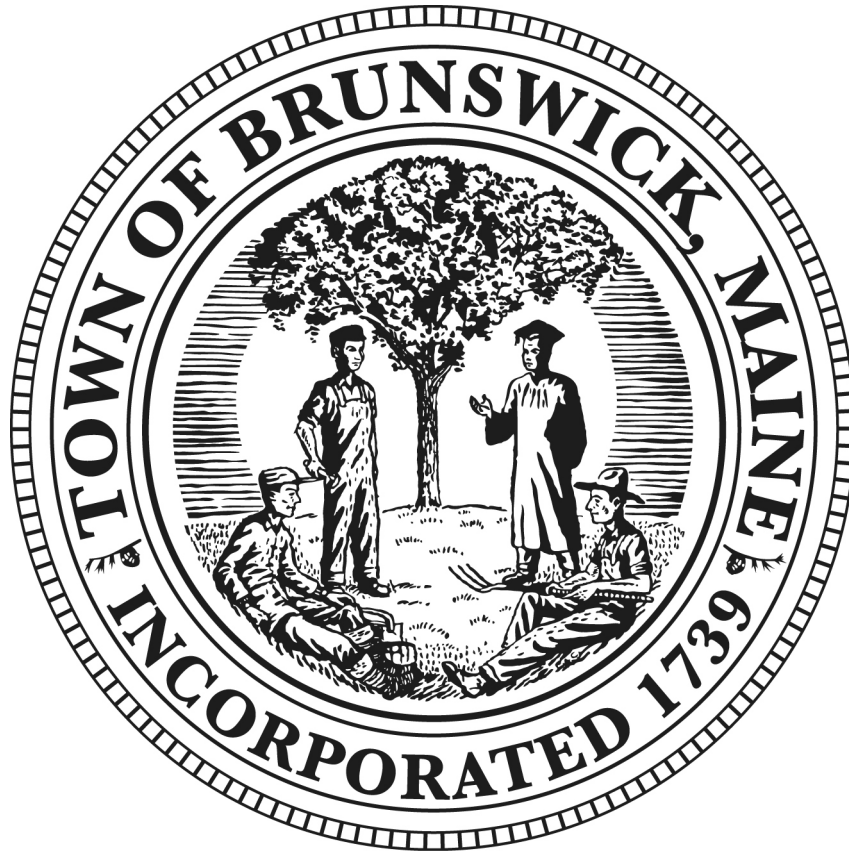


TOWN OF BRUNSWICK, MAINE



MUNICIPAL BUDGET

**Adopted
May 12, 2022**

**For the Fiscal Year
July 1, 2022 - June 30, 2023**

Town of Brunswick, Maine
Budget for July 1, 2022 - June 30, 2023
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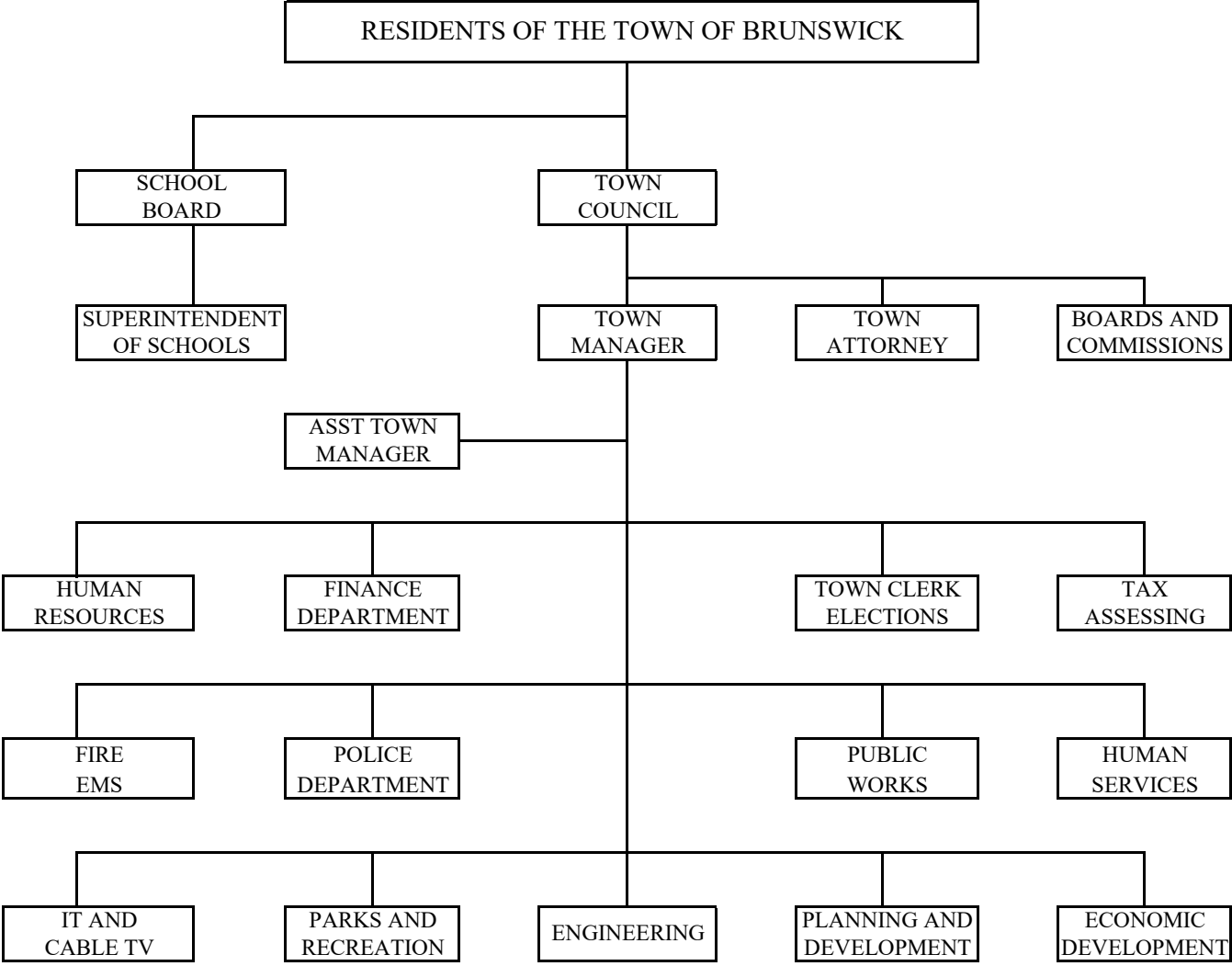
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Town of Brunswick, Maine
Organizational Chart



**Town of Brunswick, Maine
Elected and Appointed Officials**

Elected Officials

Council Member - District 7	Chair	James Mason
Council Member - At large	Vice Chair	Daniel Ankeles
Council Member - District 1		W. David Watson
Council Member - District 2		Stephen Walker
Council Member - District 3		Abby King
Council Member - District 4		Sande Updegraph
Council Member - District 5		Christopher Watkinson
Council Member - District 6		Kate Foye
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. Brilliant
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 2022-23

Summary Financial Information

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Town of Brunswick, Maine
Revenue, Expenditure and Tax Comparison
Manager's Proposed Budget for July 1, 2022 - June 30, 2023

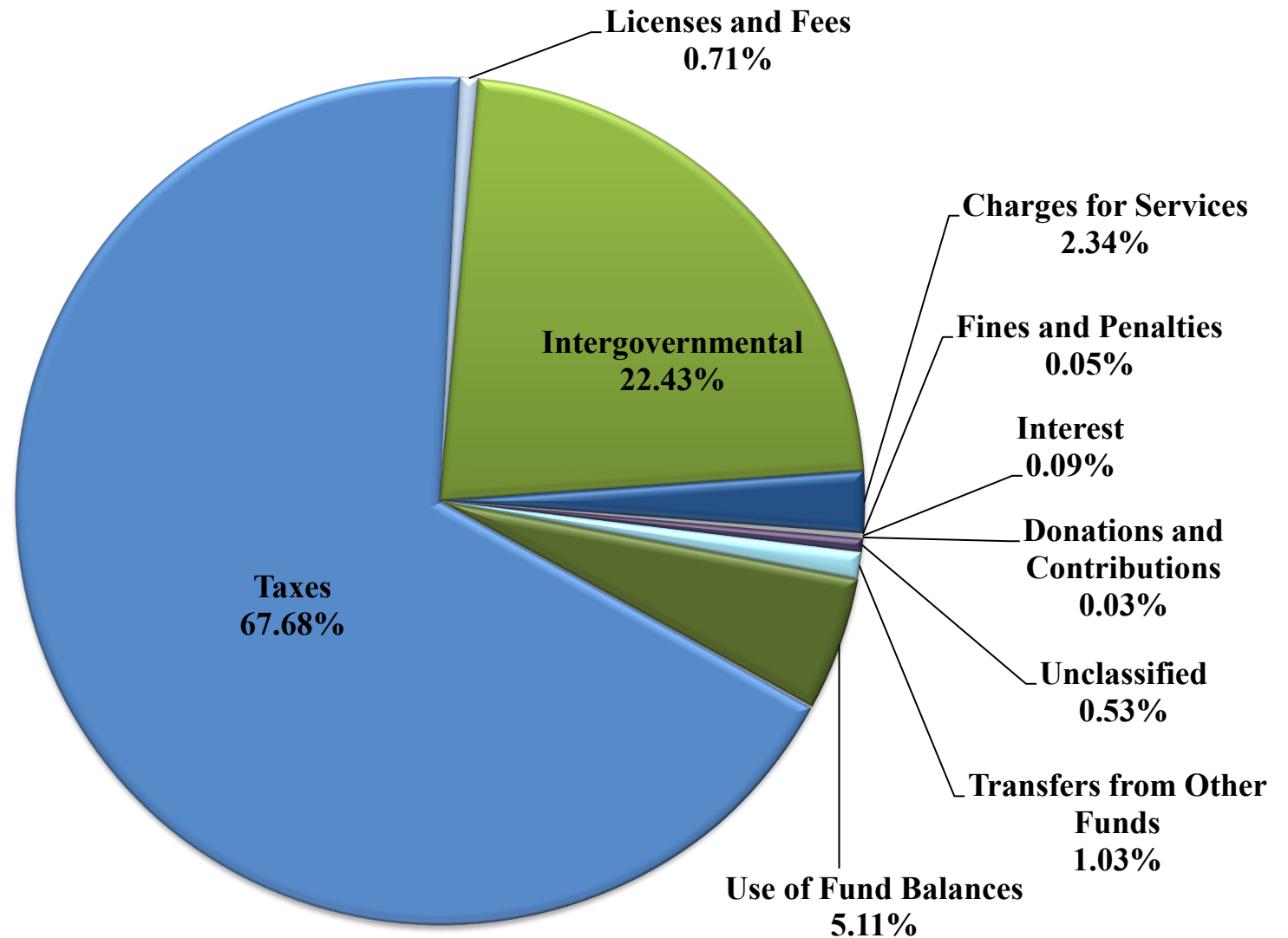
	Adopted 2021-22	Department 2022-23	Manager 2022-23	Council 2022-23	Council Increase (Decrease)	Council Increase (Decrease)	
<u>Revenues & Other Sources</u>							
Municipal (1)	11,482,111	12,014,811	12,989,383	12,987,746	1,505,635	13.11%	
School (2)	13,694,665	18,202,836	18,202,836	18,202,836	4,508,171	32.92%	
County	0	0	0	0	0	0.00%	
	25,176,776	30,217,647	31,192,219	31,190,582	6,013,806	23.89%	
<u>Expenditures & Other Uses</u>							
Municipal	30,444,466	33,085,391	33,251,708	33,157,509	2,713,043	8.91%	
School	43,651,333	49,547,061	49,547,061	49,443,682	5,792,349	13.27%	
County	1,664,113	1,713,824	1,713,824	1,713,824	49,711	2.99%	
	75,759,912	84,346,276	84,512,593	84,315,015	8,555,103	11.29%	
<u>Net From Property Taxes</u>							
Municipal	18,962,355	21,070,580	20,262,325	20,169,763	1,207,408	6.37%	
School	29,956,668	31,344,225	31,344,225	31,240,846	1,284,178	4.29%	
County	1,664,113	1,713,824	1,713,824	1,713,824	49,711	2.99%	
	50,583,136	54,128,629	53,320,374	53,124,433	2,541,297	5.02%	
<u>Tax Rate Valuation</u>	2,424,886,659	2,449,135,525	2,449,135,525	2,449,135,525	24,248,866	1.00%	
<u>Tax Rates (per 1,000)</u>							Council Impact on Tax Rate
Municipal	7.82	8.60	8.27	8.24	0.42	5.37%	1.99%
School	12.35	12.80	12.80	12.76	0.41	3.32%	1.94%
County	0.69	0.70	0.70	0.70	0.01	1.45%	0.05%
	20.86	22.10	21.77	21.69	0.83	3.98%	3.98%

	Adopted 2021-22	Department 2022-23	Manager 2022-23	Council 2022-23	Council Increase (Decrease)	Council Increase (Decrease)
<u>Property Tax Revenue Calculation</u>						
<u>Taxable Valuation (Net of Homestead & BET</u>	2,290,850,147	2,313,758,648	2,313,758,648	2,313,758,648	22,908,501	1.00%
Tax Rate per (1,000)	20.86	22.10	21.77	21.69	0.83	3.98%
Property Tax Commitment	47,787,134	51,134,066	50,370,526	50,185,425	2,398,291	5.02%
<u>Homestead Reimbursement Calculation</u>						
Homestead Exempt Value	112,683,700	113,810,537	113,810,537	113,810,537	1,126,837	1.00%
Homestead Reimbursement %	70.00%	70.00%	70.00%	70.00%	0	0.00%
Homestead Reimbursement	1,645,407	1,760,649	1,734,359	1,727,985	82,578	5.02%
<u>BETE Reimbursement</u>						
BETE Value	103,676,700	104,713,467	104,713,467	104,713,467	1,036,767	1.00%
BETE Reimbursement %	53.20%	53.32%	53.32%	53.32%	0	0.23%
BETE Reimbursement	1,150,594	1,233,914	1,215,489	1,211,023	60,429	5.25%
Total From Property Taxes	50,583,135	54,128,629	53,320,374	53,124,433	2,541,298	5.02%
Notes:						
(1) Includes:						
General Municipal Revenues	6,964,711	7,235,154	7,235,154	7,235,154	270,443	3.88%
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	48,378	(11,513)	(8,038)	(9,675)	(58,053)	(120.00%)
Use of Fund Balance	547,000	500,000	500,000	500,000	(47,000)	(8.59%)
State Revenue Sharing & Balance	3,389,900	3,700,000	4,671,097	4,671,097	1,281,197	37.79%
Other Sources	807,122	866,170	866,170	866,170	59,048	7.32%
	11,482,111	12,014,811	12,989,383	12,987,746	1,505,635	13.11%
(2) Includes:						
General Education Revenues	11,790,444	14,692,052	14,692,052	14,692,052	2,901,608	24.61%
Education Balances	1,904,221	3,510,784	3,510,784	3,510,784	1,606,563	84.37%
	13,694,665	18,202,836	18,202,836	18,202,836	4,508,171	32.92%

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

	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
Revenues										
Property Taxes	35,348,452	36,502,579	38,815,832	40,304,499	41,672,880	42,782,732	45,203,227	47,151,810	50,859,514	52,839,758
Other Taxes	3,048,000	3,103,000	2,893,500	2,993,000	3,267,900	3,678,800	3,517,000	3,307,000	3,528,000	4,222,000
Licenses, Fees & Permits	302,512	323,512	360,350	387,090	442,635	467,065	584,218	569,902	585,242	596,432
Intergovernmental - Municipal	1,356,264	1,272,071	1,363,554	1,402,237	1,409,050	1,420,049	2,096,399	2,466,499	3,618,217	4,862,597
Intergovernmental - Education	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	14,050,403
Charges for Service - Municipal	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	1,481,937
Charges for Service - Education	166,411	137,000	102,000	83,339	71,338	98,349	128,349	208,494	208,494	492,046
Fines & Penalties	28,500	28,750	41,800	40,060	39,500	39,495	38,395	35,245	30,475	41,925
Interest on Investments	50,000	40,000	20,000	60,000	150,000	215,000	220,000	100,000	50,000	80,000
Donations & Contributions	115,000	109,000	109,000	30,000	30,000	25,000	25,000	60,000	25,000	25,000
Other	342,350	346,200	341,300	323,350	354,700	366,400	367,084	415,136	338,383	445,963
Total	52,807,965	52,994,543	55,034,377	57,762,598	59,119,521	60,174,972	64,567,642	68,086,913	72,251,569	79,138,061
Other Sources										
Sale of Assets	303,566	8,000	-	-	-	-	-	-	-	-
Transfers In	675,000	710,000	500,000	514,000	545,000	600,000	638,600	673,969	807,122	866,170
Use of Balances - Municipal	1,020,000	1,050,000	875,000	600,000	550,000	600,000	612,000	650,000	797,000	800,000
Use of Balances - Educational	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	3,510,784
Total	4,798,566	5,105,000	4,562,109	3,713,363	3,706,364	3,811,364	3,361,964	3,135,333	3,508,343	5,176,954
Total Revenues and Other Sources	57,606,531	58,099,543	59,596,486	61,475,961	62,825,885	63,986,336	67,929,606	71,222,246	75,759,912	84,315,015
Expenditures										
General Government	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	5,451,914
Public Safety	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	12,353,715
Public Works	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	4,909,674
Human Services	172,850	166,373	182,760	176,117	180,774	183,825	198,247	834,409	651,047	461,456
Education	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	49,443,682
Recreation & Culture	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	3,874,508
Debt Service	923,898	922,515	899,505	856,760	873,286	992,458	970,543	948,437	936,659	1,489,372
County Tax	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	1,713,824
Unclassified	241,258	186,917	217,917	346,699	415,041	478,502	550,040	521,409	766,379	1,005,370
Total	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	80,703,515
Other Uses										
Transfer Out to Special Revenue	-	-	-	-	-	-	70,000	-	70,000	70,000
Transfer Out to Capital Projects	1,195,975	903,860	1,174,236	1,259,828	1,462,703	1,475,958	1,898,000	1,838,000	3,395,920	3,416,500
Transfers Out to Enterprise	240,000	244,000	194,000	194,000	225,000	225,000	225,000	50,000	125,000	125,000
Total	1,435,975	1,147,860	1,368,236	1,453,828	1,687,703	1,700,958	2,193,000	1,888,000	3,590,920	3,611,500
Total Expenditures and Other Uses	57,606,531	58,099,543	59,596,486	61,475,961	62,825,885	63,986,336	67,929,606	71,222,246	75,759,912	84,315,015

**Town of Brunswick
2022-23 General Fund Budget
Revenues by Source**



**Town of Brunswick, Maine
Revenue Budget - Summary**

	2020-21 Actual	2021-22 Budget	2021-22 Adjustments	2021-22 Adjusted	2021-22 Estimated	2022-23 Department	2022-23 Manager	2022-23 Council
<u>Taxes</u>								
Real and Personal Property	48,676,222	50,356,514	-	50,356,514	50,393,216	53,842,116	53,037,336	52,839,758
Interest on Delinquent Taxes	123,943	90,000	-	90,000	88,000	86,000	86,000	86,000
Tax Lien Costs	14,492	13,000	-	13,000	12,000	12,000	12,000	12,000
Payment in Lieu of Taxes	414,061	400,000	-	400,000	400,000	400,000	400,000	400,000
Auto Excise Tax	4,121,214	3,500,000	-	3,500,000	3,800,000	3,700,000	3,700,000	3,700,000
Watercraft Excise Tax	27,444	20,000	-	20,000	25,000	20,000	20,000	20,000
Aircraft Excise Tax	4,722	8,000	-	8,000	4,000	4,000	4,000	4,000
	53,382,098	54,387,514	-	54,387,514	54,722,216	58,064,116	57,259,336	57,061,758
<u>Licenses and Fees</u>								
Finance Department	4,340	10,000	-	10,000	11,000	13,500	13,500	13,500
Codes Enforcement	487,760	340,000	-	340,000	340,000	340,000	340,000	340,000
Town Clerk	186,885	162,542	-	162,542	161,507	165,282	165,282	165,282
Planning & Development	73,976	40,000	-	40,000	40,000	40,000	40,000	40,000
Fire Department	1,920	2,000	-	2,000	2,200	2,000	2,000	2,000
Police Department	1,072	700	-	700	710	650	650	650
Public Works	34,422	30,000	-	30,000	35,000	35,000	35,000	35,000
	790,375	585,242	-	585,242	590,417	596,432	596,432	596,432
<u>Intergovernmental</u>								
State Revenue Sharing	2,526,412	3,139,900	-	3,139,900	3,500,000	3,500,000	4,371,097	4,371,097
Public Safety	43,521	-	-	-	18,623	-	-	-
Public Works	195,424	195,000	-	195,000	201,680	195,000	195,000	195,000
Parks & Recreation	10,000	10,000	-	10,000	10,000	10,000	10,000	10,000
Other Municipal	148,114	273,317	-	273,317	158,317	286,500	286,500	286,500
Education Subsidy	12,257,024	11,529,277	-	11,529,277	11,529,277	14,050,403	14,050,403	14,050,403
	15,180,495	15,147,494	-	15,147,494	15,417,897	18,041,903	18,913,000	18,913,000

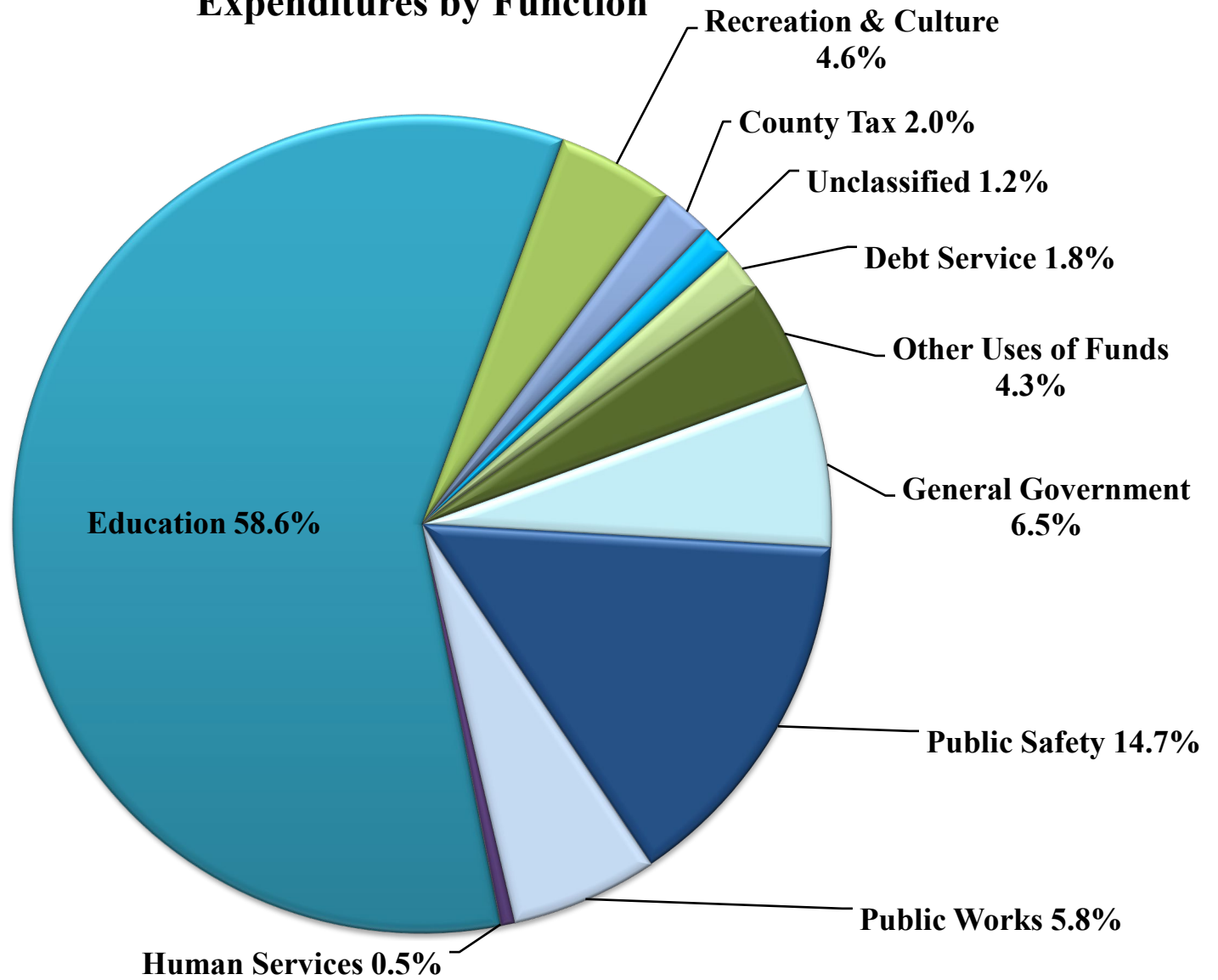
**Town of Brunswick, Maine
Revenue Budget - Summary**

	2020-21 Actual	2021-22 Budget	2021-22 Adjustments	2021-22 Adjusted	2021-22 Estimated	2022-23 Department	2022-23 Manager	2022-23 Council
<u>Charges for Services</u>								
Auto registration	77,090	60,000	-	60,000	65,000	62,000	62,000	62,000
Boat, ATV, snowmobile registratio	1,605	1,200	-	1,200	1,200	1,200	1,200	1,200
Property Rental	19,052	17,292	-	17,292	17,302	17,302	17,302	17,302
Emergency medical services	1,146,672	1,100,000	-	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000
Fire department	317	1,500	-	1,500	1,500	1,000	1,000	1,000
Police department	122,584	123,000	-	123,000	124,522	128,960	128,960	128,960
Dispatch services	155,316	159,975	-	159,975	159,975	159,975	159,975	159,975
Public works	-	1,000	-	1,000	1,500	1,500	1,500	1,500
Recycling	29,953	15,000	-	15,000	10,000	10,000	10,000	10,000
Education - tuition, transportation	176,537	208,494	-	208,494	208,494	492,046	492,046	492,046
	1,729,126	1,687,461	-	1,687,461	1,689,493	1,973,983	1,973,983	1,973,983
<u>Fines and Penalties</u>								
Town Clerk	3,165	4,925	-	4,925	3,675	4,525	4,525	4,525
Planning & Development	3,100	-	-	-	-	-	-	-
Fire Department	200	100	-	100	1,500	1,100	1,100	1,100
Police Department	24,682	25,450	-	25,450	23,446	36,300	36,300	36,300
	31,147	30,475	-	30,475	28,621	41,925	41,925	41,925
<u>Interest</u>								
Interest earned	89,306	50,000	-	50,000	70,000	80,000	80,000	80,000
	89,306	50,000	-	50,000	70,000	80,000	80,000	80,000
<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 Seeker	35,000	-	-	-	-	-	-	-
	60,000	25,000	-	25,000	25,000	25,000	25,000	25,000

**Town of Brunswick, Maine
Revenue Budget - Summary**

	2020-21 Actual	2021-22 Budget	2021-22 Adjustments	2021-22 Adjusted	2021-22 Estimated	2022-23 Department	2022-23 Manager	2022-23 Council
<u>Unclassified</u>								
Cable TV franchise fees	293,904	280,000	-	280,000	290,000	290,000	290,000	290,000
Municipal miscellaneous	27,741	5,710	-	5,710	41,165	6,360	6,360	6,360
Education miscellaneous	104,043	52,673	-	52,673	52,673	149,603	149,603	149,603
Other	18,913	-	-	-	33,638	-	-	-
	444,601	338,383	-	338,383	417,476	445,963	445,963	445,963
<u>Other Sources</u>								
Sale of assets	-	-	-	-	-	-	-	-
Transfers from other funds	763,000	807,122	-	807,122	807,122	866,170	866,170	866,170
	763,000	807,122	-	807,122	807,122	866,170	866,170	866,170
<u>Use of Fund Balances</u>								
Unassigned Fund Balance	-	547,000	-	547,000	-	500,000	500,000	500,000
Encumbrances	-	-	133,289	133,289	-	-	-	-
State Revenue Sharing Balance	-	250,000	-	250,000	-	200,000	300,000	300,000
Restricted Fund Balances - Educati	-	1,904,221	-	1,904,221	-	3,510,784	3,510,784	3,510,784
	-	2,701,221	133,289	2,834,510	-	4,210,784	4,310,784	4,310,784
Total Revenues, Other Sources and Use of Fund Balances	72,470,148	75,759,912	133,289	75,893,201	73,768,242	84,346,276	84,512,593	84,315,015

**Town of Brunswick
2022-23 General Fund Budget
Expenditures by Function**



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

	2020-21 Expended	2021-22 Budget	2021-22 Adjustments	2021-22 Available	2021-22 Est Expended	2022-23 Department	2022-23 Manager	2022-23 Council
<u>General Government</u>								
Administration	524,714	576,774	-	576,774	573,430	590,692	590,692	590,692
Finance	733,354	815,235	-	815,235	785,618	911,667	911,667	911,667
Technology Services	342,965	390,319	-	390,319	384,855	441,227	441,227	441,227
Municipal Officers	212,741	251,369	-	251,369	236,719	249,869	249,869	249,869
Town Hall Building	174,836	194,353	-	194,353	185,704	229,494	233,814	233,814
Risk Management	682,792	713,337	-	713,337	656,187	649,007	649,007	649,007
Cable TV	94,687	111,709	-	111,709	106,895	112,587	112,587	112,587
Assessing	284,004	306,012	-	306,012	292,970	316,014	316,014	316,014
Town Clerk & Elections	394,254	413,833	1,715	415,548	402,905	475,157	475,157	475,157
Engineering	260,429	308,337	-	308,337	221,403	420,838	420,950	403,052
Planning	584,281	682,732	24,200	706,932	709,509	780,186	776,453	776,453
Economic Development	164,640	269,801	-	269,801	251,829	317,375	292,375	292,375
	4,453,697	5,033,811	25,915	5,059,726	4,808,024	5,494,113	5,469,812	5,451,914
<u>Public Safety</u>								
Fire Department	4,070,433	4,300,818	31,000	4,331,818	4,313,678	4,740,687	4,736,801	4,660,500
Central Fire Station	30,474	47,975	-	47,975	36,800	16,200	17,736	17,736
Emerson Fire Station	61,951	69,800	-	69,800	70,408	85,500	90,700	90,700
New Central Fire Station	-	-	-	-	-	101,100	111,500	111,500
Police Department	4,282,229	4,823,005	-	4,823,005	4,498,341	5,173,997	5,194,247	5,194,247
Emergency Services Dispatch	880,449	961,102	-	961,102	1,001,855	1,038,471	1,038,471	1,038,471
Police Station Building	149,667	121,440	-	121,440	122,122	139,622	141,601	141,601
Coastal Resources	101,056	129,659	-	129,659	117,559	166,435	166,960	166,960
Streetlights	207,298	94,000	-	94,000	125,000	160,000	160,000	160,000
Traffic Signals	28,936	33,000	-	33,000	11,000	35,000	35,000	35,000
Fire Suppression (Hydrants)	605,092	650,000	-	650,000	630,000	650,000	735,000	735,000
Emergency Management	800	2,000	-	2,000	2,000	2,000	2,000	2,000
	10,418,385	11,232,799	31,000	11,263,799	10,928,763	12,309,012	12,430,016	12,353,715

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

	2020-21 Expended	2021-22 Budget	2021-22 Adjustments	2021-22 Available	2021-22 Est Expended	2022-23 Department	2022-23 Manager	2022-23 Council
<u>Public Works</u>								
Administration	292,679	433,975	-	433,975	435,368	435,027	435,027	435,027
General Maintenance	1,789,071	2,142,761	43,300	2,186,061	2,049,147	2,153,180	2,153,180	2,153,180
Refuse Collection & Disposal	529,755	672,975	-	672,975	621,602	774,220	774,220	774,220
Recycling	463,865	531,390	-	531,390	360,400	548,640	548,640	548,640
Central Garage	598,625	831,613	-	831,613	698,002	957,282	998,607	998,607
	3,673,995	4,612,714	43,300	4,656,014	4,164,519	4,868,349	4,909,674	4,909,674
<u>Human Services</u>								
General Assistance	225,668	451,116	-	451,116	255,037	458,364	458,364	458,364
Health & Social Services	100,437	199,931	-	199,931	53,369	109,053	3,092	3,092
	326,105	651,047	-	651,047	308,406	567,417	461,456	461,456
<u>Education</u>								
School Department	40,102,043	43,651,333	-	43,651,333	43,651,333	49,547,061	49,547,061	49,443,682
	40,102,043	43,651,333	-	43,651,333	43,651,333	49,547,061	49,547,061	49,443,682
<u>Recreation & Culture</u>								
Recreation Administration	469,367	496,343	-	496,343	492,039	530,540	530,540	530,540
Buildings & Grounds Maintenan	833,815	1,099,521	27,312	1,126,833	893,934	1,183,627	1,190,377	1,190,377
Recreation Building	183,606	245,809	3,812	249,621	228,382	300,315	312,815	312,815
Teen Center	18,051	20,000	-	20,000	20,000	20,000	20,000	20,000
People Plus Center	135,233	147,000	-	147,000	143,500	150,000	150,000	150,000
Curtis Memorial Library	1,538,097	1,611,464	-	1,611,464	1,626,464	1,655,776	1,670,776	1,670,776
	3,178,169	3,620,137	31,124	3,651,261	3,404,319	3,840,258	3,874,508	3,874,508

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

	2020-21 Expended	2021-22 Budget	2021-22 Adjustments	2021-22 Available	2021-22 Est Expended	2022-23 Department	2022-23 Manager	2022-23 Council
<u>County Tax</u>	1,674,551	1,664,113	-	1,664,113	1,664,113	1,713,824	1,713,824	1,713,824
	1,674,551	1,664,113	-	1,664,113	1,664,113	1,713,824	1,713,824	1,713,824
<u>Unclassified</u>								
Promotion & Development	293,648	303,179	(2,550)	300,629	287,787	342,170	342,170	342,170
Additional School Assistance	10,000	10,000	-	10,000	10,000	10,000	10,000	10,000
Cemetery Care	2,545	3,200	-	3,200	3,200	3,200	3,200	3,200
Contingency Reserve	(235,451)	450,000	-	450,000	300,000	550,000	650,000	650,000
	70,742	766,379	(2,550)	763,829	600,987	905,370	1,005,370	1,005,370
<u>Debt Service</u>								
Principal & Interest Payments	948,436	936,659	-	936,659	609,659	1,489,372	1,489,372	1,489,372
	948,436	936,659	-	936,659	609,659	1,489,372	1,489,372	1,489,372
Total Expenditures	64,846,123	72,168,992	128,789	72,297,781	70,140,123	80,734,776	80,901,093	80,703,515
<u>Other Uses of Funds</u>								
To Other Funds - Special Revenu	47,549	70,000	4,500	74,500	74,500	70,000	70,000	70,000
To Other Funds - Capital	1,838,000	3,395,920	-	3,395,920	3,395,920	3,416,500	3,416,500	3,416,500
To Other Funds - Enterprise	50,000	125,000	-	125,000	125,000	125,000	125,000	125,000
Total Other Uses	1,935,549	3,590,920	4,500	3,595,420	3,595,420	3,611,500	3,611,500	3,611,500
TOTAL EXPENDITURES & OTHER USES	66,781,672	75,759,912	133,289	75,893,201	73,735,543	84,346,276	84,512,593	84,315,015

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

	2020-21 Expended	2021-22 Budget	2021-22 Adjustments	2021-22 Available	2021-22 Est Expended	2022-23 Department	2022-23 Manager	2022-23 Council
TOTAL EXPENDITURES & OTHER USES	66,781,672	75,759,912	133,289	75,893,201	73,735,543	84,346,276	84,512,593	84,315,015
Revenues & Other Sources	21,267,514	22,263,498	133,289	22,396,787	19,875,026	27,004,160	27,104,160	27,104,160
Net Before SRS	45,514,158	53,496,414	-	53,496,414	53,860,517	57,342,116	57,408,433	57,210,855
State Revenue Sharing	2,526,412	3,139,900	-	3,139,900	3,500,000	3,500,000	4,371,097	4,371,097
NET REQUIRED FROM PROPERTY TAXES		50,356,514				53,842,116	53,037,336	52,839,758
Plus Allowances:								
Deferred Property Taxes		200,000				200,000	200,000	200,000
Tax Abatements		75,000				75,000	75,000	75,000
Other		(48,378)				11,513	8,038	9,675
TOTAL FROM PROPERTY TAXES		50,583,136				54,128,629	53,320,374	53,124,433
TAXABLE VALUATION		2,290,850,147				2,313,758,648	2,313,758,648	2,313,758,648
Plus State Share Homestead		78,878,590				79,667,376	79,667,376	79,667,376
Plus State Share BETE		55,157,922				55,709,501	55,709,501	55,709,501
TAX RATE VALUATION		2,424,886,659				2,449,135,525	2,449,135,525	2,449,135,525
TAX RATE		20.86				22.10	21.77	21.69
						<i>(estimated)</i>	<i>(estimated)</i>	<i>(estimated)</i>
						5.94%	4.36%	3.98%

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

	2020-21 Expended	2021-22 Budget	2021-22 Adjustments	2021-22 Available	2021-22 Est Expended	2022-23 Department	2022-23 Manager	2022-23 Council
REIMBURSEMENT CALCULATIONS								
Homestead Reimbursement Calculation								
Homestead Exempt Value		112,683,700				113,810,537	113,810,537	113,810,537
Homestead Reimbursement %		70.00%				70.00%	70.00%	70.00%
Homestead Reimbursement		1,645,407				1,760,649	1,734,359	1,727,985
BETE Reimbursement Calculation								
BETE Exempt Value		103,676,700				104,713,467	104,713,467	104,713,467
BETE Reimbursement %		53.20%				53.32%	53.32%	53.32%
BETE Reimbursement		1,150,594				1,233,914	1,215,489	1,211,023
Property Tax Commitment		47,787,135				51,134,066	50,370,526	50,185,425



TOWN OF BRUNSWICK, MAINE

MUNICIPAL BUDGET 2022-23

Detailed Financial Information

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<i>Expenditure Budget Detail – by department</i>	<i>24</i>

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

		2020-21	2021-22	2021-22	2021-22	2021-22	2022-23	2022-23	2022-23
		Actual	Budget	Adjustments	Adjusted	Estimated	Department	Manager	Council
<u>Taxes</u>									
111191-41110	Auto Excise Tax	4,121,214	3,500,000	-	3,500,000	3,800,000	3,700,000	3,700,000	3,700,000
111191-41111	Watercraft Excise Tax	27,444	20,000	-	20,000	25,000	20,000	20,000	20,000
111191-41112	Aircraft Excise Tax	4,722	8,000	-	8,000	4,000	4,000	4,000	4,000
111190-41105	Interest on Taxes	100,176	73,000	-	73,000	75,000	73,000	73,000	73,000
111190-41106	Tax Lien Costs	14,492	13,000	-	13,000	12,000	12,000	12,000	12,000
111190-41107	Tax Lien Interest	23,767	17,000	-	17,000	13,000	13,000	13,000	13,000
111190-41109	Payments In Lieu Of Taxes (PILOT)	414,061	400,000	-	400,000	400,000	400,000	400,000	400,000
		4,705,876	4,031,000	-	4,031,000	4,329,000	4,222,000	4,222,000	4,222,000
<u>Intergovernmental</u>									
131190-43102	State Tax Exemptions	72,153	55,000	-	55,000	75,000	75,000	75,000	75,000
131132-43103	Highway Grant Fund	195,424	195,000	-	195,000	201,680	195,000	195,000	195,000
131192-43106	Snowmobile Receipts	1,622	1,500	-	1,500	1,500	1,500	1,500	1,500
131142-43104	Gen. Asst. Reimbursement	67,228	210,000	-	210,000	75,000	210,000	210,000	210,000
131152-43108	IFW- Mere Point Boat Launch	10,000	10,000	-	10,000	10,000	10,000	10,000	10,000
131192-43105	Emergency Preparedness	43,521	-	-	-	18,623	-	-	-
131192-43508	Portland METRO CARES Act	7,111	6,817	-	6,817	6,817	-	-	-
		397,059	478,317	-	478,317	388,620	491,500	491,500	491,500
<u>Administration</u>									
141211-44121	Property Rental	7,102	7,092	-	7,092	7,102	7,102	7,102	7,102
191011-49000	Miscellaneous	14	-	-	-	2,000	-	-	-
		7,116	7,092	-	7,092	9,102	7,102	7,102	7,102
<u>Finance Department</u>									
121111-42207	Passport Fees	4,340	10,000	-	10,000	11,000	10,000	10,000	10,000
121111-42209	Passport Photos	-	-	-	-	-	3,500	3,500	3,500
141111-44110	Auto Registration Fees	77,090	60,000	-	60,000	65,000	62,000	62,000	62,000
141111-44111	Boat, ATV, Snowmobile Regs.	1,605	1,200	-	1,200	1,200	1,200	1,200	1,200
191111-49000	Miscellaneous	22,435	1,500	-	1,500	5,000	1,500	1,500	1,500
		105,470	72,700	-	72,700	82,200	78,200	78,200	78,200

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

		2020-21	2021-22	2021-22	2021-22	2021-22	2022-23	2022-23	2022-23
		Actual	Budget	Adjustments	Adjusted	Estimated	Department	Manager	Council
<u>Codes Enforcement</u>									
121411-42100	Building Permits	341,288	250,000	-	250,000	250,000	250,000	250,000	250,000
121411-42101	Electrical Permits	79,004	45,000	-	45,000	45,000	45,000	45,000	45,000
121411-42102	Plumbing Permits	66,868	45,000	-	45,000	45,000	45,000	45,000	45,000
121411-42103	Zoning Board Fees	-	-	-	-	-	-	-	-
121411-42111	Aquaculture Review Fees	600	-	-	-	-	-	-	-
191411-49000	Miscellaneous	-	-	-	-	-	-	-	-
		487,760	340,000	-	340,000	340,000	340,000	340,000	340,000
<u>Town Clerk</u>									
121611-42200	Hunting & Fishing Licenses	245	250	-	250	250	400	400	400
121611-42201	Dog Licenses	2,611	2,600	-	2,600	2,600	2,600	2,600	2,600
121611-42202	Vital Statistics	38,226	35,000	-	35,000	35,000	38,000	38,000	38,000
121611-42203	General Licenses	38,670	29,835	-	29,835	29,000	30,265	30,265	30,265
121611-42204	Victualer Licenses	30,840	22,965	-	22,965	22,965	21,975	21,975	21,975
121611-42205	Shellfish Licenses	36,475	37,100	-	37,100	37,100	37,250	37,250	37,250
121611-42206	Neutered/Spayed Dog License	4,664	4,500	-	4,500	4,300	4,500	4,500	4,500
121611-42208	Postage Fees	21	-	-	-	-	-	-	-
121611-42210	Mooring Fees	17,658	17,492	-	17,492	17,492	17,492	17,492	17,492
121611-42215	Marijuana Licenses	17,475	12,800	-	12,800	12,800	12,800	12,800	12,800
151621-45103	Unlicensed Dogs	925	3,750	-	3,750	2,500	3,125	3,125	3,125
151611-45108	General License Late Penalty	910	225	-	225	225	330	330	330
151611-45109	Mooring Fee Late Penalty	550	500	-	500	500	500	500	500
151611-45110	Victualers License Late Penalty	780	450	-	450	450	570	570	570
151611-45111	Shellfish License Late Penalty	-	-	-	-	-	-	-	-
191611-49000	Miscellaneous	1,377	1,760	-	1,760	1,760	2,260	2,260	2,260
		191,427	169,227	-	169,227	166,942	172,067	172,067	172,067
<u>Planning Department</u>									
121911-42300	Planning Fees	73,976	40,000	-	40,000	40,000	40,000	40,000	40,000
151911-45120	Zoning Violation Fees	3,100	-	-	-	-	-	-	-
191911-49000	Miscellaneous	396	200	-	200	200	200	200	200
		77,472	40,200	-	40,200	40,200	40,200	40,200	40,200

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

		2020-21	2021-22	2021-22	2021-22	2021-22	2022-23	2022-23	2022-23
		Actual	Budget	Adjustments	Adjusted	Estimated	Department	Manager	Council
<u>Fire Department</u>									
122121-42400	Fire Code Permits	1,920	2,000	-	2,000	2,200	2,000	2,000	2,000
142121-44155	Ambulance Service Fees	1,146,672	1,100,000	-	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000
142121-44166	Special Detail, Fire	317	1,500	-	1,500	1,500	1,000	1,000	1,000
152121-45104	Fire False Alarms	-	-	-	-	300	1,000	1,000	1,000
152121-45107	Fire Code Violation Fines	200	100	-	100	1,200	100	100	100
192121-49000	Miscellaneous	6,243	500	-	500	805	1,000	1,000	1,000
		1,155,352	1,104,100	-	1,104,100	1,106,005	1,105,100	1,105,100	1,105,100
<u>Police Department</u>									
122221-42500	Concealed Weapons Permits	547	400	-	400	410	500	500	500
122221-42501	Parking Permit Fee	525	300	-	300	300	150	150	150
142221-44161	Witness Fees	1,112	500	-	500	1,600	1,600	1,600	1,600
142221-44162	Police Reports	4,352	4,000	-	4,000	3,852	4,000	4,000	4,000
142221-44163	School Resource Officer	96,408	96,500	-	96,500	96,500	100,360	100,360	100,360
142221-44165	Special Details	1,142	3,000	-	3,000	3,000	3,000	3,000	3,000
142221-44167	Dispatch Services Fees	155,316	159,975	-	159,975	159,975	159,975	159,975	159,975
142221-44168	Animal Control Officer Service Fee	19,570	19,000	-	19,000	19,570	20,000	20,000	20,000
152221-45100	Ordinance Fines	913	200	-	200	540	1,000	1,000	1,000
152221-45101	Parking Violations	23,699	25,000	-	25,000	22,706	35,000	35,000	35,000
152221-45102	Leash Law Receipts	50	150	-	150	150	200	200	200
152221-45105	False Alarm Fines	20	100	-	100	50	100	100	100
192221-49000	Miscellaneous	2,083	-	-	-	30,000	-	-	-
		305,737	309,125	-	309,125	338,653	325,885	325,885	325,885

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

		2020-21	2021-22	2021-22	2021-22	2021-22	2022-23	2022-23	2022-23
		Actual	Budget	Adjustments	Adjusted	Estimated	Department	Manager	Council
<u>Public Works Department</u>									
123131-42600	Opening Permits	34,422	30,000	-	30,000	35,000	35,000	35,000	35,000
143131-44174	Labor & Materials	-	1,000	-	1,000	1,500	1,500	1,500	1,500
143431-44175	Solid Waste Recycling	29,953	15,000	-	15,000	10,000	10,000	10,000	10,000
193131-49000	Miscellaneous	(4,812)	1,500	-	1,500	1,000	1,000	1,000	1,000
		59,563	47,500	-	47,500	47,500	47,500	47,500	47,500
<u>General Assistance</u>									
194141-49103	General Assistance Recovery	5,029	-	-	-	-	-	-	-
		5,029	-	-	-	-	-	-	-
<u>Parks and Recreation</u>									
145051-44121	Rental of Property	11,950	10,200	-	10,200	10,200	10,200	10,200	10,200
195051-49000	Recreation Misc.	5	250	-	250	400	400	400	400
		11,955	10,450	-	10,450	10,600	10,600	10,600	10,600
<u>Unclassified</u>									
191192-49100	CATV Fees	293,904	280,000	-	280,000	290,000	290,000	290,000	290,000
161193-46100	Interest on General Funds	89,306	50,000	-	50,000	70,000	80,000	80,000	80,000
191111-49101	Workers Comp. Dividend	-	-	-	-	23,875	-	-	-
191111-49106	Workers Comp. Proceeds	13,884	-	-	-	-	-	-	-
191111-49104	Prop & Casualty Dividend	-	-	-	-	9,763	-	-	-
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	-	-	-	-	-	-	-
		457,094	355,000	-	355,000	418,638	395,000	395,000	395,000
TOTAL MUNICIPAL REVENUE		7,966,910	6,964,711	-	6,964,711	7,277,460	7,235,154	7,235,154	7,235,154

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

		2020-21	2021-22	2021-22	2021-22	2021-22	2022-23	2022-23	2022-23
		Actual	Budget	Adjustments	Adjusted	Estimated	Department	Manager	Council
<u>Education Revenues</u>									
134546-43120	State School Subsidy	12,257,024	11,529,277	-	11,529,277	11,529,277	14,050,403	14,050,403	14,050,403
144545-44100	Tuition, etc.	176,537	208,494	-	208,494	208,494	492,046	492,046	492,046
194545-49000	Miscellaneous	104,043	52,673	-	52,673	52,673	149,603	149,603	149,603
TOTAL EDUCATION REVENUE		12,537,604	11,790,444	-	11,790,444	11,790,444	14,692,052	14,692,052	14,692,052
TOTAL REVENUES		20,504,514	18,755,155	-	18,755,155	19,067,904	21,927,206	21,927,206	21,927,206
<u>Other Sources</u>									
199980-48099	From Other Funds	26,031	-	-	-	-	-	-	-
199980-48100	Special Revenue (TIF) Funds	736,969	807,122	-	807,122	807,122	866,170	866,170	866,170
TOTAL OTHER SOURCES		763,000	807,122	-	807,122	807,122	866,170	866,170	866,170

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

		2020-21	2021-22	2021-22	2021-22	2021-22	2022-23	2022-23	2022-23
		Actual	Budget	Adjustments	Adjusted	Estimated	Department	Manager	Council
<u>Use of General Fund Balances</u>									
181100-48000	Unassigned Fund Balance	-	547,000	-	547,000	-	500,000	500,000	500,000
181100-48000	Encumbrances	-	-	133,289	133,289	-	-	-	-
181100-48001	State Revenue Sharing Balance	-	250,000	-	250,000	-	200,000	300,000	300,000
184500-48004	Restricted Fund Balance - Educatio	-	1,904,221	-	1,904,221	-	3,510,784	3,510,784	3,510,784
	TOTAL USE OF BALANCES	-	2,701,221	133,289	2,834,510	-	4,210,784	4,310,784	4,310,784
	TOTAL REVS. O.S. & BALS.	21,267,514	22,263,498	133,289	22,396,787	19,875,026	27,004,160	27,104,160	27,104,160
<u>State Revenue Sharing</u>									
131192-43101	Revenue Sharing	2,526,412	3,139,900	-	3,139,900	3,500,000	3,500,000	4,371,097	4,371,097
<u>Property Taxes</u>									
111190-41101	Property Taxes	48,401,354	50,583,136	-	50,583,136	50,593,216	54,128,629	53,320,374	53,124,433
111190-41103	Decrease/(Increase) in Deferred T	319,745	(200,000)	-	(200,000)	(150,000)	(200,000)	(200,000)	(200,000)
111190-41104	Tax Abatements	(44,877)	(75,000)	-	(75,000)	(50,000)	(75,000)	(75,000)	(75,000)
111190-41199	Other	-	48,378	-	48,378	-	(11,513)	(8,038)	(9,675)
	Subtotal	48,676,222	50,356,514	-	50,356,514	50,393,216	53,842,116	53,037,336	52,839,758
	TOTAL	72,470,148	75,759,912	133,289	75,893,201	73,768,242	84,346,276	84,512,593	84,315,015

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

	2020-21 Actual	2021-22 Adopted	2021-22 Adjustments	2021-22 Available	2021-22 Est Expended	2022-23 Department	2022-23 Manager	2022-23 Council
<u>ADMINISTRATION - 11000</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	324,912	351,898	-	351,898	362,548	357,682	357,682	357,682
51040 Wages, Part-time	-	-	-	-	-	-	-	-
51110 Overtime	114	-	-	-	50	-	-	-
	325,026	351,898	-	351,898	362,598	357,682	357,682	357,682
EMPLOYEE BENEFITS								
51410 Social Security/FICA	20,369	23,035	-	23,035	22,752	23,451	23,451	23,451
51420 Medicare	4,764	5,387	-	5,387	5,321	5,484	5,484	5,484
51430 Maine PERS	32,862	36,245	-	36,245	37,347	36,483	36,483	36,483
51440 Health Benefit	75,000	75,000	-	75,000	75,000	76,000	76,000	76,000
51490 Deferred Compensation	14,465	14,459	-	14,459	15,632	15,182	15,182	15,182
	147,460	154,126	-	154,126	156,052	156,600	156,600	156,600
CONTRACTUAL SERVICES								
52030 Pro Servs - Medical	5,481	7,500	-	7,500	6,000	7,500	7,500	7,500
52090 Pro Servs - Other	11,453	13,000	-	13,000	12,500	15,000	15,000	15,000
52500 Postage	47	300	-	300	100	300	300	300
52510 Telephone	2,264	2,400	-	2,400	2,380	2,640	2,640	2,640
52520 Advertising	2,272	4,000	-	4,000	5,100	5,500	5,500	5,500
52530 Printing	833	1,880	-	1,880	800	1,180	1,180	1,180
52540 Photocopies	876	1,560	-	1,560	1,500	1,680	1,680	1,680
52610 Travel	19	750	-	750	-	750	750	750
52640 Training	514	6,700	-	6,700	600	6,700	6,700	6,700
52660 Personnel Testing	427	750	-	750	400	750	750	750
52661 Background Checks	1,728	3,500	-	3,500	2,500	3,500	3,500	3,500
52670 Membership & Dues	1,386	1,995	-	1,995	1,500	1,995	1,995	1,995
	27,300	44,335	-	44,335	33,380	47,495	47,495	47,495

	2020-21 Actual	2021-22 Adopted	2021-22 Adjustments	2021-22 Available	2021-22 Est Expended	2022-23 Department	2022-23 Manager	2022-23 Council
<u>ADMINISTRATION - 11000</u>								
(continued)								
MATERIALS & SUPPLIES								
53020 Office Supplies	8,620	5,300	-	5,300	6,000	7,800	7,800	7,800
	8,620	5,300	-	5,300	6,000	7,800	7,800	7,800
PROGRAMS								
51460 Life Insurance (Retirees)	12,499	11,500	-	11,500	11,000	11,500	11,500	11,500
51465 Medical/Dep Care	3,608	4,315	-	4,315	4,300	4,315	4,315	4,315
55000 Program	-	5,000	-	5,000	-	5,000	5,000	5,000
55105 Personnel Board	201	300	-	300	100	300	300	300
	16,308	21,115	-	21,115	15,400	21,115	21,115	21,115
TOTAL	524,714	576,774	-	576,774	573,430	590,692	590,692	590,692

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

Salaries, Full-time:

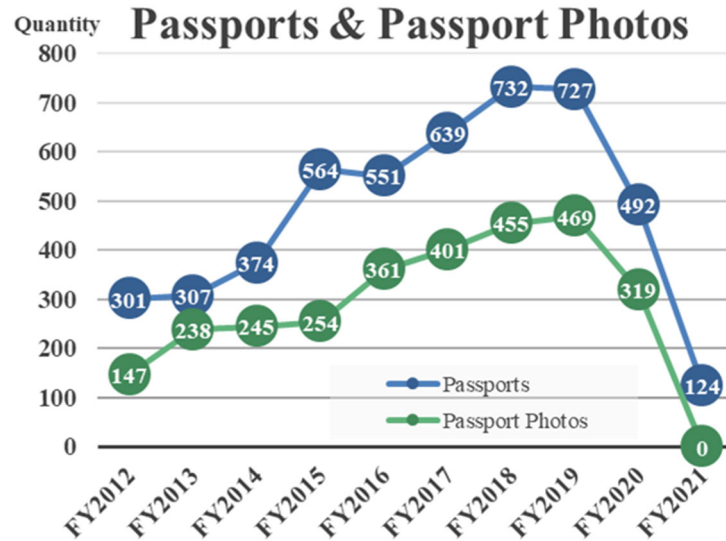
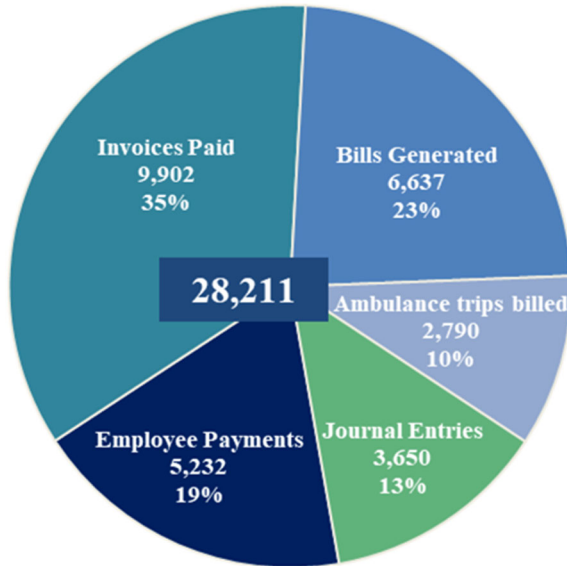
Town Manager	121,128	121,128	121,128
Assistant Town Manager	101,306	101,306	101,306
Administrative Assistant	58,044	58,044	58,044
Human Resources Manager	76,244	76,244	76,244
One day calculation	960	960	960
	357,682	357,682	357,682

The Town Manager's benefit package includes deferred compensation.

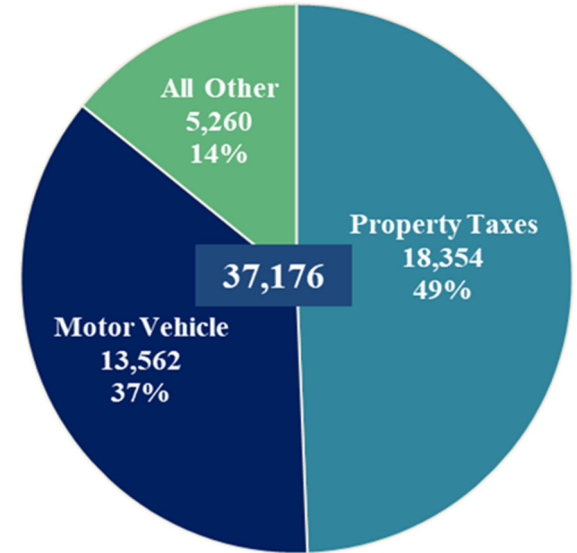
FINANCE DEPARTMENT

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



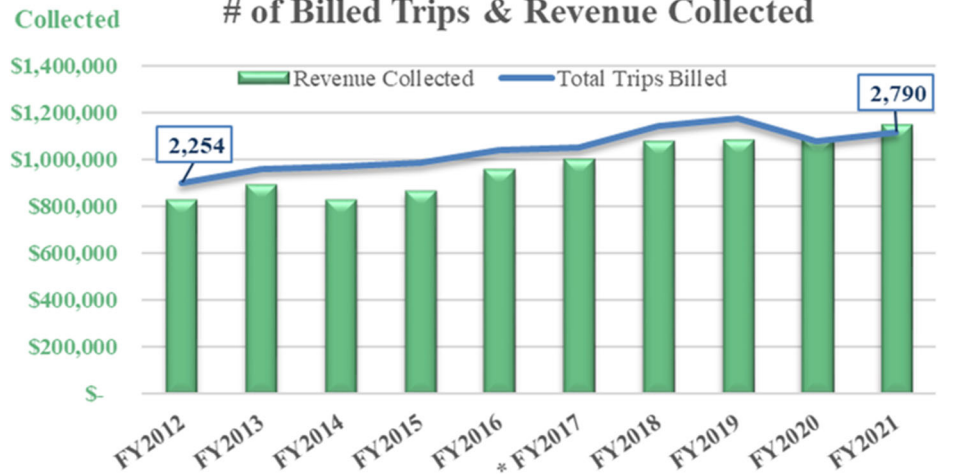
Public Counter Transactions



The tax office serves the Town's residents with motor vehicle, boat and ATV registrations, passport applications, and payments of all Town bills.

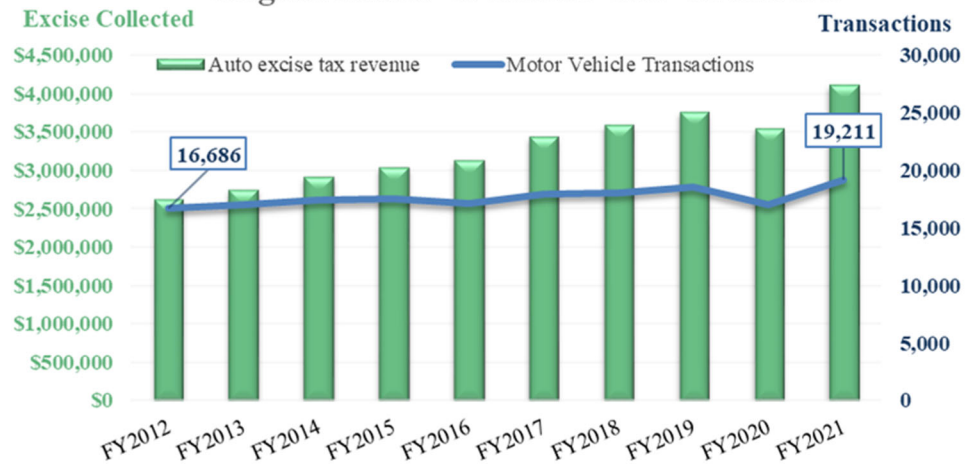
Ambulance

of Billed Trips & Revenue Collected



Motor Vehicle

Registrations & Excise Tax Collected



	2020-21 Actual	2021-22 Adopted	2021-22 Adjustments	2021-22 Available	2021-22 Est Expended	2022-23 Department	2022-23 Manager	2022-23 Council
<u>FINANCE DEPARTMENT - 11100</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	459,131	484,656	-	484,656	482,602	549,313	549,313	549,313
51040 Wages, Part-time	-	10,000	-	10,000	-	-	-	-
51110 Overtime	260	1,000	-	1,000	900	1,000	1,000	1,000
	459,391	495,656	-	495,656	483,502	550,313	550,313	550,313
EMPLOYEE BENEFITS								
51410 Social Security/FICA	28,064	31,794	-	31,794	29,342	35,210	35,210	35,210
51420 Medicare	6,564	7,436	-	7,436	6,920	8,235	8,235	8,235
51430 Maine PERS	34,291	38,459	-	38,459	38,929	44,683	44,683	44,683
51440 Health Benefit	138,949	150,000	-	150,000	150,000	171,000	171,000	171,000
51490 Deferred Compensation	7,214	6,736	-	6,736	6,307	6,735	6,735	6,735
	215,082	234,425	-	234,425	231,498	265,863	265,863	265,863
CONTRACTUAL SERVICES								
52090 Pro Servs - Other	1,961	5,780	-	5,780	3,840	5,960	5,960	5,960
52260 R & M Equipment	4,259	4,561	-	4,561	4,431	4,866	4,866	4,866
52330 Rental of Facilities	-	-	-	-	-	2,400	2,400	2,400
52360 Equipment Rental	825	700	-	700	660	700	700	700
52500 Postage	17,092	21,673	-	21,673	18,893	21,257	21,257	21,257
52510 Telephone	2,337	2,400	-	2,400	2,767	2,880	2,880	2,880
52530 Printing	9,407	15,758	-	15,758	10,447	15,678	15,678	15,678
52540 Photocopies	2,298	3,600	-	3,600	3,625	2,700	2,700	2,700
52610 Travel	488	1,000	-	1,000	150	1,000	1,000	1,000
52640 Training	965	10,000	-	10,000	1,055	13,000	13,000	13,000
52670 Membership & Dues	952	1,067	-	1,067	1,004	1,067	1,067	1,067
52870 Licenses	7,405	3,600	-	3,600	3,899	4,428	4,428	4,428
52871 Filing Fees	-	500	-	500	-	500	500	500
52880 Registry of Deeds	7,788	9,880	-	9,880	8,132	9,880	9,880	9,880
	55,777	80,519	-	80,519	58,903	86,316	86,316	86,316

	2020-21 Actual	2021-22 Adopted	2021-22 Adjustments	2021-22 Available	2021-22 Est Expended	2022-23 Department	2022-23 Manager	2022-23 Council
<u>FINANCE DEPARTMENT - 11100</u> (continued)								
MATERIALS & SUPPLIES								
53020 Office Supplies	2,227	2,600	-	2,600	9,280	7,100	7,100	7,100
53030 Computer Supplies	25	600	-	600	100	600	600	600
53062 Publications	852	1,435	-	1,435	2,335	1,475	1,475	1,475
	3,104	4,635	-	4,635	11,715	9,175	9,175	9,175
 TOTAL	 733,354	 815,235	 -	 815,235	 785,618	 911,667	 911,667	 911,667

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	91,263	91,263	91,263
Accounting Asst.	61,543	61,543	61,543
Accounting Asst.	49,919	49,919	49,919
PR/HR Coordinator (Proposed)	66,560	66,560	66,560
Office Manager - Tax	50,197	50,197	50,197
Assistant Tax Collector	41,552	41,552	41,552
Assistant Tax Collector	40,567	40,567	40,567
Assistant Tax Collector	41,869	41,869	41,869
One day calculation	1,478	1,478	1,478
	549,313	549,313	549,313

The 2022-23 budget proposal includes the addition of a non-union position to be shared with the Human Resources function. The job would include all payroll administration and processing, and would also assist the Human Resources Director with job postings, applicant processing, benefit enrollment and maintenance, and coordination of employee training.

	2020-21 Actual	2021-22 Adopted	2021-22 Adjustments	2021-22 Available	2021-22 Est Expended	2022-23 Department	2022-23 Manager	2022-23 Council
<u>TECHNOLOGY SERVICES - 11150</u>							-	-
PERSONNEL SERVICES								
51010 Salaries, Full-time	73,691	75,847	-	75,847	76,254	75,847	75,847	75,847
	73,691	75,847	-	75,847	76,254	75,847	75,847	75,847
EMPLOYEE BENEFITS								
51410 Social Security/FICA	4,244	4,725	-	4,725	4,413	4,725	4,725	4,725
51420 Medicare	993	1,105	-	1,105	1,032	1,105	1,105	1,105
51430 Maine PERS	7,450	7,812	-	7,812	7,854	7,736	7,736	7,736
51440 Health Benefit	18,750	18,750	-	18,750	18,750	19,000	19,000	19,000
	31,437	32,392	-	32,392	32,049	32,566	32,566	32,566
CONTRACTUAL SERVICES								
52070 Computer Services	91,807	100,092	-	100,092	95,000	127,932	127,932	127,932
52090 Pro Servs - Other	1,000	-	-	-	-	-	-	-
52139 Computer Disposal	-	300	-	300	300	300	300	300
52260 R&M Equipment	4,253	6,000	-	6,000	6,000	6,000	6,000	6,000
52510 Telephone	362	360	-	360	360	360	360	360
52516 Internet Services	4,831	21,470	-	21,470	21,470	21,520	21,520	21,520
52530 Printing	31	51	-	51	40	51	51	51
52540 Photocopies	-	35	-	35	10	35	35	35
52610 Travel	258	500	-	500	500	500	500	500
52640 Training	-	3,500	-	3,500	3,500	3,500	3,500	3,500
52670 Membership/Dues	322	400	-	400	-	400	400	400
52870 Licenses	116,557	134,372	-	134,372	134,372	157,216	157,216	157,216
	219,421	267,080	-	267,080	261,552	317,814	317,814	317,814

	2020-21 Actual	2021-22 Adopted	2021-22 Adjustments	2021-22 Available	2021-22 Est Expended	2022-23 Department	2022-23 Manager	2022-23 Council
<u>TECHNOLOGY SERVICES - 11150</u>								
(continued)								
MATERIALS & SUPPLIES								
53020 Office Supplies	213	1,000	-	1,000	1,000	1,000	1,000	1,000
53030 Computer Supplies	4,953	14,000	-	14,000	14,000	14,000	14,000	14,000
	5,166	15,000	-	15,000	15,000	15,000	15,000	15,000
CAPITAL								
56600 Capital Equipment	13,250	-	-	-	-	-	-	-
	13,250	-	-	-	-	-	-	-
TOTAL	342,965	390,319	-	390,319	384,855	441,227	441,227	441,227

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

	2020-21 Actual	2021-22 Adopted	2021-22 Adjustments	2021-22 Available	2021-22 Est Expended	2022-23 Department	2022-23 Manager	2022-23 Council
<u>MUNICIPAL OFFICERS - 11200</u>								
PERSONNEL SERVICES								
51090 Stipends - Town Council	36,500	37,500	-	37,500	37,500	37,500	37,500	37,500
	36,500	37,500	-	37,500	37,500	37,500	37,500	37,500
EMPLOYEE BENEFITS								
51410 Social Security/FICA	2,263	2,325	-	2,325	2,325	2,325	2,325	2,325
51420 Medicare	529	544	-	544	544	544	544	544
	2,792	2,869	-	2,869	2,869	2,869	2,869	2,869
CONTRACTUAL SERVICES								
52010 Audit Services	41,500	38,000	-	38,000	38,000	38,000	38,000	38,000
52020 Legal Services	105,817	139,000	-	139,000	130,000	139,000	139,000	139,000
52090 Pro Servs - Other	399	2,000	-	2,000	1,500	2,000	2,000	2,000
52520 Advertising	3,626	4,000	-	4,000	3,500	4,000	4,000	4,000
52540 Photocopies	987	3,000	-	3,000	1,600	2,000	2,000	2,000
52640 Training	-	500	-	500	250	500	500	500
52670 Membership & Dues	20,955	23,500	-	23,500	21,000	23,500	23,500	23,500
	173,284	210,000	-	210,000	195,850	209,000	209,000	209,000
MATERIALS & SUPPLIES								
53010 General Supplies	165	1,000	-	1,000	500	500	500	500
	165	1,000	-	1,000	500	500	500	500
TOTAL	212,741	251,369	-	251,369	236,719	249,869	249,869	249,869

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.

	2020-21 Actual	2021-22 Adopted	2021-22 Adjustments	2021-22 Available	2021-22 Est Expended	2022-23 Department	2022-23 Manager	2022-23 Council
<u>TOWN HALL BUILDING - 11210</u>								
PERSONNEL SERVICES								
51040 Wages, Part-time	12,943	26,325	-	26,325	-	-	-	-
	12,943	26,325	-	26,325	-	-	-	-
EMPLOYEE BENEFITS								
51410 Social Security/FICA	803	1,632	-	1,632	-	-	-	-
51420 Medicare	188	382	-	382	-	-	-	-
	991	2,014	-	2,014	-	-	-	-
CONTRACTUAL SERVICES								
52090 Professional Services	2,740	13,100	-	13,100	12,500	14,500	14,500	14,500
52100 Electricity	70,769	69,000	-	69,000	78,000	81,600	81,600	81,600
52110 Water	2,471	2,850	-	2,850	2,442	2,850	2,850	2,850
52120 Sewer	936	1,500	-	1,500	960	1,100	1,100	1,100
52130 Rubbish Disposal	1,711	1,800	-	1,800	1,712	1,800	1,800	1,800
52150 Custodial Services	32,000	37,000	-	37,000	38,750	65,000	65,000	65,000
52220 R & M Building	33,374	25,000	-	25,000	22,500	25,000	25,000	25,000
52260 R & M Equipment	256	3,000	-	3,000	1,600	3,000	3,000	3,000
52360 Equipment Rental	120	2,064	-	2,064	-	144	144	144
52510 Telephone	1,635	1,800	-	1,800	1,740	1,800	1,800	1,800
52530 Printing	-	50	-	50	-	50	50	50
52540 Photocopies	-	50	-	50	-	50	50	50
	146,012	157,214	-	157,214	160,204	196,894	196,894	196,894
MATERIALS & SUPPLIES								
53010 General Supplies	4,491	2,000	-	2,000	1,500	4,000	4,000	4,000
53015 COVID Supplies	584	-	-	-	-	-	-	-
53125 Natural Gas	4,162	1,200	-	1,200	18,000	21,600	25,920	25,920
53150 Janitorial Supplies	5,628	3,600	-	3,600	5,500	6,000	6,000	6,000
53710 Clothing	-	-	-	-	-	-	-	-
53730 Minor Equip/Hand Tools	25	2,000	-	2,000	500	1,000	1,000	1,000
	14,890	8,800	-	8,800	25,500	32,600	36,920	36,920
TOTAL	174,836	194,353	-	194,353	185,704	229,494	233,814	233,814

In past years, the maintenance and custodial functions for the Town Hall have been the responsibility of the Parks and Recreation Dept - Buildings & Grounds Division, and the Custodial Services budget line reflects the amount credited to that Division for the services provided. For 2022-23 the line is increased to cover contracted custodial services.

Natural Gas	8,640	therms	\$2.50	\$3.00	21,600	25,920	25,920
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	2020-21 Actual	2021-22 Adopted	2021-22 Adjustments	2021-22 Available	2021-22 Est Expended	2022-23 Department	2022-23 Manager	2022-23 Council
<u>RISK MANAGEMENT - 11230</u>								
PERSONNEL SERVICES								
51510 Unemployment Compensation	7,343	20,000	-	20,000	30,000	20,000	20,000	20,000
51520 Worker's Compensation	483,332	486,251	-	486,251	415,426	405,843	405,843	405,843
	490,675	506,251	-	506,251	445,426	425,843	425,843	425,843
CONTRACTUAL SERVICES								
52410 Comp General Liability	24,971	30,000	-	30,000	26,527	30,000	30,000	30,000
52420 Property Insurance	16,647	17,500	-	17,500	18,174	20,000	20,000	20,000
52421 Electronic Data Process	2,609	2,800	-	2,800	2,609	2,800	2,800	2,800
52423 Boiler & Machinery	-	-	-	-	-	-	-	-
52425 Fine Arts	210	300	-	300	210	300	300	300
52430 Vehicle	71,137	76,800	-	76,800	76,221	82,300	82,300	82,300
52435 Mobile Equip & Inland Marine	11,770	12,500	-	12,500	12,714	13,500	13,500	13,500
52440 Pub Official Liability	10,761	12,000	-	12,000	9,978	11,000	11,000	11,000
52452 Ambulance Malpractice	3,336	3,336	-	3,336	3,336	3,336	3,336	3,336
52454 Police Prof Liability	22,483	24,250	-	24,250	23,134	25,000	25,000	25,000
52475 Crime Coverage	1,962	2,000	-	2,000	1,962	2,000	2,000	2,000
52480 Library Insurance	22,834	24,600	-	24,600	25,396	27,428	27,428	27,428
52498 Miscellaneous	(6,603)	1,000	-	1,000	500	500	500	500
52499 Deductible Payments	10,000	-	-	-	10,000	5,000	5,000	5,000
	192,117	207,086	-	207,086	210,761	223,164	223,164	223,164
TOTAL	682,792	713,337	-	713,337	656,187	649,007	649,007	649,007

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 excessive force.

Crime Coverage: Funds coverage for risks resulting from improper handling of Town funds by its employees.

Library Insurance: Funds a separate policy covering liability, property and operations for the Curtis Memorial Library.

	2020-21 Actual	2021-22 Adopted	2021-22 Adjustments	2021-22 Available	2021-22 Est Expended	2022-23 Department	2022-23 Manager	2022-23 Council
<u>EMPLOYEE BENEFITS - 11240</u>								
PERSONNEL SERVICES								
51410 FICA	448,341	535,163	-	535,163	476,294	578,430	573,904	573,129
51420 Medicare	138,952	162,661	-	162,661	146,254	176,603	175,545	174,641
51430 Maine PERS	1,005,897	1,124,080	-	1,124,080	1,087,412	1,267,210	1,259,909	1,251,948
51440 Health Benefit	2,806,761	3,176,063	-	3,176,063	3,175,313	3,358,250	3,339,250	3,317,083
51460 Life Insurance	12,499	11,500	-	11,500	11,000	11,500	11,500	11,500
51465 Medical/Dep Care	3,608	4,315	-	4,315	4,300	4,315	4,315	4,315
51490 Deferred Compensation	87,414	91,427	-	91,427	85,801	76,201	76,201	76,201
	4,503,472	5,105,209	-	5,105,209	4,986,374	5,472,509	5,440,624	5,408,817
<i>Distributed to Departments</i>	(4,503,472)	(5,105,209)	-	(5,105,209)	(4,986,374)	(5,472,509)	(5,440,624)	(5,408,817)
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 14.7% for police officers. For all other employees the rate is 10.2%.

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, 2023. 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 2022-23 is \$19,000, 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 not

	2020-21 Actual	2021-22 Adopted	2021-22 Adjustments	2021-22 Available	2021-22 Est Expended	2022-23 Department	2022-23 Manager	2022-23 Council
<u>CABLE TV - 11250</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	48,780	52,201	-	52,201	52,482	52,201	52,201	52,201
51040 Wages, Part-time	11,090	15,000	-	15,000	12,851	15,000	15,000	15,000
	59,870	67,201	-	67,201	65,333	67,201	67,201	67,201
EMPLOYEE BENEFITS								
51410 Social Security/FICA	3,570	4,166	-	4,166	3,904	4,166	4,166	4,166
51420 Medicare	835	974	-	974	913	974	974	974
51430 Maine PERS	4,932	5,377	-	5,377	5,405	5,325	5,325	5,325
51440 Health Benefit	18,750	18,750	-	18,750	18,750	19,000	19,000	19,000
	28,087	29,267	-	29,267	28,972	29,465	29,465	29,465
CONTRACTUAL SERVICES								
52260 R & M Equipment	243	2,000	-	2,000	2,000	2,000	2,000	2,000
52510 Telephone	635	750	-	750	750	750	750	750
52530 Printing	50	50	-	50	50	50	50	50
52540 Photocopies	-	11	-	11	-	11	11	11
52610 Travel	-	100	-	100	60	100	100	100
52640 Training	-	2,500	-	2,500	-	2,500	2,500	2,500
52670 Membership & Dues	-	350	-	350	250	350	350	350
52870 Licenses	4,533	8,130	-	8,130	8,130	8,810	8,810	8,810
	5,461	13,891	-	13,891	11,240	14,571	14,571	14,571
MATERIALS & SUPPLIES								
53010 General Supplies	785	850	-	850	850	850	850	850
53730 Minor Equipment	484	500	-	500	500	500	500	500
	1,269	1,350	-	1,350	1,350	1,350	1,350	1,350
TOTAL	94,687	111,709	-	111,709	106,895	112,587	112,587	112,587
Salaries, Full-time				Cable TV Coordinator		52,061	52,061	52,061
				One Day Calculation		140	140	140
						52,201	52,201	52,201

	2020-21 Actual	2021-22 Adopted	2021-22 Adjustments	2021-22 Available	2021-22 Est Expended	2022-23 Department	2022-23 Manager	2022-23 Council
<u>ASSESSING - 11300</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	174,642	180,147	-	180,147	181,662	182,199	182,199	182,199
51110 Overtime	-	1,225	-	1,225	-	1,225	1,225	1,225
	174,642	181,372	-	181,372	181,662	183,424	183,424	183,424
EMPLOYEE BENEFITS								
51410 Social Security/FICA	10,070	11,434	-	11,434	10,511	11,595	11,595	11,595
51420 Medicare	2,355	2,674	-	2,674	2,458	2,712	2,712	2,712
51430 Maine PERS	12,673	13,438	-	13,438	13,422	13,413	13,413	13,413
51440 Health Benefit	56,250	56,250	-	56,250	56,250	57,000	57,000	57,000
51490 Deferred Compensation	2,947	3,054	-	3,054	3,081	3,115	3,115	3,115
	84,295	86,850	-	86,850	85,722	87,835	87,835	87,835
CONTRACTUAL SERVICES								
52090 Pro Servs - Other	4,500	10,000	-	10,000	5,600	11,000	11,000	11,000
52500 Postage	1,710	1,500	-	1,500	1,700	2,000	2,000	2,000
52510 Telephone	807	1,080	-	1,080	800	1,080	1,080	1,080
52530 Printing	1,024	1,000	-	1,000	1,050	2,400	2,400	2,400
52540 Photocopies	461	1,500	-	1,500	600	1,500	1,500	1,500
52610 Travel	1,483	2,650	-	2,650	1,500	2,650	2,650	2,650
52640 Training	355	4,000	-	4,000	1,000	4,000	4,000	4,000
52670 Membership & Dues	210	660	-	660	660	660	660	660
52870 Licenses	8,684	8,900	-	8,900	8,970	12,965	12,965	12,965
52880 Registry of Deeds	2,341	2,500	-	2,500	2,350	2,500	2,500	2,500
	21,575	33,790	-	33,790	24,230	40,755	40,755	40,755

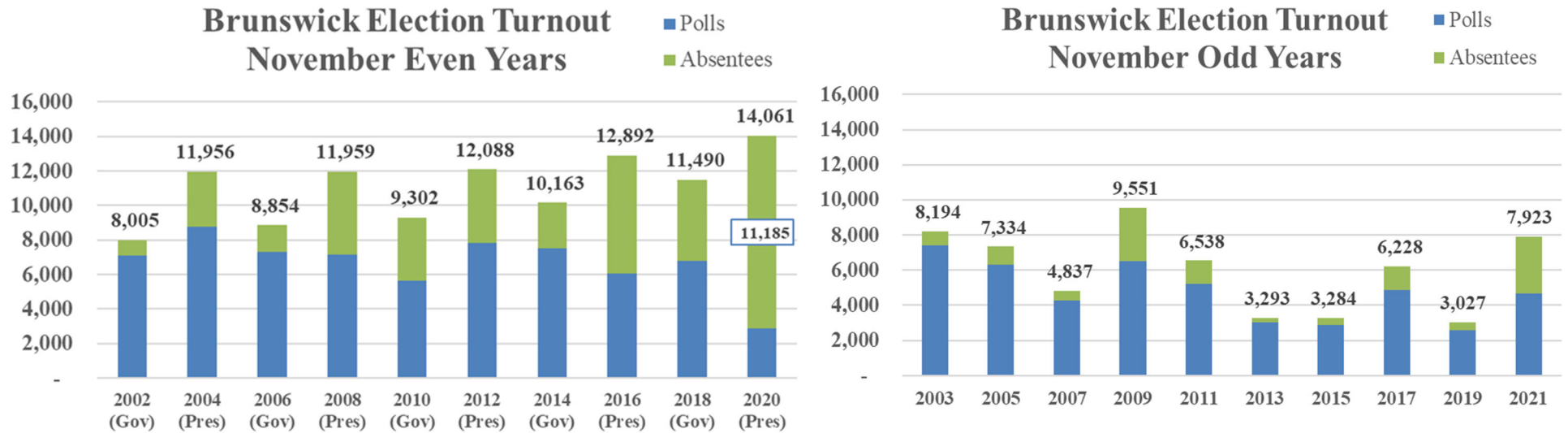
	2020-21 Actual	2021-22 Adopted	2021-22 Adjustments	2021-22 Available	2021-22 Est Expended	2022-23 Department	2022-23 Manager	2022-23 Council
<u>ASSESSING - 11300</u> (continued)								
MATERIALS & SUPPLIES								
53020 Office Supplies	2,701	2,400	-	2,400	500	2,400	2,400	2,400
53030 Computer Supplies	135	900	-	900	200	900	900	900
53062 Publications	656	700	-	700	656	700	700	700
	3,492	4,000	-	4,000	1,356	4,000	4,000	4,000
TOTAL	284,004	306,012	-	306,012	292,970	316,014	316,014	316,014

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 the Assessor.

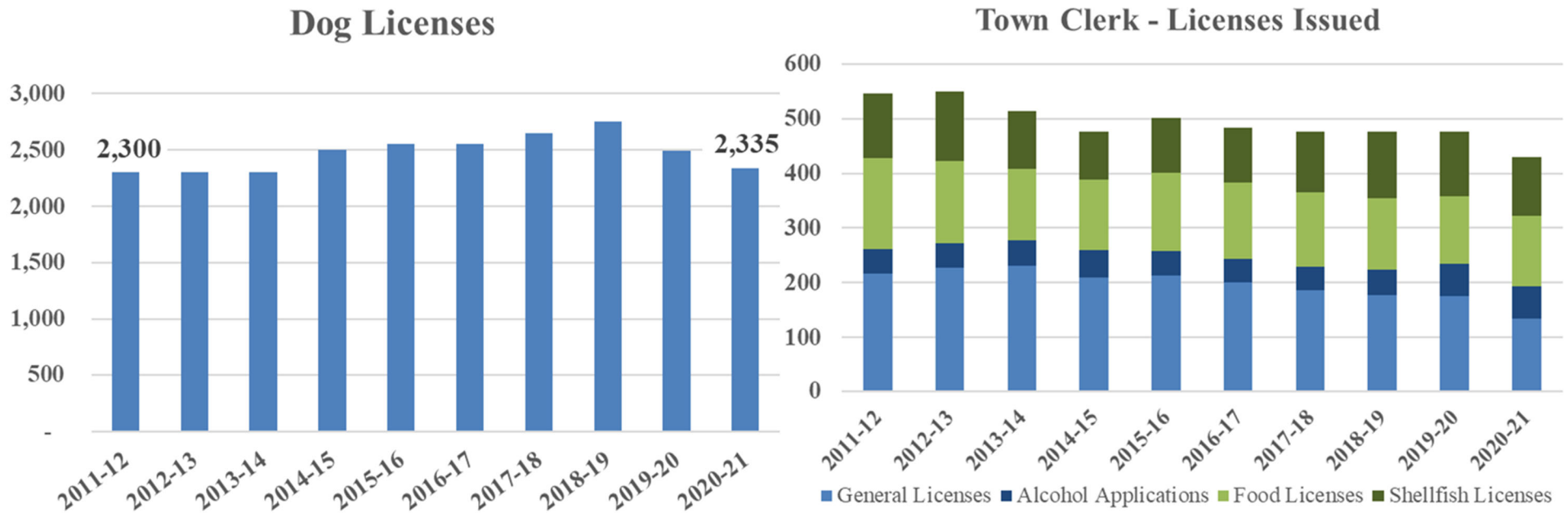
Salaries, Full-time:	Assessor	77,350	77,350	77,350
	Appraiser	52,924	52,924	52,924
	Appraiser	51,434	51,434	51,434
	One day calculation	491	491	491
		182,199	182,199	182,199
Professional Services:	Vision Programming	1,000	1,000	1,000
	Technical Assistance	10,000	10,000	10,000
		11,000	11,000	11,000

TOWN CLERK & ELECTIONS

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



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



	2020-21 Actual	2021-22 Adopted	2021-22 Adjustments	2021-22 Available	2021-22 Est Expended	2022-23 Department	2022-23 Manager	2022-23 Council
<u>TOWN CLERK & ELECTIONS - 11600</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	212,944	217,163	-	217,163	210,403	218,371	218,371	218,371
51040 Wages, Part-time	31,202	32,414	-	32,414	30,000	73,033	73,033	73,033
51110 Overtime	6,849	6,092	-	6,092	4,000	8,727	8,727	8,727
	250,995	255,669	-	255,669	244,403	300,131	300,131	300,131
EMPLOYEE BENEFITS								
51410 Social Security/FICA	12,715	15,907	-	15,907	12,855	18,608	18,608	18,608
51420 Medicare	2,974	3,720	-	3,720	3,069	4,352	4,352	4,352
51430 Maine PERS	19,264	19,203	-	19,203	21,353	23,164	23,164	23,164
51440 Health Benefit	71,875	75,000	-	75,000	75,000	76,000	76,000	76,000
51490 Deferred Compensation	-	-	-	-	-	-	-	-
	106,828	113,830	-	113,830	112,277	122,124	122,124	122,124
CONTRACTUAL SERVICES								
52090 Pro Servs - Other	13,058	14,480	1,715	16,195	14,480	15,470	15,470	15,470
52360 Equipment Rental	4,902	5,336	-	5,336	5,336	5,336	5,336	5,336
52500 Postage	1,027	5,768	-	5,768	5,768	7,825	7,825	7,825
52510 Telephone	1,208	1,858	-	1,858	1,786	1,858	1,858	1,858
52520 Advertising	118	1,100	-	1,100	1,100	1,100	1,100	1,100
52530 Printing	9,078	6,450	-	6,450	8,800	8,480	8,480	8,480
52540 Photocopies	2,834	2,710	-	2,710	2,710	2,930	2,930	2,930
52610 Travel	43	612	-	612	150	448	448	448
52640 Training	1,649	2,275	-	2,275	2,275	4,760	4,760	4,760
52670 Membership & Dues	532	570	-	570	570	520	520	520
	34,449	41,159	1,715	42,874	42,975	48,727	48,727	48,727

	2020-21 Actual	2021-22 Adopted	2021-22 Adjustments	2021-22 Available	2021-22 Est Expended	2022-23 Department	2022-23 Manager	2022-23 Council
<u>TOWN CLERK & ELECTIONS - 11600</u>								
(continued)								
MATERIALS & SUPPLIES								
53020 Office Supplies	1,982	3,100	-	3,100	3,100	4,100	4,100	4,100
53030 Computer Supplies	-	-	-	-	75	-	-	-
53062 Publications	-	75	-	75	75	75	75	75
	1,982	3,175	-	3,175	3,250	4,175	4,175	4,175
TOTAL	394,254	413,833	1,715	415,548	402,905	475,157	475,157	475,157

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	44,293	44,293	44,293
Assistant Clerk	35,498	35,498	35,498
Assistant Clerk	34,708	34,708	34,708
Additional straight time	4,782	4,782	4,782
One day calculation	577	577	577
	218,371	218,371	218,371

Wages, Part-time:

Assistant Clerk			
Pre Election	9,158	9,158	9,158
Election Preparation/Training	1,825	1,825	1,825
Election Day (2)	62,050	62,050	62,050
	73,033	73,033	73,033

Professional Services:

Election Programming	2,770	2,770	2,770
Code Supplement	5,450	5,450	5,450
Book binding, AVS programming, Record destruct, background ch	4,650	4,650	4,650
Iworq Online Business Licenses	2,600	2,600	2,600
	15,470	15,470	15,470

	2020-21 Actual	2021-22 Adopted	2021-22 Adjustments	2021-22 Available	2021-22 Est Expended	2022-23 Department	2022-23 Manager	2022-23 Council
<u>ENGINEERING - 11800</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	164,629	171,293	-	171,293	136,989	244,455	244,455	231,955
	164,629	171,293	-	171,293	136,989	244,455	244,455	231,955
EMPLOYEE BENEFITS								
51410 Social Security/FICA	11,083	11,539	-	11,539	8,851	15,246	15,246	14,471
51420 Medicare	2,592	2,699	-	2,699	2,070	3,565	3,565	3,384
51430 Maine PERS	7,145	7,492	-	7,492	7,840	24,934	24,934	23,659
51440 Health Benefit	37,500	37,500	-	37,500	37,500	57,000	57,000	53,833
51490 Deferred Compensation	5,637	5,914	-	5,914	3,652	-	-	-
	63,957	65,144	-	65,144	59,913	100,745	100,745	95,347
CONTRACTUAL SERVICES								
52061 GIS	8,715	37,200	-	37,200	9,950	55,920	55,920	55,920
52090 Pro Servs - Other	-	1,000	-	1,000	1,400	1,000	1,000	1,000
52240 R & M Vehicle	460	2,400	-	2,400	750	1,700	1,700	1,700
52260 R & M Equipment	12,743	19,620	-	19,620	750	900	900	900
52500 Postage	234	350	-	350	320	350	350	350
52510 Telephone	2,123	2,420	-	2,420	2,300	2,880	2,880	2,880
52530 Printing	1,526	1,000	-	1,000	1,400	1,600	1,600	1,600
52540 Photocopies	381	820	-	820	500	565	565	565
52610 Travel	160	360	-	360	-	200	200	200
52640 Training	1,324	2,720	-	2,720	700	3,340	3,340	3,340
52670 Membership & Dues	574	1,410	-	1,410	500	995	995	995
	28,240	69,300	-	69,300	18,570	69,450	69,450	69,450
MATERIALS & SUPPLIES								
53020 Office Supplies	3,432	700	-	700	500	4,700	4,700	4,700
53075 Engineering Supplies	-	1,000	-	1,000	600	1,000	1,000	1,000
53220 Gasoline	171	900	-	900	300	488	600	600
	3,603	2,600	-	2,600	1,400	6,188	6,300	6,300

	2020-21 Actual	2021-22 Adopted	2021-22 Adjustments	2021-22 Available	2021-22 Est Expended	2022-23 Department	2022-23 Manager	2022-23 Council
<u>ENGINEERING - 11800</u>								
(continued)								
CAPITAL OUTLAY								
56600 Capital - Equipment	-	-	-	-	4,531	-	-	-
	-	-	-	-	4,531	-	-	-
TOTAL	260,429	308,337	-	308,337	221,403	420,838	420,950	403,052

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

Salaries, Full-time:	Town Engineer	98,299	98,299	98,299
	GIS Administrator (Proposed)	75,000	75,000	62,500
	Project Engineer	70,500	70,500	70,500
	One day calculation	656	656	656
		244,455	244,455	231,955

The 2022-23 budget includes the reorganization of the Engineering Department and the addition of one position. The former Assistant Engineer position has been divided into two positions. As of the submission of the budget proposal, the Project Engineer position has been filled, and the GIS Administrator position is not filled.

Gasoline:	150	gallons at	\$3.25	\$4.00	488	600	600
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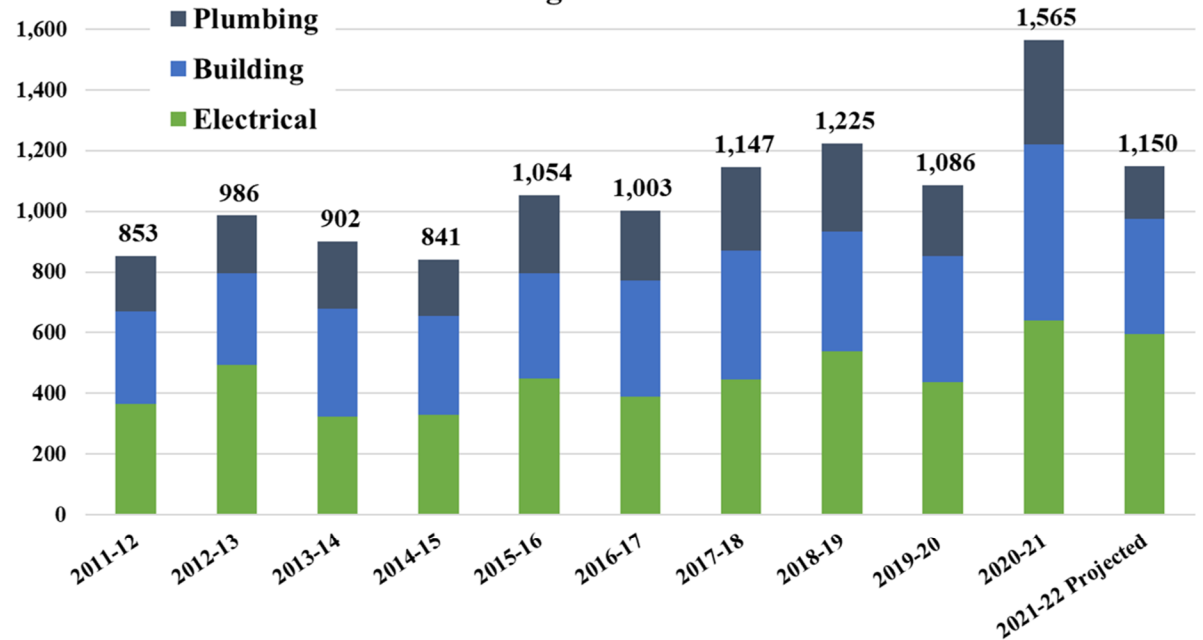
PLANNING AND DEVELOPMENT

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 Steering Committee
 - ◇ Staff Review Committee
 - ◇ Village Review Board
 - ◇ Zoning Board of Appeals

The Planning and Development Department includes the Codes Enforcement Division.

Building Permits Issued

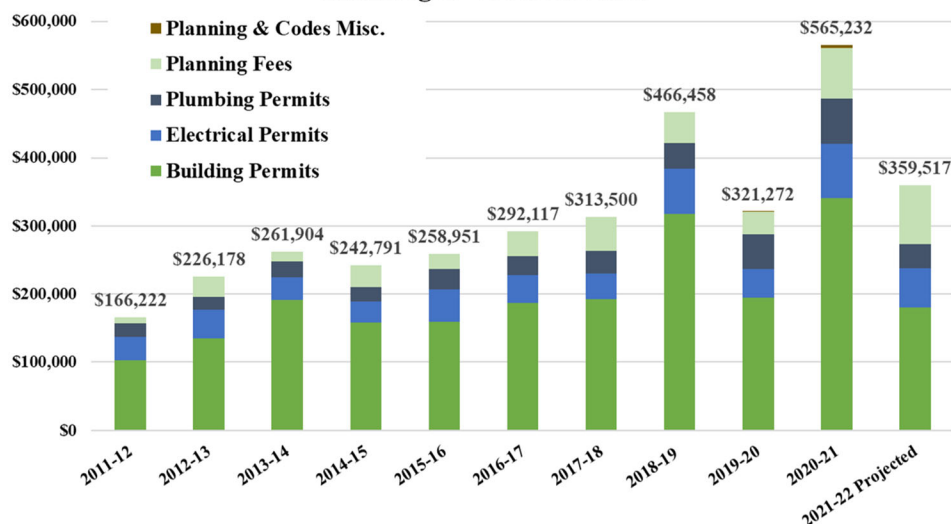


FY 2021-2022 Highlights:

Planning Board: Reviewed 29 Projects

- Approved Approximately 59,000 SF of new Commercial/Medical/Office/Industrial Space
 - Approved Residential Dwelling Units: 527
 - Multi-Family (Final Approval): 9 DUs
 - Multi-Family (Sketch Approval): 463 DUs
 - Single-Family (Final Approval): 11 DUs
 - Single-Family (Sketch Approval): 44 DUs
 - Approved 3 Conditional Use Permits
 - Approved 3 Recreational/Residential Docks
 - Approved 2 Subdivisions (with no associated development at this time)
 - Approved 2 Zoning Ordinance Text Amendments
- Staff/SRC:
- Reviewed 8 Minor Modification Applications
 - Approved 11 Minor Development Review Applications
- Village Review Board Projects Reviewed: 9
- Staff Reviewed VRB Projects: 18
- Long Range Planning
- Completed Bicycle and Pedestrian Improvement Plan
 - Completed Mare Brook Watershed Management Plan
 - Leading Comprehensive Plan Update
 - Assisting on Cook's Corner Commercial Corridor Revitalization Plan

Planning & Codes Revenue



	2020-21 Actual	2021-22 Adopted	2021-22 Adjustments	2021-22 Available	2021-22 Est Expended	2022-23 Department	2022-23 Manager	2022-23 Council
<u>PLANNING & DEVELOPMENT - 11900</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	385,061	402,156	-	402,156	390,659	476,452	476,452	476,452
51040 Wages, Part-time	354	5,920	-	5,920	500	7,795	7,795	7,795
	385,415	408,076	-	408,076	391,159	484,247	484,247	484,247
EMPLOYEE BENEFITS								
51410 Social Security/FICA	25,451	27,944	-	27,944	24,867	31,782	31,782	31,782
51420 Medicare	5,952	6,535	-	6,535	5,825	7,433	7,433	7,433
51430 Maine PERS	7,642	7,891	-	7,891	13,461	24,730	24,730	24,730
51440 Health Benefit	112,500	112,500	-	112,500	112,500	133,000	133,000	133,000
51490 Deferred Compensation	18,574	19,533	-	19,533	15,600	14,040	14,040	14,040
	170,119	174,403	-	174,403	172,253	210,985	210,985	210,985
CONTRACTUAL SERVICES								
52090 Pro Servs - Other	592	29,500	24,200	53,700	104,000	18,500	18,500	18,500
52240 R & M Vehicle	904	2,800	-	2,800	2,800	2,800	2,800	2,800
52260 R & M Equipment	-	250	-	250	-	703	703	703
52500 Postage	1,816	4,000	-	4,000	4,000	4,000	4,000	4,000
52510 Telephone	3,722	3,816	-	3,816	3,816	3,816	3,816	3,816
52520 Advertising	5,609	6,000	-	6,000	6,000	6,000	6,000	6,000
52530 Printing	1,111	3,000	-	3,000	3,000	3,000	3,000	3,000
52540 Photocopies	1,920	5,000	-	5,000	5,000	5,000	5,000	5,000
52610 Travel	1,429	1,900	-	1,900	1,900	1,900	1,900	1,900
52640 Training	3,192	5,661	-	5,661	5,661	9,160	9,160	9,160
52670 Membership & Dues	1,653	2,480	-	2,480	2,480	3,051	3,051	3,051
	21,948	64,407	24,200	88,607	138,657	57,930	57,930	57,930
MATERIALS & SUPPLIES								
53010 General Supplies	2,071	1,500	-	1,500	1,500	1,500	1,500	1,500
53020 Office Supplies	2,900	2,000	-	2,000	2,000	3,000	3,000	3,000
53030 Computer Supplies	-	-	-	-	-	-	-	-
53062 Publications	900	794	-	794	3,541	3,541	3,541	3,541
53220 Gasoline	928	2,802	-	2,802	149	-	-	-
	6,799	7,096	-	7,096	7,190	8,041	8,041	8,041
PROGRAMS								
55113 Conservation Commission	-	250	-	250	250	250	250	250
	-	250	-	250	250	250	250	250

	2020-21 Actual	2021-22 Adopted	2021-22 Adjustments	2021-22 Available	2021-22 Est Expended	2022-23 Department	2022-23 Manager	2022-23 Council
<u>PLANNING & DEVELOPMENT - 11900</u>								
(continued)								
CAPITAL OUTLAY								
56400 Capital - Vehicles	-	28,500	-	28,500	-	-	-	-
56600 Capital - Equipment	-	-	-	-	-	18,733	15,000	15,000
	-	28,500	-	28,500	-	18,733	15,000	15,000
TOTAL	584,281	682,732	24,200	706,932	709,509	780,186	776,453	776,453

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
Environmental Planner (Reorganized)	78,000	78,000	78,000
Land Use Planner (Reorganized)	75,000	75,000	75,000
Codes Enforcement Officer	62,787	62,787	62,787
Codes Enforcement Officer	61,746	61,746	61,746
Codes Enforcement Officer (Reclass)	60,750	60,750	60,750
Admin Assistant	43,264	43,264	43,264
One day calculation	1,280	1,280	1,280
	476,452	476,452	476,452

During the 2021-22 fiscal year, the Planning Department staff was reconfigured to create two Planner positions with seperate areas of expertise and responsibility, and to re-class the Codes Inspector to a Codes Enforcement Officer.

Wages, Part-time:

Recording Secretary for Planning Board and other committees	4,920	4,920	4,920
Interns (2)	2,875	2,875	2,875
	7,795	7,795	7,795

Professional Services:

Special GIS, Mapping Services	2,500	2,500	2,500
Engineering/Natural Resources	5,000	5,000	5,000
On Call Historic Preservation Services	1,000	1,000	1,000
On Call Planning Advisory Services	10,000	10,000	10,000
	18,500	18,500	18,500

Capital Equipment:

Folder/sealer machine	3,733	-	-
CivicGov software	15,000	15,000	15,000
	18,733	15,000	15,000

	2020-21 Actual	2021-22 Adopted	2021-22 Adjustments	2021-22 Available	2021-22 Est Expended	2022-23 Department	2022-23 Manager	2022-23 Council
<u>ECONOMIC DEVELOPMENT - 11950</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	123,036	161,127	-	161,127	147,628	161,127	161,127	161,127
	123,036	161,127	-	161,127	147,628	161,127	161,127	161,127
EMPLOYEE BENEFITS								
51410 Social Security/FICA	7,243	10,286	-	10,286	8,810	10,020	10,020	10,020
51420 Medicare	1,694	2,406	-	2,406	2,062	2,343	2,343	2,343
51430 Maine PERS	8,549	9,222	-	9,222	9,272	16,435	16,435	16,435
51440 Health Benefit	18,750	37,500	-	37,500	37,500	38,000	38,000	38,000
51490 Deferred Compensation	2,180	-	-	-	2,407	-	-	-
	38,416	59,414	-	59,414	60,051	66,798	66,798	66,798
CONTRACTUAL SERVICES								
52090 Professional Services	10	10,000	-	10,000	10,000	25,000	25,000	25,000
52500 Postage	74	100	-	100	100	150	150	150
52510 Telephone	1,087	1,200	-	1,200	1,200	1,200	1,200	1,200
52520 Advertising	213	2,000	-	2,000	-	2,000	2,000	2,000
52525 Promotion	152	5,000	-	5,000	4,000	5,000	5,000	5,000
52530 Printing	86	200	-	200	200	200	200	200
52540 Photocopies	154	360	-	360	500	500	500	500
52610 Travel	28	1,100	-	1,100	500	1,100	1,100	1,100
52640 Training	690	2,000	-	2,000	1,000	2,000	2,000	2,000
52670 Membership & Dues	120	1,100	-	1,100	1,000	1,100	1,100	1,100
	2,614	23,060	-	23,060	18,500	38,250	38,250	38,250

	2020-21 Actual	2021-22 Adopted	2021-22 Adjustments	2021-22 Available	2021-22 Est Expended	2022-23 Department	2022-23 Manager	2022-23 Council
<u>ECONOMIC DEVELOPMENT - 11950</u>								
(continued)								
MATERIALS & SUPPLIES								
53020 Office Supplies	574	1,000	-	1,000	600	1,000	1,000	1,000
53030 Computer Supplies	-	200	-	200	50	200	200	200
	574	1,200	-	1,200	650	1,200	1,200	1,200
PROGRAMS								
55000 Program (Public Art, Wayfinding)	-	25,000	-	25,000	25,000	50,000	25,000	25,000
	-	25,000	-	25,000	25,000	50,000	25,000	25,000
TOTAL	164,640	269,801	-	269,801	251,829	317,375	292,375	292,375

This budget provides for the Economic and Community Development efforts of the Town, working closely with the Planning Department.
The Economic Development Project Manager also serves as the Town's Grant Writer/Facilitator.

	Salaries, Full-time	Economic Development Director	89,294	89,294	89,294			
		Economic Development Project Manager	71,400	71,400	71,400			
		One day calculation	433	433	433			
			161,127	161,127	161,127			
	Professional Services	Cook's Corner Revitalization (Place-making)	25,000	25,000	25,000			
TOTAL GEN. GOVT.	4,453,697	5,033,811	25,915	5,059,726	4,808,024	5,494,113	5,469,812	5,451,914

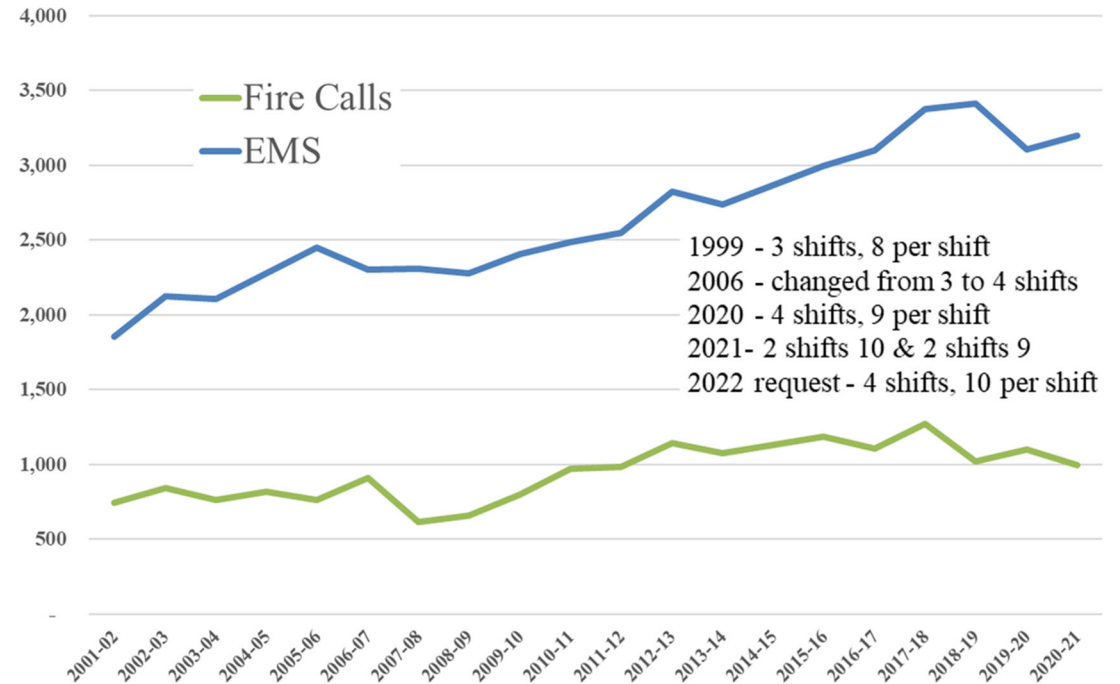
FIRE DEPARTMENT

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

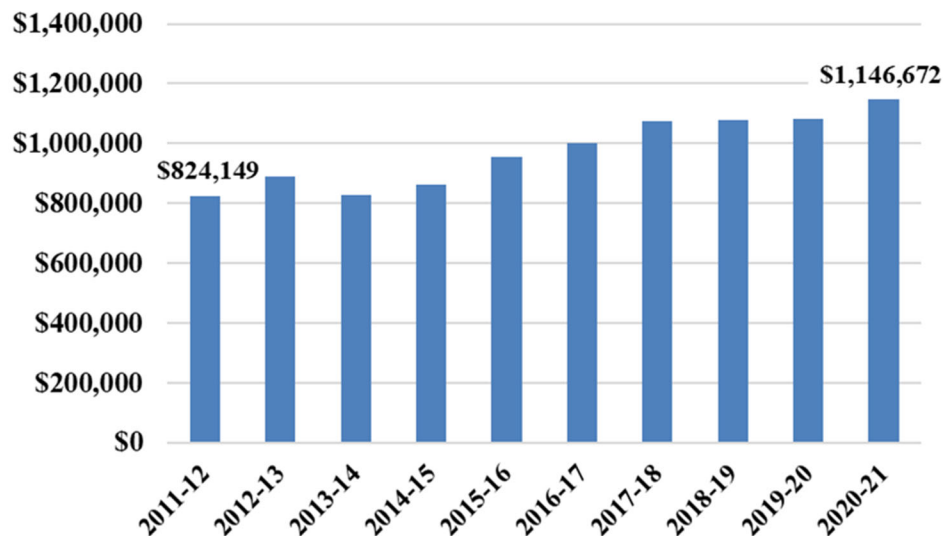
The new Central Fire Station on Pleasant Street is scheduled to open in the summer of 2022, replacing the 103 year-old Central Station on Maine Street.

- ◆ 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

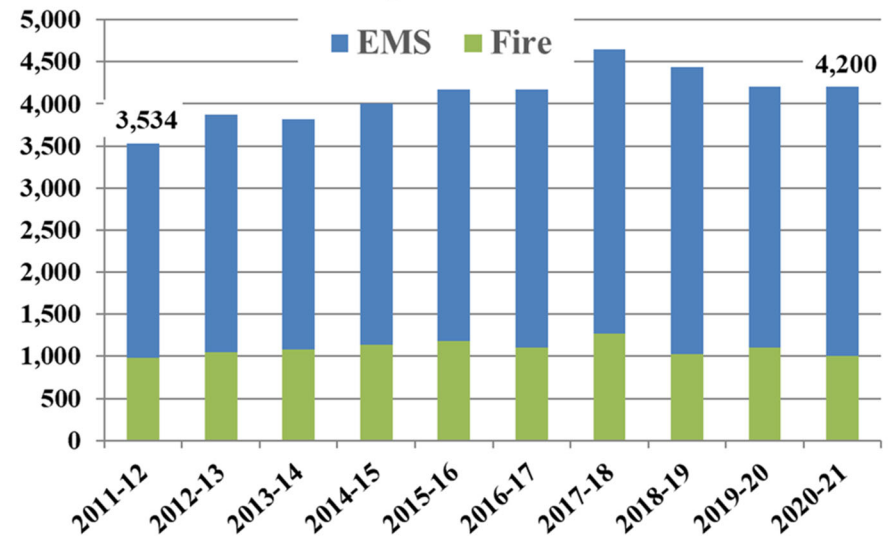
Beginning in March, 2020, the Fire Department has been central to the Town's COVID-19 response. The Fire Chief serves as the Town's liaison to the greater medical community, and all of the firefighters have, at a minimum, Emergency Medical Technician licenses.



Ambulance Revenue



Fire Department Calls



	2020-21 Actual	2021-22 Adopted	2021-22 Adjustments	2021-22 Available	2021-22 Est Expended	2022-23 Department	2022-23 Manager	2022-23 Council
<u>FIRE DEPARTMENT - 12100</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	2,159,597	2,286,055	-	2,286,055	2,337,345	2,482,380	2,482,380	2,434,858
51110 Overtime	283,850	150,000	-	150,000	179,284	180,000	180,000	180,000
51130 Call Back	19,787	40,000	-	40,000	19,300	40,000	40,000	40,000
51210 Sick	-	-	-	-	-	14,171	14,171	14,171
51220 Holiday	81,114	93,925	-	93,925	92,893	105,540	105,540	103,170
51230 Vacation	-	-	-	-	-	8,798	8,798	8,798
51320 Training	9,304	42,000	-	42,000	-	42,000	42,000	42,000
	2,553,652	2,611,980	-	2,611,980	2,628,822	2,872,889	2,872,889	2,822,997
EMPLOYEE BENEFITS								
51410 Social Security/FICA	2,517	3,178	-	3,178	2,873	3,178	3,178	3,178
51420 Medicare	34,641	38,244	-	38,244	35,381	42,070	42,070	41,347
51430 Maine PERS	309,578	332,136	-	332,136	333,660	369,157	369,157	362,471
51440 Health Benefit	759,375	796,875	-	796,875	796,875	855,000	855,000	836,000
51490 Deferred Compensation	6,470	6,630	-	6,630	5,912	4,303	4,303	4,303
	1,112,581	1,177,063	-	1,177,063	1,174,701	1,273,708	1,273,708	1,247,299
CONTRACTUAL SERVICES								
52030 Pro Servs - Medical	16,017	20,000	-	20,000	19,500	20,000	20,000	20,000
52090 Professional Services	-	1,000	-	1,000	-	1,000	1,000	1,000
52240 R & M Vehicles	122,147	100,000	28,000	128,000	140,000	130,000	130,000	130,000
52260 R & M Equipment	16,072	32,500	-	32,500	24,000	32,500	32,500	32,500
52264 R & M Radios	7,644	10,500	-	10,500	10,300	10,500	10,500	10,500
52500 Postage	199	500	-	500	250	500	500	500
52510 Telephone	17,040	15,900	-	15,900	16,000	15,900	15,900	15,900
52530 Printing	968	-	-	-	1,000	-	-	-
52540 Photocopies	2,280	4,500	-	4,500	3,000	4,500	4,500	4,500
52610 Travel	25	500	-	500	150	500	500	500
52640 Training	34,435	45,000	-	45,000	36,000	55,000	55,000	55,000
52670 Membership & Dues	3,875	4,850	-	4,850	4,700	4,850	4,850	4,850
	220,702	235,250	28,000	263,250	254,900	275,250	275,250	275,250

	2020-21 Actual	2021-22 Adopted	2021-22 Adjustments	2021-22 Available	2021-22 Est Expended	2022-23 Department	2022-23 Manager	2022-23 Council
<u>FIRE DEPARTMENT - 12100</u>								
(continued)								
MATERIALS & SUPPLIES								
53010 General Supplies	6,822	6,500	-	6,500	6,500	6,500	6,500	6,500
53020 Office Supplies	781	2,500	-	2,500	2,300	2,500	2,500	2,500
53030 Computer Supplies	11,536	15,000	-	15,000	14,700	15,000	15,000	15,000
53050 Medical Supplies	28,303	38,000	-	38,000	38,000	38,000	38,000	38,000
53131 Infection Control Supplies	27,503	25,000	-	25,000	25,000	25,000	25,000	25,000
53210 Diesel Fuel	8,947	16,500	-	16,500	16,000	19,200	23,314	23,314
53220 Gasoline	16,406	30,000	-	30,000	35,000	39,000	48,000	48,000
53240 Tires & Tubes	6,402	16,480	-	16,480	16,200	16,640	16,640	16,640
53710 Wearing Apparel	41,998	61,245	3,000	64,245	64,200	72,000	72,000	72,000
53730 Minor Equip & Hand Tools	10,930	15,000	-	15,000	12,000	15,000	15,000	15,000
	159,628	226,225	3,000	229,225	229,900	248,840	261,954	261,954
PROGRAMS								
55210 Fire Prevention	4,527	5,000	-	5,000	4,900	5,000	5,000	5,000
	4,527	5,000	-	5,000	4,900	5,000	5,000	5,000
CAPITAL OUTLAY								
56600 Capital - Equipment	19,343	45,300	-	45,300	20,455	65,000	48,000	48,000
	19,343	45,300	-	45,300	20,455	65,000	48,000	48,000
TOTAL	4,070,433	4,300,818	31,000	4,331,818	4,313,678	4,740,687	4,736,801	4,660,500

	2020-21 Actual	2021-22 Adopted	2021-22 Adjustments	2021-22 Available	2021-22 Est Expended	2022-23 Department	2022-23 Manager	2022-23 Council
<u>FIRE DEPARTMENT - 12100</u>								
(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			84,867	84,867	84,867
Captains			4			237,725	237,725	237,725
Lieutenants			4			233,456	233,456	233,456
Firefighters			30			1,519,858	1,519,858	1,519,858
Inspector			1			60,126	60,126	60,126
Admin Asst			1			51,115	51,115	51,115
Paramedic Bonus						5,000	5,000	5,000
One day calculation						6,398	6,398	6,398
Proposed Positions (2 FF's)				(2)		95,043	95,043	47,521
						2,482,380	2,482,380	2,434,858

(1) Additional Compensation is provided as Health Officer.

(2) The Department budget request includes funding to add two fighters. Council budget delayed hiring to January 1, 2023.

Diesel	5,486	gallons at	\$3.50	\$4.25	19,200	23,314	23,314
Gasoline	12,000	gallons at	\$3.25	\$4.00	39,000	48,000	48,000
Capital - Equipment:							
		Battery Powered Extrication Equipment			26,000	26,000	26,000
		Mobile Radios 6			22,000	22,000	22,000
		Fitness Equipment			10,500	-	-
		Floor Scrubber			6,500	-	-
					65,000	48,000	48,000

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-two Paramedics who are able to perform all of the above along with the administration of certain lifesaving medications and other advanced skills.

	2020-21 Actual	2021-22 Adopted	2021-22 Adjustments	2021-22 Available	2021-22 Est Expended	2022-23 Department	2022-23 Manager	2022-23 Council
<u>CENTRAL STATION - 12150</u>								
CONTRACTUAL SERVICES								
52100 Electricity	6,136	9,500	-	9,500	8,500	2,000	2,000	2,000
52110 Water	489	600	-	600	500	300	300	300
52120 Sewer	608	975	-	975	500	400	400	400
52130 Rubbish Disposal	856	1,500	-	1,500	1,300	500	500	500
52220 R & M Building	11,403	13,000	-	13,000	10,000	3,500	3,500	3,500
	19,492	25,575	-	25,575	20,800	6,700	6,700	6,700
MATERIALS & SUPPLIES								
53110 Heating Oil	6,860	18,200	-	18,200	12,000	9,000	10,286	10,286
53120 Propane	2,186	1,700	-	1,700	1,700	500	750	750
53150 Janitorial Supplies	1,936	2,500	-	2,500	2,300	-	-	-
	10,982	22,400	-	22,400	16,000	9,500	11,036	11,036
TOTAL	30,474	47,975	-	47,975	36,800	16,200	17,736	17,736
Heating Oil		2,571	gallons at	\$3.50	\$4.00	9,000	10,286	10,286
Propane		125	gallons at	\$4.00	\$6.00	500	750	750

The new Central Fire Station on Pleasant Street is expected to be put in service in the summer of 2022, replacing the 103 year-old Central Station on Maine Street. Beginning with the 2022-23 budget, these buildings appear as separate sections, and the old Central Station budget reflects only basic costs to maintain minimal heat and fire protection. The Town has conducted a conditions study of the building, and is exploring options to sell and/or re-develop the property.

	2020-21 Actual	2021-22 Adopted	2021-22 Adjustments	2021-22 Available	2021-22 Est Expended	2022-23 Department	2022-23 Manager	2022-23 Council
<u>EMERSON STATION - 12160</u>								
CONTRACTUAL SERVICES								
52100 Electricity	14,857	16,500	-	16,500	16,708	18,000	18,000	18,000
52110 Water	2,383	3,000	-	3,000	3,500	4,500	4,500	4,500
52120 Sewer	1,304	1,800	-	1,800	3,000	3,500	3,500	3,500
52130 Rubbish Disposal	866	1,000	-	1,000	900	1,000	1,000	1,000
52220 R & M Building	27,427	25,000	-	25,000	30,000	30,000	30,000	30,000
	46,837	47,300	-	47,300	54,108	57,000	57,000	57,000
MATERIALS & SUPPLIES								
53125 Natural Gas	13,323	20,000	-	20,000	14,000	26,000	31,200	31,200
53150 Janitorial Supplies	1,791	2,500	-	2,500	2,300	2,500	2,500	2,500
	15,114	22,500	-	22,500	16,300	28,500	33,700	33,700
TOTAL	61,951	69,800	-	69,800	70,408	85,500	90,700	90,700
Natural Gas		10,400	therms at	\$2.50	\$3.00	26,000	31,200	31,200

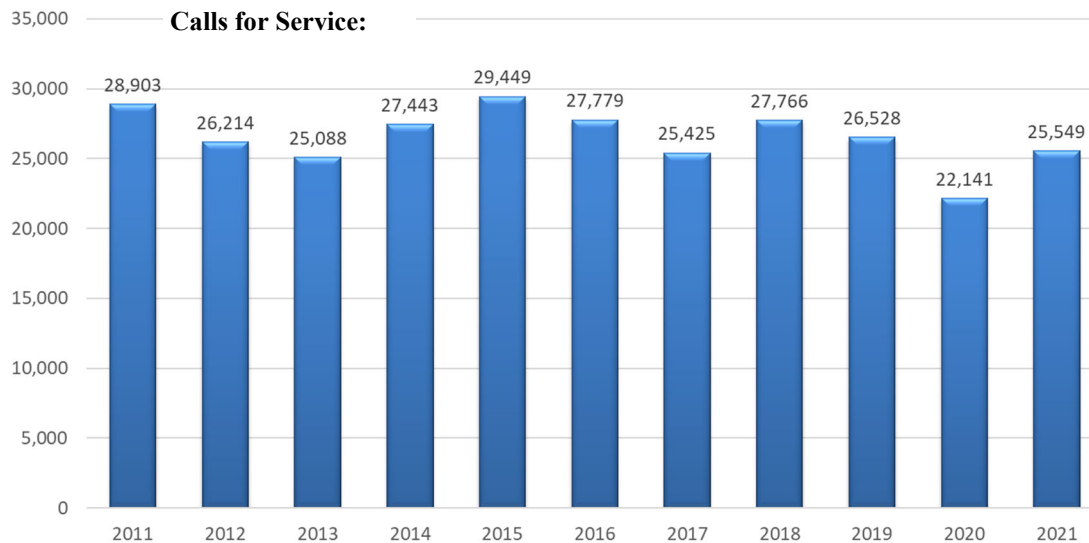
	2020-21 Actual	2021-22 Adopted	2021-22 Adjustments	2021-22 Available	2021-22 Est Expended	2022-23 Department	2022-23 Manager	2022-23 Council
<u>NEW CENTRAL FIRE STATION - 12170</u>								
CONTRACTUAL SERVICES								
52100 Electricity	-	-	-	-	-	35,000	35,000	35,000
52110 Water	-	-	-	-	-	5,300	5,300	5,300
52120 Sewer	-	-	-	-	-	1,200	1,200	1,200
52130 Rubbish Disposal	-	-	-	-	-	1,500	1,500	1,500
52220 R & M Building	-	-	-	-	-	3,600	3,600	3,600
	-	-	-	-	-	46,600	46,600	46,600
MATERIALS & SUPPLIES								
53125 Natural Gas	-	-	-	-	-	52,000	62,400	62,400
53150 Janitorial Supplies	-	-	-	-	-	2,500	2,500	2,500
	-	-	-	-	-	54,500	64,900	64,900
TOTAL	-	-	-	-	-	101,100	111,500	111,500
Natural Gas		20,800	therms at	\$2.50	\$3.00	52,000	62,400	62,400

The new 26,000 sf Central Fire Station on Pleasant Street is expected to be put in service in the summer of 2022, replacing the 103 year-old Central Station on Maine Street. Beginning with the 2022-23 budget, these buildings appear as seperate sections. The budget for the new Central Station is based on operation cost estimates provided by the architect.

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.



Police Activities

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

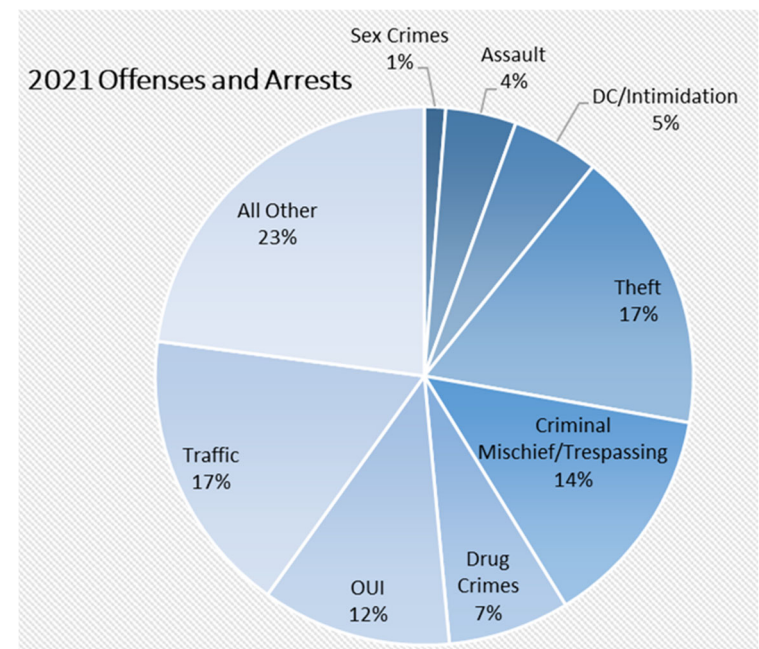
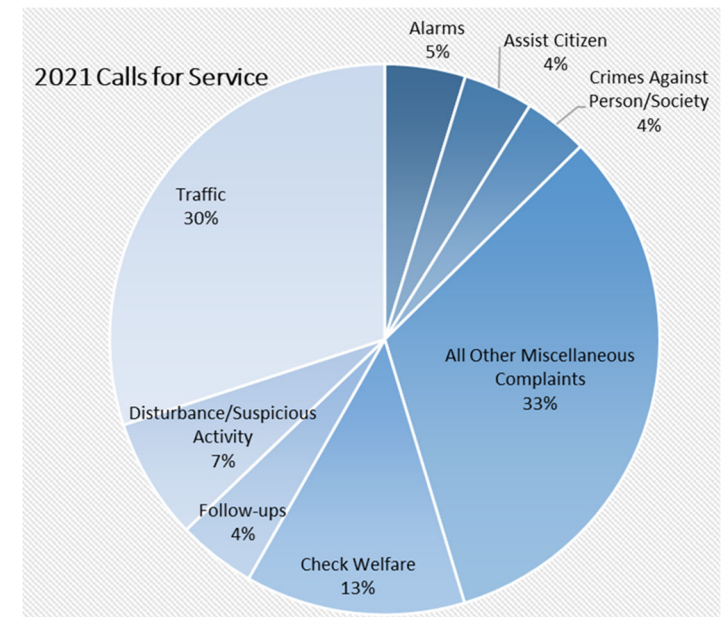
ALICE (Alert, Lockdown, Inform, Counter, Evacuate) Training: for schools and local organizations.

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



	2020-21 Actual	2021-22 Adopted	2021-22 Adjustments	2021-22 Available	2021-22 Est Expended	2022-23 Department	2022-23 Manager	2022-23 Council
<u>POLICE DEPARTMENT - 12200</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	2,272,159	2,578,666	-	2,578,666	2,321,299	2,798,757	2,798,757	2,798,757
51040 Wages, Part-time	2,470	12,960	-	12,960	21,690	18,600	18,600	18,600
51110 Overtime	134,452	123,037	-	123,037	167,733	169,884	169,884	169,884
51125 Court Time	10,180	17,154	-	17,154	10,382	17,000	17,000	17,000
51210 Sick	10,003	30,000	-	30,000	28,377	30,000	30,000	30,000
51220 Holiday	45,009	42,640	-	42,640	53,128	50,221	50,221	50,221
51230 Vacation	50,220	67,726	-	67,726	68,085	67,700	67,700	67,700
51240 Comp Time	-	-	-	-	-	-	-	-
51320 Training	63,518	60,300	-	60,300	61,331	60,300	60,300	60,300
	2,588,011	2,932,483	-	2,932,483	2,732,025	3,212,462	3,212,462	3,212,462
EMPLOYEE BENEFITS								
51410 Social Security/FICA	158,029	186,464	-	186,464	166,592	203,127	203,127	203,127
51420 Medicare	36,967	43,609	-	43,609	38,961	47,505	47,505	47,505
51430 Maine PERS	367,089	413,378	-	413,378	380,698	440,606	440,606	440,606
51440 Health Benefit	675,000	796,875	-	796,875	796,875	817,000	817,000	817,000
51490 Deferred Compensation	6,911	7,322	-	7,322	7,361	7,322	7,322	7,322
	1,243,996	1,447,648	-	1,447,648	1,390,487	1,515,560	1,515,560	1,515,560
CONTRACTUAL SERVICES								
52030 Pro Servs - Medical	470	3,000	-	3,000	2,476	3,000	3,000	3,000
52040 Pro Servs - Personnel	11,571	7,060	-	7,060	5,500	7,060	7,060	7,060
52090 Pro Servs - Other	32,103	32,000	-	32,000	31,834	31,546	31,546	31,546
52240 R & M Vehicles	49,148	52,000	-	52,000	40,000	50,000	50,000	50,000
52260 R & M Equipment	32,846	40,441	-	40,441	40,441	36,909	36,909	36,909
52264 R & M Radio	3,735	6,000	-	6,000	5,000	6,000	6,000	6,000
52330 Rental of Facilities	3,478	4,153	-	4,153	3,600	3,600	3,600	3,600
52500 Postage	1,803	1,800	-	1,800	1,800	1,800	1,800	1,800
52510 Telephone	12,467	14,220	-	14,220	10,837	13,000	13,000	13,000

	2020-21 Actual	2021-22 Adopted	2021-22 Adjustments	2021-22 Available	2021-22 Est Expended	2022-23 Department	2022-23 Manager	2022-23 Council
<u>POLICE DEPARTMENT - 12200</u>								
(continued)								
52530 Printing	1,189	3,000	-	3,000	2,418	3,000	3,000	3,000
52540 Photocopies	3,962	5,000	-	5,000	3,000	5,000	5,000	5,000
52610 Travel	6,024	5,500	-	5,500	2,042	5,500	5,500	5,500
52640 Training	64,339	49,310	-	49,310	57,307	58,510	58,510	58,510
52670 Membership & Dues	2,274	2,020	-	2,020	2,500	3,015	3,015	3,015
	225,409	225,504	-	225,504	208,755	227,940	227,940	227,940
MATERIALS & SUPPLIES								
53010 General Supplies	-	-	-	-	-	2,500	2,500	2,500
53020 Office Supplies	7,107	4,500	-	4,500	4,500	4,000	4,000	4,000
53025 K-9 Supplies	-	-	-	-	-	10,000	10,000	10,000
53060 Training Materials	23,665	24,570	-	24,570	20,145	23,785	23,785	23,785
53062 Publications	104	500	-	500	410	500	500	500
53220 Gasoline	29,366	81,000	-	81,000	31,766	87,750	108,000	108,000
53240 Tires	7,205	8,400	-	8,400	11,853	8,400	8,400	8,400
53710 Wearing Apparel	74,175	62,000	-	62,000	62,000	62,000	62,000	62,000
53730 Minor Equip & Hand Tools	24,988	36,400	-	36,400	36,400	19,100	19,100	19,100
	166,610	217,370	-	217,370	167,074	218,035	238,285	238,285
CAPITAL OUTLAY								
56600 Capital - Equipment	58,203	-	-	-	-	-	-	-
	58,203	-	-	-	-	-	-	-
TOTAL	4,282,229	4,823,005	-	4,823,005	4,498,341	5,173,997	5,194,247	5,194,247

	2020-21 Actual	2021-22 Adopted	2021-22 Adjustments	2021-22 Available	2021-22 Est Expended	2022-23 Department	2022-23 Manager	2022-23 Council
<u>POLICE DEPARTMENT - 12200</u>								
(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		325,849	325,849	325,849
Detective Sergeant				1		78,104	78,104	78,104
Sergeants				3		217,743	217,743	217,743
Detective				3		192,169	192,169	192,169
School Resource Officers				2		125,532	125,532	125,532
Patrol Officers (21)				21		1,246,765	1,246,765	1,246,765
Marine Resources Officer				1		65,272	65,272	65,272
Animal Control Officer				1		38,990	38,990	38,990
Executive Secretary				1		51,115	51,115	51,115
Bookkeeper / Admin. Secretary				1		48,821	48,821	48,821
Parking				1		40,412	40,412	40,412
Evidence Records Specialist				1		41,360	41,360	41,360
Subtotal						2,754,352	2,754,352	2,754,352
Physical Fitness Standards						36,961	36,961	36,961
Additional one day calculation						7,444	7,444	7,444
Subtotal						44,405	44,405	44,405
Total						2,798,757	2,798,757	2,798,757
Part-time:								
School Crossing Guards				3		18,600	18,600	18,600
Gasoline		27,000	gallons at	\$3.25	\$4.00	87,750	108,000	108,000

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.

	2020-21 Actual	2021-22 Adopted	2021-22 Adjustments	2021-22 Available	2021-22 Est Expended	2022-23 Department	2022-23 Manager	2022-23 Council
<u>EMERGENCY SERVICES DISPATCH - 12220</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	476,444	517,485	-	517,485	557,325	573,312	573,312	573,312
51110 Overtime	71,469	28,000	-	28,000	36,545	28,840	28,840	28,840
51210 Sick Time	21,861	7,863	-	7,863	12,487	8,098	8,098	8,098
51220 Holiday Pay	17,836	17,145	-	17,145	22,910	18,334	18,334	18,334
51230 Vacation	18,542	30,000	-	30,000	15,871	28,000	28,000	28,000
51240 Compensatory	2,814	11,000	-	11,000	6,252	10,000	10,000	10,000
51320 Training	3,889	8,000	-	8,000	11,151	8,000	8,000	8,000
	612,855	619,493	-	619,493	662,541	674,584	674,584	674,584
EMPLOYEE BENEFITS								
51410 Social Security/FICA	38,798	41,017	-	41,017	40,024	44,638	44,638	44,638
51420 Medicare	9,074	9,593	-	9,593	9,361	10,439	10,439	10,439
51430 Maine PERS	34,386	39,353	-	39,353	40,354	49,700	49,700	49,700
51440 Health Benefit	150,000	206,250	-	206,250	206,250	209,000	209,000	209,000
51490 Deferred Compensation	14,865	13,711	-	13,711	12,677	11,240	11,240	11,240
	247,123	309,924	-	309,924	308,666	325,017	325,017	325,017
CONTRACTUAL SERVICES								
52040 Pro Servs - Personnel	-	1,750	-	1,750	1,750	875	875	875
52264 R & M Radio	11,601	10,000	-	10,000	10,000	13,000	13,000	13,000
52510 Telephone	302	300	-	300	300	300	300	300
52512 Teletype	1,365	2,040	-	2,040	1,203	4,500	4,500	4,500
52530 Printing	427	2,000	-	2,000	2,000	1,600	1,600	1,600
52610 Travel	846	800	-	800	800	1,500	1,500	1,500
52640 Training	405	5,620	-	5,620	5,620	7,620	7,620	7,620
52670 Membership & Dues	387	675	-	675	675	975	975	975
	15,333	23,185	-	23,185	22,348	30,370	30,370	30,370

	2020-21 Actual	2021-22 Adopted	2021-22 Adjustments	2021-22 Available	2021-22 Est Expended	2022-23 Department	2022-23 Manager	2022-23 Council
<u>EMERGENCY SERVICES DISPATCH - 12220</u>								
(continued)								
MATERIALS & SUPPLIES								
53020 Office Supplies	742	2,200	-	2,200	2,200	2,200	2,200	2,200
53060 Training Materials	-	200	-	200	-	200	200	200
53710 Wearing Apparel	4,018	5,500	-	5,500	5,500	5,500	5,500	5,500
53730 Minor Equip & Hand Tools	378	600	-	600	600	600	600	600
	5,138	8,500	-	8,500	8,300	8,500	8,500	8,500
TOTAL	880,449	961,102	-	961,102	1,001,855	1,038,471	1,038,471	1,038,471

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	66,005	66,005	66,005
Communications Officers	10	505,761	505,761	505,761
Subtotal		571,766	571,766	571,766
Educational Incentive		-	-	-
Additional one day calculation		1,546	1,546	1,546
Subtotal		1,546	1,546	1,546
Total		573,312	573,312	573,312

	2020-21 Actual	2021-22 Adopted	2021-22 Adjustments	2021-22 Available	2021-22 Est Expended	2022-23 Department	2022-23 Manager	2022-23 Council
<u>POLICE STATION BUILDING - 12250</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	35,168	30,075	-	30,075	37,615	34,942	34,942	34,942
	35,168	30,075	-	30,075	37,615	34,942	34,942	34,942
EMPLOYEE BENEFITS								
51410 Social Security/FICA	2,324	2,027	-	2,027	2,292	2,296	2,296	2,296
51420 Medicare	543	475	-	475	536	537	537	537
51440 Health Benefit	14,062	14,063	-	14,063	14,063	19,000	19,000	19,000
51490 Deferred Compensation	-	-	-	-	1,698	2,097	2,097	2,097
	16,929	16,565	-	16,565	18,589	23,930	23,930	23,930
CONTRACTUAL SERVICES								
52100 Electricity	25,993	26,500	-	26,500	26,500	33,350	33,350	33,350
52110 Water	2,624	3,400	-	3,400	3,400	3,800	3,800	3,800
52120 Sewer	1,400	2,000	-	2,000	3,000	2,000	2,000	2,000
52130 Rubbish Disposal	1,696	1,700	-	1,700	1,700	1,700	1,700	1,700
52220 R & M Building	52,633	26,450	-	26,450	18,841	24,950	24,950	24,950
	84,346	60,050	-	60,050	53,441	65,800	65,800	65,800
MATERIALS & SUPPLIES								
53125 Natural Gas	7,203	9,250	-	9,250	7,000	9,250	11,100	11,100
53150 Janitorial Supplies	5,698	4,900	-	4,900	4,877	5,100	5,100	5,100
53210 Diesel Fuel	323	600	-	600	600	600	729	729
53730 Minor Equip & Hand Tools	-	-	-	-	-	-	-	-
	13,224	14,750	-	14,750	12,477	14,950	16,929	16,929
TOTAL	149,667	121,440	-	121,440	122,122	139,622	141,601	141,601
Salaries Full-time:						34,847	34,847	34,847
Custodian - Full time						95	95	95
One day calculation						34,942	34,942	34,942
Natural Gas		3,700	therms at	\$2.50	\$3.00	9,250	11,100	11,100
Diesel Fuel		171	gallons at	\$3.50	\$4.25	600	729	729

	2020-21 Actual	2021-22 Adopted	2021-22 Adjustments	2021-22 Available	2021-22 Est Expended	2022-23 Department	2022-23 Manager	2022-23 Council
<u>COASTAL RESOURCES - 12280</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	61,580	63,016	-	63,016	63,318	63,016	63,016	63,016
51040 Wages, Part-time	450	11,000	-	11,000	5,000	15,000	15,000	15,000
51110 Overtime	-	-	-	-	-	-	-	-
	62,030	74,016	-	74,016	68,318	78,016	78,016	78,016
EMPLOYEE BENEFITS								
51410 Social Security/FICA	3,637	4,589	-	4,589	4,402	4,837	4,837	4,837
51420 Medicare	851	1,073	-	1,073	1,029	1,131	1,131	1,131
51430 Maine PERS	153	-	-	-	3,160	3,151	3,151	3,151
51440 Health Benefit	18,750	18,750	-	18,750	18,750	19,000	19,000	19,000
51490 Deferred Compensation	-	3,781	-	3,781	-	-	-	-
	23,391	28,193	-	28,193	27,341	28,119	28,119	28,119
CONTRACTUAL SERVICES								
52090 Pro Servs - Other	1,972	5,000	-	5,000	9,000	10,000	10,000	10,000
52240 R & M Vehicles	2,532	2,000	-	2,000	750	2,100	2,100	2,100
52260 R & M Equipment	950	1,500	-	1,500	1,500	1,500	1,500	1,500
52500 Postage	-	100	-	100	100	100	100	100
52510 Telephone	613	1,100	-	1,100	750	1,100	1,100	1,100
52520 Advertising	160	300	-	300	100	100	100	100
52530 Printing	596	500	-	500	400	500	500	500
52531 Photocopies	-	100	-	100	100	100	100	100
52610 Travel	-	500	-	500	500	1,500	1,500	1,500
52640 Training	635	2,500	-	2,500	2,500	2,500	2,500	2,500
52670 Membership & Dues	50	-	-	-	-	800	800	800
	7,508	13,600	-	13,600	15,700	20,300	20,300	20,300

	2020-21 Actual	2021-22 Adopted	2021-22 Adjustments	2021-22 Available	2021-22 Est Expended	2022-23 Department	2022-23 Manager	2022-23 Council
<u>COASTAL RESOURCES - 12280</u>								
(continued)								
MATERIALS & SUPPLIES								
53010 General Supplies	543	1,000	-	1,000	750	2,350	2,350	2,350
53020 Office Supplies	1,469	3,300	-	3,300	3,300	2,100	2,100	2,100
53062 Publications	204	-	-	-	-	-	-	-
53220 Gasoline	1,675	1,050	-	1,050	1,250	2,275	2,800	2,800
53240 Tires & Tubes	-	-	-	-	-	500	500	500
53710 Wearing Apparel	228	500	-	500	200	750	750	750
53730 Minor Equip & Hand Tools	508	600	-	600	300	500	500	500
	4,627	6,450	-	6,450	5,800	8,475	9,000	9,000
PROGRAM								
55114 Marine Resources Committee	3,500	7,000	-	7,000	-	7,500	7,500	7,500
55115 Rivers & Coastal Waters Commit	-	400	-	400	400	400	400	400
	3,500	7,400	-	7,400	400	7,900	7,900	7,900
CAPITAL OUTLAY								
56400 Capital - Vehicles	-	-	-	-	-	23,625	23,625	23,625
	-	-	-	-	-	23,625	23,625	23,625
TOTAL	101,056	129,659	-	129,659	117,559	166,435	166,960	166,960

This budget accounts for the activities of the Coastal Resources Manager and the Marine Resources and Rivers & Coastal Waters Committees. The Marine Warden is accounted for in the Police Department budget.

Salaries, Full-time:	Coastal Resources Manager	1	62,847	62,847	62,847
	Additional one day calculation		169	169	169
			63,016	63,016	63,016
Part-time:	Marine Technician	1	15,000	15,000	15,000
Gasoline	700 gallons at \$3.25	\$4.00	2,275	2,800	2,800
Capital - Vehicles	2016 Dodge Ram from Police Dept		23,625	23,625	23,625

	2020-21 Actual	2021-22 Adopted	2021-22 Adjustments	2021-22 Available	2021-22 Est Expended	2022-23 Department	2022-23 Manager	2022-23 Council
<u>STREET LIGHTS - 12310</u>								
52100 Electricity	206,340	84,000	-	84,000	120,000	150,000	150,000	150,000
52260 R & M Equipment (Lights)	958	10,000	-	10,000	5,000	10,000	10,000	10,000
TOTAL	207,298	94,000	-	94,000	125,000	160,000	160,000	160,000

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.

TRAFFIC SIGNALS - 12320

52100 Electricity	7,513	8,000	-	8,000	8,500	10,000	10,000	10,000
52260 R & M Equipment (Signals)	21,423	25,000	-	25,000	2,500	25,000	25,000	25,000
TOTAL	28,936	33,000	-	33,000	11,000	35,000	35,000	35,000

This account provides funds for electricity and the repair of the Town's traffic signals.

FIRE SUPPRESSION CHARGE (HYDRANTS) - 12330

52360 Equipment Rental	605,092	650,000	-	650,000	630,000	650,000	735,000	735,000
TOTAL	605,092	650,000	-	650,000	630,000	650,000	735,000	735,000

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 increases of 2% and 5% effective 2/1/22 and 2/1/23, respectively.

EMERGENCY MANAGEMENT - 12340

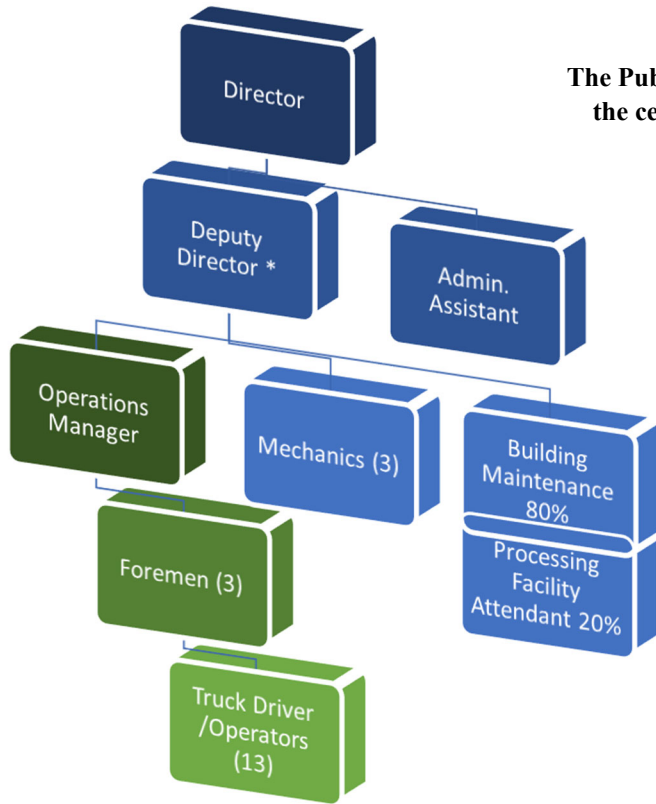
55000 Program	800	2,000	-	2,000	2,000	2,000	2,000	2,000
TOTAL	800	2,000	-	2,000	2,000	2,000	2,000	2,000

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.

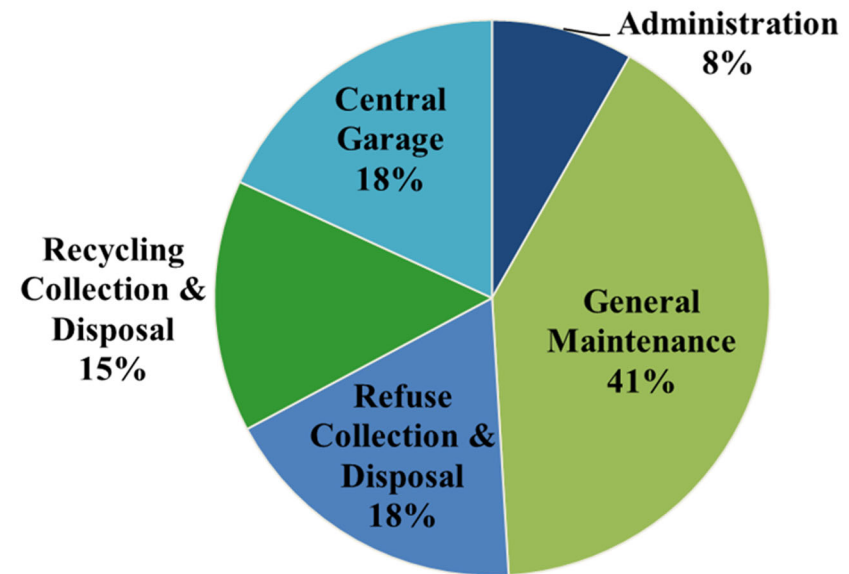
TOTAL PUBLIC SAFETY	10,418,385	11,232,799	31,000	11,263,799	10,928,763	12,309,012	12,430,016	12,353,715
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PUBLIC WORKS

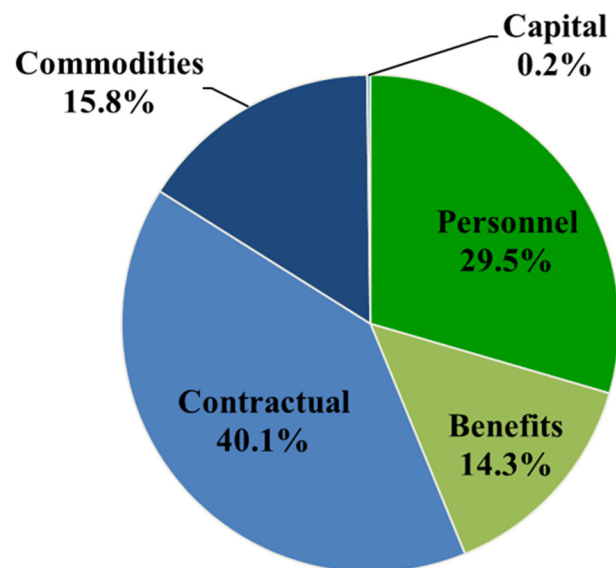
The Public Works Department is responsible for road maintenance, the central garage, and refuse/recycling collection and disposal.



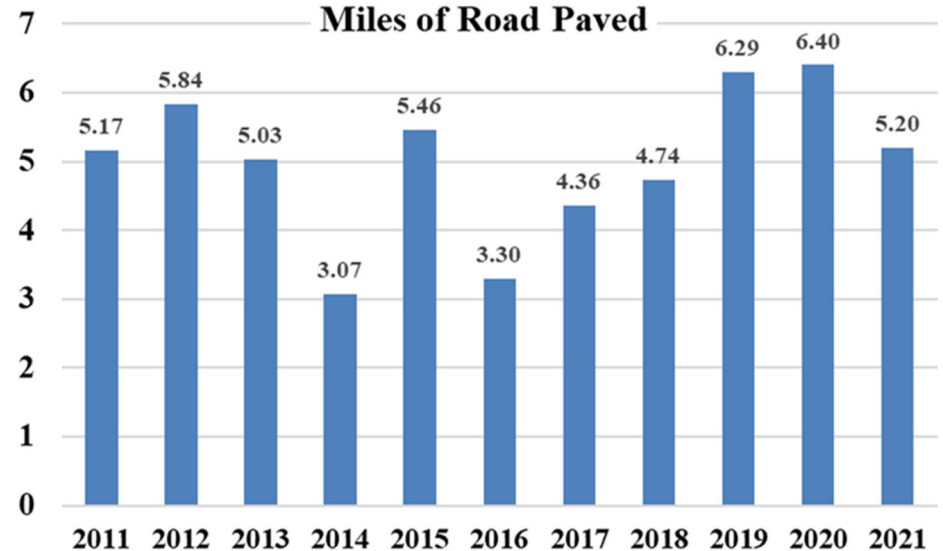
Budget Divisions



Budget Categories



Miles of Road Paved



	2020-21 Actual	2021-22 Adopted	2021-22 Adjustments	2021-22 Available	2021-22 Est Expended	2022-23 Department	2022-23 Manager	2022-23 Council
<u>PUB. WORKS ADMIN. - 13100</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	192,082	289,936	-	289,936	294,063	292,808	292,808	292,808
51040 Wages, Part-time	1,302	-	-	-	-	-	-	-
51110 Overtime	-	300	-	300	40	295	295	295
	193,384	290,236	-	290,236	294,103	293,103	293,103	293,103
EMPLOYEE BENEFITS								
51410 Social Security/FICA	11,622	18,375	-	18,375	18,127	18,983	18,983	18,983
51420 Medicare	2,718	4,297	-	4,297	4,239	4,440	4,440	4,440
51430 Maine PERS	12,894	24,620	-	24,620	19,149	21,396	21,396	21,396
51440 Health Benefit	56,250	75,000	-	75,000	75,000	76,000	76,000	76,000
51490 Deferred Compensation	3,773	3,072	-	3,072	6,490	5,000	5,000	5,000
	87,257	125,364	-	125,364	123,005	125,819	125,819	125,819
CONTRACTUAL SERVICES								
52030 Pro. Serv - Medical	1,147	1,125	-	1,125	1,125	1,125	1,125	1,125
52090 Pro. Serv - Other	1,708	1,250	-	1,250	1,250	1,500	1,500	1,500
52260 R & M Equipment	-	450	-	450	450	450	450	450
52500 Postage	-	225	-	225	150	175	175	175
52510 Telephone	4,503	4,320	-	4,320	4,320	4,800	4,800	4,800
52530 Printing	91	190	-	190	150	190	190	190
52540 Photocopies	1,132	1,380	-	1,380	1,380	1,380	1,380	1,380
52610 Travel	10	50	-	50	50	50	50	50
52640 Training	140	1,150	-	1,150	1,150	1,900	1,900	1,900
52670 Membership & Dues	1,050	1,050	-	1,050	1,050	1,500	1,500	1,500
	9,781	11,190	-	11,190	11,075	13,070	13,070	13,070

	2020-21 Actual	2021-22 Adopted	2021-22 Adjustments	2021-22 Available	2021-22 Est Expended	2022-23 Department	2022-23 Manager	2022-23 Council
<u>PUB. WORKS ADMIN. - 13100</u>								
(continued)								
MATERIALS & SUPPLIES								
53010 General Supplies	753	960	-	960	960	960	960	960
53020 Office Supplies	1,504	1,225	-	1,225	1,225	2,075	2,075	2,075
	2,257	2,185	-	2,185	2,185	3,035	3,035	3,035
CAPITAL OUTLAY								
56600 Capital - Equipment	-	5,000	-	5,000	5,000	-	-	-
	-	5,000	-	5,000	5,000	-	-	-
TOTAL	292,679	433,975	-	433,975	435,368	435,027	435,027	435,027
Salaries, Full-time:								
Director						87,387	87,387	87,387
Deputy Director						82,820	82,820	82,820
Operations Manager						70,700	70,700	70,700
Administrative Assistant						51,115	51,115	51,115
One day calculation						786	786	786
						292,808	292,808	292,808

	2020-21 Actual	2021-22 Adopted	2021-22 Adjustments	2021-22 Available	2021-22 Est Expended	2022-23 Department	2022-23 Manager	2022-23 Council
<u>PUB. WORKS GEN. MAINT. - 13110</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	668,350	755,718	-	755,718	706,681	782,886	782,886	782,886
51040 Wages, Part-time	-	37,400	-	37,400	-	40,500	40,500	40,500
51110 Overtime	71,732	133,000	-	133,000	123,634	107,000	107,000	107,000
	740,082	926,118	-	926,118	830,315	930,386	930,386	930,386
EMPLOYEE BENEFITS								
51410 Social Security/FICA	43,111	57,896	-	57,896	48,415	58,347	58,347	58,347
51420 Medicare	10,082	13,540	-	13,540	11,323	13,645	13,645	13,645
51430 Maine PERS	58,272	67,029	-	67,029	65,961	74,066	74,066	74,066
51440 Health Benefit	271,875	300,000	-	300,000	300,000	304,000	304,000	304,000
51490 Deferred Compensation	4,044	7,215	-	7,215	4,597	6,274	6,274	6,274
	387,384	445,680	-	445,680	430,296	456,332	456,332	456,332
CONTRACTUAL SERVICES								
52090 Pro. Serv - Other	39,080	3,000	-	3,000	-	3,000	3,000	3,000
52162 Wood Disposal	182	1,000	-	1,000	-	500	500	500
52170 Construction Services	26,840	66,200	-	66,200	66,200	67,000	67,000	67,000
52180 Painting (Traffic Lines)	41,354	58,637	-	58,637	58,600	60,637	60,637	60,637
52360 Rental of Equipment	6,887	5,830	-	5,830	-	6,830	6,830	6,830
52361 Rental of Winter Equipment	125,965	145,860	-	145,860	130,000	146,960	146,960	146,960
52516 Internet Services	-	-	-	-	-	4,500	4,500	4,500
	240,308	280,527	-	280,527	254,800	289,427	289,427	289,427
MATERIALS & SUPPLIES								
53010 General Supplies	19,204	14,960	-	14,960	14,960	19,000	19,000	19,000
53310 Traffic Control Supplies	31,371	23,125	-	23,125	23,125	32,030	32,030	32,030
53322 Patching Material	26,910	32,575	-	32,575	32,575	37,575	37,575	37,575
53330 Culverts & Drainage	24,572	42,316	-	42,316	42,316	44,995	44,995	44,995

	2020-21 Actual	2021-22 Adopted	2021-22 Adjustments	2021-22 Available	2021-22 Est Expended	2022-23 Department	2022-23 Manager	2022-23 Council
<u>PUB. WORKS GEN. MAINT. - 13110</u>								
(continued)								
53340 Winter Sand	-	5,500	-	5,500	5,500	5,500	5,500	5,500
53345 Salt	228,848	259,150	-	259,150	259,150	260,725	260,725	260,725
53350 Gravel	55,135	56,060	-	56,060	56,060	56,060	56,060	56,060
53710 Clothing	17,041	16,000	-	16,000	16,000	16,000	16,000	16,000
53730 Minor Equip & Hand Tools	2,716	5,150	-	5,150	5,150	5,150	5,150	5,150
	405,797	454,836	-	454,836	454,836	477,035	477,035	477,035
CAPITAL OUTLAY								
56600 Capital - Equipment	15,500	35,600	43,300	78,900	78,900	-	-	-
	15,500	35,600	43,300	78,900	78,900	-	-	-
TOTAL	1,789,071	2,142,761	43,300	2,186,061	2,049,147	2,153,180	2,153,180	2,153,180
Salaries, Full-time:					3	171,947	171,947	171,947
					13	608,831	608,831	608,831
						2,108	2,108	2,108
						782,886	782,886	782,886
Wages, Part-time:						40,500	40,500	40,500

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 has twenty total snowplowing routes; it hires contractors for seven.

	2020-21 Actual	2021-22 Adopted	2021-22 Adjustments	2021-22 Available	2021-22 Est Expended	2022-23 Department	2022-23 Manager	2022-23 Council
<u>REFUSE COLLECTION & DISPOSAL - 13130</u>								
CONTRACTUAL SERVICES								
52125 Solid Waste/Rec. Collection	363,627	415,000	-	415,000	363,627	487,720	487,720	487,720
52130 Disposal Fees	165,343	256,725	-	256,725	256,725	285,250	285,250	285,250
52670 Membership & Dues	785	250	-	250	250	250	250	250
	529,755	671,975	-	671,975	620,602	773,220	773,220	773,220
MATERIALS & SUPPLIES								
53010 General Supplies	-	1,000	-	1,000	1,000	1,000	1,000	1,000
	-	1,000	-	1,000	1,000	1,000	1,000	1,000
TOTAL	529,755	672,975	-	672,975	621,602	774,220	774,220	774,220

This budget includes contracting all rubbish collection activities. This budget also includes funds to pay for solid waste disposal. The proposed budget reflects the cost of collection by Casella and disposal at ecomaine through a trash 'swap' arrangement.

RECYCLING - 13140

CONTRACTUAL SERVICES								
52125 Solid Waste/Rec Collection	299,477	340,350	-	340,350	289,100	387,900	387,900	387,900
52130 Disposal Fees	136,022	169,500	-	169,500	50,000	130,640	130,640	130,640
52138 Removal of Special Waste	22,385	16,200	-	16,200	16,200	23,750	23,750	23,750
52500 Postage	-	240	-	240	-	250	250	250
52525 Promotion	5,731	4,850	-	4,850	4,850	5,850	5,850	5,850
52640 Training	-	-	-	-	-	-	-	-
52670 Membership & Dues	250	250	-	250	250	250	250	250
	463,865	531,390	-	531,390	360,400	548,640	548,640	548,640
TOTAL	463,865	531,390	-	531,390	360,400	548,640	548,640	548,640

This budget includes the cost for contracting the curbside collection and disposal of recycling, and the annual Hazardous Waste Collection program. The proposed budget reflects the cost of collection by Casella and disposal at ecomaine through a recycling 'swap' arrangement.

	2020-21 Actual	2021-22 Adopted	2021-22 Adjustments	2021-22 Available	2021-22 Est Expended	2022-23 Department	2022-23 Manager	2022-23 Council
<u>PUB. WORKS CENT. GARAGE - 13150</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	99,337	132,681	-	132,681	165,371	193,663	193,663	193,663
51030 Salaries, Part-time	4,763	-	-	-	-	-	-	-
51060 Wages, Temporary	8,545	-	-	-	17,000	-	-	-
51110 Overtime	14,940	19,474	-	19,474	5,938	19,494	19,494	19,494
	127,585	152,155	-	152,155	188,309	213,157	213,157	213,157
EMPLOYEE BENEFITS								
51410 Social Security/FICA	7,234	9,434	-	9,434	8,863	13,990	13,990	13,990
51420 Medicare	1,692	2,206	-	2,206	2,073	3,272	3,272	3,272
51430 Maine PERS	12,017	15,672	-	15,672	15,582	17,397	17,397	17,397
51440 Health Benefit	37,500	56,250	-	56,250	56,250	76,000	76,000	76,000
51455 Health Benefit Buy-back		-	-	-				
51490 Deferred Compensation	334	-	-	-	2,085	2,990	2,990	2,990
	58,777	83,562	-	83,562	84,853	113,649	113,649	113,649
CONTRACTUAL SERVICES								
52100 Electricity	9,139	10,020	-	10,020	10,020	10,020	10,020	10,020
52110 Water	3,614	3,100	-	3,100	3,100	3,100	3,100	3,100
52120 Sewer	664	720	-	720	720	720	720	720
52130 Rubbish Disposal	4,205	2,365	-	2,365	2,365	2,365	2,365	2,365
52220 R & M Building	57,721	38,750	-	38,750	38,750	47,250	47,250	47,250
52240 R & M Vehicles	205,846	237,575	-	237,575	237,575	242,675	242,675	242,675
52260 R & M Equipment	15,427	15,655	-	15,655	15,655	15,955	15,955	15,955
52264 R & M Radios	5,291	4,180	-	4,180	4,180	6,380	6,380	6,380
52640 Training	207	706	-	706	700	1,186	1,186	1,186
	302,114	313,071	-	313,071	313,065	329,651	329,651	329,651
MATERIALS & SUPPLIES								
53010 General Supplies	8,557	3,910	-	3,910	3,910	6,700	6,700	6,700
53020 Office Supplies	1,289	1,435	-	1,435	1,435	1,400	1,400	1,400
53125 Natural Gas	22,575	43,500	-	43,500	24,000	43,500	52,200	52,200
53150 Janitorial Supplies	8,022	7,400	-	7,400	7,400	7,400	7,400	7,400

	2020-21 Actual	2021-22 Adopted	2021-22 Adjustments	2021-22 Available	2021-22 Est Expended	2022-23 Department	2022-23 Manager	2022-23 Council
<u>PUB. WORKS CENT. GARAGE - 13150</u>								
<u>(continued)</u>								
53210 Diesel Fuel	42,127	126,000	-	126,000	-	122,500	148,750	148,750
53220 Gasoline	10,774	25,500	-	25,500	-	27,625	34,000	34,000
53230 Oil & Lubricants	6,547	11,200	-	11,200	11,200	11,200	11,200	11,200
53240 Tires & Tubes	32,206	41,700	-	41,700	41,700	45,900	45,900	45,900
53710 Clothing	2,166	3,130	-	3,130	3,130	4,200	4,200	4,200
53730 Minor Equip & Hand Tools	25,886	19,050	-	19,050	19,000	19,900	19,900	19,900
	160,149	282,825	-	282,825	111,775	290,325	331,650	331,650
PROGRAMS								
55000 Program (from enterprise fund)	(50,000)	-	-	-	-	-	-	-
	(50,000)	-	-	-	-	-	-	-
CAPITAL OUTLAY								
56600 Capital - Equipment	-	-	-	-	-	10,500	10,500	10,500
	-	-	-	-	-	10,500	10,500	10,500
TOTAL	598,625	831,613	-	831,613	698,002	957,282	998,607	998,607
Central garage maintains all the Public Works equipment and the equipment used at the Landfill.								
Salaries, Full-time:								
			3 Mechanics (1 new)			155,206	155,206	155,206
			Building Maintenance			47,420	47,420	47,420
			One day calculation			547	547	547
			From Processing Facility			(9,510)	(9,510)	(9,510)
						193,663	193,663	193,663
The 2022-23 budget reflects the addition of one mechanic position, and the re-class of the custodian to a building maintenance position which also staffs the Graham Road Processing Facility one day per week.								
Natural Gas	17,400		therms at	\$2.50	\$3.00	43,500	52,200	52,200
Diesel	35,000		gallons at	\$3.50	\$4.25	122,500	148,750	148,750
Gasoline	8,500		gallons at	\$3.25	\$4.00	27,625	34,000	34,000
Capital Equipment:			Drive by Download DEC salt application system			10,500	10,500	10,500
TOTAL PUBLIC WORKS	3,673,995	4,612,714	43,300	4,656,014	4,164,519	4,868,349	4,909,674	4,909,674

	2020-21 Actual	2021-22 Adopted	2021-22 Adjustments	2021-22 Available	2021-22 Est Expended	2022-23 Department	2022-23 Manager	2022-23 Council
<u>GENERAL ASSISTANCE - 14100</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	82,014	91,791	-	91,791	95,569	97,732	97,732	97,732
	82,014	91,791	-	91,791	95,569	97,732	97,732	97,732
EMPLOYEE BENEFITS								
51410 Social Security/FICA	4,958	5,852	-	5,852	5,653	6,089	6,089	6,089
51420 Medicare	1,159	1,369	-	1,369	1,322	1,424	1,424	1,424
51430 Maine PERS	8,210	9,454	-	9,454	9,843	9,969	9,969	9,969
51440 Health Benefit	30,000	37,500	-	37,500	37,500	38,000	38,000	38,000
	44,327	54,175	-	54,175	54,318	55,482	55,482	55,482
CONTRACTUAL SERVICES								
52500 Postage	55	150	-	150	150	150	150	150
52510 Telephone	2,407	3,200	-	3,200	3,200	3,200	3,200	3,200
52530 Printing	36	100	-	100	100	100	100	100
52540 Photocopies	583	600	-	600	600	600	600	600
52610 Travel	-	200	-	200	200	200	200	200
52640 Training	-	300	-	300	300	300	300	300
52670 Membership & Dues	-	100	-	100	100	100	100	100
52800 Grants	96,041	300,000	-	300,000	100,000	300,000	300,000	300,000
	99,122	304,650	-	304,650	104,650	304,650	304,650	304,650
MATERIALS & SUPPLIES								
53020 Office Supplies	205	500	-	500	500	500	500	500
	205	500	-	500	500	500	500	500
TOTAL	225,668	451,116	-	451,116	255,037	458,364	458,364	458,364

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.

Salaries, Full-time:	Human Services Administrator	56,160	56,160	56,160
	Caseworker	41,308	41,308	41,308
	One day calculation	264	264	264
		97,732	97,732	97,732

	2020-21 Actual	2021-22 Adopted	2021-22 Adjustments	2021-22 Available	2021-22 Est Expended	2022-23 Department	2022-23 Manager	2022-23 Council
<u>HEALTH & SOC. SERVS. - 14120</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	75,027	76,963	-	76,963	31,942	75,496	2,500	2,500
	75,027	76,963	-	76,963	31,942	75,496	2,500	2,500
EMPLOYEE BENEFITS								
51410 Social Security/FICA	4,240	4,772	-	4,772	1,827	4,681	155	155
51420 Medicare	1,028	1,116	-	1,116	450	1,095	37	37
51430 Maine PERS	347	400	-	400	400	7,701	400	400
51455 Health Benefit	18,750	19,500	-	19,500	18,750	19,000	-	-
	24,365	25,788	-	25,788	21,427	32,477	592	592
CONTRACTUAL SERVICES								
52510 Telephone	1,045	1,580	-	1,580	-	1,080	-	-
52610 Travel	-	23,600	-	23,600	-	-	-	-
	1,045	25,180	-	25,180	-	1,080	-	-
CAPITAL OUTLAY								
56200 Capital - Building	-	72,000	-	72,000	-	-	-	-
	-	72,000	-	72,000	-	-	-	-
TOTAL	100,437	199,931	-	199,931	53,369	109,053	3,092	3,092
		Salaries, Full-time		Health Officer		2,500	2,500	2,500
				Cultural Broker		72,800	-	-
				One day calculation		196	-	-
						75,496	2,500	2,500
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, serving as interpreter and coordinator of services for these families. Beginning in the 2021-22 fiscal year, these services have been provided by the Immigrant Resource Center of Maine.								
TOTAL HUMAN SERVICES	326,105	651,047	-	651,047	308,406	567,417	461,456	461,456

		2020-21 Actual	2021-22 Adopted	2021-22 Adjustments	2021-22 Available	2021-22 Est Expended	2022-23 Department	2022-23 Manager	2022-23 Council
<u>SCHOOL DEPARTMENT - 14500</u>									
W1	Regular Instruction	17,097,888	18,073,685	-	18,073,685	18,073,685	19,395,064	19,395,064	19,395,064
W2	Special Education	6,145,199	7,183,153	-	7,183,153	7,183,153	9,115,437	9,115,437	9,062,937
W3	Career & Technical Education	156,209	219,602	-	219,602	219,602	277,512	277,512	277,512
W4	Other Instruction	629,913	853,012	-	853,012	853,012	956,941	956,941	956,941
W5	Student & Staff Support	3,425,180	3,791,223	-	3,791,223	3,791,223	4,433,481	4,433,481	4,428,398
W6	System Administration	1,148,786	1,269,066	-	1,269,066	1,269,066	1,528,767	1,528,767	1,528,767
W7	School Administration	1,848,589	1,919,512	-	1,919,512	1,919,512	2,124,316	2,124,316	2,124,316
W8	Transportation	1,975,880	2,184,075	-	2,184,075	2,184,075	2,690,749	2,690,749	2,659,755
W9	Facilities Maintenance	4,650,788	5,141,864	-	5,141,864	5,141,864	6,003,916	6,003,916	5,989,114
W10	Debt Service	2,849,658	2,766,157	-	2,766,157	2,766,157	2,830,307	2,830,307	2,830,307
W11	All Other	173,953	249,984	-	249,984	249,984	190,571	190,571	190,571
TOTAL		40,102,043	43,651,333	-	43,651,333	43,651,333	49,547,061	49,547,061	49,443,682

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>2020-21 CAFR</u>
Expenditures per School:	40,102,043
Transfers to other funds	(51,420)
Recorded as Debt Service	(2,985,576)
Maine PERS Teacher Plan	3,687,452
	40,752,499

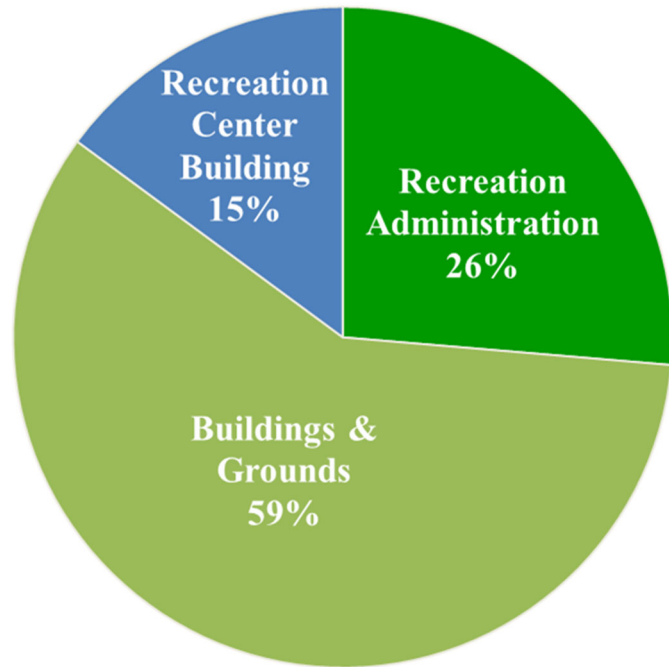
The details of the School budget may be obtained at the Office of the Superintendent of Schools. The Department of Education is administered by a nine member School Board in accordance with Article IX of the Town Charter.

TOTAL EDUCATION	40,102,043	43,651,333	-	43,651,333	43,651,333	49,547,061	49,547,061	49,443,682
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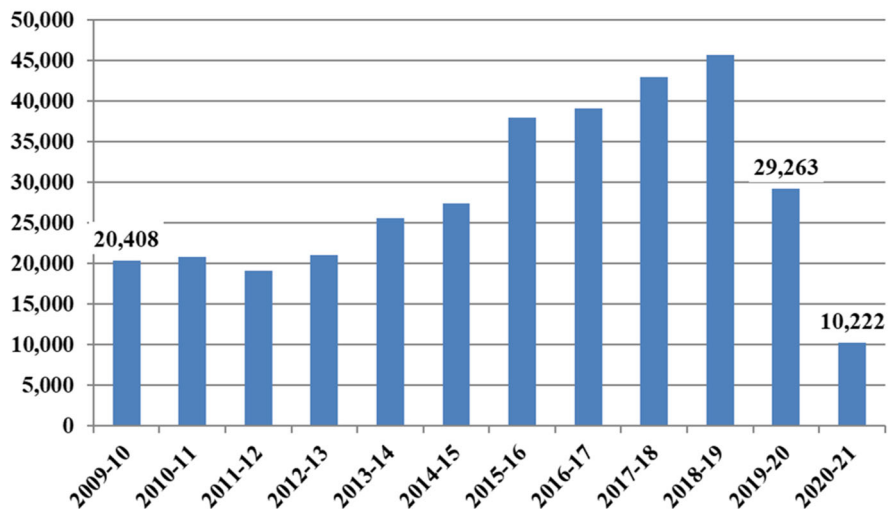
PARKS & RECREATION DEPARTMENT

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 (112 acres)
2006-2007	Greater Commons Trail Connections (Hovey/Melden)
2007-2008	Mere Point Boat Launch
	Swinging Bridge Park
2008-2009	Maquoit Bay Conservation Land (124 acres)
	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 (591 acres)
2015-2016	Water St. Boat Launch – Float and Piling System Addition
2018	Simpson’s Point Property
2019	Maine Gravel Services Properties (163 acres)
2020	Veteran’s Plaza
2021	144 Acres at Brunswick Landing (MRRA)
2022	Merrymeeting Park (42.5 acres)

Recreation
Facilities
added 2001
to 2022



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

While the Town’s public parks and outdoor facilities have seen significantly increased activity, most recreation programs (funded primarily through fees, and not through the general fund budget) were suspended in 2020, only resuming in the summer of 2021.

From January to June of 2021, the Recreation Center was closed to accommodate the Mid Coast Hospital vaccination clinic, which administered 56,466 vaccines.

	2020-21 Actual	2021-22 Adopted	2021-22 Adjustments	2021-22 Available	2021-22 Est Expended	2022-23 Department	2022-23 Manager	2022-23 Council
<u>RECREATION ADMIN. - 15000</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	278,847	288,086	-	288,086	279,301	289,046	289,046	289,046
51040 Wages, Part-time	18,676	20,513	-	20,513	33,481	49,183	49,183	49,183
51110 Overtime	2,662	2,434	-	2,434	2,095	3,054	3,054	3,054
	300,185	311,033	-	311,033	314,877	341,283	341,283	341,283
EMPLOYEE BENEFITS								
51410 Social Security/FICA	19,105	22,089	-	22,089	21,624	23,924	23,924	23,924
51420 Medicare	4,468	5,166	-	5,166	5,057	5,595	5,595	5,595
51430 Maine PERS	31,474	34,044	-	34,044	33,104	33,784	33,784	33,784
51440 Health Benefit	93,750	93,750	-	93,750	93,750	95,000	95,000	95,000
	148,797	155,049	-	155,049	153,535	158,303	158,303	158,303
CONTRACTUAL SERVICES								
52260 R & M Equipment	5,485	5,889	-	5,889	5,486	5,889	5,889	5,889
52500 Postage	379	1,100	-	1,100	550	1,100	1,100	1,100
52510 Telephone	5,424	6,000	-	6,000	5,360	6,000	6,000	6,000
52520 Advertising	-	300	-	300	300	500	500	500
52530 Printing	1,223	3,415	-	3,415	2,974	3,640	3,640	3,640
52540 Photocopies	2,318	4,760	-	4,760	2,975	4,760	4,760	4,760
52610 Travel	1,675	2,525	-	2,525	2,362	2,593	2,593	2,593
52640 Training	45	1,400	-	1,400	250	1,400	1,400	1,400
52661 Background Checks	132	200	-	200	200	200	200	200
52670 Membership & Dues	645	905	-	905	870	905	905	905
	17,326	26,494	-	26,494	21,327	26,987	26,987	26,987

	2020-21 Actual	2021-22 Adopted	2021-22 Adjustments	2021-22 Available	2021-22 Est Expended	2022-23 Department	2022-23 Manager	2022-23 Council
<u>RECREATION ADMIN. - 15000</u>								
(continued)								
MATERIALS & SUPPLIES								
53020 Office Supplies	1,581	2,417	-	2,417	1,400	2,617	2,617	2,617
53030 Computer Supplies	1,478	1,350	-	1,350	900	1,350	1,350	1,350
	3,059	3,767	-	3,767	2,300	3,967	3,967	3,967
 TOTAL	 469,367	 496,343	 -	 496,343	 492,039	 530,540	 530,540	 530,540
 Salaries, Full-time:								
Director						93,241	93,241	93,241
Deputy Director						85,000	85,000	85,000
Program Assistant						62,121	62,121	62,121
Recreation Admin Registrar						41,663	41,663	41,663
Financial Administrative Assistant						46,136	46,136	46,136
One day calculation						885	885	885
Program Asst paid by Rec Programs						(40,000)	(40,000)	(40,000)
						289,046	289,046	289,046

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.

	2020-21 Actual	2021-22 Adopted	2021-22 Adjustments	2021-22 Available	2021-22 Est Expended	2022-23 Department	2022-23 Manager	2022-23 Council
<u>REC - BUILDINGS & GROUNDS - 15050</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	343,831	396,959	-	396,959	279,253	411,420	411,420	411,420
51040 Wages, Part-time	110,996	153,225	-	153,225	139,922	155,496	155,496	155,496
51110 Overtime	16,836	25,262	-	25,262	15,851	25,866	25,866	25,866
	471,663	575,446	-	575,446	435,026	592,782	592,782	592,782
EMPLOYEE BENEFITS								
51410 Social Security/FICA	27,694	36,315	-	36,315	26,972	37,212	37,212	37,212
51420 Medicare	6,477	8,493	-	8,493	6,308	8,703	8,703	8,703
51430 Maine PERS	36,669	42,855	-	42,855	30,618	43,380	43,380	43,380
51440 Health Benefit	133,125	180,000	-	180,000	180,000	185,250	185,250	185,250
51490 Deferred Compensation	1,181	2,139	-	2,139	1,358	2,507	2,507	2,507
	205,146	269,802	-	269,802	245,256	277,052	277,052	277,052
CONTRACTUAL SERVICES								
52030 Pro. Servs. - Medical	-	1,770	-	1,770	1,000	1,770	1,770	1,770
52090 Pro. Servs. - Other	15,852	13,010	-	13,010	15,741	38,160	38,160	38,160
52100 Electricity	7,283	7,475	-	7,475	7,552	10,465	10,465	10,465
52110 Water	20,718	19,000	-	19,000	19,000	19,000	19,000	19,000
52120 Sewer	3,726	8,770	-	8,770	8,770	11,485	11,485	11,485
52130 Rubbish Removal	19,823	29,873	19,312	49,185	23,898	32,928	32,928	32,928
52162 Brush & Wood Disposal	1,086	1,500	-	1,500	600	1,500	1,500	1,500
52230 R & M Facilities	26,224	30,550	5,500	36,050	28,150	32,050	32,050	32,050
52240 R & M Vehicle	11,978	17,425	2,500	19,925	16,800	17,425	17,425	17,425
52260 R & M Equipment	12,058	27,850	-	27,850	22,280	29,700	29,700	29,700
52330 Rental of Facilities	1,200	1,200	-	1,200	850	1,200	1,200	1,200
52360 Rental of Equipment	-	500	-	500	300	500	500	500
52510 Telephone	4,744	6,470	-	6,470	4,720	6,870	6,870	6,870
52520 Advertising	245	500	-	500	500	500	500	500
52620 Meals	9	500	-	500	120	500	500	500
52640 Training	-	1,110	-	1,110	650	1,110	1,110	1,110
	124,946	167,503	27,312	194,815	150,931	205,163	205,163	205,163

	2020-21 Actual	2021-22 Adopted	2021-22 Adjustments	2021-22 Available	2021-22 Est Expended	2022-23 Department	2022-23 Manager	2022-23 Council
<u>REC - BUILDINGS & GROUNDS - 15050</u>								
(continued)								
MATERIALS & SUPPLIES								
53010 General Supplies	36,045	49,390	-	49,390	44,451	49,740	49,740	49,740
53062 Publications	-	100	-	100	90	100	100	100
53120 Propane	3,748	6,000	-	6,000	4,800	9,000	9,000	9,000
53210 Diesel	1,604	6,000	-	6,000	3,500	7,000	8,500	8,500
53220 Gasoline	10,368	21,000	-	21,000	12,600	22,750	28,000	28,000
53520 Plants & Flowers	3,064	4,000	-	4,000	4,000	4,000	4,000	4,000
53710 Clothing	8,676	9,400	-	9,400	9,212	9,950	9,950	9,950
53730 Minor Equip & Hand Tools	5,190	14,040	-	14,040	13,338	10,250	10,250	10,250
	68,695	109,930	-	109,930	91,991	112,790	119,540	119,540
PROGRAMS								
55000 Custodial Serv - Rec Bldg & Tow	(79,933)	(79,270)	-	(79,270)	(79,270)	(79,270)	(79,270)	(79,270)
55577 Public Tree Program	20,796	28,610	-	28,610	28,500	28,110	28,110	28,110
55578 Browntail Moth Program	815	12,000	-	12,000	6,000	12,000	12,000	12,000
	(58,322)	(38,660)	-	(38,660)	(44,770)	(39,160)	(39,160)	(39,160)
CAPITAL OUTLAY								
56300 Capital - Facilities	-	-	-	-	-	20,500	20,500	20,500
56600 Capital - Equipment	21,687	15,500	-	15,500	15,500	14,500	14,500	14,500
	21,687	15,500	-	15,500	15,500	35,000	35,000	35,000
TOTAL	833,815	1,099,521	27,312	1,126,833	893,934	1,183,627	1,190,377	1,190,377

	2020-21 Actual	2021-22 Adopted	2021-22 Adjustments	2021-22 Available	2021-22 Est Expended	2022-23 Department	2022-23 Manager	2022-23 Council
<u>REC - BUILDINGS & GROUNDS - 15050</u>								
(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
Working Foreman (2)						105,674	105,674	105,674
Maintenance Workers (6)						238,559	238,559	238,559
One day calculation						1,110	1,110	1,110
						411,420	411,420	411,420
Wages, Part-time:								
Maintenance Workers - permanent						29,715	29,715	29,715
Maintenance Workers - seasonal						92,301	92,301	92,301
Park Rangers - seasonal						33,480	33,480	33,480
						155,496	155,496	155,496
Professional Services								
Annual soil testing and equipment inspections						3,510	3,510	3,510
Water Street dock installation & removal						6,650	6,650	6,650
Capt Fitzgerald brush hogging						3,000	3,000	3,000
Capt Fitzgerald & Maine Gravel Services planning						25,000	25,000	25,000
						38,160	38,160	38,160
Propane	1,500	gallons at		\$6.00	\$6.00	9,000	9,000	9,000
Diesel	2,000	gallons at		\$3.50	\$4.25	7,000	8,500	8,500
Gasoline	7,000	gallons at		\$3.25	\$4.00	22,750	28,000	28,000
Capital - Facilities								
Capital - Equipment								
Kate Furbish kiosks (3) and signage						20,500	20,500	20,500
Billy Goat mid-size leaf truck loader						5,500	5,500	5,500
Sure-trac 18' x 7' equipment trailer						9,000	9,000	9,000
						35,000	35,000	35,000

	2020-21 Actual	2021-22 Adopted	2021-22 Adjustments	2021-22 Available	2021-22 Est Expended	2022-23 Department	2022-23 Manager	2022-23 Council
<u>REC BUILDING -15250</u>								
PERSONNEL SERVICES								
51010 Salaries, Full-time	9,899	-	-	-	-	-	-	-
	9,899	-	-	-	-	-	-	-
EMPLOYEE BENEFITS								
51410 Social Security/FICA	614	-	-	-	-	-	-	-
51420 Medicare	144	-	-	-	-	-	-	-
51430 Maine PERS	177	-	-	-	-	-	-	-
	955	-	-	-	-	-	-	-
CONTRACTUAL SERVICES								
52090 Pro Servs - Other	2,124	-	-	-	-	-	-	-
52100 Electricity	24,939	30,000	-	30,000	24,936	42,000	42,000	42,000
52110 Water	2,616	2,500	-	2,500	2,500	2,500	2,500	2,500
52120 Sewer	1,136	1,500	-	1,500	984	1,500	1,500	1,500
52130 Rubbish Disposal	3,111	3,111	-	3,111	3,111	3,204	3,204	3,204
52150 Custodial Services	47,933	47,270	-	47,270	47,933	47,270	47,270	47,270
52220 R & M Building	43,132	87,363	3,812	91,175	79,243	109,611	109,611	109,611
52510 Telephone	-	-	-	-	-	-	-	-
	124,991	171,744	3,812	175,556	158,707	206,085	206,085	206,085
MATERIALS & SUPPLIES								
53015 COVID Supplies	39,917	-	-	-	20,000	-	-	-
53125 Natural Gas	960	62,500	-	62,500	39,000	62,500	75,000	75,000
53150 Janitorial Supplies	6,285	7,780	-	7,780	6,800	7,930	7,930	7,930
53730 Minor Equip & Hand Tools	619	3,785	-	3,785	3,875	3,800	3,800	3,800
	47,781	74,065	-	74,065	69,675	74,230	86,730	86,730
CAPITAL OUTLAY								
56200 Capital - Building	-	-	-	-	-	20,000	20,000	20,000
	-	-	-	-	-	20,000	20,000	20,000
TOTAL	183,606	245,809	3,812	249,621	228,382	300,315	312,815	312,815

This budget accounts for the operations of the Recreation Center at 220 Neptune Drive. Custodial services are provided by the Buildings & Grounds Division of the Parks & Recreation Department.

Natural Gas	25,000	therms at	\$2.50	\$3.00	62,500	75,000	75,000
Capital Building		Venture Ave parking lot repairs			20,000	20,000	20,000

	2020-21 Actual	2021-22 Adopted	2021-22 Adjustments	2021-22 Available	2021-22 Est Expended	2022-23 Department	2022-23 Manager	2022-23 Council
<u>TEEN CENTER - 15300</u>								
PROGRAMS								
52800 Grants	18,051	20,000	-	20,000	20,000	20,000	20,000	20,000
	18,051	20,000	-	20,000	20,000	20,000	20,000	20,000
TOTAL	18,051	20,000	-	20,000	20,000	20,000	20,000	20,000

PEOPLE PLUS CENTER - 15310

PROGRAMS								
52220 R & M Building	4,680	10,000	-	10,000	6,500	10,000	10,000	10,000
52800 Grants	130,553	137,000	-	137,000	137,000	140,000	140,000	140,000
	135,233	147,000	-	147,000	143,500	150,000	150,000	150,000
TOTAL	135,233	147,000	-	147,000	143,500	150,000	150,000	150,000

PUBLIC LIBRARY - 15400

PROGRAMS								
52220 R & M Building	24,656	20,000	-	20,000	35,000	20,000	35,000	35,000
52800 Grants	1,513,441	1,591,464	-	1,591,464	1,591,464	1,635,776	1,635,776	1,635,776
TOTAL	1,538,097	1,611,464	-	1,611,464	1,626,464	1,655,776	1,670,776	1,670,776

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	3,178,169	3,620,137	31,124	3,651,261	3,404,319	3,840,258	3,874,508	3,874,508
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	2020-21 Actual	2021-22 Adopted	2021-22 Adjustments	2021-22 Available	2021-22 Est Expended	2022-23 Department	2022-23 Manager	2022-23 Council
<u>COUNTY TAX - 16000</u>								
52900 Assessment	1,674,551	1,664,113	-	1,664,113	1,664,113	1,713,824	1,713,824	1,713,824
TOTAL COUNTY TAX	1,674,551	1,664,113	-	1,664,113	1,664,113	1,713,824	1,713,824	1,713,824

PROMOTION AND DEVELOPMENT - 17000

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	80,000	-	80,000	80,000	95,000	95,000	95,000
55711 Maine State Music Theater	3,500	3,500	-	3,500	3,500	3,500	3,500	3,500
55712 Growstown School	194	5,000	-	5,000	-	5,000	5,000	5,000
55713 Town Commons	653	5,240	1,950	7,190	-	2,000	2,000	2,000
55714 Brunswick Link	81,019	96,000	-	96,000	96,000	120,000	120,000	120,000
55716 Metro Breeze	77,934	82,939	-	82,939	82,939	86,170	86,170	86,170
TOTAL	293,648	303,179	(2,550)	300,629	287,787	342,170	342,170	342,170

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

	2020-21 Actual	2021-22 Adopted	2021-22 Adjustments	2021-22 Available	2021-22 Est Expended	2022-23 Department	2022-23 Manager	2022-23 Council
<u>CEMETERY CARE - 17020</u>								
55000 Program	2,545	3,200	-	3,200	3,200	3,200	3,200	3,200
TOTAL	2,545	3,200	-	3,200	3,200	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.

CONTINGENCY RESERVE - 17030

55000 Program	(235,451)	450,000	-	450,000	-	550,000	650,000	650,000
TOTAL	(235,451)	450,000	-	450,000	-	550,000	650,000	650,000
 TOTAL UNCLASSIFIED	 70,742	 766,379	 (2,550)	 763,829	 300,987	 905,370	 1,005,370	 1,005,370

DEBT SERVICE

2006 CIP G/O BONDS - 18020

52710 Principal	200,000	-	-	-	-	-	-	-
52720 Interest	4,000	-	-	-	-	-	-	-
	204,000	-	-	-	-	-	-	-

2011 CIP G/O BONDS - 18030

52710 Principal	270,000	-	-	-	-	-	-	-
Less TIF Portion	(69,000)	-	-	-	-	-	-	-
52720 Interest	4,050	-	-	-	-	-	-	-
Less TIF Portion	(1,035)	-	-	-	-	-	-	-
	204,015	-	-	-	-	-	-	-

POLICE STATION BOND - 18040

52710 Principal	275,000	275,000	-	275,000	275,000	275,000	275,000	275,000
52720 Interest	97,625	92,125	-	92,125	92,125	86,281	86,281	86,281
	372,625	367,125	-	367,125	367,125	361,281	361,281	361,281

	2020-21 Actual	2021-22 Adopted	2021-22 Adjustments	2021-22 Available	2021-22 Est Expended	2022-23 Department	2022-23 Manager	2022-23 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	338,031	320,633	-	320,633	320,633	292,301	292,301	292,301
Less School Portion	(338,031)	(320,633)	-	(320,633)	(320,633)	(292,301)	(292,301)	(292,301)
	-	-	-	-	-	-	-	-
SCHOOL REVOLVING RENOVATION BONDS - 18060								
52710 Principal	72,408	128,280	-	128,280	128,280	118,523	118,523	118,523
Less School Portion	(72,408)	(128,280)	-	(128,280)	(128,280)	(118,523)	(118,523)	(118,523)
	-	-	-	-	-	-	-	-
2017 CIP GO BONDS - 18070								
52710 Principal	200,000	200,000	-	200,000	200,000	200,000	200,000	200,000
Less School Portion	(55,000)	(55,000)	-	(55,000)	(55,000)	(55,000)	(55,000)	(55,000)
52720 Interest	31,307	26,808	-	26,808	26,808	22,308	22,308	22,308
Less School Portion	(8,511)	(7,274)	-	(7,274)	(7,274)	(6,036)	(6,036)	(6,036)
	167,796	164,534	-	164,534	164,534	161,272	161,272	161,272
KATE FURBISH ELEMENTARY SCHOOL BONDS - 18080								
52710 Principal	420,000	690,000	-	690,000	690,000	725,000	725,000	725,000
Less School Portion	(420,000)	(690,000)	-	(690,000)	(690,000)	(725,000)	(725,000)	(725,000)
52720 Interest	1,008,658	775,269	-	775,269	775,269	739,894	739,894	739,894
Less School Portion	(1,008,658)	(775,269)	-	(775,269)	(775,269)	(739,894)	(739,894)	(739,894)
	-	-	-	-	-	-	-	-
FIRE STATION BOND - 18090								
52710 Principal	-	-	-	-	-	556,000	556,000	556,000
52720 Interest	-	405,000	-	405,000	78,000	410,819	410,819	410,819
	-	405,000	-	405,000	78,000	966,819	966,819	966,819
TOTAL DEBT SERVICE	948,436	936,659	-	936,659	609,659	1,489,372	1,489,372	1,489,372
TOTAL EXPENDITURES	64,846,123	72,168,992	128,789	72,297,781	69,840,123	80,734,776	80,901,093	80,703,515

	2020-21 Actual	2021-22 Adopted	2021-22 Adjustments	2021-22 Available	2021-22 Est Expended	2022-23 Department	2022-23 Manager	2022-23 Council
<u>OTHER GENERAL FUND USES</u>								
<u>Transfers to Other Funds</u>								
59210 Special Revenue - Municipal	47,549	70,000	4,500	74,500	74,500	70,000	70,000	70,000
59400 Capital Projects - Municipal	1,838,000	3,395,920	-	3,395,920	3,395,920	3,416,500	3,416,500	3,416,500
59620 Enterprise Funds	50,000	125,000	-	125,000	125,000	125,000	125,000	125,000
TOTAL	1,935,549	3,590,920	4,500	3,595,420	3,595,420	3,611,500	3,611,500	3,611,500
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	43,049	70,000	-	70,000	70,000	70,000	70,000	70,000
	47,549	70,000	4,500	74,500	74,500	70,000	70,000	70,000
Capital Projects - Municipal: Indicates the General Fund transfers to certain Capital Projects. See Capital Budget.								
Sidewalk Program	40,000	170,000	-	170,000	170,000	100,000	100,000	100,000
Street Resurfacing/Rehab	1,100,000	2,050,000	-	2,050,000	2,050,000	2,100,000	2,100,000	2,100,000
Fire Vehicle Replacement	113,000	117,520	-	117,520	117,520	122,500	122,500	122,500
Police Vehicle Replacement	160,000	166,400	-	166,400	166,400	174,000	174,000	174,000
PW Equipment Replacement	365,000	379,600	-	379,600	379,600	395,000	395,000	395,000
P&R Vehicle Replacement	60,000	62,400	-	62,400	62,400	65,000	65,000	65,000
Facilities Repair Program	-	325,000	-	325,000	325,000	235,000	235,000	235,000
IT/Cable TV Equipment	-	125,000	-	125,000	125,000	225,000	225,000	225,000
	1,838,000	3,395,920	-	3,395,920	3,395,920	3,416,500	3,416,500	3,416,500
Enterprise Funds: Represents a General Fund subsidy to the Enterprise Funds.								
Solid Waste Enterprise Fund	50,000	-	-	-	-	-	-	-
Train Station-Visitors Center	-	125,000	-	125,000	125,000	125,000	125,000	125,000
	50,000	125,000	-	125,000	125,000	125,000	125,000	125,000
GRAND TOTALS	66,781,672	75,759,912	133,289	75,893,201	73,435,543	84,346,276	84,512,593	84,315,015

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TOWN OF BRUNSWICK, MAINE

CAPITAL BUDGET & TAX INCREMENT FINANCING BUDGET

**For the Fiscal Year
July 1, 2022 - June 30, 2023**

Town of Brunswick, Maine
Capital Budget
Manager's Proposed Budget for July 1, 2022 - June 30, 2023

	2020-21 Actual	2021-22 Council Approved	2021-22 Adj/Suppl.	2021-22 Final	2022-23 Dept Request	2022-23 Manager	2022-23 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	285,000	-	285,000	-	-	-
SCBA Replacement	260,000	-	-	-	-	-	-
Cardiac Monitors	-	135,000	-	135,000	-	-	-
<i>Public Works</i>							
Cumberland St Drainage (design)	-	20,000	-	20,000	-	-	-
Bath Road Culvert (design)	-	75,000	-	75,000	-	-	-
Bath Road Culvert (grant match)	-	-	-	-	400,000	400,000	-
Public Works Facility Planning	-	-	-	-	120,000	120,000	120,000
<i>Parks & Recreation</i>							
Simpsons Point Access (grant match)	-	-	-	-	175,000	175,000	175,000
FJ Wood Bridge Amenities - Anniversary Par	-	-	-	-	-	-	330,000
Use of Fund Balance	1,193,500	515,000	-	515,000	695,000	695,000	625,000
From Municipal Revenues:							
<i>Streets and Sidewalks</i>							
Street Resurfacing/Rehabilitation Program	1,100,000	1,550,000	500,000	2,050,000	2,100,000	2,100,000	2,100,000
Sidewalk Program	40,000	70,000	100,000	170,000	100,000	100,000	100,000
<i>Vehicle/Equipment Replacement</i>							
Fire Vehicle Replacement	113,000	117,520	-	117,520	122,500	122,500	122,500
Police Vehicle Replacement	160,000	166,400	-	166,400	174,000	174,000	174,000
PW Equipment Replacement	365,000	379,600	-	379,600	395,000	395,000	395,000
P&R Vehicle Replacement	60,000	62,400	-	62,400	65,000	65,000	65,000
<i>Other Reserves</i>							
Facilities Repair Program	-	225,000	100,000	325,000	235,000	235,000	235,000
IT/Cable TV Equipment	-	125,000	-	125,000	225,000	225,000	225,000
Municipal Revenues	1,838,000	2,695,920	700,000	3,395,920	3,416,500	3,416,500	3,416,500

	2020-21 Actual	2021-22 Council Approved	2021-22 Adj/Suppl.	2021-22 Final	2022-23 Dept Request	2022-23 Manager	2022-23 Council
From Reserves/Other Sources: (also see TIF budget)							
<i>Downtown TIF Revenues</i>							
Cedar St Parking - DOT match	15,000	43,000	-	43,000	69,000	69,000	69,000
Pleasant Street Planning grant match	46,922	-	-	-	-	-	-
Pleasant Street Corridor	-	140,000	-	140,000	100,000	100,000	100,000
Downtown Sidewalks & Lighting	100,000	200,000	-	200,000	-	-	-
Parking study	25,000	-	-	-	-	-	-
Federal/Mason Pedestrian Improv	-	-	20,000	20,000	-	-	-
Riverwalk	-	-	15,000	15,000	-	-	-
<i>Brunswick Landing and Brunswick Executive Airport TIF Revenues</i>							
Maine DOT MPI match - Church Rd	-	330,000	-	330,000	-	-	-
Maine DOT MPI match - McKeen St	-	-	-	-	395,000	395,000	395,000
Recreational Trails - Kate Furbish Preserve	-	40,500	-	40,500	-	-	-
Public Safety - Engine 2	240,000	56,962	-	56,962	100,000	100,000	100,000
Landing Drive Construction	200,000	50,000	-	50,000	99,644	99,644	99,644
Katahdin Drive Extension	-	-	-	-	-	-	-
Jordan Ave/Bath Rd Ped Improv	-	-	10,000	10,000	-	-	-
<i>Cook's Corner TIF Revenues</i>							
Perryman Drive Extension	-	-	-	-	100,000	100,000	100,000
Cook's Corner Pedestrian Improv	-	-	-	-	20,000	20,000	20,000
Cook's Corner Revitalization	-	200,000	-	200,000	200,000	200,000	200,000
Use of Reserves/Other Sources	626,922	1,060,462	45,000	1,105,462	1,083,644	1,083,644	1,083,644
TOTAL CAPITAL PROJECTS AND RESERVES	3,658,422	4,271,382	745,000	5,016,382	5,195,144	5,195,144	5,125,144

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

	2020-21 Actual	2021-22 Adopted	2021-22 Adjustments	2021-22 Available	2021-22 Estimated	2022-23 Department	2022-23 Manager	2022-23 Council
<u>DOWNTOWN & TRANSIT-ORIENTED TIF DISTRICT</u>								
<u>Property Tax Revenues</u>						0.0%		
District Increment Value	30,626,450	31,241,250	134,800	31,376,050	31,376,050	31,376,050	31,376,050	31,376,050
Tax Rate	20.37	20.86	-	20.86	20.86	22.10	21.77	21.69
Tax Increment Revenue	623,861	651,692	-	654,504	654,504	693,411	683,057	680,547
TOTAL REVENUES	623,861	651,692	-	654,504	654,504	693,411	683,057	680,547
<u>TIF Program Expenditures</u>								
Credit Enhancement Agreement	43,571	-	-	-	-	-	-	-
Debt Service (People Plus Bldg)	70,035	-	-	-	-	-	-	-
Downtown Master Plan								
Parking Study	25,000	-	-	-	-	-	-	-
Cedar St Parking - DOT match	15,000	43,000	-	43,000	43,000	69,000	69,000	69,000
Federal/Mason Ped Improv	-	-	20,000	20,000	20,000	-	-	-
Riverwalk	-	-	15,000	15,000	15,000	-	-	-
Downtown Sidewalks & Lighting	100,000	200,000	-	200,000	200,000	-	-	-
Facility Operation (Train Sta/Visitors Ctr)	25,000	125,000	-	125,000	125,000	125,000	125,000	125,000
Economic Development (Admin costs)	-	-	-	-	-	-	-	-
Transit-Oriented Projects								
Pleasant Street MDOT grant match	46,922	140,000	-	140,000	140,000	100,000	100,000	100,000
Brunswick Link (expanded operatic	41,019	46,000	-	46,000	46,000	70,000	70,000	70,000
Brunswick Link (capital)	10,000	20,000	-	20,000	20,000	20,000	20,000	20,000
MetroBreez	77,950	76,122	-	76,122	76,122	86,170	86,170	86,170
TOTAL EXPENDITURES	454,497	650,122	35,000	685,122	685,122	470,170	470,170	470,170
Revenues less Expenditures	169,364	1,570	(35,000)	(30,618)	(30,618)	223,241	212,887	210,377
Amount expended from TIF Funds	113,606	-	-	-	-	-	-	-
Amount transferred to CP or SR Funds	186,922	383,000	35,000	418,000	418,000	169,000	169,000	169,000
Amount transferred to General Fund	153,969	267,122	-	267,122	267,122	301,170	301,170	301,170
Downtown & Transit-Oriented TIF District Balance								
Fiscal year beginning balance	(149,859)	19,505	-	19,505	19,505	(11,113)	(11,113)	(11,113)
Fiscal year ending balance	19,505	21,075	(35,000)	(11,113)	(11,113)	212,128	201,774	199,264

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

	2020-21 Actual	2021-22 Adopted	2021-22 Adjustments	2021-22 Available	2021-22 Estimated	2022-23 Department	2022-23 Manager	2022-23 Council
<u>SEAHAWK TIF DISTRICT</u>								
<u>Property Tax Revenues</u>								
District Increment Value	11,463,100	11,463,100	2,484,276	13,947,376	13,947,376	13,947,376	13,947,376	13,947,376
Tax Rate	20.37	20.86	-	20.86	20.86	22.10	21.77	21.69
Tax Increment Revenue	233,503	239,120	-	290,942	290,942	308,237	303,634	302,519
TOTAL REVENUES	233,503	239,120	-	290,942	290,942	308,237	303,634	302,519
<u>TIF Program Expenditures</u>								
Credit Enhancement Agreement	114,549	119,328	7,187	126,515	126,515	151,210	148,952	148,404
Brunswick Downtown Association	105,000	80,000	-	80,000	80,000	95,000	95,000	95,000
Professional & Administrative Costs	60,000	70,000	-	70,000	70,000	70,000	70,000	70,000
TOTAL EXPENDITURES	279,549	269,328	7,187	276,515	276,515	316,210	313,952	313,404
Revenues less Expenditures	(46,046)	(30,208)	(7,187)	14,427	14,427	(7,973)	(10,318)	(10,886)
Amount expended from TIF Funds	114,549	119,328	7,187	126,515	126,515	151,210	148,952	148,404
Amount transferred to CP and SR Funds	-	-	-	-	-	-	-	-
Amount transferred to General Fund	165,000	150,000	-	150,000	150,000	165,000	165,000	165,000
Seahawk TIF District Balance								
Fiscal year beginning balance	69,797	23,751	-	23,751	23,751	38,178	38,178	38,178
Fiscal year ending balance	23,751	(6,457)	(7,187)	38,178	38,178	30,205	27,860	27,292

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

	2020-21	2021-22	2021-22	2021-22	2021-22	2022-23	2022-23	2022-23
	Actual	Adopted	Adjustments	Available	Estimated	Department	Manager	Council
<u>BRUNSWICK LANDING AND BRUNSWICK EXECUTIVE AIRPORT TIF DISTRICTS</u>								
<u>Property Tax Revenues</u>								
District Increment Value	74,205,148	79,916,848	9,608,409	89,525,257	89,525,257	89,525,257	89,525,257	89,525,257
Tax Rate	20.37	20.86	-	20.86	20.86	22.10	21.77	21.69
Tax Increment Revenue	1,511,559	1,667,065	-	1,867,497	1,867,497	1,978,508	1,948,965	1,941,803
TOTAL REVENUES	1,511,559	1,667,065	-	1,867,497	1,867,497	1,978,508	1,948,965	1,941,803
<u>TIF Program Expenditures</u>								
Credit Enhancement Agreement	755,779	844,321	-	933,749	933,749	989,254	974,483	970,901
Road Improvements								
Qualified road work	190,000	200,000	-	200,000	200,000	200,000	200,000	200,000
MaineDOT MPI match	-	330,000	-	330,000	330,000	395,000	395,000	395,000
Bath Rd/Jordan Ave Ped Improv	-	-	10,000	10,000	10,000	-	-	-
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	56,962	-	56,962	56,962	100,000	100,000	100,000
Professional & Administrative Costs	15,000	40,000	-	40,000	40,000	50,000	50,000	50,000
Economic Devel - BDC loan program	-	-	50,000	50,000	50,000	-	-	-
Recreational Trails - Kate Furbish Preser	-	40,500	-	40,500	40,500	-	-	-
Road/Infrastructure Improvements								
Katahdin Drive extension	-	-	-	-	-	-	-	-
Landing Drive - Advance repmt	200,000	50,000	-	50,000	50,000	99,644	99,644	99,644
TOTAL EXPENDITURES	1,550,779	1,711,783	60,000	1,861,211	1,861,211	1,983,898	1,969,127	1,965,545
Revenues less Expenditures	(39,220)	(44,718)	(60,000)	6,287	6,287	(5,390)	(20,162)	(23,743)
Amount expended from TIF Funds	755,779	844,321	50,000	983,749	983,749	989,254	974,483	970,901
Amount transferred to CP and SR Funds	440,000	477,462	-	477,462	477,462	594,644	594,644	594,644
Amount transferred to General Fund	355,000	390,000	-	390,000	390,000	400,000	400,000	400,000
BL and BEA TIF District Balance								
Fiscal year beginning balance	73,179	33,959	-	33,959	33,959	40,246	40,246	40,246
Fiscal year ending balance	33,959	(10,759)	(60,000)	40,246	40,246	34,856	20,084	16,503

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

	2020-21	2021-22	2021-22	2021-22	2021-22	2022-23	2022-23	2022-23
	Actual	Adopted	Adjustments	Available	Estimated	Department	Manager	Council
<u>COOK'S CORNER TIF DISTRICT</u>								
<u>Property Tax Revenues</u>								
District Increment Value	5,777,900	8,883,950	2,584,000	11,467,950	11,467,950	11,467,950	11,467,950	11,467,950
Tax Rate	20.37	20.86	-	20.86	20.86	22.10	21.77	21.69
Tax Increment Revenue	117,696	185,319	-	239,221	239,221	253,442	249,657	248,740
TOTAL REVENUES	117,696	185,319	-	239,221	239,221	253,442	249,657	248,740
<u>TIF Program Expenditures</u>								
Eco Dev Specialist/Grant Writer	63,000	-	-	-	-	-	-	-
Bath Road Signal Upgrades	-	-	-	-	-	-	-	-
Cook's Corner Revitalization	-	200,000	-	200,000	200,000	200,000	200,000	200,000
Cook's Corner Pedestrian Improv	-	-	-	-	-	20,000	20,000	20,000
Perryman Drive Extension	-	-	-	-	-	100,000	100,000	100,000
TOTAL EXPENDITURES	63,000	200,000	-	200,000	200,000	320,000	320,000	320,000
Revenues less Expenditures	54,696	(14,681)	-	39,221	39,221	(66,558)	(70,343)	(71,260)
Amount expended from TIF Funds	-	-	-	-	-	-	-	-
Amount transferred to CP and SR Funds	-	200,000	-	200,000	200,000	320,000	200,000	200,000
Amount transferred to General Fund	63,000	-	-	-	-	-	-	-
Cook's Corner TIF District Balance								
Fiscal year beginning balance	79,500	134,196	-	134,196	134,196	173,417	173,417	173,417
Fiscal year ending balance	134,196	119,515	-	173,417	173,417	106,859	103,074	102,157

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

	2020-21	2021-22	2021-22	2021-22	2021-22	2022-23	2022-23	2022-23
	Actual	Adopted	Adjustments	Available	Estimated	Department	Manager	Council
<u>SUMMARY OF TAX INCREMENT FINANCING BUDGET</u>								
<u>Property Tax Revenues</u>								
District Increment Value	122,072,598	131,505,148	14,811,485	146,316,633	146,316,633	146,316,633	146,316,633	146,316,633
Tax Rate	20.37	20.86	-	20.86	20.86	22.10	21.77	21.69
Tax Increment Revenue	2,486,619	2,743,196	-	3,052,164	3,052,164	3,233,598	3,185,313	3,173,608
TOTAL REVENUES	2,486,619	2,743,196	-	3,052,164	3,052,164	3,233,598	3,185,313	3,173,608
<u>TIF Program Expenditures</u>								
Credit Enhancement Agreement	913,899	963,649	7,187	1,060,264	1,060,264	1,140,464	1,123,434	1,119,306
Debt Service (People Plus Bldg)	70,035	-	-	-	-	-	-	-
Downtown Master Plan								
Parking Study	25,000	-	-	-	-	-	-	-
Cedar St Parking - DOT match	15,000	43,000	-	43,000	43,000	69,000	69,000	69,000
Federal/Mason Ped Improv	-	-	20,000	20,000	20,000	-	-	-
Riverwalk	-	-	15,000	15,000	15,000	-	-	-
Downtown Sidewalks & Lighting	100,000	200,000	-	200,000	200,000	-	-	-
Facility Operation (Train Station/Visitors	25,000	125,000	-	125,000	125,000	125,000	125,000	125,000
Economic Development	138,000	110,000	50,000	160,000	160,000	120,000	120,000	120,000
Transit-Oriented Projects								
Pleasant Street MDOT grant match	46,922	140,000	-	140,000	140,000	100,000	100,000	100,000
Brunswick Link (expanded operatic	41,019	46,000	-	46,000	46,000	70,000	70,000	70,000
Brunswick Link (capital)	10,000	20,000	-	20,000	20,000	20,000	20,000	20,000
MetroBreez	77,950	76,122	-	76,122	76,122	86,170	86,170	86,170
Road Improv - Qualified Roads (incl MP	190,000	530,000	10,000	540,000	540,000	595,000	595,000	595,000
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	56,962	-	56,962	56,962	100,000	100,000	100,000
Brunswick Downtown Association	105,000	80,000	-	80,000	80,000	95,000	95,000	95,000
Recreational Trails - Kate Furbish Preser	-	40,500	-	40,500	40,500	-	-	-
Road/Infrastructure Improvements								
Katahdin Drive extension	-	-	-	-	-	-	-	-
Landing Drive - Advance repmt	200,000	50,000	-	50,000	50,000	99,644	99,644	99,644
Cook's Corner projects	-	200,000	-	200,000	200,000	320,000	320,000	320,000
TOTAL EXPENDITURES	2,347,825	2,831,233	102,187	3,022,848	3,022,848	3,090,278	3,073,248	2,749,120
Revenues less Expenditures	138,794	(88,037)	(102,187)	29,316	29,316	143,320	112,065	424,488

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

	2020-21 Actual	2021-22 Adopted	2021-22 Adjustments	2021-22 Available	2021-22 Estimated	2022-23 Department	2022-23 Manager	2022-23 Council
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SUMMARY OF TAX INCREMENT FINANCING BUDGET (Cont'd)

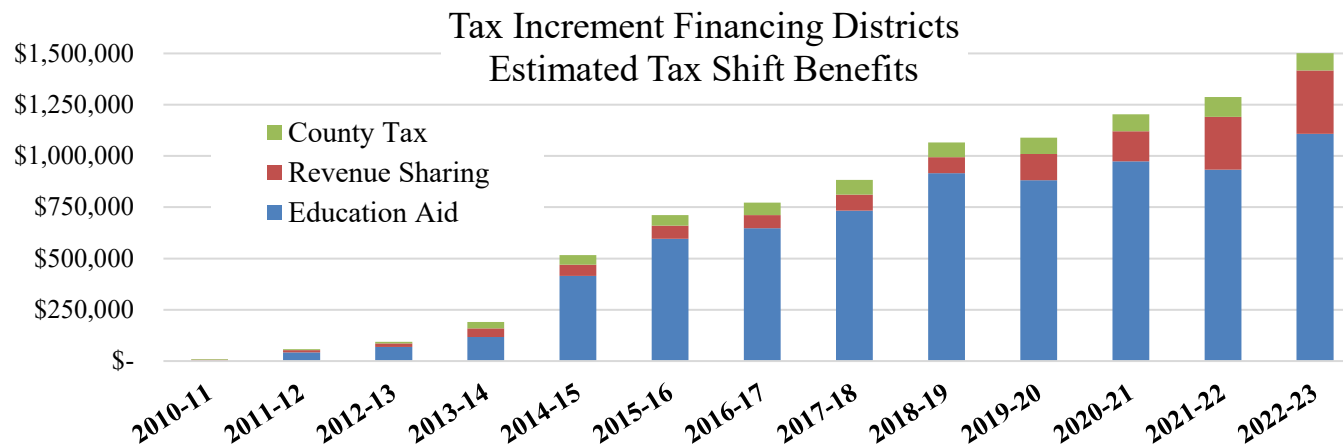
Total Tax Increment Financing Balance

Fiscal year beginning balance	72,617	211,411	-	211,411	211,411	240,727	240,727	240,727
Fiscal year ending balance	211,411	123,374	-	240,727	240,727	384,047	352,792	665,215
Amount expended from TIF Funds	983,934	963,649	57,187	1,110,264	1,110,264	1,140,464	1,123,434	1,119,306
Amount transferred to CP and SR Funds	626,922	1,060,462	35,000	1,095,462	1,095,462	1,083,644	963,644	963,644
Amount transferred to General Fund	736,969	807,122	-	807,122	807,122	866,170	866,170	866,170

Estimated Annual Tax Shift Benefit

Total sheltered value	122,072,598	131,505,148	14,811,485	146,316,633	146,316,633	146,316,633	146,316,633	146,316,633
State Aid to Education	973,277				932,892			1,108,602
Revenue Sharing	146,809				258,493			308,310
County Tax	83,853				96,263			94,019
	1,203,939				1,287,648			1,510,931

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 2022-23

Statistical Section

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<i>Chart – Comparative Percentage of Tax Rates – Ten Years</i>	<i>106</i>

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

<u>ASSETS</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
Cash & Investments	23,560,748	23,966,484	16,170,103	24,174,102	24,410,240
Taxes Receivable	838,933	968,616	863,629	1,415,815	986,649
Tax Liens & Acquired Property	327,212	299,537	294,929	300,001	206,757
Accounts Receivable	725,531	812,679	873,255	970,715	1,220,899
Due From Other Funds	-	-	6,360,945	-	3,465,252
Advances to Other Funds	272,448	181,632	727,778	1,582,610	586,606
Other	26,523	28,015	39,392	21,395	36,047
TOTAL ASSETS	25,751,395	26,256,963	25,330,031	28,464,638	30,912,450
<u>LIABILITIES</u>					
Accounts Payable	544,066	612,151	841,707	1,096,646	1,063,024
Accrued Payroll	3,550,909	3,731,016	3,820,607	4,035,079	4,061,265
Due to Other Funds	2,342,999	1,452,771	105,414	1,211,257	-
Other	362,191	597,833	204,377	389,052	176,682
TOTAL LIABILITIES	6,800,165	6,393,771	4,972,105	6,732,034	5,300,971
<u>DEFERRED INFLOWS</u>					
Deferred Property Taxes	779,093	821,353	716,262	764,028	444,809
Deferred Revenues	240,892	236,583	264,348	346,738	496,261
TOTAL DEFERRED INFLOWS	1,019,985	1,057,936	980,610	1,110,766	941,070
<u>FUND BALANCES</u>					
Non-spendable	298,971	209,647	767,170	1,604,005	622,653
Restricted	4,138,723	3,782,820	2,734,813	2,418,083	4,276,760
Assigned	1,700,864	3,324,678	3,445,194	4,597,167	2,655,425
Unassigned	11,792,687	11,488,111	12,430,139	12,002,583	17,115,571
TOTAL FUND BALANCE	17,931,245	18,805,256	19,377,316	20,621,838	24,670,409
TOTAL LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES	25,751,395	26,256,963	25,330,031	28,464,638	30,912,450

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>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
Taxes	44,215,165	45,343,860	47,471,712	49,424,031	53,382,098
Licenses, Fees & Permits	497,091	542,223	722,963	535,870	793,475
Intergovernmental	14,612,707	14,507,450	14,466,298	17,038,818	18,869,314
Charges for Service	1,428,249	1,518,918	1,574,280	1,683,273	1,729,126
Fines and Penalties	42,220	50,515	43,224	43,860	28,047
Interest on Investments	146,700	339,454	425,712	300,692	89,306
Other	575,248	642,187	524,175	450,850	503,234
TOTAL REVENUES	61,517,380	62,944,607	65,228,364	69,477,394	75,394,600
<u>EXPENDITURES</u>					
General Government	3,724,978	3,646,187	3,797,725	4,184,097	4,453,697
Public Safety	8,560,448	8,811,980	9,160,603	9,952,658	10,418,384
Public Works	3,693,270	3,833,995	3,732,136	3,771,060	3,673,995
Human Services	139,921	163,348	202,823	374,486	326,105
Education	36,034,705	36,445,089	37,779,553	39,756,590	40,752,499
Recreation & Culture	2,771,480	3,017,995	3,083,440	3,230,972	3,178,169
Debt Service	2,373,601	2,536,928	2,628,705	2,556,331	3,934,013
County Tax	1,410,855	1,517,700	1,565,279	1,590,123	1,674,551
Unclassified	29,868	130,537	199,922	103,265	70,742
TOTAL EXPENDITURES	58,739,126	60,103,759	62,150,186	65,519,582	68,482,155
<u>OTHER FINANCING SOURCES (USES)</u>					
Transfers In	514,000	506,389	600,000	678,946	763,000
Transfers Out	(1,679,144)	(2,473,226)	(3,106,118)	(3,392,236)	(3,626,874)
	(1,165,144)	(1,966,837)	(2,506,118)	(2,713,290)	(2,863,874)
EXCESS OF REVENUES AND OTHER SOURCES					
OVER/(UNDER) EXPENDITURES AND OTHER USES	1,613,110	874,011	572,060	1,244,522	4,048,571
BEGINNING FUND BALANCE	16,318,135	17,931,245	18,805,256	19,377,316	20,621,838
ENDING FUND BALANCE	17,931,245	18,805,256	19,377,316	20,621,838	24,670,409

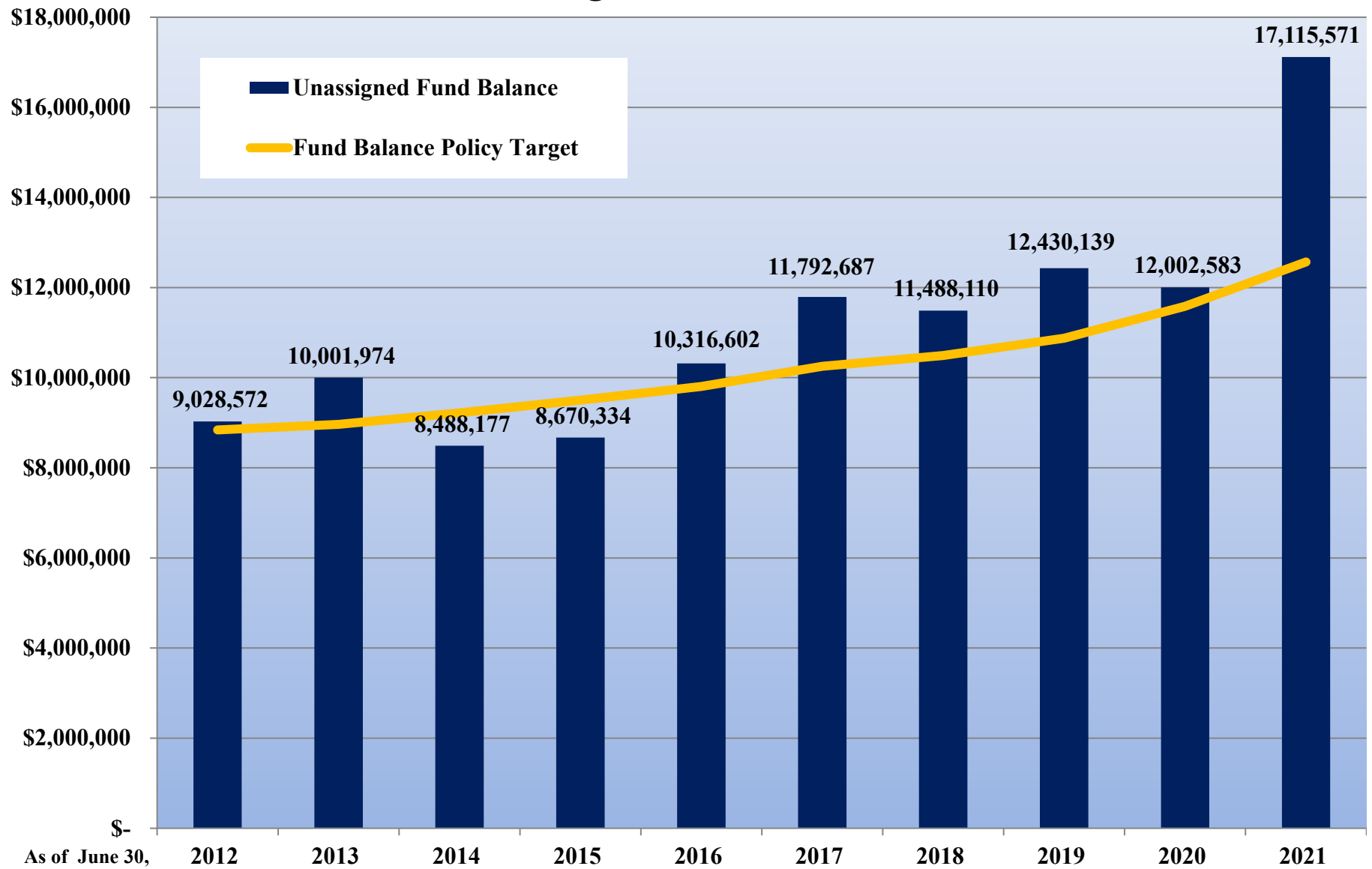
Notes: This statement is produced using generally accepted accounting principals (GAAP Basis). To reconcile the GAAP basis to the basis used for budget purposes (Budget Basis), it is necessary to subtract from the GAAP basis the amount the State of Maine contributes to the Maine Public Employees Retirement 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, 2021, 2020, 2019, 2018 and 2017 are \$3,687,452, \$3,592,142, \$2,821,269, \$2,507,000 and 2,213,000 respectively.

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

Fiscal Year Ended	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
General Fund										
Nonspendable										
Long-term loans and advances	\$ 495,297	\$ 450,580	\$ -	\$ 454,080	\$ 363,264	\$ 272,448	\$ 181,632	\$ 727,778	\$ 1,582,610	\$ 586,606
Inventories and prepaids	23,925	55,570	36,767	37,711	25,220	26,523	28,015	39,392	21,395	36,047
Restricted										
Education	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	3,216,004
Municipal purposes	370,351	210,670	207,738	211,045	240,201	253,542	278,968	302,851	338,920	1,060,756
Assigned	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	2,655,425
Unassigned	<u>9,028,572</u>	<u>10,001,974</u>	<u>8,488,177</u>	<u>8,670,334</u>	<u>10,316,602</u>	<u>11,792,687</u>	<u>11,488,110</u>	<u>12,430,139</u>	<u>12,002,583</u>	<u>17,115,571</u>
Total General Fund	<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>	<u>\$24,670,409</u>
General Fund Revenues	\$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	\$75,394,600
Unrestricted Fund Balance	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	19,770,996
As a % of Revenues	20.77%	21.99%	18.27%	17.89%	19.46%	21.93%	23.53%	24.34%	23.89%	26.22%
Unassigned Fund Balance	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	17,115,571
As a % of Revenues	17.02%	18.60%	15.34%	15.21%	17.54%	19.17%	18.25%	19.06%	17.28%	22.70%
Target Unassigned Balance	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	12,568,280
Amount Above/(Below) Target	187,704	1,037,275	(733,022)	(830,146)	509,123	1,537,740	995,244	1,556,571	420,701	4,547,291

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 bring the balance to the target level over a period of no more than three years.

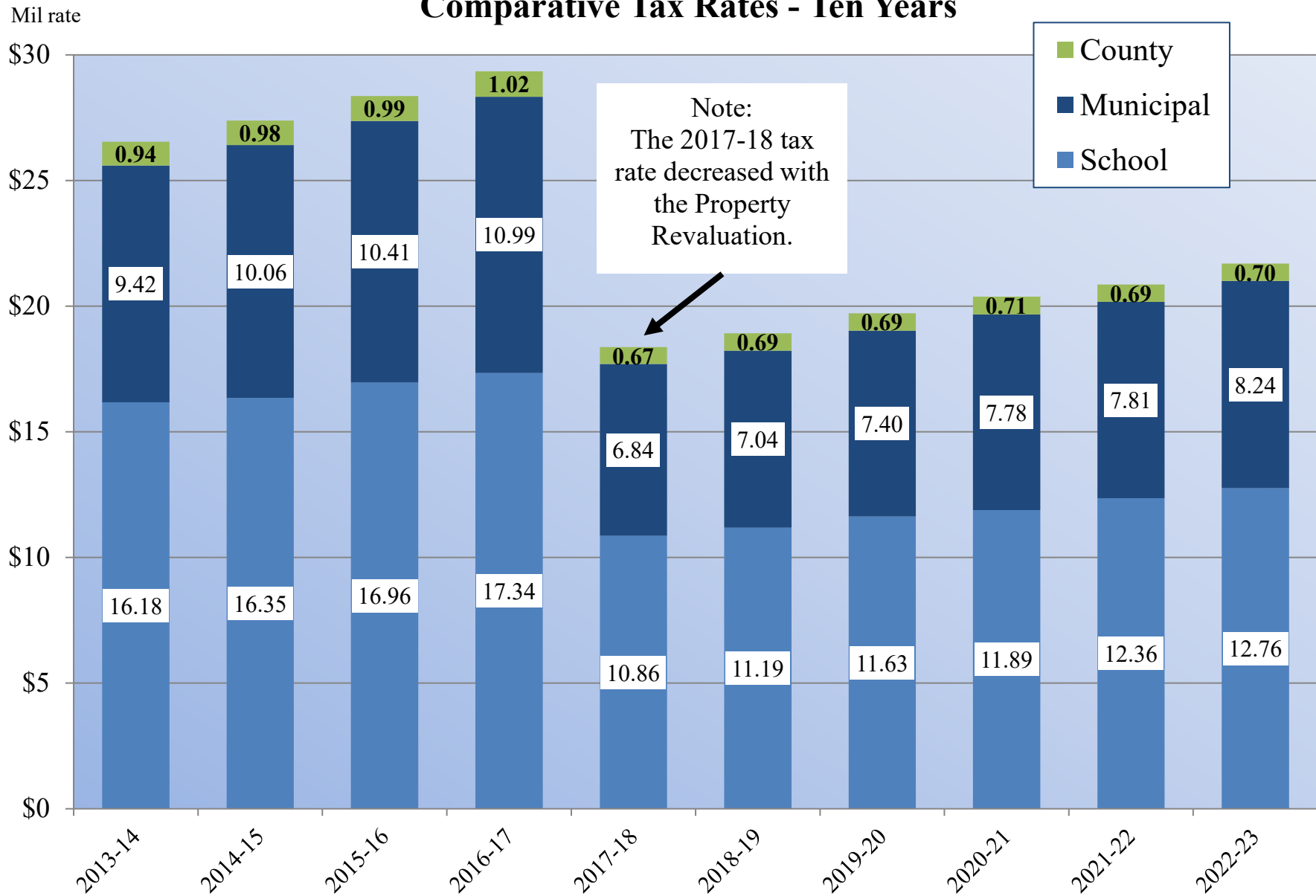
Town of Brunswick Unassigned Fund Balance



**Town of Brunswick
General Fund Budget Comparisons**

	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	Fiscal 2022-23
<u>Revenues & Other Sources</u>										
Municipal (1)	8,205,876	7,307,107	7,393,370	7,174,897	7,935,060	8,268,418	9,112,961	8,312,322	11,482,111	12,987,746
School (2)	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	18,202,836
County	0	0	0	0	0	0	0	0	0	0
	22,163,395	20,845,938	20,601,560	20,896,662	21,195,507	20,919,997	22,494,049	22,859,098	25,176,776	31,190,582
	3.74%	-5.94%	-1.17%	1.43%	1.43%	-1.30%	7.52%	1.62%	10.14%	23.89%
<u>Expenditures & Other Uses</u>										
Municipal	20,786,269	21,002,606	21,710,589	22,369,571	23,429,716	24,288,847	26,185,774	26,799,640	30,444,466	33,157,509
School	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	49,443,682
County	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	1,713,824
	57,606,531	58,099,543	59,596,486	61,475,961	62,825,885	63,986,336	67,929,606	71,222,246	75,759,912	84,315,015
	5.36%	0.86%	2.58%	3.15%	2.20%	1.85%	6.16%	4.85%	6.37%	11.29%
<u>Net From Property Taxes</u>										
Municipal	12,580,393	13,695,499	14,317,219	15,194,674	15,494,656	16,020,429	17,072,813	18,487,318	18,962,355	20,169,763
School	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	31,240,846
County	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	1,713,824
	35,443,136	37,253,605	38,994,926	40,579,299	41,630,378	43,066,339	45,435,557	48,363,148	50,583,136	53,124,433
	6.40%	5.11%	4.67%	4.06%	2.59%	3.45%	5.50%	6.44%	4.59%	5.02%
<u>Tax Rate Valuation</u>										
	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	2,424,886,659	2,449,135,525
Percent Increase	-0.18%	1.81%	1.13%	0.55%	63.91%	0.44%	1.22%	3.05%	2.13%	1.00%
<u>Tax Rates (per 1,000)</u>										
Municipal	9.42	10.06	10.41	10.99	6.84	7.04	7.40	7.78	7.81	8.24
School	16.18	16.35	16.96	17.34	10.86	11.19	11.63	11.89	12.36	12.76
County	0.94	0.98	0.99	1.02	0.67	0.69	0.69	0.71	0.69	0.70
	26.54	27.40	28.36	29.35	18.37	18.92	19.72	20.37	20.86	21.69
Percent Increase	6.59%	3.24%	3.50%	3.49%	-37.41%	2.99%	4.23%	3.30%	2.41%	3.98%
(1) Includes:										
General Municipal Revenue	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	7,235,154
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	180,316	(476,026)	(170,090)	(319,800)	(8,498)	(8,607)	(433,330)	(1,429,338)	48,378	(9,675)
Use of Fund Balance	1,000,000	1,000,000	825,000	600,000	550,000	500,000	500,000	650,000	547,000	500,000
State Rev Sharing & Reser	1,079,000	1,027,671	1,138,150	1,109,837	1,138,850	1,238,850	1,912,000	1,800,000	3,389,900	4,671,097
Other Sources and C. Unit	978,566	718,000	500,000	514,000	545,000	600,000	638,600	673,969	807,122	866,170
	8,205,876	7,307,107	7,393,370	7,174,897	7,935,060	8,268,418	9,112,961	8,312,322	11,482,111	12,987,746
(2) Includes:										
General Education Revenue	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	14,692,052
Education Balances	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	3,510,784
	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	18,202,836

Town of Brunswick Comparative Tax Rates - Ten Years



Town of Brunswick Tax Rates - Percentage by category

