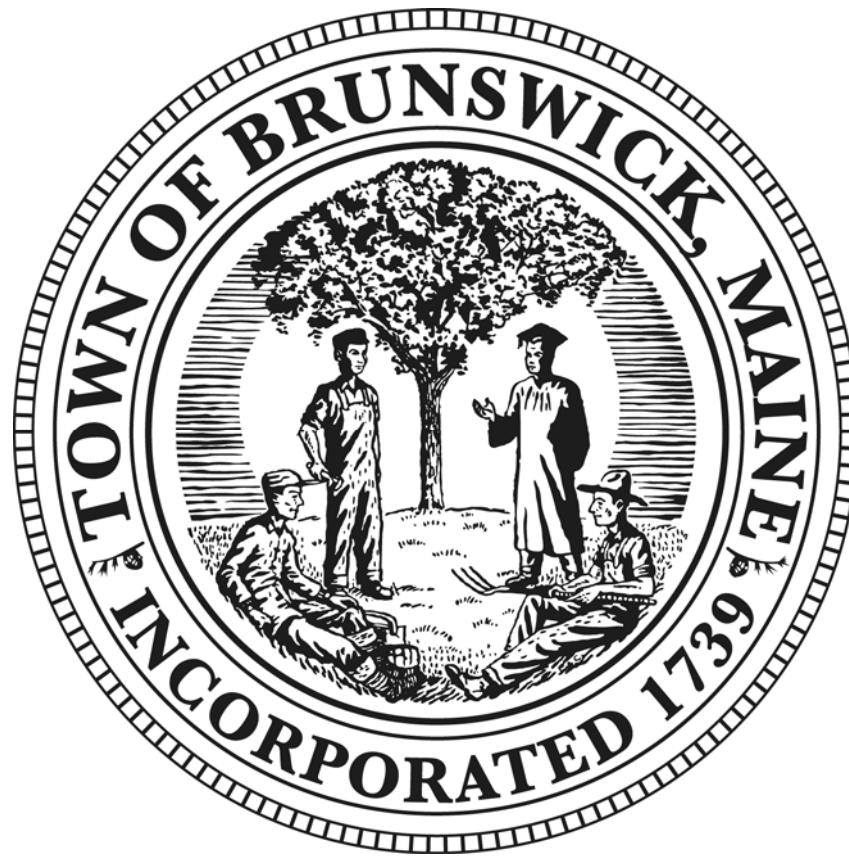


# Town of Brunswick, Maine



## Capital Improvement Program Fiscal Years Ending 2011-2015

Public Hearing - May 17, 2010  
Adopted - June 21, 2010

**Town of Brunswick, Maine**  
**Capital Improvement Program**  
**Adopted**  
**For Fiscal Years Ending 2011-2015**

PROJECTS	As of 06/30/10	2010-11	2011-12	2012-13	2013-14	2014-15	TOTALS
Major Facilities	\$ 23,045,975	\$ -	\$ 6,850,000	\$ 9,900,000	\$ 2,600,000	\$ 6,500,000	\$ 25,850,000
Education	1,813,000	394,250	1,444,500	678,700	1,044,750	387,500	3,949,700
General Government	165,000	-	-	-	-	-	-
Public Safety	1,100,000	475,200	245,000	180,000	-	-	900,200
Public Works	6,675,800	4,064,000	1,335,000	1,185,000	1,375,000	2,360,000	10,319,000
Parks and Recreation	28,000	1,403,500	3,045,000	89,000	285,000	285,000	5,107,500
Community Partners	-	88,150	111,540	49,500	11,425	108,500	369,115
Community Development	3,600,000	-	-	2,200,000	-	-	2,200,000
<b>TOTALS</b>	<b>\$ 36,427,775</b>	<b>\$ 6,425,100</b>	<b>\$ 13,031,040</b>	<b>\$ 14,282,200</b>	<b>\$ 5,316,175</b>	<b>\$ 9,641,000</b>	<b>\$ 48,695,515</b>
FUNDING SOURCES							
General Obligation Bonds	\$ 27,622,250	\$ 175,000	\$ 8,555,000	\$ 5,770,000	\$ 3,400,000	\$ 7,750,000	\$ 25,650,000
General Fund Revenues	2,313,000	2,293,250	2,094,500	1,673,700	1,869,750	1,747,500	9,678,700
General Fund Balance	935,000	504,350	531,540	138,500	46,425	143,500	1,364,315
General Fund Advance	350,000	1,210,000	-	-	-	-	1,210,000
U.S. Government	1,550,000	70,000	1,600,000	6,500,000	-	-	8,170,000
State of Maine	1,037,440	2,050,000	-	200,000	-	-	2,250,000
Enterprise Funds	-	-	-	-	-	-	-
Impact Fees	930,000	-	100,000	-	-	-	100,000
Other	1,690,085	122,500	150,000	-	-	-	272,500
<b>TOTALS</b>	<b>\$ 36,427,775</b>	<b>\$ 6,425,100</b>	<b>\$ 13,031,040</b>	<b>\$ 14,282,200</b>	<b>\$ 5,316,175</b>	<b>\$ 9,641,000</b>	<b>\$ 48,695,515</b>

**Town of Brunswick, Maine**  
**Capital Improvement Program**  
**Adopted**  
**For Fiscal Years Ending 2011-2015**

***Project Summary***

<b>CAPITAL IMPROVEMENTS</b>	<b>As of 6/30/10</b>	<b>2010-2011</b>	<b>2011-12</b>	<b>2012-13</b>	<b>2013-14</b>	<b>2014-15</b>	<b>TOTAL</b>	<b>FUNDING</b>
<b>Major Facilities</b>								
Central Fire Station								
Construction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,500,000	\$ 6,500,000	G.O. Bonds
Elementary School								
Site, Design, Construction	21,462,250							- G.O. Bonds
Additional Improvements	167,440							- M.D.O.E.
Additional Improvements	81,285							- Other
Elementary Schools Renovations			130,000					130,000 Gen. Fund Revs.
Brunswick Junior High Addition			70,000					70,000 Gen. Fund Revs.
Elementary Schools Renovations				4,900,000				4,900,000 G.O. Bonds
Brunswick Junior High Addition					2,600,000			2,600,000 G.O. Bonds
Hawthorne School Conversion	375,000							- G.O. Bonds
Meeting Facility	110,000							- Gen. Fund Bal.
People Plus	100,000							- Gen. Fund Bal.
People Plus	750,000							- G.O. Bonds
Police Station			6,650,000					6,650,000 G.O. Bonds
Police Firing Range				1,500,000				1,500,000 U.S. Navy
Neptune Hall	-			3,500,000				3,500,000 U.S. Navy
<b>Total Major Facilities</b>	<b>\$ 23,045,975</b>	<b>\$ -</b>	<b>\$ 6,850,000</b>	<b>\$ 9,900,000</b>	<b>\$ 2,600,000</b>	<b>\$ 6,500,000</b>	<b>\$ 25,850,000</b>	
<b>Departments/Functions</b>								
School Department								
Jordan Acres Boiler	\$ -	\$ -	\$ 315,000	\$ -	\$ -	\$ -	\$ 315,000	G.O. Bonds
Junior High Air Quality	410,000	70,000	420,000	190,000			680,000	G.O. Bonds
BHS Egress Road					500,000			500,000 G.O. Bonds
BHS Track Resurfacing			225,000					225,000 Gen. Fund Revs.
BHS Carpet & Tile				100,000	100,000	100,000		300,000 Gen. Fund Revs.
Energy Improvements	1,000,000							- G.O. Bonds

CAPITAL IMPROVEMENTS	As of 6/30/10	2010-2011		2011-12		2012-13		2013-14		2014-15		TOTAL	FUNDING
Annual Work Program	243,000	241,000		313,000		212,000		262,750		100,000		<b>1,128,750</b>	Gen. Fund Revs.
School Buses	160,000	83,250		171,500		176,700		182,000		187,500		<b>800,950</b>	Gen. Fund Revs.
<i>Total School Department</i>	\$ 1,813,000	\$ 394,250	\$ 1,444,500	\$ 678,700	\$ 1,044,750	\$ 387,500						<b>\$ 3,949,700</b>	
General Government													
Voting Machines	\$ 65,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Gen. Fund Bal.
Energy Improvements	100,000	-	-	-	-	-	-	-	-	-	-	-	U.S. D.O.E.
<i>Total General Government</i>	\$ 165,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Public Safety													
Brush 1	\$ -	\$ -	\$ 35,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	<b>35,000</b>	Gen. Fund Bal.
Utility 1	35,000												- Gen. Fund Bal.
Fire Trucks	900,000												- G.O. Bonds
Car 1		35,000											<b>35,000</b> G.O. Bonds
Car 2		35,000											<b>35,000</b> G.O. Bonds
Car 3		35,000											<b>35,000</b> G.O. Bonds
Rescue 3	165,000												- Gen. Fund Bal.
Rescue 2			170,000										<b>170,000</b> G.O. Bonds
Rescue 1				180,000									<b>180,000</b> G.O. Bonds
LifePak		85,200											<b>85,200</b> Gen. Fund Bal.
Foam Trailer			40,000										<b>40,000</b> Gen. Fund Bal.
Communications/Dispatch	162,500												<b>162,500</b> Gen. Fund Bal.
Communications/Dispatch	122,500												<b>122,500</b> Other
<i>Total Public Safety</i>	\$ 1,100,000	\$ 475,200	\$ 245,000	\$ 180,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	<b>\$ 900,200</b>	
Public Works													
Solid Waste Landfill													
Interim Cover	\$ -	\$ 850,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	<b>850,000</b>	Gen. Fund Adv.
Storm Sewer													
Maine Street/Park Row	770,000												- G.O. Bonds
Maine Street/Park Row	400,000												- Other
Maine Street/Park Row	13,800												- Other
Maine Street/Park Row	75,000												- Gen. Fund Bal.
Union Street (Prelim)							50,000						<b>50,000</b> G.O. Bonds
Union Street								1,000,000					<b>1,000,000</b> G.O. Bonds

CAPITAL IMPROVEMENTS	As of 6/30/10	2010-2011	2011-12	2012-13	2013-14	2014-15	TOTAL	FUNDING
Street and Road Improvements								
Mere Point Rd. (portion)	105,000							- G.O. Bonds
Mere Point Rd. (portion)	1,195,000							- Other
Bath Road (portion)	930,000							- Impact Fees
Bath Road (portion)	350,000							- G.O. Bonds
Lincoln St.			150,000				<b>150,000</b>	Other
Annual Work Program								
Rocky Hill Dr.	200,000							- Gen. Fund Revs.
Franklin/School	145,000							- Gen. Fund Revs.
Arrowhead Drive		315,000					<b>315,000</b>	Gen. Fund Revs.
Nancy and Patricia Drives				25,000	250,000	255,000	<b>530,000</b>	Gen. Fund Revs.
Rossmore Rd.			200,000	190,000			<b>390,000</b>	Gen. Fund Revs.
Other Roads	730,000	759,000					<b>759,000</b>	Gen. Fund Revs.
Street Resurfacing Program	600,000	600,000	625,000	650,000	675,000	700,000	<b>3,250,000</b>	Gen. Fund Revs.
Sidewalk Program								
Annual Work Program		-	100,000	100,000	100,000	100,000	<b>400,000</b>	Gen. Fund Revs.
Annual Work Program	70,000							- M.D.O.T.
Bridge Improvements								-
Adams Road Culvert		25,000					<b>25,000</b>	Gen. Fund Revs.
Adams Road Culvert		70,000					<b>70,000</b>	GOMC/NOAA
Traffic Improvements								
Maine/McKeen Traffic Sigr	150,000							- M.D.O.T.
Bath Rd./Maine St. Int.		700,000					<b>700,000</b>	M.D.O.T.
Maine St./Route One Ramp C		350,000					<b>350,000</b>	M.D.O.T.
Facilities								
Salt/Sand Storage Facility	357,000							- Gen. Fund Bal.
Roof 10 Industry Rd.		50,000					<b>50,000</b>	Gen. Fund Bal.
Boiler 10 Industry Rd.		75,000					<b>75,000</b>	Gen. Fund Bal.
Vehicles and Equipment								
Annual Program	235,000	270,000	260,000	220,000	300,000	305,000	<b>1,355,000</b>	Gen. Fund Revs.
Landfill Compactor	350,000	-	-	-	-	-		Gen. Fund Adv.
<i>Total Public Works</i>	<i>\$ 6,675,800</i>	<i>\$ 4,064,000</i>	<i>\$ 1,335,000</i>	<i>\$ 1,185,000</i>	<i>\$ 1,375,000</i>	<i>\$ 2,360,000</i>	<i>\$ 10,319,000</i>	

CAPITAL IMPROVEMENTS	As of 6/30/10	2010-2011	2011-12	2012-13	2013-14	2014-15	TOTAL	FUNDING
Parks and Recreation								
Androscoggin Bike Path	\$ -	\$ -	\$ 300,000	\$ -	\$ -	\$ -	\$ 300,000	Gen. Fund Bal.
Androscoggin Bike Path			\$ 100,000				\$ 100,000	Impact Fees
Androscoggin Bike Path			\$ 1,600,000				\$ 1,600,000	U.S. D.O.T.
Elementary Press Box/Concession		80,000					\$ 80,000	Gen. Fund Adv.
Elementary Storage Bldg.		80,000					\$ 80,000	Gen. Fund Adv.
East Brunswick Field I					250,000		\$ 250,000	G.O. Bonds
East Brunswick Field II						250,000	\$ 250,000	G.O. Bonds
Land for Brunswick's Future			1,000,000				\$ 1,000,000	G.O. Bonds
One Ton Truck w/Plow		43,500					\$ 43,500	Gen. Fund Bal.
Front End Loader w/ Snowblower			45,000				\$ 45,000	Gen. Fund Bal.
3/4 Ton Truck w/Plow	28,000						\$ -	Gen. Fund Bal.
1/2 Ton Truck w/Plow				29,000			\$ 29,000	Gen. Fund Bal.
3/4 Ton Truck w/Plow					35,000		\$ 35,000	Gen. Fund Bal.
Front End Loader w/ Snowblower						35,000	\$ 35,000	Gen. Fund Bal.
Skate Park				60,000			\$ 60,000	Gen. Fund Bal.
Riverwalk		200,000					\$ 200,000	Gen. Fund Adv.
Riverwalk		1,000,000					\$ 1,000,000	M.D.O.T.
<i>Total Parks and Recreation</i>	\$ 28,000	\$ 1,403,500	\$ 3,045,000	\$ 89,000	\$ 285,000	\$ 285,000	\$ 5,107,500	
Community Partners								
Curtis Memorial Library								
Building Upgrades	\$ -	\$ 55,150	\$ 27,040	\$ 14,000	\$ -	\$ -	\$ 96,190	Gen. Fund Bal.
HVAC Upgrades		16,000	14,500	25,500	11,425	8,500	\$ 75,925	Gen. Fund Bal.
Furniture & Fixtures		17,000	20,000	10,000			\$ 47,000	Gen. Fund Bal.
People Plus Center			50,000				\$ 50,000	Gen. Fund Bal.
Roof Replacement							\$ 100,000	Gen. Fund Bal.
Parking Lot Replacement						100,000	\$ 100,000	Gen. Fund Bal.
<i>Total Community Partners</i>	\$ -	\$ 88,150	\$ 111,540	\$ 49,500	\$ 11,425	\$ 108,500	\$ 369,115	
Community Development								
Maine Street Station	\$ 600,000						\$ -	U.S. E.P.A.
Maine Street Station	850,000						\$ -	U.S. E.D.A.
Maine Street Station	350,000						\$ -	M.I.T.F..
Maine Street Station	300,000						\$ -	C.D.B.G.
Maine Street Station	1,500,000						\$ -	G.O. Bonds

CAPITAL IMPROVEMENTS	As of 6/30/10	2010-2011	2011-12	2012-13	2013-14	2014-15	TOTAL	FUNDING
Downtown Parking				1,500,000			1,500,000	U.S. Govt
Downtown Parking				200,000			200,000	C.D.B.G.
Downtown Parking	<u>-</u>	<u>-</u>	<u>-</u>	<u>500,000</u>	<u>-</u>	<u>-</u>	<u>500,000</u>	G.O. Bonds
<i>Total Development</i>	\$ 3,600,000	\$ -	\$ -	\$ 2,200,000	\$ -	\$ -	\$ 2,200,000	
<b>Total Departments/Functions</b>	<b><u>\$ 13,381,800</u></b>	<b><u>\$ 6,425,100</u></b>	<b><u>\$ 6,181,040</u></b>	<b><u>\$ 4,382,200</u></b>	<b><u>\$ 2,716,175</u></b>	<b><u>\$ 3,141,000</u></b>	<b><u>\$ 22,845,515</u></b>	
<b>TOTAL CAPITAL IMPROVEMENTS</b>	<b><u>\$ 36,427,775</u></b>	<b><u>\$ 6,425,100</u></b>	<b><u>\$ 13,031,040</u></b>	<b><u>\$ 14,282,200</u></b>	<b><u>\$ 5,316,175</u></b>	<b><u>\$ 9,641,000</u></b>	<b><u>\$ 48,695,515</u></b>	

CAPITAL IMPROVEMENTS	As of 6/30/10	2010-2011	2011-12	2012-13	2013-14	2014-15	TOTAL	FUNDING
FUNDING SOURCES	As of 06/30/09	2009-2010	2010-2011	2011-12	2012-13	2013-14	TOTAL	
General Obligation Bonds	\$ 27,622,250	\$ 175,000	\$ 8,555,000	\$ 5,770,000	\$ 3,400,000	\$ 7,750,000	\$ 25,650,000	
General Fund Revenues	2,313,000	2,293,250	2,094,500	1,673,700	1,869,750	1,747,500	9,678,700	
General Fund Balance	935,000	504,350	531,540	138,500	46,425	143,500	1,364,315	
General Fund Advance	350,000	1,210,000	-	-	-	-	1,210,000	
U.S. Government	1,550,000	70,000	1,600,000	6,500,000	-	-	8,170,000	
State of Maine	1,037,440	2,050,000	-	200,000	-	-	2,250,000	
Enterprise Funds	-	-	-	-	-	-	-	
Impact Fees	930,000	-	100,000	-	-	-	100,000	
Other	1,690,085	122,500	150,000	-	-	-	272,500	
<b>TOTAL FUNDING SOURCES</b>	<b>\$ 36,427,775</b>	<b>\$ 6,425,100</b>	<b>\$ 13,031,040</b>	<b>\$ 14,282,200</b>	<b>\$ 5,316,175</b>	<b>\$ 9,641,000</b>	<b>\$ 48,695,515</b>	

Estimated Tax Impacts - Summary	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015
<b>Projects Financed with Debt</b>					
Existing Debt Service					
Existing Debt Service	\$ 1,322,225	\$ 1,269,950	\$ 1,213,475	\$ 1,058,738	\$ 252,000
TIF Subsidy	-	-	-	-	-
Enterprise Debt	-	-	-	-	-
School Subsidy (estimated)	(815,623)	(781,008)	(743,094)	(698,895)	-
<b>Existing Debt Service - Net</b>	<b>506,602</b>	<b>488,942</b>	<b>470,381</b>	<b>359,842</b>	<b>252,000</b>
New Debt Service					
Authorized But Not Issued	-	3,016,300	2,935,924	2,855,549	2,775,173
Proposed Debt Service (in total)	-	700,613	868,330	1,474,955	1,818,305
School Subsidy (estimated)	-	(1,868,009)	(1,821,309)	(1,774,608)	(1,727,908)
TIF Subsidy	-	(268,250)	(259,925)	(251,600)	(243,275)
<b>New Debt Service - Net</b>	<b>-</b>	<b>1,580,654</b>	<b>1,723,021</b>	<b>2,304,295</b>	<b>2,622,295</b>
<b>Existing and New Debt Service - Net</b>	<b>506,602</b>	<b>2,069,595</b>	<b>2,193,402</b>	<b>2,664,138</b>	<b>2,874,295</b>
Change from Previous Year	(354,437)	1,562,994	123,806	470,736	210,157
<b>Tax Rate Impact - Debt Service</b>	<b>-1.22%</b>	<b>5.39%</b>	<b>0.43%</b>	<b>1.62%</b>	<b>0.72%</b>
<b>Projects Financed with other than Debt</b>					
Non-Debt Sources					
General Revenues	2,293,250	2,094,500	1,673,700	1,869,750	1,747,500
<b>Non-Debt Projects</b>	<b>2,293,250</b>	<b>2,094,500</b>	<b>1,673,700</b>	<b>1,869,750</b>	<b>1,747,500</b>
Change from Previous Year	(19,750)	(198,750)	(420,800)	196,050	(122,250)
<b>Tax Rate Impact - Non-Debt Projects</b>	<b>-0.07%</b>	<b>-0.69%</b>	<b>-1.45%</b>	<b>0.68%</b>	<b>-0.42%</b>
<b>Projects Financed Debt and Non-Debt</b>					
Debt and Non-Debt Projects	2,799,852	4,164,095	3,867,102	4,533,888	4,621,795
Change from Previous Year	(374,187)	1,364,244	(296,994)	666,786	87,907
<b>Tax Rate Change - Projects</b>	<b>-1.29%</b>	<b>4.70%</b>	<b>-1.02%</b>	<b>2.30%</b>	<b>0.30%</b>
<b>Operating Costs Related to New Projects</b>					
Operating Costs	(116,000)	169,000	169,000	209,000	309,000
Change from Previous Year	(30,000)	285,000	-	40,000	100,000
<b>Tax Rate Impact - Operating Costs</b>	<b>-0.10%</b>	<b>0.98%</b>	<b>0.00%</b>	<b>0.14%</b>	<b>0.34%</b>
<b>Projects and Operating Costs - Total</b>					
Change from Previous Year	(404,187)	1,649,244	(296,994)	706,786	187,907
<b>Tax Rate Impact - Projects &amp; Operating</b>	<b>-1.39%</b>	<b>5.69%</b>	<b>-1.02%</b>	<b>2.44%</b>	<b>0.65%</b>
Estimates assume a 1% tax increase is equal to:	\$290,000	\$290,000	\$290,000	\$290,000	\$290,000

Proj. No.	Project Proposed Debt	Bond Year	Fiscal Year	Estimated Project Cost	Assumed Bond Years	Assumed Interest Rate	Projected First Year Debt Service (b)	Estimated First Yr Tax Rate Impact (c)	Estimated Total Debt Service (d)
<b>Authorized But Not Issued</b>									
90	Times Record Purchase/Renovations	26	2011-12	-	15	4.75%	-	0.00%	-
91	Maine Street Station	26	2011-12	1,500,000	10	4.50%	217,500	0.75%	1,871,250
92	Elementary School Project	26	2011-12	21,462,250	20	5.00%	2,146,225	7.40%	32,729,931
93	Fire Trucks	26	2011-12	900,000	10	4.50%	130,500	0.45%	1,122,750
94	Maine Street/Park Row Storm Sewer	26	2011-12	770,000	10	4.50%	111,650	0.39%	960,575
95	Bath Road (portion)	26	2011-12	350,000	10	4.50%	50,750	0.18%	436,625
96	Mere Point Road (portion)	26	2011-12	105,000	10	4.50%	15,225	0.05%	130,988
97	Hawthorne School Conversion	26	2011-12	375,000	10	4.50%	54,375	0.19%	467,813
98	Junior High Air Quality I	26	2011-12	410,000	10	4.50%	59,450	0.21%	511,475
99	School Energy Improvements	26	2011-12	1,000,000	10	4.50%	145,000	0.50%	1,247,500
100	People Plus Improvements	26	2011-12	750,000	15	4.75%	85,625	0.30%	1,247,500
				\$ 27,622,250			\$ 3,016,300		\$ 40,726,406
<b>From Other Sources</b>									
93	Elementary School Subsidy (estimated)	26	2011-12	\$ 18,680,088	20	5.00%	1,868,009	6.44%	\$ 28,487,134
	TIF Subsidy			1,850,000	10	4.50%	268,250	0.93%	2,307,875
<b>Proposed Debt in CIP</b>									
1	Central Fire Station	30	2015-16	6,500,000	20	5.00%	650,000	2.24%	9,912,500
2	Elementary School Renovations	28	2013-14	4,900,000	20	5.00%	490,000	1.69%	7,472,500
3	Junior High Addition	29	2014-15	2,600,000	20	5.00%	260,000	0.90%	3,965,000
4	Police Station	26	2011-12	6,650,000	20	5.00%	665,000	2.29%	10,141,250
5	Jordan Acres Boiler	28	2013-14	315,000	15	4.75%	35,963	0.12%	434,700
6	Junior High Air Quality II	26	2011-12	70,000	10	4.50%	10,150	0.04%	87,325
7	Junior High Air Quality III	27	2012-13	420,000	10	4.50%	60,900	0.21%	523,950
8	Junior High Air Quality IV	28	2013-14	190,000	10	4.50%	27,550	0.10%	237,025
9	BHS Egress Road	29	2014-15	500,000	10	4.50%	72,500	0.25%	623,750
10	Fire Command Vehicle 1	26	2011-12	35,000	5	4.25%	8,488	0.03%	39,463
11	Fire Command Vehicle 2	26	2011-12	35,000	5	4.25%	8,488	0.03%	39,463
12	Fire Command Vehicle 3	26	2011-12	35,000	5	4.25%	8,488	0.03%	39,463
13	Rescue 2	27	2012-13	170,000	10	4.50%	24,650	0.09%	212,075
14	Rescue 1	28	2013-14	180,000	10	4.50%	26,100	0.09%	224,550
15	Land for Brunswick's Future	27	2012-13	1,000,000	20	5.00%	100,000	0.34%	1,525,000

Proj. No.	Project Proposed Debt	Bond Year	Fiscal Year	Estimated Project Cost	Assumed Bond Years	Assumed Interest Rate	Projected First Year Debt Service (b)	Estimated First Yr Tax Rate Impact (c)	Estimated Total Debt Service (d)
16	East Brunswick Recreation Field I	29	2014-15	250,000	20	5.00%	25,000	0.09%	381,250
17	East Brunswick Recreation Field II	29	2014-15	250,000	20	5.00%	25,000	0.09%	381,250
18	Downtown Parking	28	2013-14	500,000	20	5.00%	50,000	0.17%	762,500
19	Union Street	30	2015-16	1,050,000	10	4.50%	152,250	0.53%	1,309,875
				\$ 25,650,000			\$ 2,700,525		\$ 38,312,888
<b>From Other Sources</b>									
	Other Sources			\$	-		\$	-	\$ -

(a) Assumes a 1% Tax Rate increase equals: **\$290,000**

(b) The first year debt service payment is an estimate assuming level principal payments. It assumes the rates and terms shown.  
The actual rates and terms will be determined if and when the bonds are issued.

(c) This is the estimated total debt service over the life of the bonds. It assumes the rates and terms shown.  
(d) The \$21,462250 Elementary School project has qualified for State school construction debt service subsidy.

The estimated impact on property taxes is lowered by the amount the estimated annual debt service subsidy.

Estimated percentage subsidy on Elementary School Project: **87.04%** See the note below regarding the reliability of this assumption.

**State School Construction Debt Service Subsidy** - The State of Maine Department of Education (DOE) assists school units with state-approved construction projects under a complex arrangement. First, the DOE, after extensive review of a proposed school construction project, determines a level of project costs that it deems eligible for state subsidy. Then, the annual debt service for those eligible costs is included in the calculation of the unit's annual subsidy of all of its education costs, using the State's Essential Programs and Service (EPS) funding model. The EPS model uses a number or variables that will change annually. Further, the model is subject to change by the actions of the State Legislature and the DOE. Also the annual level of EPS funding is determined in the State budget process.

The DOE is currently subsidizing the debt service on the Brunswick High School and the subsidy shown above is an estimate of amounts the Town will receive through the EPS funding model. The DOE has given concept approval for the Town of Brunswick's new elementary school construction project. The debt service subsidy projections for the elementary school project are estimates of the amounts the Town will receive through the EPS funding model.

School debt service subsidy estimates are intended only for planning purposes. Future estimates and actual subsidy payments may be materially different.

Estimated Tax Impacts	2010-11	2011-12	2012-13	2013-14	2014-15
<b>Debt Service</b>					
<b>Existing Debt Service</b>					
1990 GO/TIF Bonds - Bath Rd Sewer					
1990 GO/TIF Bonds - Bath Rd Sewer	-	0.00%	-	0.00%	-
2000 GO Bonds - Various Projects	-	0.00%	-	0.00%	-
2003 GO Refunding Bonds - HS	1,038,225	3.58%	993,950	3.43%	945,475
2006 GO Bonds - Fire Station, Aerial	284,000	0.98%	276,000	0.95%	268,000
Modular Classrooms	-	0.00%	-	0.00%	-
	<b>1,322,225</b>	<b>4.56%</b>	<b>1,269,950</b>	<b>4.38%</b>	<b>1,213,475</b>
<b>From Other Sources</b>					
TIF Debt	-	0.00%	-	0.00%	-
Enterprise Debt	-	0.00%	-	0.00%	-
High School Subsidy (est.)	815,623	2.81%	781,008	2.69%	743,094
	<b>815,623</b>	<b>2.81%</b>	<b>781,008</b>	<b>2.69%</b>	<b>743,094</b>
<b>Net Existing Debt Service</b>	<b>506,602</b>	<b>1.75%</b>	<b>488,942</b>	<b>1.69%</b>	<b>470,381</b>
<b>Change from Previous Year</b>	<b>(354,437)</b>	<b>-1.22%</b>	<b>(17,660)</b>	<b>-0.06%</b>	<b>(18,561)</b>
<b>Authorized But Not Issued</b>					
90 Times Record Purchase/Renovations	2011-12	-	0.00%	-	0.00%
91 Maine Street Station	2011-12	-	0.00%	217,500	0.75%
92 Elementary School Project	2011-12	-	0.00%	2,146,225	7.40%
93 Fire Trucks	2011-12	-	0.00%	130,500	0.45%
94 Maine Street/Park Row Storm Sewer	2011-12	-	0.00%	111,650	0.39%
95 Bath Road (portion)	2011-12	-	0.00%	50,750	0.18%
96 Mere Point Road (portion)	2011-12	-	0.00%	15,225	0.05%
97 Hawthorne School Conversion	2011-12	-	0.00%	54,375	0.19%
98 Junior High Air Quality I	2011-12	-	0.00%	59,450	0.21%
99 School Energy Improvements	2011-12	-	0.00%	145,000	0.50%
100 People Plus Improvements	2011-12	-	0.00%	85,625	0.30%
				<b>3,016,300</b>	<b>10.40%</b>
<b>From Other Sources</b>					
Elementary School Subsidy (est.)	-	0.00%	1,868,009	6.44%	1,821,309

Estimated Tax Impacts		2010-11		2011-12		2012-13		2013-14		2014-15
TIF Subsidy		-	0.00%	268,250	0.93%	259,925	0.90%	251,600	0.87%	243,275
		-	0.00%	<b>2,136,259</b>	7.37%	<b>2,081,234</b>	7.18%	<b>2,026,208</b>	6.99%	<b>1,971,183</b>
<b>Net Authorized But Not Issued</b>		-	0.00%	<b>880,041</b>	3.03%	<b>854,691</b>	2.95%	<b>829,340</b>	2.86%	<b>803,990</b>
<b>Change from Previous Year</b>		-	<b>0.00%</b>	<b>880,041</b>	<b>3.03%</b>	<b>(25,350)</b>	<b>-0.09%</b>	<b>(25,350)</b>	<b>-0.09%</b>	<b>(25,350)</b>
<b>Proposed Debt in CIP</b>										
1 Central Fire Station	2015-16	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-
2 Elementary School Renovations	2013-14	-	0.00%	-	0.00%	-	0.00%	490,000	1.69%	477,750
3 Junior High Addition	2014-15	-	0.00%	-	0.00%	-	0.00%	-	0.00%	260,000
4 Police Station	2011-12	-	0.00%	665,000	2.29%	648,375	2.24%	631,750	2.18%	615,125
5 Jordan Acres Boiler	2013-14	-	0.00%	-	0.00%	-	0.00%	35,963	0.12%	34,965
6 Junior High Air Quality II	2011-12	-	0.00%	10,150	0.04%	9,835	0.03%	9,520	0.03%	9,205
7 Junior High Air Quality III	2012-13	-	0.00%	-	0.00%	60,900	0.21%	59,010	0.20%	57,120
8 Junior High Air Quality IV	2013-14	-	0.00%	-	0.00%	-	0.00%	27,550	0.10%	26,695
9 BHS Egress Road	2014-15	-	0.00%	-	0.00%	-	0.00%	-	0.00%	72,500
10 Fire Command Vehicle 1	2011-12	-	0.00%	8,488	0.03%	8,190	0.03%	7,893	0.03%	7,595
11 Fire Command Vehicle 2	2011-12	-	0.00%	8,488	0.03%	8,190	0.03%	7,893	0.03%	7,595
12 Fire Command Vehicle 3	2011-12	-	0.00%	8,488	0.03%	8,190	0.03%	7,893	0.03%	7,595
13 Rescue 2	2012-13	-	0.00%	-	0.00%	24,650	0.09%	23,885	0.08%	23,120
14 Rescue 1	2013-14	-	0.00%	-	0.00%	-	0.00%	26,100	0.09%	25,290
15 Land for Brunswick's Future	2012-13	-	0.00%	-	0.00%	100,000	0.34%	97,500	0.34%	95,000
16 East Brunswick Recreation Field I	2014-15	-	0.00%	-	0.00%	-	0.00%	-	0.00%	25,000
17 East Brunswick Recreation Field II	2014-15	-	0.00%	-	0.00%	-	0.00%	-	0.00%	25,000
18 Downtown Parking	2013-14	-	0.00%	-	0.00%	-	0.00%	50,000	0.17%	48,750
19 Union Street	2015-16	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-
		-	<b>0.00%</b>	<b>700,613</b>	<b>2.42%</b>	<b>868,330</b>	<b>2.99%</b>	<b>1,474,955</b>	<b>5.09%</b>	<b>1,818,305</b>
										<b>6.27%</b>
<b>From Other Sources</b>										
		-	0.00%	-	0.00%	-	0.00%	-	0.00%	-
		-	<b>0.00%</b>	-	<b>0.00%</b>	-	<b>0.00%</b>	-	<b>0.00%</b>	-
<b>Net Proposed Debt Service</b>		-	<b>0.00%</b>	<b>700,613</b>	<b>2.42%</b>	<b>868,330</b>	<b>2.99%</b>	<b>1,474,955</b>	<b>5.09%</b>	<b>1,818,305</b>
<b>Change from Previous Year</b>		-	<b>0.00%</b>	<b>700,613</b>	<b>2.42%</b>	<b>167,718</b>	<b>0.58%</b>	<b>606,625</b>	<b>2.09%</b>	<b>343,350</b>
										<b>1.18%</b>

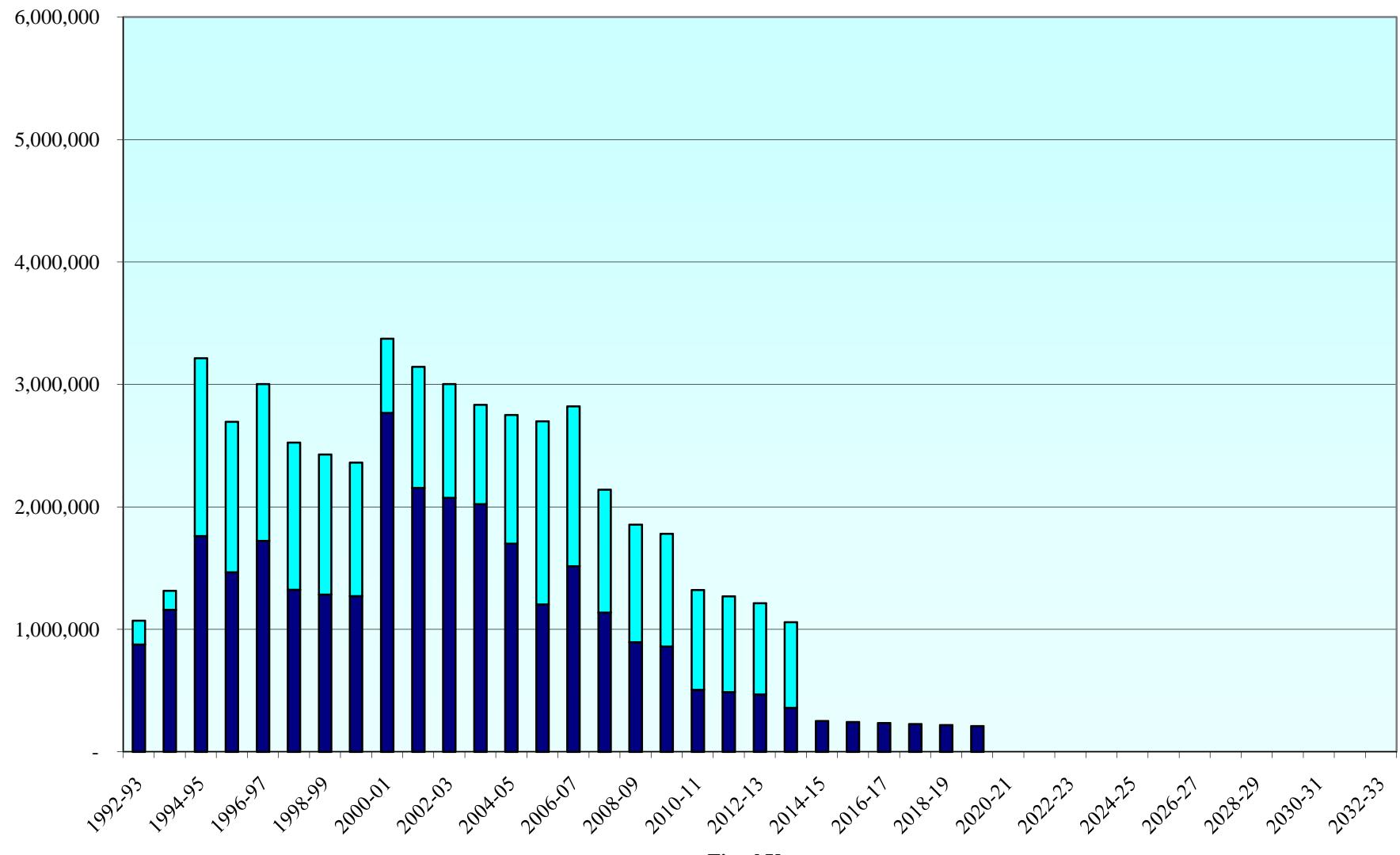
Estimated Tax Impacts	2010-11	2011-12	2012-13	2013-14	2014-15
<b>Sum of Changes from Previous Year</b>	<b>(354,437)</b>	<b>-1.22%</b>	<b>1,562,994</b>	<b>5.39%</b>	<b>123,806</b>
<b>Assumptions in this Worksheet:</b>					
<b>1% tax rate increase produces:</b>	\$290,000	\$290,000	\$290,000	\$290,000	\$290,000
<b>Est. Subsidy on Elementary School:</b>	87.04%	87.04%	87.04%	87.04%	87.04%

Estimated Tax Impacts	2010-11	2011-12	2012-13	2013-14	2014-15
<b>Operating Cost Impacts</b>					
Central Fire Station	- 0.00%	- 0.00%	- 0.00%	- 0.00%	100,000 0.34%
Elementary School	- 0.00%	(50,000) -0.17%	(50,000) -0.17%	(50,000) -0.17%	(50,000) -0.17%
Elementary School Renovations	- 0.00%	- 0.00%	- 0.00%	- 0.00%	- 0.00%
Junior High Renovations	- 0.00%	- 0.00%	- 0.00%	- 0.00%	- 0.00%
Police Station	- 0.00%	150,000 0.52%	150,000 0.52%	150,000 0.52%	150,000 0.52%
Firing Range	- 0.00%	50,000 0.17%	50,000 0.17%	50,000 0.17%	50,000 0.17%
Neptune Hall	- 0.00%	150,000 0.52%	150,000 0.52%	150,000 0.52%	150,000 0.52%
School Energy Improvements	(100,000) -0.34%	(100,000) -0.34%	(100,000) -0.34%	(100,000) -0.34%	(100,000) -0.34%
Energy Improvements	(5,000) -0.02%	(5,000) -0.02%	(5,000) -0.02%	(5,000) -0.02%	(5,000) -0.02%
Emergency Services Dispatch	(25,000) -0.09%	(40,000) -0.14%	(40,000) -0.14%	(40,000) -0.14%	(40,000) -0.14%
Salt/Sand Facility	(16,000) -0.06%	(16,000) -0.06%	(16,000) -0.06%	(16,000) -0.06%	(16,000) -0.06%
Androscoggin Bike Path	- 0.00%	- 0.00%	- 0.00%	20,000 0.07%	20,000 0.07%
Maine Street Station	30,000 0.10%	30,000 0.10%	30,000 0.10%	30,000 0.10%	30,000 0.10%
Downtown Parking	- 0.00%	- 0.00%	- 0.00%	20,000 0.07%	20,000 0.07%
	<b>(116,000) -0.40%</b>	<b>169,000 0.58%</b>	<b>169,000 0.58%</b>	<b>209,000 0.72%</b>	<b>309,000 1.07%</b>
<b>Change from Previous Year</b>	<b>(30,000) -0.10%</b>	<b>285,000 0.98%</b>	<b>- 0.00%</b>	<b>40,000 0.14%</b>	<b>100,000 0.34%</b>

**Assumptions in this Worksheet:**

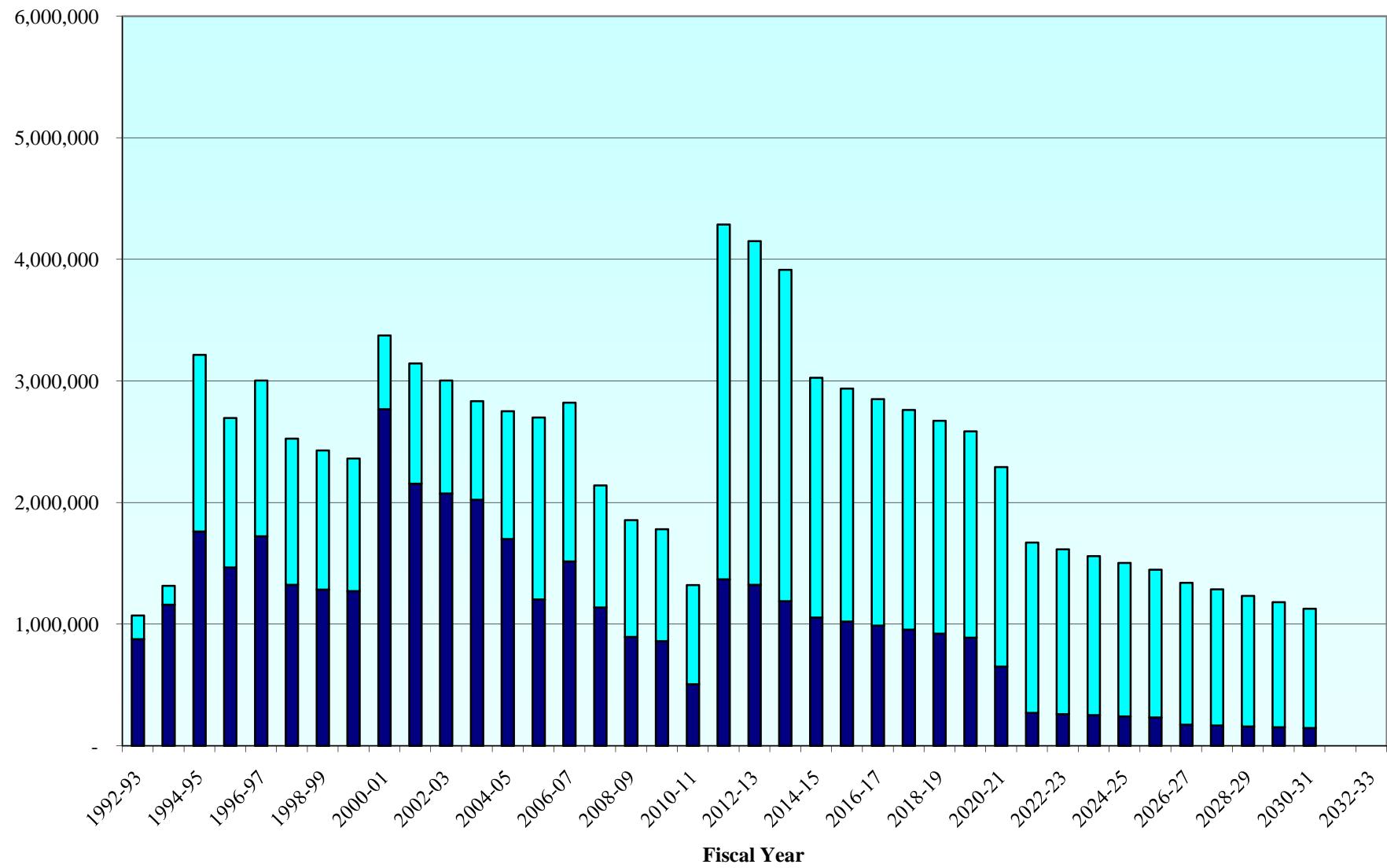
**1% tax rate increase produces:** \$290,000 \$290,000 \$290,000 \$290,000 \$290,000

## Debt Service - Existing

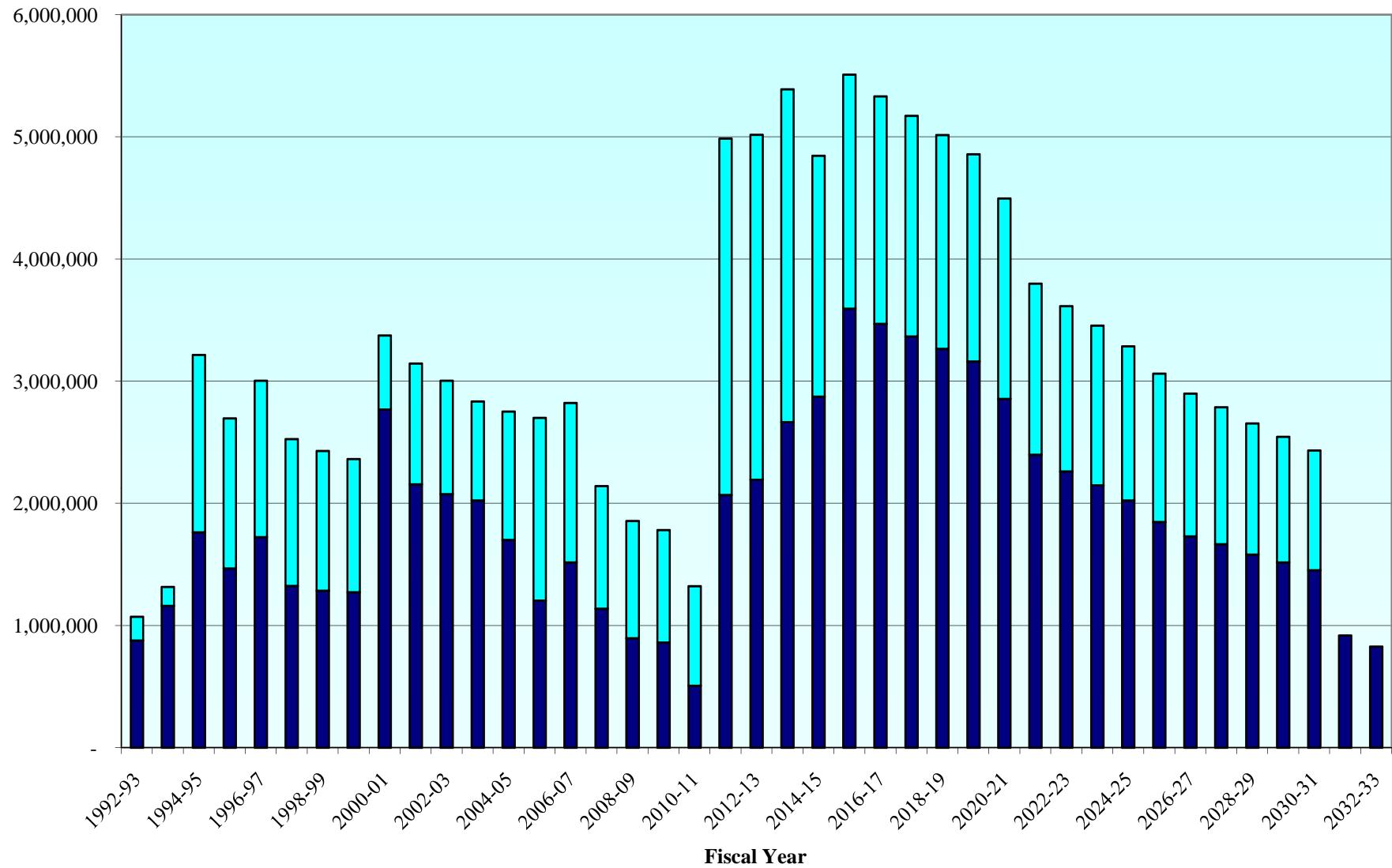


■ Property Tax ■ Other

## Debt Service - Existing and Authorized



## Debt Service - Existing, Authorized, and Proposed



**Town of Brunswick, Maine**  
**Capital Improvement Program**  
**2011-2015**  
**Assumptions**

<b>Bond Life</b>	<b>Interest Rate</b>	<b>Taxes</b>	
0-5	4.25%		
6-10	4.50%		
11-15	4.75%		
16-20	5.00%		
21-25	5.25%		
26-30	5.50%		

<b>Bond Year</b>	<b>Fiscal Year</b>	<b>Elementary School State Subsidy:</b>	
1	1986-87		
2	1987-88		
3	1988-89		
4	1989-90		
5	1990-91		
55	2040-41		
56	2041-42		
57	2042-43		
58	2043-44		
59	2044-45		
60	2045-46		

### **Terms used in this Capital Improvement Program**

Project Costs - These are the estimated capital costs of the projects.

Operating Costs - These represent an estimate of the impact on annual operating costs should the capital projects be undertaken.

Existing Debt Service - The existing debt service costs taken from the current debt service schedules. It represents the actual current obligations of the Town.

Enterprise Debt - This is debt on the Town's solid waste landfill facilities. The debt service for those facilities is intended to be recovered through user fees or subsidy.

TIF Debt - This is debt intended to be paid with Tax Increment Financing (TIF) Revenues.

Debt Authorized But Not Issued - This is an estimate of the debt service costs on projects that have been authorized but for which debt has not yet been issued. These are estimates. The actual costs will be determined by project costs, structure of the bond issues, and prevailing interest rates at the time the bonds are issued.

Proposed New Debt - The debt service costs for new projects proposed in the CIP. These are estimates. The actual costs will be determined by project costs, structure of the bond issues, and prevailing interest rates at the time the bonds are issued.

State School Construction Debt Service Subsidy - The State of Maine Department of Education (DOE) assists school units with state-approved construction projects under a complex arrangement. First, the DOE, after extensive review of a proposed school construction project, determines a level of project costs that it deems eligible for state subsidy. Then, the annual debt service for those eligible costs is included in the calculation of the unit's annual subsidy of all of its education costs, using the State's Essential Programs and Service (EPS) funding model. The EPS model uses a number of variables that will change annually. Further, the model is subject to change by the actions of the State Legislature and the DOE. Also the annual level of EPS funding is determined in the State budget process.

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**Public Hearing: May 17, 2010**

**Adopted: June 21, 2010**