938 | 51,938 | 51,938 |
| One day calculation | 882 | 882 | 882 |
| Program Asst paid by Rec Programs | (40,000) | (40,000) | (40,000) |
| | 288,086 | 288,086 | 288,086 |

Recreation Administration oversees the Recreation Building and the Buildings & Grounds division, and manages the Recreation Programs. The majority of the Recreation Programs are accounted for in Special Revenue funds, where fees collected are put to the direct costs of the individual programs. The Program Assistant oversees these programs, and a portion of that salary is paid through program fees.

| | 2019-20 Actual | 2020-21 Adopted | 2020-21 Adjustments | 2020-21 Available | 2020-21 Est Expended | 2021-22 Department | 2021-22 Manager | 2021-22 Council |
|---|-------------------|--------------------|------------------------|----------------------|-------------------------|-----------------------|--------------------|--------------------|
| <u>REC - BUILDINGS & GROUNDS - 15050</u> | | | | | | | | |
| PERSONNEL SERVICES | | | | | | | | |
| 51010 Salaries, Full-time | 325,245 | 274,733 | - | 274,733 | 336,387 | 396,959 | 396,959 | 396,959 |
| 51040 Wages, Part-time | 133,156 | 122,387 | - | 122,387 | 115,316 | 153,225 | 153,225 | 153,225 |
| 51110 Overtime | 16,614 | 25,643 | - | 25,643 | 23,435 | 25,262 | 25,262 | 25,262 |
| | 475,015 | 422,763 | - | 422,763 | 475,138 | 575,446 | 575,446 | 575,446 |
| EMPLOYEE BENEFITS | | | | | | | | |
| 51410 Social Security/FICA | 26,913 | 32,511 | - | 32,511 | 32,511 | 36,315 | 36,315 | 36,315 |
| 51420 Medicare | 6,294 | 7,603 | - | 7,603 | 7,603 | 8,493 | 8,493 | 8,493 |
| 51430 Maine PERS | 35,695 | 41,321 | - | 41,321 | 41,321 | 42,855 | 42,855 | 42,855 |
| 51440 Health Benefit | 154,800 | 161,250 | - | 161,250 | 161,250 | 180,000 | 180,000 | 180,000 |
| 51490 Deferred Compensation | - | - | - | - | - | 2,139 | 2,139 | 2,139 |
| | 223,702 | 242,685 | - | 242,685 | 242,685 | 269,802 | 269,802 | 269,802 |
| CONTRACTUAL SERVICES | | | | | | | | |
| 52030 Pro. Servs. - Medical | - | 1,770 | - | 1,770 | 1,005 | 1,770 | 1,770 | 1,770 |
| 52090 Pro. Servs. - Other | 8,050 | 10,010 | - | 10,010 | 9,500 | 13,010 | 13,010 | 13,010 |
| 52100 Electricity | 7,553 | 7,475 | - | 7,475 | 7,461 | 7,475 | 7,475 | 7,475 |
| 52110 Water | 17,735 | 17,000 | - | 17,000 | 21,271 | 19,000 | 19,000 | 19,000 |
| 52120 Sewer | 6,039 | 9,730 | - | 9,730 | 3,400 | 8,770 | 8,770 | 8,770 |
| 52130 Rubbish Removal | 19,468 | 32,373 | - | 32,373 | 21,713 | 32,373 | 32,373 | 29,873 |
| 52162 Brush & Wood Disposal | 632 | 1,500 | - | 1,500 | 963 | 1,500 | 1,500 | 1,500 |
| 52230 R & M Facilities | 18,534 | 28,020 | 7,500 | 35,520 | 27,000 | 30,550 | 30,550 | 30,550 |
| 52240 R & M Vehicle | 23,131 | 16,825 | - | 16,825 | 17,032 | 17,425 | 17,425 | 17,425 |
| 52260 R & M Equipment | 22,162 | 23,300 | - | 23,300 | 21,962 | 27,850 | 27,850 | 27,850 |
| 52330 Rental of Facilities | 1,200 | 1,200 | - | 1,200 | 1,200 | 1,200 | 1,200 | 1,200 |
| 52360 Rental of Equipment | - | 500 | - | 500 | 150 | 500 | 500 | 500 |
| 52510 Telephone | 2,773 | 5,380 | - | 5,380 | 4,720 | 6,470 | 6,470 | 6,470 |
| 52520 Advertising | 117 | 500 | - | 500 | 118 | 500 | 500 | 500 |
| 52620 Meals | - | 500 | - | 500 | 180 | 500 | 500 | 500 |
| 52640 Training | 600 | 1,110 | - | 1,110 | 700 | 1,110 | 1,110 | 1,110 |
| | 127,994 | 157,193 | 7,500 | 164,693 | 138,375 | 170,003 | 170,003 | 167,503 |

| | 2019-20 Actual | 2020-21 Adopted | 2020-21 Adjustments | 2020-21 Available | 2020-21 Est Expended | 2021-22 Department | 2021-22 Manager | 2021-22 Council |
|---|-------------------|--------------------|------------------------|----------------------|-------------------------|-----------------------|--------------------|--------------------|
| <u>REC - BUILDINGS & GROUNDS - 15050</u> | | | | | | | | |
| (continued) | | | | | | | | |
| MATERIALS & SUPPLIES | | | | | | | | |
| 53010 General Supplies | 37,548 | 38,510 | - | 38,510 | 39,285 | 49,390 | 49,390 | 49,390 |
| 53062 Publications | - | 100 | - | 100 | 96 | 100 | 100 | 100 |
| 53120 Propane | 4,947 | 6,000 | - | 6,000 | 5,264 | 6,000 | 6,000 | 6,000 |
| 53210 Diesel | 2,967 | 3,400 | - | 3,400 | 3,057 | 6,000 | 6,000 | 6,000 |
| 53220 Gasoline | 13,208 | 10,080 | - | 10,080 | 15,595 | 21,000 | 21,000 | 21,000 |
| 53520 Plants & Flowers | 2,433 | 4,000 | - | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 |
| 53710 Clothing | 14,988 | 9,400 | - | 9,400 | 9,268 | 9,400 | 9,400 | 9,400 |
| 53730 Minor Equip & Hand Tools | 15,728 | 5,300 | - | 5,300 | 5,205 | 14,040 | 14,040 | 14,040 |
| | 91,819 | 76,790 | - | 76,790 | 81,770 | 109,930 | 109,930 | 109,930 |
| PROGRAMS | | | | | | | | |
| 55000 Custodial Serv - Rec Bldg & Tow | (68,968) | (79,933) | - | (79,933) | (79,933) | (79,270) | (79,270) | (79,270) |
| 55577 Public Tree Program | 25,338 | 25,510 | - | 25,510 | 25,338 | 28,610 | 28,610 | 28,610 |
| 55578 Browntail Moth Program | 3,645 | 12,000 | - | 12,000 | 6,100 | 12,000 | 12,000 | 12,000 |
| | (39,985) | (42,423) | - | (42,423) | (48,495) | (38,660) | (38,660) | (38,660) |
| CAPITAL OUTLAY | | | | | | | | |
| 56300 Capital - Facilities | - | - | - | - | - | 40,500 | - | - |
| 56600 Capital - Equipment | - | - | 21,867 | 21,867 | - | 15,500 | 15,500 | 15,500 |
| | - | - | 21,867 | 21,867 | - | 56,000 | 15,500 | 15,500 |
| TOTAL | 878,545 | 857,008 | 29,367 | 886,375 | 889,473 | 1,142,521 | 1,102,021 | 1,099,521 |

| 2019-20 Actual | 2020-21 Adopted | 2020-21 Adjustments | 2020-21 Available | 2020-21 Est Expended | 2021-22 Department | 2021-22 Manager | 2021-22 Council |
|-------------------|--------------------|------------------------|----------------------|-------------------------|-----------------------|--------------------|--------------------|
|-------------------|--------------------|------------------------|----------------------|-------------------------|-----------------------|--------------------|--------------------|

REC - BUILDINGS & GROUNDS - 15050

(continued)

This appropriation provides funding for management of the Town's parks, public recreation areas, playing fields and related buildings.

Salaries, Full-time:

| | | | | |
|-----------------------------------|--|----------------|----------------|----------------|
| Parks & Facilities Manager | | 66,077 | 66,077 | 66,077 |
| Parks Foreman | | 66,493 | 66,493 | 66,493 |
| Maintenance Workers (6) | | 229,548 | 229,548 | 229,548 |
| One day calculation | | 978 | 978 | 978 |
| Proposed position Maintenance wkr | | 33,863 | 33,863 | 33,863 |
| | | 396,959 | 396,959 | 396,959 |

Wages, Part-time:

| | | | | |
|---------------------------------|--|----------------|----------------|----------------|
| Maintenance Workers - permanent | | 29,494 | 29,494 | 29,494 |
| Maintenance Workers - seasonal | | 91,331 | 91,331 | 91,331 |
| Park Rangers - seasonal | | 32,400 | 32,400 | 32,400 |
| | | 153,225 | 153,225 | 153,225 |

| | | | | | | |
|----------|-------|------------|--------|--------|--------|--------|
| Propane | 1,500 | gallons at | \$4.00 | 6,000 | 6,000 | 6,000 |
| Diesel | 2,000 | gallons at | \$3.00 | 6,000 | 6,000 | 6,000 |
| Gasoline | 7,000 | gallons at | \$3.00 | 21,000 | 21,000 | 21,000 |

| | | | | | | |
|----------------------|--|---|--|---------------|---------------|---------------|
| Capital - Facilities | | Multi use trails at Kate Furbish Preserve | | 40,500 | - | - |
| Capital - Equipment | | Meyer V-box poly salt hopper/spreader | | 7,500 | 7,500 | 7,500 |
| | | Sure Trac SC dump trailer | | 8,000 | 8,000 | 8,000 |
| | | | | 15,500 | 15,500 | 15,500 |

| | 2019-20 Actual | 2020-21 Adopted | 2020-21 Adjustments | 2020-21 Available | 2020-21 Est Expended | 2021-22 Department | 2021-22 Manager | 2021-22 Council |
|---------------------------------|-------------------|--------------------|------------------------|----------------------|-------------------------|-----------------------|--------------------|--------------------|
| REC BUILDING -15250 | | | | | | | | |
| CONTRACTUAL SERVICES | | | | | | | | |
| 52090 Pro Servs - Other | 215 | - | - | - | - | - | - | - |
| 52100 Electricity | 20,271 | 30,000 | - | 30,000 | 23,180 | 30,000 | 30,000 | 30,000 |
| 52110 Water | 2,459 | 1,050 | - | 1,050 | 2,495 | 2,500 | 2,500 | 2,500 |
| 52120 Sewer | 959 | 1,500 | - | 1,500 | 984 | 1,500 | 1,500 | 1,500 |
| 52130 Rubbish Disposal | 2,827 | 3,111 | - | 3,111 | 3,111 | 3,111 | 3,111 | 3,111 |
| 52150 Custodial Services | 36,968 | 47,933 | - | 47,933 | 47,933 | 47,270 | 47,270 | 47,270 |
| 52220 R & M Building | 112,785 | 79,354 | - | 79,354 | 79,243 | 88,363 | 88,363 | 87,363 |
| | 176,484 | 162,948 | - | 162,948 | 156,946 | 172,744 | 172,744 | 171,744 |
| MATERIALS & SUPPLIES | | | | | | | | |
| 53015 COVID Supplies | 388 | - | - | - | 20,000 | - | - | - |
| 53125 Natural Gas | 1,666 | 62,500 | - | 62,500 | 39,000 | 62,500 | 62,500 | 62,500 |
| 53150 Janitorial Supplies | 6,447 | 7,550 | - | 7,550 | 7,662 | 7,780 | 7,780 | 7,780 |
| 53730 Minor Equip & Hand Tools | 2,205 | 575 | - | 575 | 398 | 3,785 | 3,785 | 3,785 |
| | 10,706 | 70,625 | - | 70,625 | 67,060 | 74,065 | 74,065 | 74,065 |
| CAPITAL OUTLAY | | | | | | | | |
| 56600 Capital - Equipment | 28,460 | - | - | - | - | - | - | - |
| | 28,460 | - | - | - | - | - | - | - |
| TOTAL | 215,650 | 233,573 | - | 233,573 | 224,006 | 246,809 | 246,809 | 245,809 |

Natural Gas **25,000** therms at 2.50 **62,500** **62,500** **62,500**

| | 2019-20 Actual | 2020-21 Adopted | 2020-21 Adjustments | 2020-21 Available | 2020-21 Est Expended | 2021-22 Department | 2021-22 Manager | 2021-22 Council |
|--|-------------------|--------------------|------------------------|----------------------|-------------------------|-----------------------|--------------------|--------------------|
|--|-------------------|--------------------|------------------------|----------------------|-------------------------|-----------------------|--------------------|--------------------|

TEEN CENTER - 15300

PROGRAMS

| | | | | | | | | |
|--------------|---------------|---------------|---|---------------|---------------|---------------|---------------|---------------|
| 52800 Grants | 18,051 | 18,051 | - | 18,051 | 18,051 | 20,000 | 20,000 | 20,000 |
| | 18,051 | 18,051 | - | 18,051 | 18,051 | 20,000 | 20,000 | 20,000 |
| TOTAL | 18,051 | 18,051 | - | 18,051 | 18,051 | 20,000 | 20,000 | 20,000 |

PEOPLE PLUS CENTER - 15310

PROGRAMS

| | | | | | | | | |
|----------------------|----------------|----------------|---|----------------|----------------|----------------|----------------|----------------|
| 52220 R & M Building | 7,174 | 10,000 | - | 10,000 | 9,500 | 10,000 | 10,000 | 10,000 |
| 52800 Grants | 130,553 | 130,553 | - | 130,553 | 130,553 | 140,000 | 137,000 | 137,000 |
| | 137,727 | 140,553 | - | 140,553 | 140,053 | 150,000 | 147,000 | 147,000 |
| TOTAL | 137,727 | 140,553 | - | 140,553 | 140,053 | 150,000 | 147,000 | 147,000 |

PUBLIC LIBRARY - 15400

PROGRAMS

| | | | | | | | | |
|----------------------|------------------|------------------|---|------------------|------------------|------------------|------------------|------------------|
| 52220 R & M Building | 9,008 | 20,000 | - | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 |
| 52800 Grants | 1,513,441 | 1,513,441 | - | 1,513,441 | 1,513,441 | 1,591,464 | 1,566,464 | 1,591,464 |
| TOTAL | 1,522,449 | 1,533,441 | - | 1,533,441 | 1,533,441 | 1,611,464 | 1,586,464 | 1,611,464 |

The Curtis Memorial Library is managed by the Brunswick Public Library Association, a private association founded in 1883. The building that houses the library is owned by the Town of Brunswick. The amount budgeted here is the Town of Brunswick's contribution to the Association for its operations. The Town also provides funding through its insurance budget to insure the building, its contents and the library's overall operations.

| | | | | | | | | |
|---------------------------------------|------------------|------------------|---------------|------------------|------------------|------------------|------------------|------------------|
| TOTAL RECREATION & CULTURE | 3,230,972 | 3,266,794 | 29,367 | 3,296,161 | 3,260,824 | 3,667,137 | 3,598,637 | 3,620,137 |
|---------------------------------------|------------------|------------------|---------------|------------------|------------------|------------------|------------------|------------------|

| | 2019-20 Actual | 2020-21 Adopted | 2020-21 Adjustments | 2020-21 Available | 2020-21 Est Expended | 2021-22 Department | 2021-22 Manager | 2021-22 Council |
|---|-------------------|--------------------|------------------------|----------------------|-------------------------|-----------------------|--------------------|--------------------|
| <u>COUNTY TAX - 16000</u> | | | | | | | | |
| 52900 Assessment | 1,590,123 | 1,674,551 | - | 1,674,551 | 1,674,551 | 1,664,113 | 1,664,113 | 1,664,113 |
| TOTAL COUNTY TAX | 1,590,123 | 1,674,551 | - | 1,674,551 | 1,674,551 | 1,664,113 | 1,664,113 | 1,664,113 |
| <u>PROMOTION AND DEVELOPMENT - 17000</u> | | | | | | | | |
| 55702 Memorial Day | - | 4,500 | (4,500) | - | - | 4,500 | 4,500 | 4,500 |
| 55704 MCEDD | 25,348 | 26,000 | - | 26,000 | 25,348 | 26,000 | 26,000 | 26,000 |
| 55708 Brunswick Downtown Associatio | 105,000 | 105,000 | - | 105,000 | 105,000 | 100,000 | 80,000 | 80,000 |
| 55711 Maine State Music Theater | - | 3,500 | - | 3,500 | 3,500 | 3,500 | 3,500 | 3,500 |
| 55712 Growstown School | 5,940 | 5,000 | - | 5,000 | 3,500 | 5,000 | 5,000 | 5,000 |
| 55713 Town Commons | 158 | 5,240 | - | 5,240 | 2,500 | 5,240 | 5,240 | 5,240 |
| 55714 Brunswick Explorer | 90,000 | 81,019 | - | 81,019 | 81,019 | 96,000 | 96,000 | 96,000 |
| 55716 Metro Breeze | 41,108 | 77,950 | - | 77,950 | 77,934 | 82,939 | 82,939 | 82,939 |
| TOTAL | 267,554 | 308,209 | (4,500) | 303,709 | 298,801 | 323,179 | 303,179 | 303,179 |

Funding for the MetroBreeze and a portion of the Brunswick Explorer bus services is proposed to come from Tax Increment Financing (TIF) revenues from the Downtown Development and Transit-Oriented TIF District.

ADDITIONAL SCHOOL ASST. - 17010

| | | | | | | | | |
|--------------|---------------|---------------|----------|---------------|---------------|---------------|---------------|---------------|
| 52610 Travel | 10,000 | 10,000 | - | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 |
| TOTAL | 10,000 | 10,000 | - | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 |

| | 2019-20 Actual | 2020-21 Adopted | 2020-21 Adjustments | 2020-21 Available | 2020-21 Est Expended | 2021-22 Department | 2021-22 Manager | 2021-22 Council |
|---|-------------------|--------------------|------------------------|----------------------|-------------------------|-----------------------|--------------------|--------------------|
| <u>CEMETERY CARE - 17020</u> | | | | | | | | |
| 55000 Program | 500 | 3,200 | - | 3,200 | 1,500 | 3,200 | 3,200 | 3,200 |
| TOTAL | 500 | 3,200 | - | 3,200 | 1,500 | 3,200 | 3,200 | 3,200 |
| Assistance is paid toward the maintenance of several outlying cemeteries: Harding Cemetery, Maquoit Cemetery, Merepoint Cemetery, Pine Grove Cemetery and New Meadows Cemetery. The Town also performs and contracts some maintenance work. | | | | | | | | |
| <u>CONTINGENCY RESERVE - 17030</u> | | | | | | | | |
| 55000 Program | (174,789) | 200,000 | - | 200,000 | 35,000 | 250,000 | 250,000 | 450,000 |
| TOTAL | (174,789) | 200,000 | - | 200,000 | 35,000 | 250,000 | 250,000 | 450,000 |
| TOTAL UNCLASSIFIED | 103,265 | 521,409 | (4,500) | 516,909 | 345,301 | 586,379 | 566,379 | 766,379 |
| <u>DEBT SERVICE</u> | | | | | | | | |
| 2006 CIP G/O BONDS - 18020 | | | | | | | | |
| 52710 Principal | 200,000 | 200,000 | - | 200,000 | 200,000 | - | - | - |
| 52720 Interest | 12,000 | 4,000 | - | 4,000 | 4,000 | - | - | - |
| | 212,000 | 204,000 | - | 204,000 | 204,000 | - | - | - |
| 2011 CIP G/O BONDS - 18030 | | | | | | | | |
| 52710 Principal | 270,000 | 270,000 | - | 270,000 | 270,000 | - | - | - |
| Less TIF Portion | (69,000) | (69,000) | - | (69,000) | (69,000) | - | - | - |
| 52720 Interest | 12,150 | 4,050 | - | 4,050 | 4,050 | - | - | - |
| Less TIF Portion | (3,105) | (1,035) | - | (1,035) | (1,035) | - | - | - |
| | 210,045 | 204,015 | - | 204,015 | 204,015 | - | - | - |
| POLICE STATION BOND - 18040 | | | | | | | | |
| 52710 Principal | 275,000 | 275,000 | - | 275,000 | 275,000 | 275,000 | 275,000 | 275,000 |
| 52720 Interest | 103,125 | 97,625 | - | 97,625 | 97,625 | 92,125 | 92,125 | 92,125 |
| | 378,125 | 372,625 | - | 372,625 | 372,625 | 367,125 | 367,125 | 367,125 |

| | 2019-20 Actual | 2020-21 Adopted | 2020-21 Adjustments | 2020-21 Available | 2020-21 Est Expended | 2021-22 Department | 2021-22 Manager | 2021-22 Council |
|---|-------------------|--------------------|------------------------|----------------------|-------------------------|-----------------------|--------------------|--------------------|
| <u>DEBT SERVICE</u> | | | | | | | | |
| (continued) | | | | | | | | |
| ELEMENTARY SCHOOL BONDS - 18050 | | | | | | | | |
| 52710 Principal | 1,073,113 | 1,073,113 | - | 1,073,113 | 1,073,113 | 1,073,113 | 1,073,113 | 1,073,113 |
| Less School Portion | (1,073,113) | (1,073,113) | - | (1,073,113) | (1,073,113) | (1,073,113) | (1,073,113) | (1,073,113) |
| 52720 Interest | 363,824 | 338,031 | - | 338,031 | 338,031 | 320,633 | 320,633 | 320,633 |
| Less School Portion | (363,824) | (338,031) | - | (338,031) | (338,031) | (320,633) | (320,633) | (320,633) |
| | - | - | - | - | - | - | - | - |
| SCHOOL REVOLVING RENOVATION BONDS - 18060 | | | | | | | | |
| 52710 Principal | 72,408 | 72,408 | - | 72,408 | 72,408 | 128,280 | 128,280 | 128,280 |
| Less School Portion | (72,408) | (72,408) | - | (72,408) | (72,408) | (128,280) | (128,280) | (128,280) |
| | - | - | - | - | - | - | - | - |
| 2017 CIP GO BONDS - 18070 | | | | | | | | |
| 52710 Principal | 200,000 | 200,000 | - | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 |
| Less School Portion | (55,500) | (55,000) | - | (55,000) | (55,000) | (55,000) | (55,000) | (55,000) |
| 52720 Interest | 35,558 | 31,308 | - | 31,308 | 31,308 | 26,808 | 26,808 | 26,808 |
| Less School Portion | (9,685) | (8,511) | - | (8,511) | (8,511) | (7,274) | (7,274) | (7,274) |
| | 170,373 | 167,797 | - | 167,797 | 167,797 | 164,534 | 164,534 | 164,534 |
| KATE FURBISH ELEMENTARY SCHOOL BONDS - 18080 | | | | | | | | |
| 52710 Principal | - | 420,000 | - | 420,000 | 420,000 | 690,000 | 690,000 | 690,000 |
| Less School Portion | - | (420,000) | - | (420,000) | (420,000) | (690,000) | (690,000) | (690,000) |
| 52720 Interest | - | 1,008,658 | - | 1,008,658 | 1,008,658 | 775,269 | 775,269 | 775,269 |
| Less School Portion | - | (1,008,658) | - | (1,008,658) | (1,008,658) | (775,269) | (775,269) | (775,269) |
| | - | - | - | - | - | - | - | - |
| FIRE STATION BOND - 18090 | | | | | | | | |
| 52710 Principal | - | - | - | - | - | 540,000 | - | - |
| 52720 Interest | - | - | - | - | - | 364,500 | 405,000 | 405,000 |
| | - | - | - | - | - | 904,500 | 405,000 | 405,000 |
| TOTAL DEBT SERVICE | 970,543 | 948,437 | - | 948,437 | 948,437 | 1,436,159 | 936,659 | 936,659 |
| TOTAL EXPENDITURES | 62,144,676 | 69,334,246 | 172,112 | 69,506,358 | 68,011,311 | 73,372,338 | 71,971,492 | 72,168,992 |

| | 2019-20 Actual | 2020-21 Adopted | 2020-21 Adjustments | 2020-21 Available | 2020-21 Est Expended | 2021-22 Department | 2021-22 Manager | 2021-22 Council |
|--|-------------------|--------------------|------------------------|----------------------|-------------------------|-----------------------|--------------------|--------------------|
| <u>OTHER GENERAL FUND USES</u> | | | | | | | | |
| <u>Transfers to Other Funds</u> | | | | | | | | |
| 59210 Special Revenue - Municipal | 74,500 | - | 4,500 | 4,500 | 4,500 | 70,000 | 70,000 | 70,000 |
| 59400 Capital Projects - Municipal | 1,898,000 | 1,838,000 | - | 1,838,000 | 1,838,000 | 2,710,920 | 2,710,920 | 2,695,920 |
| 59620 Enterprise Funds | 225,000 | 50,000 | - | 50,000 | 50,000 | 125,000 | 125,000 | 125,000 |
| TOTAL | 2,197,500 | 1,888,000 | 4,500 | 1,892,500 | 1,892,500 | 2,905,920 | 2,905,920 | 2,890,920 |
| Special Revenue - Municipal Indicates transfers for grants and other activities accounted for in Special Revenue Funds. | | | | | | | | |
| Memorial Day fund | 4,500 | - | 4,500 | 4,500 | 4,500 | - | - | - |
| Property Tax Assistance | 70,000 | - | - | - | - | 70,000 | 70,000 | 70,000 |
| | 74,500 | - | 4,500 | 4,500 | 4,500 | 70,000 | 70,000 | 70,000 |
| Capital Projects - Municipal: Indicates the General Fund transfers to certain Capital Projects. See Capital Budget. | | | | | | | | |
| Sidewalk Program | 50,000 | 40,000 | - | 40,000 | 40,000 | 85,000 | 85,000 | 70,000 |
| Street Resurfacing/Rehab | 1,100,000 | 1,100,000 | - | 1,100,000 | 1,100,000 | 1,550,000 | 1,550,000 | 1,550,000 |
| Fire Vehicle Replacement | 113,000 | 113,000 | - | 113,000 | 113,000 | 117,520 | 117,520 | 117,520 |
| Police Vehicle Replacement | 160,000 | 160,000 | - | 160,000 | 160,000 | 166,400 | 166,400 | 166,400 |
| PW Equipment Replacement | 365,000 | 365,000 | - | 365,000 | 365,000 | 379,600 | 379,600 | 379,600 |
| P&R Vehicle Replacement | 60,000 | 60,000 | - | 60,000 | 60,000 | 62,400 | 62,400 | 62,400 |
| Facilities Repair Program | - | - | - | - | - | 225,000 | 225,000 | 225,000 |
| IT/Cable TV Equipment | 50,000 | - | - | - | - | 125,000 | 125,000 | 125,000 |
| | 1,898,000 | 1,838,000 | - | 1,838,000 | 1,838,000 | 2,710,920 | 2,710,920 | 2,695,920 |
| Enterprise Funds: Represents a General Fund subsidy to the Enterprise Funds. | | | | | | | | |
| Solid Waste Enterprise Fund | 150,000 | - | - | - | - | - | - | - |
| Train Station-Visitors Center | 75,000 | 50,000 | - | 50,000 | 50,000 | 125,000 | 125,000 | 125,000 |
| | 225,000 | 50,000 | - | 50,000 | 50,000 | 125,000 | 125,000 | 125,000 |
| GRAND TOTALS | 64,342,176 | 71,222,246 | 176,612 | 71,398,858 | 69,903,811 | 76,278,258 | 74,877,412 | 75,059,912 |

TOWN OF BRUNSWICK, MAINE

CAPITAL BUDGET & TAX INCREMENT FINANCING BUDGET

**For the Fiscal Year
July 1, 2021 - June 30, 2022**

Town of Brunswick, Maine
Capital Budget
Municipal Budget for July 1, 2021 - June 30, 2022

| | 2019-20 Actual | 2020-21 Council Approved | 2020-21 Adj/Suppl. | 2020-21 Final | 2021-22 Dept Request | 2021-22 Manager Proposed | 2021-22 Council |
|---|---------------------------|---|-------------------------------|--------------------------|-------------------------------------|---|----------------------------|
| From General Fund Balance: | | | | | | | |
| <i>General Government</i> | | | | | | | |
| Facilities Reserve Fund | \$ 300,000 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| IT Server System Upgrade | 252,500 | - | - | - | - | - | - |
| <i>Public Safety</i> | | | | | | | |
| LED Streetlights | - | 381,000 | - | 381,000 | 285,000 | 285,000 | 285,000 |
| SCBA Replacement | - | 260,000 | - | 260,000 | - | - | - |
| Cardiac Monitors | - | - | - | - | 135,000 | 135,000 | 135,000 |
| <i>Public Works</i> | | | | | | | |
| Street Resurfacing/Rehabilitation Program | 200,000 | - | - | - | - | - | - |
| People Plus Parking Lot | 100,000 | - | - | - | - | - | - |
| Bath Road Signal Upgrades | 50,000 | - | - | - | - | - | - |
| Cumberland St Drainage (design) | - | - | - | - | 20,000 | 20,000 | 20,000 |
| Bath Road Culvert (design) | - | - | - | - | 75,000 | 75,000 | 75,000 |
| Use of Fund Balance | 902,500 | 641,000 | - | 641,000 | 515,000 | 515,000 | 515,000 |

From Reserves/Other Sources: (also see TIF budget)

| | | | | | | | |
|---|----------------|----------------|-----------------|----------------|------------------|------------------|------------------|
| <i>Downtown TIF Revenues</i> | | | | | | | |
| Cedar St Parking - DOT match | - | 15,000 | - | 15,000 | 43,000 | 43,000 | 43,000 |
| Pleasant Street PPI grant match | - | 46,922 | - | 46,922 | 140,000 | 140,000 | 140,000 |
| Downtown Sidewalks & Lighting | 400,000 | 100,000 | - | 100,000 | 200,000 | 200,000 | 200,000 |
| Parking study | - | - | 25,000 | 25,000 | - | - | - |
| <i>Brunswick Landing and Brunswick Executive Airport TIF Revenues</i> | | | | | | | |
| Maine DOT MPI match - Church Rd | - | - | - | - | 330,000 | 330,000 | 330,000 |
| Recreational Trails - Kate Furbish Preserv | - | - | - | - | 40,500 | 40,500 | 40,500 |
| Public Safety - Engine 2 | 120,000 | 240,000 | - | 240,000 | 56,962 | 56,962 | 56,962 |
| Landing Drive Construction | 280,000 | 200,000 | (50,000) | 150,000 | 50,000 | 50,000 | 50,000 |
| Katahdin Drive Extension | - | - | 50,000 | 50,000 | - | - | - |
| <i>Cook's Corner TIF Revenues</i> | | | | | | | |
| Bath Road Signal Upgrades | - | 120,000 | (120,000) | - | - | - | - |
| Cook's Corner Revitalization | - | - | - | - | 200,000 | 200,000 | 200,000 |
| Use of Reserves/Other Sources | 800,000 | 721,922 | (95,000) | 626,922 | 1,060,462 | 1,060,462 | 1,060,462 |

| | 2019-20 Actual | 2020-21 Council Approved | 2020-21 Adj/Suppl. | 2020-21 Final | 2021-22 Dept Request | 2021-22 Manager Proposed | 2021-22 Council |
|--|-------------------|--------------------------------|-----------------------|------------------|----------------------------|--------------------------------|--------------------|
| From Municipal Revenues: | | | | | | | |
| <i>Streets and Sidewalks</i> | | | | | | | |
| Street Resurfacing/Rehabilitation Program | 1,100,000 | 1,100,000 | - | 1,100,000 | 1,550,000 | 1,550,000 | 1,550,000 |
| Sidewalk Program | 50,000 | 40,000 | - | 40,000 | 85,000 | 85,000 | 70,000 |
| <i>Vehicle/Equipment Replacement</i> | | | | | | | |
| Fire Vehicle Replacement | 113,000 | 113,000 | - | 113,000 | 117,520 | 117,520 | 117,520 |
| Police Vehicle Replacement | 160,000 | 160,000 | - | 160,000 | 166,400 | 166,400 | 166,400 |
| PW Equipment Replacement | 365,000 | 365,000 | - | 365,000 | 379,600 | 379,600 | 379,600 |
| P&R Vehicle Replacement | 60,000 | 60,000 | - | 60,000 | 62,400 | 62,400 | 62,400 |
| <i>Other Reserves</i> | | | | | | | |
| Facilities Repair Program | 300,000 | - | - | - | 225,000 | 225,000 | 225,000 |
| IT/Cable TV Equipment | 50,000 | - | - | - | 125,000 | 125,000 | 125,000 |
| Municipal Revenues | 2,198,000 | 1,838,000 | - | 1,838,000 | 2,710,920 | 2,710,920 | 2,695,920 |
| TOTAL CAPITAL PROJECTS AND RESERVES | 3,900,500 | 3,200,922 | (95,000) | 3,105,922 | 4,286,382 | 4,286,382 | 4,271,382 |

The Capital Budget is developed through the Capital Improvement Program ("CIP").

Article VI, Section 601 of the Town's Charter requires that the Town Manager prepare and submit a five-year CIP at the same time as the annual budget is submitted. The Town's current CIP policy, procedures and format were adopted by the Council in February 2013, and updated in December 2018. The annual CIP is now developed in the fall each year, and finalized in early spring for submittal to the Council. The policy establishes the content and format of the Town's capital improvement planning and provides guidelines for funding methods.

The CIP includes a list of all capital improvements proposed over the next five fiscal years, methods of financing, time schedules and annual cost to support the proposed program. The CIP is a plan; it does not fund any projects. Project funding can be authorized in a variety of formats, all of which involve a separate action by the Town Council.

The Capital Budget is included within the annual General Fund Budget, and lists the items in the first year of the CIP which are proposed to be funded through Unassigned General Fund Balance, Reserves and Other Sources, and from Municipal Revenues, or property taxes. Approval of Capital Budget items occurs with separate funding resolutions concurrent with the adoption of the Town's General Fund Budget.

Town of Brunswick, Maine
TIF Budget for July 1, 2020 - June 30, 2021

| | 2019-20 Actual | 2020-21 Adopted | 2020-21 Adjustments | 2020-21 Available | 2020-21 Estimated | 2021-22 Department | 2021-22 Manager | 2021-22 Council |
|--|---------------------------------|----------------------------------|--------------------------------------|------------------------------------|------------------------------------|-------------------------------------|----------------------------------|----------------------------------|
| <u>DOWNTOWN & TRANSIT-ORIENTED TIF DISTRICT</u> | | | | | | | | |
| <u>Property Tax Revenues</u> | | | | | | | | |
| District Increment Value | 29,900,000 | 29,900,000 | 726,450 | 30,626,450 | 30,626,450 | 31,241,250 | 31,241,250 | 31,241,250 |
| Tax Rate | 19.72 | 20.37 | - | 20.37 | 20.37 | 22.09 | 21.47 | 21.13 |
| Tax Increment Revenue | 589,628 | 609,063 | - | 623,861 | 623,861 | 690,119 | 670,750 | 660,128 |
| TOTAL REVENUES | 589,628 | 609,063 | - | 623,861 | 623,861 | 690,119 | 670,750 | 660,128 |
| <u>TIF Program Expenditures</u> | | | | | | | | |
| Credit Enhancement Agreement | 59,054 | 43,571 | - | 43,571 | 43,571 | - | - | - |
| Debt Service (People Plus Bldg) | 72,105 | 70,035 | - | 70,035 | 70,035 | - | - | - |
| Downtown Master Plan | | | | | | | | |
| Parking Study | - | - | 25,000 | 25,000 | 25,000 | - | - | - |
| Cedar St Parking - DOT match | 128,000 | 15,000 | - | 15,000 | 15,000 | 43,000 | 43,000 | 43,000 |
| Maine St banner poles | 34,719 | - | - | - | - | - | - | - |
| Downtown Sidewalks & Lighting | 400,000 | 100,000 | - | 100,000 | 100,000 | 200,000 | 200,000 | 200,000 |
| Facility Operation (Train Sta/Visitors Ctr | 75,000 | 25,000 | - | 25,000 | 25,000 | 125,000 | 125,000 | 125,000 |
| Economic Development (Admin costs) | 50,000 | - | - | - | - | - | - | - |
| Transit-Oriented Projects | | | | | | | | |
| Transit Study | 20,000 | - | - | - | - | - | - | - |
| Pleasant Street MDOT grant match | - | 46,922 | - | 46,922 | 46,922 | 140,000 | 140,000 | 140,000 |
| Brunswick Explorer (expanded ope | 40,000 | 41,019 | - | 41,019 | 41,019 | 46,000 | 46,000 | 46,000 |
| Brunswick Explorer (capital) | 20,000 | 10,000 | - | 10,000 | 10,000 | 20,000 | 20,000 | 20,000 |
| MetroBreez | 43,600 | 77,950 | - | 77,950 | 77,950 | 76,122 | 76,122 | 76,122 |
| TOTAL EXPENDITURES | 942,478 | 429,497 | 25,000 | 454,497 | 454,497 | 650,122 | 650,122 | 650,122 |
| Revenues less Expenditures | (352,850) | 179,566 | (25,000) | 169,364 | 169,364 | 39,997 | 20,628 | 10,006 |
| Amount transferred to CP Funds | 582,719 | 161,922 | 25,000 | 186,922 | 186,922 | 383,000 | 383,000 | 383,000 |
| Amount transferred to General Fund | 228,600 | 153,969 | - | 153,969 | 153,969 | 267,122 | 267,122 | 267,122 |
| <u>Downtown & Transit-Oriented TIF District Balance</u> | | | | | | | | |
| Fiscal year beginning balance | 202,991 | (149,859) | - | (149,859) | (149,859) | 19,505 | 19,505 | 19,505 |
| Fiscal year ending balance | (149,859) | 29,707 | (25,000) | 19,505 | 19,505 | 59,502 | 40,133 | 29,511 |

Town of Brunswick, Maine
TIF Budget for July 1, 2020 - June 30, 2021

| | 2019-20 Actual | 2020-21 Adopted | 2020-21 Adjustments | 2020-21 Available | 2020-21 Estimated | 2021-22 Department | 2021-22 Manager | 2021-22 Council |
|--|---------------------------|----------------------------|--------------------------------|------------------------------|------------------------------|-------------------------------|----------------------------|----------------------------|
| <u>SEAHAWK TIF DISTRICT</u> | | | | | | | | |
| <u>Property Tax Revenues</u> | | | | | | | | |
| | | | | | | | | |
| District Increment Value | 11,002,100 | 11,002,100 | 461,000 | 11,463,100 | 11,463,100 | 13,362,600 | 13,362,600 | 13,362,600 |
| Tax Rate | 19.72 | 20.37 | - | 20.37 | 20.37 | 22.09 | 21.47 | 21.13 |
| Tax Increment Revenue | 216,961 | 224,113 | - | 233,503 | 233,503 | 295,180 | 286,895 | 282,352 |
| TOTAL REVENUES | 216,961 | 224,113 | - | 233,503 | 233,503 | 295,180 | 286,895 | 282,352 |
| <u>TIF Program Expenditures</u> | | | | | | | | |
| | | | | | | | | |
| Credit Enhancement Agreement | 107,216 | 116,525 | - | 114,549 | 114,549 | 133,752 | 129,998 | 127,939 |
| Public Safety - Police/Fire vehicles | - | - | - | - | - | - | - | - |
| Brunswick Downtown Association | 105,000 | 105,000 | - | 105,000 | 105,000 | 80,000 | 80,000 | 80,000 |
| Professional & Administrative Costs | 5,000 | 60,000 | - | 60,000 | 60,000 | 70,000 | 70,000 | 70,000 |
| TOTAL EXPENDITURES | 217,216 | 281,525 | - | 279,549 | 279,549 | 283,752 | 279,998 | 277,939 |
| Revenues less Expenditures | (255) | (57,412) | - | (46,046) | (46,046) | 11,428 | 6,897 | 4,413 |
| | | | | | | | | |
| Amount transferred to CP Funds | - | - | - | - | - | - | - | - |
| Amount transferred to General Fund | 110,000 | 165,000 | - | 165,000 | 165,000 | 150,000 | 150,000 | 150,000 |
| <u>Seahawk TIF District Balance</u> | | | | | | | | |
| | | | | | | | | |
| Fiscal year beginning balance | 70,051 | 69,796 | - | 69,796 | 69,796 | 23,750 | 23,750 | 23,750 |
| Fiscal year ending balance | 69,796 | 12,384 | - | 23,750 | 23,750 | 35,178 | 30,647 | 28,163 |

Town of Brunswick, Maine
TIF Budget for July 1, 2020 - June 30, 2021

| 2019-20 Actual | 2020-21 Adopted | 2020-21 Adjustments | 2020-21 Available | 2020-21 Estimated | 2021-22 Department | 2021-22 Manager | 2021-22 Council |
|-------------------|--------------------|------------------------|----------------------|----------------------|-----------------------|--------------------|--------------------|
|-------------------|--------------------|------------------------|----------------------|----------------------|-----------------------|--------------------|--------------------|

BRUNSWICK LANDING AND BRUNSWICK EXECUTIVE AIRPORT TIF DISTRICTS

Property Tax Revenues

| | | | | | | | | |
|--------------------------|------------------|------------------|-----------|------------------|------------------|------------------|------------------|------------------|
| District Increment Value | 72,781,173 | 72,781,173 | 1,423,975 | 74,205,148 | 74,205,148 | 79,916,848 | 79,916,848 | 79,916,848 |
| Tax Rate | 19.72 | 20.37 | - | 20.37 | 20.37 | 22.09 | 21.47 | 21.13 |
| Tax Increment Revenue | 1,435,245 | 1,482,552 | - | 1,511,559 | 1,511,559 | 1,765,363 | 1,715,815 | 1,688,643 |
| TOTAL REVENUES | 1,435,245 | 1,482,552 | - | 1,511,559 | 1,511,559 | 1,765,363 | 1,715,815 | 1,688,643 |

TIF Program Expenditures

| | | | | | | | | |
|---|------------------|------------------|----------|------------------|------------------|------------------|------------------|------------------|
| Credit Enhancement Agreement | 717,622 | 741,276 | - | 755,780 | 755,780 | 882,682 | 857,908 | 844,321 |
| Road Improvements | | | | | | | | |
| Qualified road work | 150,000 | 190,000 | - | 190,000 | 190,000 | 200,000 | 200,000 | 200,000 |
| MaineDOT MPI match | - | - | - | - | - | 330,000 | 330,000 | 330,000 |
| Public Safety - Police/Fire vehicles | 150,000 | 150,000 | - | 150,000 | 150,000 | 150,000 | 150,000 | 150,000 |
| Engine 2 - Advance repayment | 240,000 | 240,000 | - | 240,000 | 240,000 | 56,962 | 56,962 | 56,962 |
| Professional & Administrative Costs | - | 15,000 | - | 15,000 | 15,000 | 40,000 | 40,000 | 40,000 |
| Recreational Trails - Kate Furbish Preser | - | - | - | - | - | 40,500 | 40,500 | 40,500 |
| Road/Infrastructure Improvements | | | | | | | | |
| Katahdin Drive extension | - | - | 50,000 | 50,000 | 50,000 | - | - | - |
| Landing Drive - Advance repmt | 560,000 | 200,000 | (50,000) | 150,000 | 150,000 | 50,000 | 50,000 | 50,000 |
| TOTAL EXPENDITURES | 1,817,622 | 1,536,276 | - | 1,550,780 | 1,550,780 | 1,750,144 | 1,725,370 | 1,711,783 |

| | | | | | | | | |
|-----------------------------------|------------------|-----------------|---|-----------------|-----------------|---------------|----------------|-----------------|
| Revenues less Expenditures | (382,377) | (53,724) | - | (39,221) | (39,221) | 15,220 | (9,555) | (23,141) |
|-----------------------------------|------------------|-----------------|---|-----------------|-----------------|---------------|----------------|-----------------|

| | | | | | | | | |
|------------------------------------|---------|---------|---|---------|---------|---------|---------|---------|
| Amount transferred to CP Funds | 800,000 | 440,000 | - | 440,000 | 440,000 | 477,462 | 477,462 | 477,462 |
| Amount transferred to General Fund | 300,000 | 355,000 | - | 355,000 | 355,000 | 390,000 | 390,000 | 390,000 |

BL and BEA TIF District Balance

| | | | | | | | | |
|-------------------------------|---------|--------|---|--------|--------|--------|--------|--------|
| Fiscal year beginning balance | 455,557 | 73,180 | - | 73,180 | 73,180 | 33,960 | 33,960 | 33,960 |
| Fiscal year ending balance | 73,180 | 19,456 | - | 33,960 | 33,960 | 49,179 | 24,405 | 10,819 |

Town of Brunswick, Maine
TIF Budget for July 1, 2020 - June 30, 2021

| 2019-20 Actual | 2020-21 Adopted | 2020-21 Adjustments | 2020-21 Available | 2020-21 Estimated | 2021-22 Department | 2021-22 Manager | 2021-22 Council |
|-------------------|--------------------|------------------------|----------------------|----------------------|-----------------------|--------------------|--------------------|
|-------------------|--------------------|------------------------|----------------------|----------------------|-----------------------|--------------------|--------------------|

COOK'S CORNER TIF DISTRICT

Property Tax Revenues

| | | | | | | | | |
|--------------------------|----------------|----------------|----------|----------------|----------------|----------------|----------------|----------------|
| District Increment Value | 5,299,200 | 5,299,200 | 478,700 | 5,777,900 | 5,777,900 | 8,883,950 | 8,883,950 | 8,883,950 |
| Tax Rate | 19.72 | 20.37 | - | 20.37 | 20.37 | 22.09 | 21.47 | 21.13 |
| Tax Increment Revenue | 104,500 | 107,945 | - | 117,696 | 117,696 | 196,246 | 190,738 | 187,718 |
| TOTAL REVENUES | 104,500 | 107,945 | - | 117,696 | 117,696 | 196,246 | 190,738 | 187,718 |

TIF Program Expenditures

| | | | | | | | | |
|---|---------------|-----------------|-----------------|-----------------|---------------|----------------|----------------|-----------------|
| Economic Development - BDC PEI | 25,000 | - | - | - | - | - | - | - |
| Eco Dev Specialist/Grant Writer | - | - | 63,000 | 63,000 | 63,000 | - | - | - |
| Bath Road Signal Upgrades | - | 120,000 | - | 120,000 | - | - | - | - |
| Cook's Corner Revitalization | - | - | - | - | - | 200,000 | 200,000 | 200,000 |
| TOTAL EXPENDITURES | 25,000 | 120,000 | 63,000 | 183,000 | 63,000 | 200,000 | 200,000 | 200,000 |
| Revenues less Expenditures | 79,500 | (12,055) | (63,000) | (65,304) | 54,696 | (3,754) | (9,262) | (12,282) |
| Amount transferred to CP Funds | 25,000 | 120,000 | - | 120,000 | - | 200,000 | 200,000 | 200,000 |
| Amount transferred to General Fund | - | - | 63,000 | 63,000 | 63,000 | - | - | - |
| Cook's Corner TIF District Balance | | | | | | | | |
| Fiscal year beginning balance | - | 79,500 | - | 79,500 | 79,500 | 134,196 | 134,196 | 134,196 |
| Fiscal year ending balance | 79,500 | 67,445 | (63,000) | 14,196 | 134,196 | 130,442 | 124,934 | 121,914 |

Town of Brunswick, Maine
TIF Budget for July 1, 2020 - June 30, 2021

| | 2019-20 | 2020-21 | 2020-21 | 2020-21 | 2020-21 | 2021-22 | 2021-22 | 2021-22 |
|--|----------------|----------------|--------------------|------------------|------------------|-------------------|----------------|----------------|
| | Actual | Adopted | Adjustments | Available | Estimated | Department | Manager | Council |

SUMMARY OF TAX INCREMENT FINANCING BUDGET

| <u>Property Tax Revenues</u> | | | | | | | | |
|--|------------------|------------------|-----------------|------------------|------------------|------------------|------------------|------------------|
| District Increment Value | 118,982,473 | 118,982,473 | 3,090,125 | 122,072,598 | 122,072,598 | 133,404,648 | 133,404,648 | 133,404,648 |
| Tax Rate | 19.72 | 20.37 | - | 20.37 | 20.37 | 22.09 | 21.47 | 21.13 |
| Tax Increment Revenue | 2,346,334 | 2,423,673 | - | 2,486,619 | 2,486,619 | 2,946,908 | 2,864,198 | 2,818,840 |
| TOTAL REVENUES | 2,346,334 | 2,423,673 | - | 2,486,619 | 2,486,619 | 2,946,908 | 2,864,198 | 2,818,840 |
| <u>TIF Program Expenditures</u> | | | | | | | | |
| Credit Enhancement Agreement | 883,892 | 901,372 | - | 913,900 | 913,900 | 1,016,433 | 987,905 | 972,261 |
| Debt Service (People Plus Bldg) | 72,105 | 70,035 | - | 70,035 | 70,035 | - | - | - |
| Downtown Master Plan | | | | | | | | |
| Parking Study | - | - | 25,000 | 25,000 | 25,000 | - | - | - |
| Cedar St Parking - DOT match | 128,000 | 15,000 | - | 15,000 | 15,000 | 43,000 | 43,000 | 43,000 |
| Maine St banner poles | 34,719 | - | - | - | - | - | - | - |
| Downtown Sidewalks & Lighting | 400,000 | 100,000 | - | 100,000 | 100,000 | 200,000 | 200,000 | 200,000 |
| Facility Operation (Train Station/Visitors | 75,000 | 25,000 | - | 25,000 | 25,000 | 125,000 | 125,000 | 125,000 |
| Economic Development | 80,000 | 75,000 | 63,000 | 138,000 | 138,000 | 110,000 | 110,000 | 110,000 |
| Transit-Oriented Projects | | | | | | | | |
| Transit Study | 20,000 | - | - | - | - | - | - | - |
| Pleasant Street MDOT grant match | - | 46,922 | - | 46,922 | 46,922 | 140,000 | 140,000 | 140,000 |
| Brunswick Explorer (expanded ope | 40,000 | 41,019 | - | 41,019 | 41,019 | 46,000 | 46,000 | 46,000 |
| Brunswick Explorer (capital) | 20,000 | 10,000 | - | 10,000 | 10,000 | 20,000 | 20,000 | 20,000 |
| MetroBreez | 43,600 | 77,950 | - | 77,950 | 77,950 | 76,122 | 76,122 | 76,122 |
| Road Improv - Qualified Roads (incl MP) | 150,000 | 190,000 | - | 190,000 | 190,000 | 530,000 | 530,000 | 530,000 |
| Public Safety - Police/Fire vehicles | 150,000 | 150,000 | - | 150,000 | 150,000 | 150,000 | 150,000 | 150,000 |
| Engine 2 - Advance repayment | 240,000 | 240,000 | - | 240,000 | 240,000 | 56,962 | 56,962 | 56,962 |
| Brunswick Downtown Association | 105,000 | 105,000 | - | 105,000 | 105,000 | 80,000 | 80,000 | 80,000 |
| Recreational Trails - Kate Furbish Preser | - | - | - | - | - | 40,500 | 40,500 | 40,500 |
| Road/Infrastructure Improvements | | | | | | | | |
| Katahdin Drive extension | - | - | 50,000 | 50,000 | 50,000 | - | - | - |
| Landing Drive - Advance repmt | 560,000 | 200,000 | (50,000) | 150,000 | 150,000 | 50,000 | 50,000 | 50,000 |
| Cook's Corner projects | - | 120,000 | - | 120,000 | - | 200,000 | 100,000 | 100,000 |
| TOTAL EXPENDITURES | 3,002,316 | 2,367,298 | 88,000 | 2,467,826 | 2,347,826 | 2,884,017 | 2,655,489 | 2,639,845 |
| Revenues less Expenditures | (655,982) | 56,375 | (88,000) | 18,793 | 138,793 | 62,891 | 208,709 | 178,996 |

Town of Brunswick, Maine
TIF Budget for July 1, 2020 - June 30, 2021

| | 2019-20 Actual | 2020-21 Adopted | 2020-21 Adjustments | 2020-21 Available | 2020-21 Estimated | 2021-22 Department | 2021-22 Manager | 2021-22 Council |
|--|---------------------------------|----------------------------------|--------------------------------------|------------------------------------|------------------------------------|-------------------------------------|----------------------------------|----------------------------------|
|--|---------------------------------|----------------------------------|--------------------------------------|------------------------------------|------------------------------------|-------------------------------------|----------------------------------|----------------------------------|

SUMMARY OF TAX INCREMENT FINANCING BUDGET (Cont'd)

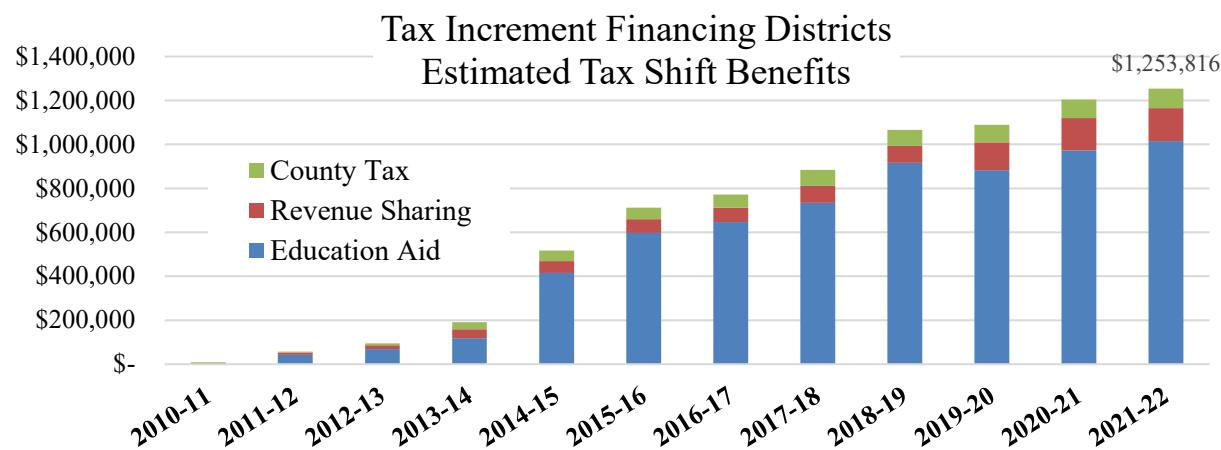
Total Tax Increment Financing Balance

| | | | | | | | | |
|------------------------------------|-----------|---------|--------|---------|---------|-----------|-----------|-----------|
| Fiscal year beginning balance | 728,599 | 72,617 | - | 72,617 | 72,617 | 211,410 | 211,410 | 211,410 |
| Fiscal year ending balance | 72,617 | 128,992 | - | 91,410 | 211,410 | 274,301 | 420,119 | 390,406 |
| Amount transferred to CP Funds | 1,407,719 | 721,922 | 25,000 | 746,922 | 626,922 | 1,060,462 | 1,060,462 | 1,060,462 |
| Amount transferred to General Fund | 638,600 | 673,969 | 63,000 | 736,969 | 736,969 | 807,122 | 807,122 | 807,122 |

Estimated Annual Tax Shift Benefit

| | | | | | | | | |
|------------------------|-------------|------------------|-----------|-------------|------------------|-------------|-------------|------------------|
| Total sheltered value | 118,982,473 | 118,982,473 | 3,090,125 | 122,072,598 | 122,072,598 | 133,404,648 | 133,404,648 | 133,404,648 |
| State Aid to Education | | 882,486 | | | 973,276 | | | 1,015,130 |
| Revenue Sharing | | 126,934 | | | 146,809 | | | 150,692 |
| County Tax | | 79,732 | | | 83,850 | | | 87,994 |
| | | <u>1,089,152</u> | | | <u>1,203,935</u> | | | <u>1,253,816</u> |

Estimated Annual Tax Shift Benefit represents the increase in State subsidy amounts received and the reduction in County tax resulting from 'sheltering' the TIF districts' increased valuation from the state valuation and the calculations of the aid formulas. If the incremental values were included in the Town's state valuation, the Town would experience a reduction in State subsidies and an increase in the County tax.



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TOWN OF BRUNSWICK, MAINE

MUNICIPAL BUDGET 2021-22

Statistical Section

| | |
|---|------------|
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Town of Brunswick, Maine
Comparative Balance Sheets
For the General Fund - GAAP Basis
As of June 30,

| <u>ASSETS</u> | <u>2016</u> | <u>2017</u> | <u>2018</u> | <u>2019</u> | <u>2020</u> |
|--|--------------------|--------------------|--------------------|--------------------|--------------------|
| Cash & Investments | 19,822,700 | 23,560,748 | 23,966,484 | 16,170,103 | 24,174,102 |
| Taxes Receivable | 851,719 | 838,933 | 968,616 | 863,629 | 1,415,815 |
| Tax Liens & Acquired Property | 338,931 | 327,212 | 299,537 | 294,929 | 300,001 |
| Accounts Receivable | 744,149 | 725,531 | 812,679 | 873,255 | 970,715 |
| Due From Other Funds | - | - | - | 6,360,945 | - |
| Advances to Other Funds | 363,264 | 272,448 | 181,632 | 727,778 | 1,582,610 |
| Other | 26,753 | 26,523 | 28,015 | 39,392 | 21,395 |
| TOTAL ASSETS | 22,147,516 | 25,751,395 | 26,256,963 | 25,330,031 | 28,464,638 |
| <u>LIABILITIES</u> | | | | | |
| Accounts Payable | 916,388 | 544,066 | 612,151 | 841,707 | 1,096,646 |
| Accrued Payroll | 3,170,965 | 3,550,909 | 3,731,016 | 3,820,607 | 4,035,079 |
| Due to Other Funds | 410,666 | 2,342,999 | 1,452,771 | 105,414 | 1,211,257 |
| Other | 335,980 | 362,191 | 597,833 | 204,377 | 389,052 |
| TOTAL LIABILITIES | 4,833,999 | 6,800,165 | 6,393,771 | 4,972,105 | 6,732,034 |
| <u>DEFERRED INFLOWS</u> | | | | | |
| Deferred Property Taxes | 726,061 | 779,093 | 821,353 | 716,262 | 764,028 |
| Deferred Revenues | 269,321 | 240,892 | 236,583 | 264,348 | 346,738 |
| TOTAL DEFERRED INFLOWS | 995,382 | 1,019,985 | 1,057,936 | 980,610 | 1,110,766 |
| <u>FUND BALANCES</u> | | | | | |
| Non-spendable | 388,484 | 298,971 | 209,647 | 767,170 | 1,604,005 |
| Restricted | 4,482,259 | 4,138,723 | 3,782,820 | 2,734,813 | 2,418,083 |
| Assigned | 1,130,790 | 1,700,864 | 3,324,678 | 3,445,194 | 4,597,167 |
| Unassigned | 10,316,602 | 11,792,687 | 11,488,111 | 12,430,139 | 12,002,583 |
| TOTAL FUND BALANCE | 16,318,135 | 17,931,245 | 18,805,256 | 19,377,316 | 20,621,838 |
| TOTAL LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES | 22,147,516 | 25,751,395 | 26,256,963 | 25,330,031 | 28,464,638 |

The Town utilizes the balance sheet elements required by Government Accounting Standards Board (GASB) Statement 54.

Town of Brunswick, Maine
Comparative Statement of Revenues, Expenditures and
Changes in Fund Balance for the General Fund - GAAP Basis
For the Year Ended June 30,

| <u>REVENUES</u> | <u>2016</u> | <u>2017</u> | <u>2018</u> | <u>2019</u> | <u>2020</u> |
|---|--------------------|--------------------|--------------------|--------------------|--------------------|
| Taxes | 42,531,410 | 44,215,165 | 45,343,860 | 47,471,712 | 49,424,031 |
| Licenses, Fees & Permits | 438,731 | 497,091 | 542,223 | 722,963 | 535,870 |
| Intergovernmental | 13,810,564 | 14,612,707 | 14,507,450 | 14,466,298 | 17,038,818 |
| Charges for Service | 1,452,524 | 1,428,249 | 1,518,918 | 1,574,280 | 1,683,273 |
| Fines and Penalties | 43,135 | 42,220 | 50,515 | 43,224 | 43,860 |
| Interest on Investments | 37,482 | 146,700 | 339,454 | 425,712 | 300,692 |
| Other | 519,261 | 575,248 | 642,187 | 524,175 | 450,850 |
| TOTAL REVENUES | 58,833,107 | 61,517,380 | 62,944,607 | 65,228,364 | 69,477,394 |
| <u>EXPENDITURES</u> | <u>2016</u> | <u>2017</u> | <u>2018</u> | <u>2019</u> | <u>2020</u> |
| General Government | 3,548,096 | 3,724,978 | 3,646,187 | 3,797,725 | 4,184,097 |
| Public Safety | 8,372,964 | 8,560,448 | 8,811,980 | 9,160,603 | 9,952,658 |
| Public Works | 3,558,509 | 3,693,270 | 3,833,995 | 3,732,136 | 3,771,060 |
| Human Services | 176,406 | 139,921 | 163,348 | 202,823 | 374,486 |
| Education | 34,092,968 | 36,034,705 | 36,445,089 | 37,779,553 | 39,756,590 |
| Recreation & Culture | 2,650,179 | 2,771,480 | 3,017,995 | 3,083,440 | 3,230,972 |
| Debt Service | 2,696,785 | 2,373,601 | 2,536,928 | 2,628,705 | 2,556,331 |
| County Tax | 1,360,042 | 1,410,855 | 1,517,700 | 1,565,279 | 1,590,123 |
| Unclassified | 29,082 | 29,868 | 130,537 | 199,922 | 103,265 |
| TOTAL EXPENDITURES | 56,485,031 | 58,739,126 | 60,103,759 | 62,150,186 | 65,519,582 |
| <u>OTHER FINANCING SOURCES (USES)</u> | <u>2016</u> | <u>2017</u> | <u>2018</u> | <u>2019</u> | <u>2020</u> |
| Transfers In | 620,942 | 514,000 | 506,389 | 600,000 | 678,946 |
| Transfers Out | (1,789,667) | (1,679,144) | (2,473,226) | (3,106,118) | (3,392,236) |
| | (1,168,725) | (1,165,144) | (1,966,837) | (2,506,118) | (2,713,290) |
| EXCESS OF REVENUES AND OTHER SOURCES | | | | | |
| OVER/(UNDER) EXPENDITURES AND OTHER USES | 1,179,351 | 1,613,110 | 874,011 | 572,060 | 1,244,522 |
| BEGINNING FUND BALANCE | 15,138,784 | 16,318,135 | 17,931,245 | 18,805,256 | 19,377,316 |
| ENDING FUND BALANCE | 16,318,135 | 17,931,245 | 18,805,256 | 19,377,316 | 20,621,838 |

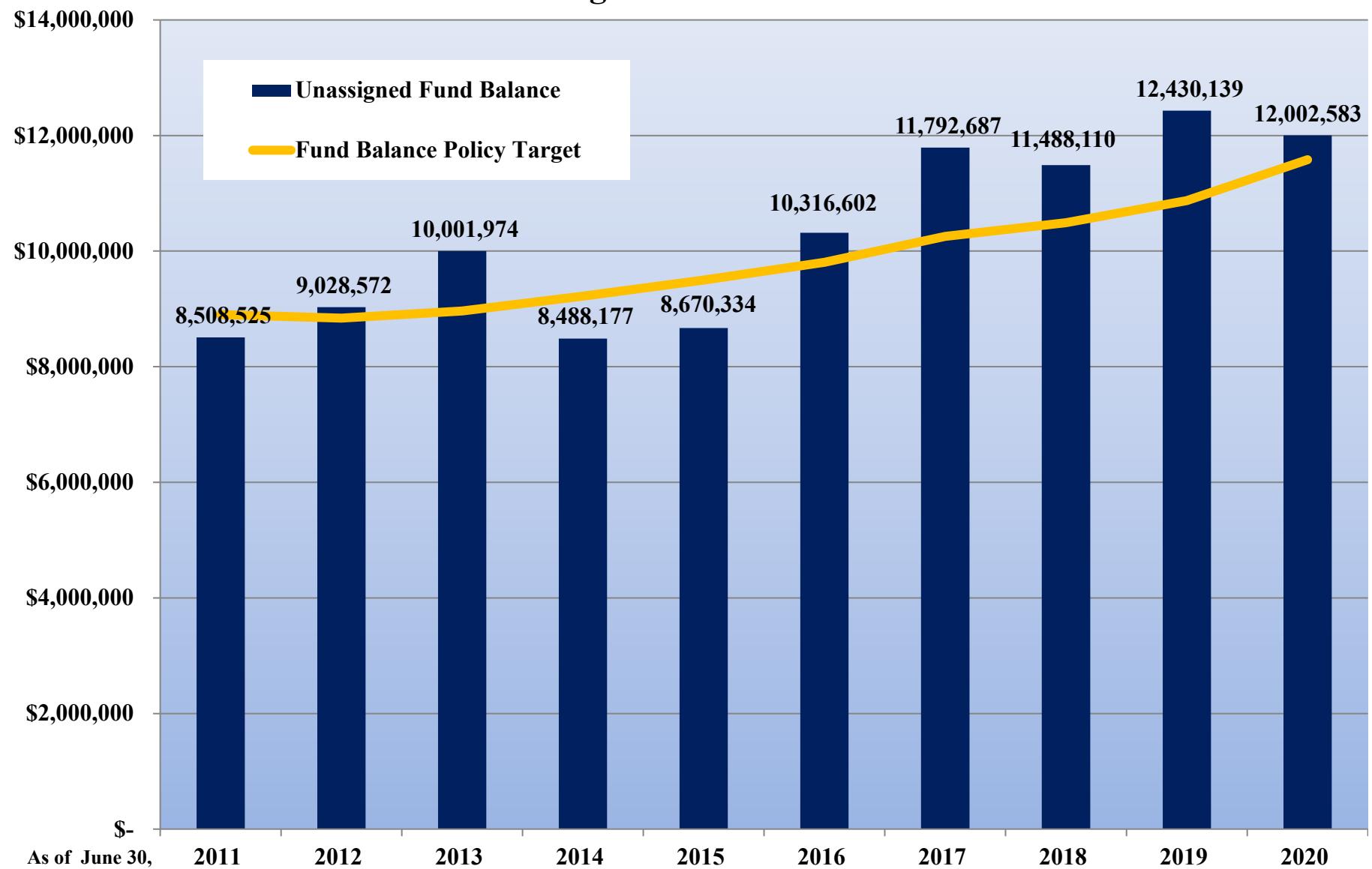
Notes: This statement is produced using generally accepted accounting principals (GAAP Basis). To reconcile the GAAP basis to the basis used for budget purposes (Budget Basis), it is necessary to subtract from the GAAP basis the amount the State of Maine contributes to the Maine Public Employees Retirement System (MEPERS) for employees enrolled in the MEPERS Teacher Retirement Plan. The amounts to be subtracted from both GAAP revenues and GAAP expenditures for the fiscal years ended June 30, 2020, 2019, 2018, 2017 and 2016 are \$3,592,142, \$2,821,269, \$2,507,000, 2,213,000 and \$2,025,000, respectively.

Town of Brunswick, Maine
General Fund - Fund Balance
Last Ten Fiscal Years

| Fiscal Year Ended | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 |
|------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| General Fund | | | | | | | | | | |
| Nonspendable | | | | | | | | | | |
| Long-term loans and advances | \$ 2,685,795 | \$ 495,297 | \$ 450,580 | \$ - | \$ 454,080 | \$ 363,264 | \$ 272,448 | \$ 181,632 | \$ 727,778 | \$ 1,582,610 |
| Inventories and prepaids | 34,266 | 23,925 | 55,570 | 36,767 | 37,711 | 25,220 | 26,523 | 28,015 | 39,392 | 21,395 |
| Restricted | | | | | | | | | | |
| Education | 7,269,640 | 6,202,796 | 4,968,986 | 4,773,172 | 4,240,381 | 4,242,058 | 3,885,181 | 3,503,852 | 2,431,962 | 2,079,163 |
| Municipal purposes | 281,669 | 370,351 | 210,670 | 207,738 | 211,045 | 240,201 | 253,542 | 278,968 | 302,851 | 338,920 |
| Assigned | 1,014,339 | 1,987,354 | 1,824,835 | 1,619,378 | 1,525,233 | 1,130,790 | 1,700,864 | 3,324,679 | 3,445,194 | 4,597,167 |
| Unassigned | 8,508,525 | 9,028,572 | 10,001,974 | 8,488,177 | 8,670,334 | 10,316,602 | 11,792,687 | 11,488,110 | 12,430,139 | 12,002,583 |
| Total General Fund | <u>\$19,794,234</u> | <u>\$18,108,295</u> | <u>\$17,512,615</u> | <u>\$15,125,232</u> | <u>\$15,138,784</u> | <u>\$16,318,135</u> | <u>\$17,931,245</u> | <u>\$18,805,256</u> | <u>\$19,377,316</u> | <u>\$20,621,838</u> |
| General Fund Revenues | \$53,398,716 | \$53,034,602 | \$53,777,437 | \$55,316,128 | \$56,991,482 | \$58,833,107 | \$61,517,380 | \$62,944,607 | \$65,228,364 | \$69,477,394 |
| Unrestricted Fund Balance | 9,522,864 | 11,015,926 | 11,826,809 | 10,107,555 | 10,195,567 | 11,447,392 | 13,493,551 | 14,812,789 | 15,875,333 | 16,599,750 |
| As a % of Revenues | 17.83% | 20.77% | 21.99% | 18.27% | 17.89% | 19.46% | 21.93% | 23.53% | 24.34% | 23.89% |
| Unassigned Fund Balance | 8,508,525 | 9,028,572 | 10,001,974 | 8,488,177 | 8,670,334 | 10,316,602 | 11,792,687 | 11,488,110 | 12,430,139 | 12,002,583 |
| As a % of Revenues | 15.93% | 17.02% | 18.60% | 15.34% | 15.21% | 17.54% | 19.17% | 18.25% | 19.06% | 17.28% |
| Target Unassigned Balance | 8,901,566 | 8,840,868 | 8,964,699 | 9,221,199 | 9,500,480 | 9,807,479 | 10,254,947 | 10,492,866 | 10,873,568 | 11,581,882 |
| Amount Above/(Below) Target | (393,041) | 187,704 | 1,037,275 | (733,022) | (830,146) | 509,123 | 1,537,740 | 995,244 | 1,556,571 | 420,701 |

To provide for unforeseen circumstances and maintain liquidity, the Town has adopted a fund balance policy. Prior to FY2010, the policy targeted the unassigned General Fund balance at 9.5% of revenues. Beginning in FY2010, the policy targets the unassigned General Fund balance at 16.67% of revenues. In accordance with the fund balance policy, when the balance falls below the target, the Town will develop a plan, implemented through the annual budgetary process, to

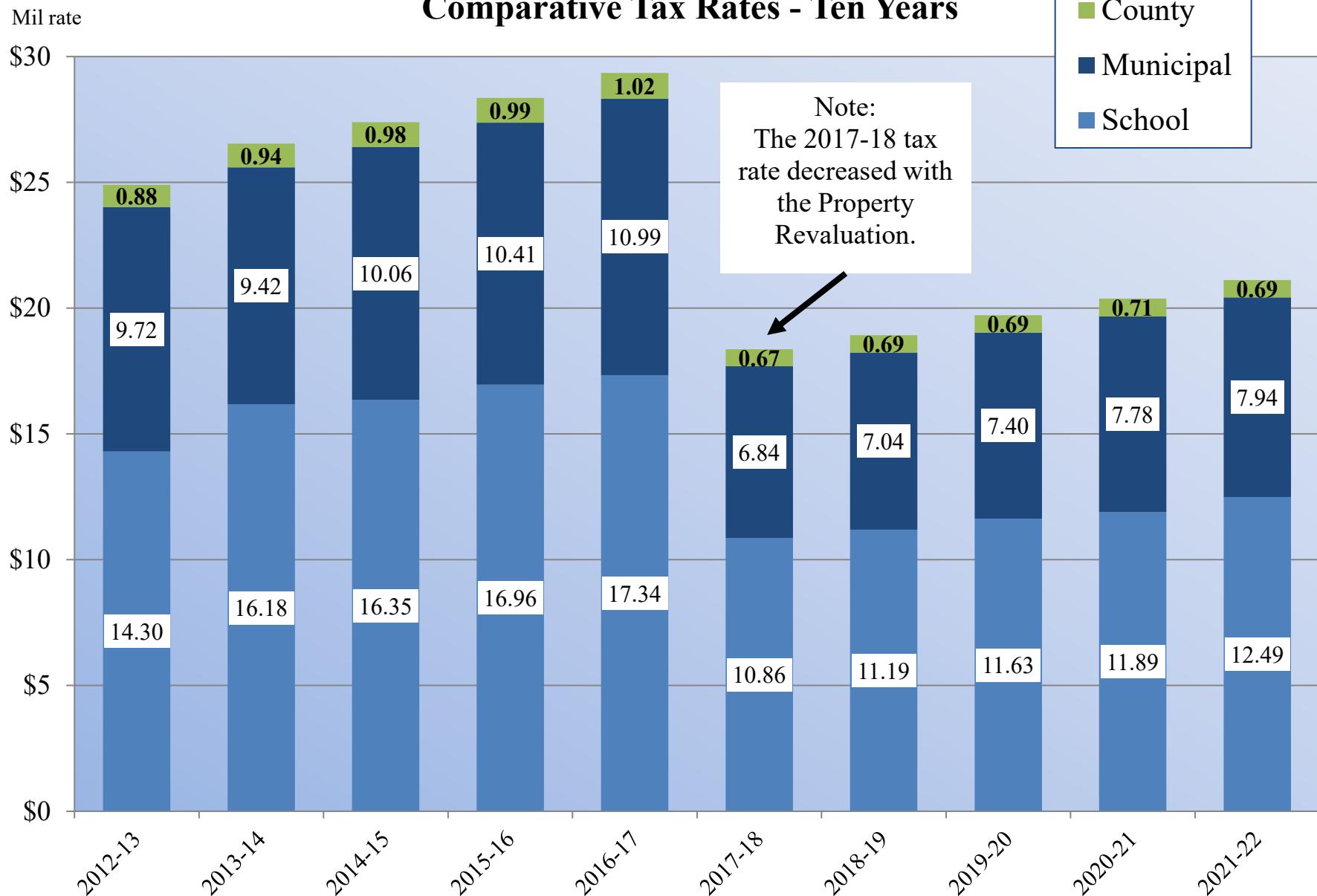
Town of Brunswick Unassigned Fund Balance



Town of Brunswick
General Fund Budget Comparisons

| | Fiscal 2012-13 | Fiscal 2013-14 | Fiscal 2014-15 | Fiscal 2015-16 | Fiscal 2016-17 | Fiscal 2017-18 | Fiscal 2018-19 | Fiscal 2019-20 | Fiscal 2020-21 | Fiscal 2021-22 |
|--------------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| Revenues & Other Sources | | | | | | | | | | |
| Municipal (1) | 7,000,478 | 8,205,876 | 7,307,107 | 7,393,370 | 7,174,897 | 7,935,060 | 8,268,418 | 9,112,961 | 8,312,322 | 10,696,083 |
| School (2) | 14,363,666 | 13,957,519 | 13,538,831 | 13,208,190 | 13,721,765 | 13,260,447 | 12,651,579 | 13,381,088 | 14,546,776 | 13,694,665 |
| County | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | 21,364,144 | 22,163,395 | 20,845,938 | 20,601,560 | 20,896,662 | 21,195,507 | 20,919,997 | 22,494,049 | 22,859,098 | 24,390,748 |
| | -5.55% | 3.74% | -5.94% | -1.17% | 1.43% | 1.43% | -1.30% | 7.52% | 1.62% | 8.43% |
| Expenditures & Other Uses | | | | | | | | | | |
| Municipal | 20,001,238 | 20,786,269 | 21,002,606 | 21,710,589 | 22,369,571 | 23,429,716 | 24,288,847 | 26,185,774 | 26,799,640 | 29,744,466 |
| School | 33,491,029 | 35,570,775 | 35,763,587 | 36,525,855 | 37,695,535 | 37,878,469 | 38,132,210 | 40,153,709 | 42,748,055 | 43,651,333 |
| County | 1,183,264 | 1,249,487 | 1,333,350 | 1,360,042 | 1,410,855 | 1,517,700 | 1,565,279 | 1,590,123 | 1,674,551 | 1,664,113 |
| | 54,675,531 | 57,606,531 | 58,099,543 | 59,596,486 | 61,475,961 | 62,825,885 | 63,986,336 | 67,929,606 | 71,222,246 | 75,059,912 |
| | 2.27% | 5.36% | 0.86% | 2.58% | 3.15% | 2.20% | 1.85% | 6.16% | 4.85% | 10.50% |
| Net From Property Taxes | | | | | | | | | | |
| Municipal | 13,000,760 | 12,580,393 | 13,695,499 | 14,317,219 | 15,194,674 | 15,494,656 | 16,020,429 | 17,072,813 | 18,487,318 | 19,048,383 |
| School | 19,127,363 | 21,613,256 | 22,224,756 | 23,317,665 | 23,973,770 | 24,618,022 | 25,480,631 | 26,772,621 | 28,201,279 | 29,956,668 |
| County | 1,183,264 | 1,249,487 | 1,333,350 | 1,360,042 | 1,410,855 | 1,517,700 | 1,565,279 | 1,590,123 | 1,674,551 | 1,664,113 |
| | 33,311,387 | 35,443,136 | 37,253,605 | 38,994,926 | 40,579,299 | 41,630,378 | 43,066,339 | 45,435,557 | 48,363,148 | 50,669,164 |
| | 8.00% | 6.40% | 5.11% | 4.67% | 4.06% | 2.59% | 3.45% | 5.50% | 6.44% | 11.52% |
| Tax Rate Valuation | 1,337,806,720 | 1,335,461,050 | 1,359,620,623 | 1,374,997,238 | 1,382,599,632 | 2,266,215,455 | 2,276,233,559 | 2,304,034,323 | 2,374,234,046 | 2,397,976,386 |
| Percent Increase | 2.71% | -0.18% | 1.81% | 1.13% | 0.55% | 63.91% | 0.44% | 1.22% | 3.05% | 1.00% |
| Tax Rates (per 1,000) | | | | | | | | | | |
| Municipal | 9.72 | 9.42 | 10.06 | 10.41 | 10.99 | 6.84 | 7.04 | 7.40 | 7.78 | 7.94 |
| School | 14.30 | 16.18 | 16.35 | 16.96 | 17.34 | 10.86 | 11.19 | 11.63 | 11.89 | 12.49 |
| County | 0.88 | 0.94 | 0.98 | 0.99 | 1.02 | 0.67 | 0.69 | 0.69 | 0.71 | 0.69 |
| | 24.90 | 26.54 | 27.40 | 28.36 | 29.35 | 18.37 | 18.92 | 19.72 | 20.37 | 21.13 |
| Percent Increase | 5.15% | 6.59% | 3.24% | 3.50% | 3.49% | -37.41% | 2.99% | 4.23% | 3.30% | 3.73% |
| (1) Includes: | | | | | | | | | | |
| General Municipal Revenues | 5,081,229 | 5,242,994 | 5,312,462 | 5,375,310 | 5,545,860 | 5,984,708 | 6,213,175 | 6,770,691 | 6,892,691 | 6,964,711 |
| Allow for Deferred Taxes | (200,000) | (200,000) | (200,000) | (200,000) | (200,000) | (200,000) | (200,000) | (200,000) | (200,000) | (200,000) |
| Allow for Tax Abatements | (75,000) | (75,000) | (75,000) | (75,000) | (75,000) | (75,000) | (75,000) | (75,000) | (75,000) | (75,000) |
| Other Adjustments | (571,751) | 180,316 | (476,026) | (170,090) | (319,800) | (8,498) | (8,607) | (433,330) | (1,429,338) | 2,250 |
| Use of Fund Balance | 1,000,000 | 1,000,000 | 1,000,000 | 825,000 | 600,000 | 550,000 | 500,000 | 500,000 | 650,000 | 547,000 |
| State Rev Sharing & Reservc | 1,550,000 | 1,079,000 | 1,027,671 | 1,138,150 | 1,109,837 | 1,138,850 | 1,238,850 | 1,912,000 | 1,800,000 | 2,650,000 |
| Other Sources and C. Unit | 216,000 | 978,566 | 718,000 | 500,000 | 514,000 | 545,000 | 600,000 | 638,600 | 673,969 | 807,122 |
| | 7,000,478 | 8,205,876 | 7,307,107 | 7,393,370 | 7,174,897 | 7,935,060 | 8,268,418 | 9,112,961 | 8,312,322 | 10,696,083 |
| (2) Includes | | | | | | | | | | |
| General Education Revenues | 10,877,666 | 11,157,519 | 10,201,831 | 10,021,081 | 11,122,402 | 10,649,083 | 10,040,215 | 11,269,724 | 12,735,412 | 11,790,444 |
| Education Balances | 3,486,000 | 2,800,000 | 3,337,000 | 3,187,109 | 2,599,363 | 2,611,364 | 2,611,364 | 2,111,364 | 1,811,364 | 1,904,221 |
| | 14,363,666 | 13,957,519 | 13,538,831 | 13,208,190 | 13,721,765 | 13,260,447 | 12,651,579 | 13,381,088 | 14,546,776 | 13,694,665 |

Town of Brunswick Comparative Tax Rates - Ten Years



Town of Brunswick Tax Rates - Percentage by category

